IMPLEMENTATION OF CHANGE IN ORGANIZATION:
A CASE STUDY OF KRA IMPLEMENTATION OF ETR

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DECLARATION

This project is my original work and has not been submitted in other university for academic purpose

Signed ........................................... Date .................................. 15TH July 2009

This project has been submitted for examination with my approval as the University Supervisor

Signed ................................. Date ......................................

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CHAPTER ONE:

INTRODUCTION

1.1 Background

In an ever-changing global economy Johnson and Scholes (2003) notes that organizations must find ways for operating by developing new competences as the old advantage and competences gained is quickly eroded owing to environmental changes. Because of the fact that changes are a necessity in private as well as public sector, every organization must change with the environment otherwise it would become irrelevant. Scholars have observed that changes in the public service arise out of the need for efficiency, economy, effectives, performance evaluation ethics and market concerns. Rising demand for services and expectations of quality of those services have placed extreme pressure on managers and their organisations, depicting change as a continuous episode in the life of corporations.

Any government is expected to carry out some vital activities as part of its service to the public and these activities are generally of universal application and may include; maintaining internal security and external defence, provide infrastructure and communication, provide basic social services, and redistributing income and wealth through taxation and public spending.

To perform these functions effectively and adequately the government needs funds. Taxation is an important source of government income (Public Revenue). All over the world governments raise funds through taxation in order to support and maintain its public expenditure both recurrent and development thus the need for a revenue collection body.