

# **EFFECT OF CHANGE MANAGEMENT ON JOB SATISFACTION**

**(CASE STUDY OF KWARA STATE INTERNAL REVENUE SERVICES)**

**BY**

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**HND/23/BAM/FT/1113**

**BEING A RESEARCH PROJECT SUBMITTED TO  
BUSINESS ADMINISTRATION AND MANAGEMENT DEPARTMENT,  
INSTITUTE OF FINANCE AND MANAGEMENT STUDIES (IFMS)  
KWARA STATE POLYTECHNIC ILORIN.**

**IN PARTIAL FULFILMENT OF THE REQUIREMENT FOR THE  
AWARD OF HIGHER NATIONAL DIPLOMA (HND) IN BUSINESS  
ADMINISTRATION DEPARTMENT.**

**JUNE, 2025**

## **CERTIFICATION**

This project work has been examined and approved as meeting the requirements of Department of Business Administration and Management, Institute of Finance and Management studies, Kwara State Polytechnic, Ilorin, Kwara State. In Partial Fulfilment of the Requirement for the Award of Higher National Diploma (HND) in Business Administration and Management.

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## **DEDICATION**

My dedication is for my late grandma OYENEYE ALIMAT MAMA  
ONIPANLE

## **ACKNOWLEDGEMENT**

I want to thank God Almighty Allah for this project

Special appreciation to my parent for their guidance towards my academic career MR. and MRS. BOLADALE and also appreciate my supervisor MR. AWE ISREAL and my Mentor DR. POOPOLA for positive involvement in my academic learning and my class rep FERRA and my able Ass rep AISHAT and co class member and my great lecturer in the department of business administration and also appreciate my co Executive in the department I appreciate you all for been in your midst





### **ABSTRACT**

*The study examined the effect of Effect of Change Management on Job Satisfaction in Kwara State Internal Revenue Services. Descriptive survey design was used for the study. Data were collected using copies of questionnaire; sample size was three hundred (300). Analysis of data was carried out using regression. The findings of the results shows that(R Square) is 0.562 values depicts that effective Change Management has significant effect on Job Satisfaction in Kwara State Internal Revenue Services.. This implies that the proportion of variation in the dependent variable is explained by the regression model. The study however, concluded that Change Management on Job Satisfaction in Kwara State Internal Revenue Services. The study recommended that SMEs should adopt products and process innovation practice and also, the government should encourage innovative practice by putting in place a suitable policy that will encourage and motivate organisations.*

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.1 Background to the Study**

The business world is becoming very competitive ever since there has been frequent occurrence of change within and outside the business environment, due to environmental complexity, globalization, competition, influence of technology and changing consumer needs, the need for change has become a necessity. Most organizational managers today contend that change has become a constant phenomenon which must be attended to and managed properly if an organization is to survive as the effect of change outside will lead to a conceited change inside and vice-versa, thus organizations need to keep up with rapid developments in the business environment to survive. To adjust accordingly, organizations have become more technology driven than ever before. This requires organizations to be open and willing to change and once the organizations decide to undergo a radical change, considerable effort is required to manage it. Ivan and Schole, (2015), suggest that those that fail to accept and embrace change will have a limited future. In his words “change is the law of life and those who look only to the past or present are certain to miss the future. Organizational change management involves guiding and managing human emotions and reactions with the aim of cutting down the unavoidable drop in productivity that is brought about by change. Barry (2014) assert that organizational change leads to an adaptation to the environment and hence improvement in performance. In the current corporate market, change is constant.

However, to achieve varied goals, managers need more than fragmentary ad-hoc change programmes dealing only with present challenges. They need change management methods to prepare for upcoming organizational competitive difficulties. Managers must gain knowledge on how to build and manage a human group that is proficient of foreseeing the new, capable of changing its vision into technology, products, processes and services, willing and able to agree with the new. Attempts to execute change management have been many and extensive, but the promises made in its name have remained unsatisfied.



Influential forces in the environment such as technology, competitors, and regulators amongst others are unceasingly influencing public and private organizations to change permanently present structures, policies, and practices. A major element of change is the application of policies. Implementation is therefore a key concern in the management of change. The inability to get things done and have crucial ideas and decisions implemented is widespread in organizations today.

While organizational change is a constant experience, knowledge and awareness about many of the critical issues involved in the management of such change is often lacking in those responsible for its progress. Clearly, if organizations are ever to experience a greater level of success in their development efforts, managers and executives need to have a better framework for thinking about change and an understanding of the key issues which accompany change. Change has been linked to the organization's competitiveness and response to changes in the environment. Osisioma (2014) argues that change is the single most important element of successful business management today and as such, it is a fact of life that organization managers should anticipate change in order to remain competitive in increasingly aggressive markets and adopt a positive attitude to it since this is inevitable in the history of any organization. Ignoring or trivializing a changing trend can be costly, thus managing change teaches managers how to be ahead of rivals and it ensures the long-term survival of the organizations.

## **1.2 Statement of Problem**

Going by the increasing volatility of the business environment, change management has become inevitable. This is to address any or all of these issues – poor performance, adapting to changes arising from the external environmental pressures, achieve or maintain a competitive advantage (in terms of better price and high quality), explicit innovation. Fundamentally, organizational change emanates from two major sources. The external source and internal sources. The external sources could be as a result of improved

technology, pressure from interest groups from outside the organization such as government or competitors in the industry. The internal source of change could be from individual such as shareholders, management, employees. Irrespective of the source, wherever change is obvious, the management is always faced with the question of how to respond to this change, how do we change the objectives and strategies of the organization, is it the technology we change or human resource or organization structure or the business environment. Based on the above question, management has been striving on how the best change management practices can be put into practices for the successful running of the organization.

### **1.3 Research Questions**

The following questions were highlighted to be the framework providing guidance for the research work;

- i. To what extent has transitional change management affects Employees effectiveness?
- ii. To what degree has transitional change management affects Employees efficiency?
- iii. To what extent has transformational change management affects employees effectiveness?
- iv. To what degree has transformational change management affects employees efficiency?

### **1.4 Research Objectives**

The main objective of the study is to examine the effect of change management on job satisfaction. This will be achieved through the following specific objectives are to;

- i. establish the effect of transitional change management on Employees effectiveness.
- ii. determine the effect of transitional change management on Employees efficiency.

- iii. investigate if transformational change management has a positive effect on Employees effectiveness.
- iv. establish if transformational change management have any significant effect on employees efficiency.

### **1.5 Research Hypotheses**

The following has been formulated and tested in this research work in order to draw a logical conclusion:

**H<sub>01</sub>:** Transitional change management has no significant effect on Employees effectiveness.

**H<sub>02</sub>:** Transitional change management has no significant effect on Employees efficiency.

**H<sub>03</sub>:** Transformational change management has no significant effect and on Employees effectiveness.

**H<sub>04</sub>:** There is no significant impact of transformational change management on employees efficiency.

### **1.6 Significance of the Study**

The findings of this study will be significant and be of great benefit and interest as business managers can benefit from the findings of this study by adopting proper measures of change management to ensure efficiency and effectiveness of employees towards the performance of the organization. The study will also enable managers and directors of companies to appreciate the importance of change management. The researchers and academicians have a chance of sharing new ideas obtained from the study. They can use the knowledge gained to advance in their fields of interest. Academicians and scholars will benefit from the study in that it will provide a useful basis upon which further studies on

change management on employees performance. The study will also add to the ever expanding literature. Researchers will also benefit from this study, since the study will inform on some of the best ways of adopting the best management tools and ensuring efficient utilization of resources. This can lead to improved performance of employees towards the company

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### **1.7 Scope of the Study**

The study is carried out to focus on the effect change management on job satisfaction. This study will be focusing on Kwara state internal revenue services, Ilorin to analyze the effect of change management in order to enhance performance of its employees. The organization is selected because of easy access to data and also by seeking to know their view on the subject matter and how it affects employee's efficiency, effectiveness and customer satisfaction.

### **1.8 Outline of the Study**

This research work consists five chapters. Hence, the chapters are charted below in order of standard

**Chapter one:** This is the first part of the research work and it provides a Background knowledge to the study, followed by the Statements of the research problem the aim and Objectives of the research, Research questions, the Hypotheses of the Research questions, followed by the Significance of the study, Scope of the study, Outline of chapters contain in the study, Operationalization of variables and Definition of terms.

**Chapter two:** shall present the conceptual review, theoretical review, Empirical review and Gap in literature concerning the impact of sales promotion on Employees Performance.

**Chapter three:** discusses the research methodology, research design, population of study, sample size determination, sample techniques/procedure, research sample frame,

collection of data, research instrument, validity of research instrument, reliability of research instrument and ethical consideration.

**Chapter four:** This chapter discusses the data presentation and analysis of the research work which includes the empirical result and interpretation of result, test of questionnaires, test of hypothesis and discussion of results which shall be made available in chapter four.

**Chapter five:** This is the final chapter of this research work and it shall reflect the summary of the work, discusses the findings in the study, give conclusions, it shall outline the researcher’s recommendations based on the findings of the study and suggests for further study.

### 1.9 Operationalization

It is the process of having two construct, there is need to examine the relationship between the dependent and independent variable. Thus, it is taken that employees performance of these ;organization depends on level of change management. Thus,

$$Y= f(X)$$

Where X is an independent construct and Y is a dependent construct

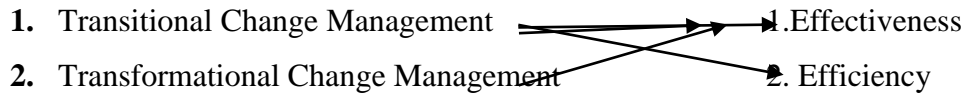
Change Management X= x1, x2, x3, x4... xn

Employees Performance Y= y1, y2, y3,y4... yn

| Independent Construct                 | Dependent Construct     |
|---------------------------------------|-------------------------|
| <u>Change Management</u>              | <u>Job Satisfaction</u> |
| 1. Transitional Change Management     | 1.Effectiveness         |
| 2. Transformational Change Management | 2. Efficiency           |
| 3. Incremental Change Management      | 3. Loyalty              |
| 4. Development Change Management      | 4. Increase Performance |

## Change Management

## Employees Performance



### 1.10 Definition of Terms

**Organization:** The structure or network of relationship among individual by which the (definition in accordance to oxford dictionary 8<sup>th</sup> edition)

Structure is created, maintained and used. (Oxford dictionary 8<sup>th</sup> edition)

**Change;** -The Oxford Dictionary defines change as an act or process through which something becomes different. Organisational change is the movement of an organisation away from its present state and toward some future state to increase effectiveness (George and Jones, 2009).

**Transitional change management;** -a voucher entitling the holder to a discount off a particular product (oxford dictionary 8<sup>th</sup> edition)

**Change Management:** Change management refers to the adoption of an idea, procedure, process or behaviour that is new to an organization.

**Transformational Change:** Transformational change is described as an effort that results in a fundamental and radical shift that rejects existing paradigms.

**Transitional Change:** Transitional change advances the current state through insignificant, gradual change in people, procedures, structures or technology.

**Developmental Change:** Developmental change stems from an overall philosophy of growth and development that forms a culture of building competitive advantage through continuous dynamic yet manageable change.

**Employee Effectiveness:** Employee effectiveness relates to the ability to achieve set goals, which should be directly proportional to that of an organization's. An organization's goals are focused on enhanced productivity, establishing a healthy work environment and better revenue and profits.

**Employee Efficiency:** Employee efficiency is an employee characteristic and relate to the speed and accuracy of an employee at the job task. The concept relates to employee productivity - the more efficient they are the more productive they will be if managed correctly.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 PREAMBLE**

This review of the relevant literatures provided a good frame work to understand all the concepts and constructs involved in the work with a view to guiding the work using other researchers' works as basis. This study intends to reviews related literatures which obviously are not exhaustive; however those literatures that are functional, technical, and beneficial to this research will be reviewed with concise contributions of the authors. Also in operationalizing this research topic, the concepts of change management, and employee's performance were holistically and respectively broken down into components. Components of change management comprise of transitional change, transformational change, incremental change and reactive change. Employee's performance components consist of effectiveness, efficiency, loyalty and increase performance. However, literatures were classified under conceptual and theoretical review following the under-listed headings and based on variables, and issues in this research work. Finally, the gaps in literature identified were discussed.

#### **2.1 CONCEPTUAL REVIEW**

##### **2.1.2 CONCEPT OF CHANGE MANAGEMENT**

###### **2.1.2.1 Change**

The Oxford Dictionary defines change as an act or process through which something becomes different. Organisational change is the movement of an organisation away from its present state and toward some future state to increase effectiveness (George & Jones, 2009). The word change has its origins from the old French word "changer" meaning to "bend" or "turn" (Online Etymology Dictionary).



### **2.1.2.2 Management**

Management is a practice which involves directing, organizing, and developing people, technology, and financial resources to effectively achieve organizational objectives (Robbins, 2016). The importance of management can never be overemphasized as the success of an organisation is attributed to sound management. The key management functions which include planning, organizing, delegating, communicating clearly, motivating employees, adapting to change and constantly generating innovative ideas are therefore crucial (Sidikova, 2011).

### **2.1.3.4 Change Management**

Richard (2017) described change management in a broader view as been a scenario where leaders in the organization are confronted with dynamism in operation as a result of the changing business environment. Consequently, managers must understand that change is not always improvement but improvement is always changing. Change management has typically been defined as a process involving unfreezing, moving, and refreezing values, practices, and procedures within organizations. Unfreezing refers to the creation of a perceived discrepancy between the existing and ideal state of an organization that generates a desire for change and lowers people's resistance to change. Moving refers to the various processes such as training, education, and restructuring that lead to the development of new behaviours, attitudes, and beliefs. Refreezing regards "reestablishing a new state of equilibrium within the organization by stabilizing the new patterns through a variety of support mechanisms. Change is often refused by organizational members. The primary reason for refusal is that change necessitates employees to adjust their existing individual and organizational identities. Changing one's identity can be anxiety infuriating and it is common for employees to use tactics such as denial, rationalization, idealization, fantasy, and symbolization to resist change.

Imran (2016), defined change management as the process of following change in automated system, logging best practices or system upgrades. Management of change

connects to people's encounter and the organizational process. Change management is the coordination of a structured period of transition from situation „A“ to situation „B“ in order to achieve lasting change within an organization“. Management of change is the systemic approach and application of knowledge, tools and resources to deal with change. Management of change means “defining and adopting corporate strategies, structures, procedures and technologies to deal with changes in external conditions and the business environment”. Change management is a “systematic approach to dealing with change, both from the perspective of an organization and on the individual level”. Change management is an organized approach to changing individuals, teams and organizations from a present state to a desired future state, to achieve or implement a vision and policy. It is an organizational process intended at empowering employees to admit and embrace changes in their present environment. There are different streams of thought that have formed the practice of change management.

Change management is the official process for organizational change, comprising of a systematic approach and application of knowledge. Change management means “defining and adopting corporate strategies, structures, procedures, and technologies to deal with change stemming from internal and external conditions”. Management of change is a critical part of any plan that leads, manages, and allows people to accept new processes, technologies, systems, structures, and values. It is the set of actions that helps people transform from their present way of working to the desired way of working. Change management is “the continuous process of aligning an organization with its marketplace- and doing so more responsively and effectively than competitors

Korir, Mukotive, Loice and Kimeli (2012), defined change management as the effective management of a business change such that executive leaders, managers and frontline employers work in concert to successfully implement the needed process, technology or organizational changes. While Moran & Brighton (2011) defined, change management as

the process of continually renewing an organization direction, structure and capabilities to serve the ever changing needs of external and internal customers. Brain (2012), like many others scholars asserted that change is an ever present feature of organizational life, both at the operational and strategic level. Due to its importance, change management is becoming imperative and needs appropriate managerial skills and strategy. For firm to survive, succeed and remain competitive in today's highly volatile and continuously evolving business environment, it must be able to successfully manage the change which is as a matter of fact a necessity. Even though there has not been consensus as to the framework for organizational change management, there seem to be an agreement on two important issues.

#### **2.1.4 TYPES OF CHANGE**

- i. **Transformational Change:** This according to authors (Johnson & Scholes, 2017; Nadler & Tushman, 2012), is a change that affects the entire system of an organization and principally re-delineate the functions of such organization which will in turn affect the organizational structure, people (employees of all cadres), process of operation or production as the case may be and organizational ethics and value. This is usually needed in situations where an organization needs to take a drastic decision in order to remain in the market or operation. More often than not, this type of change usually assist in eliminating and cleansing of the entire system in a form of revolutionary process which will assist the organization in attaining it required goals.
- ii. **Transitional change:** here, transitional change is a form of change which occurs when an organization decides to do a whole change in its structure, processes and operations in order to implement a new system of organization for effective performance in most cases (Costello, 2014). Olajide (2014), further explained that transitional change generally occurs over in a period of which usually requires patience and perseverance from all part of the organization.

- iii. **Incremental Change:** Incremental change is described as that type of change that frequently and often occurs in an organization which embodies and come with change in organizational focus through it structure, personnel technicality among other factors. In the same alignment, Johnson (2008) assumes that is quite common and often used in attaining short term plans.
- iv. **Reactive Change:** Reactive change is popularly described as reaction to an internal or external challenge in an organization which has to do with the frequent operational or managerial issues (Olajide, 2014). This is further described to be a form of reply to a lingering problem faced by an organization and its environment. In furtherance, reactive change is usually interpreted to be a reaction act taken by an organization in order to respond to an occurrence.
- v. **Proactive change:** Proactive change in contrary means the action of an organization to put in place plans and structures in order to fight and tackle a future occurrence in an organization and its environment as a result of forecasting or anticipating possible happenings of such challenges. However, the method of tackle future occurrence of situation is preferable for organization as structures and processes are already put in place to contain the future occurrence of such scenario (Olajide, 2014).
- vi. **Convergent change:** Kanter & Peter (2016), viewed convergent change as developmental change because it consists of series of incremental changes. According to them, convergent change focusses on incremental adjustments to environmental innovations and continuous improvement that optimizes an organizational fit in its environment. In essence, organizations that embraces convergent change are better equipped to maintain excellency in performance and overcome external challenges since it is planned and proactive in approach.
- vii. **Developmental change:** According to Cole & Frank (2014), developmental change is an improvement in the old way of doing things, with the aim of doing more or doing better things. The instance of this is when an organization is updating its policies,

methods and procedures which have become irrelevant to its operations. Developmental activities include problem solving, training to improve technical expertise, enhancing communication and improving processes.

### **2.1.5 CHALLENGES OF CHANGE MANAGEMENT**

Change usually involves the introduction of new procedures, people or ways of working which have a direct impact on the various stakeholders within an organization. The key to successful change management lies in understanding the potential effects of a change initiative on these stakeholders. Will employees be scared, resistant, pessimistic or enthusiastic about your proposed changes? How can each possible reaction be anticipated and managed? As you begin to think about any kind of significant change, be aware of how the change will impact others in your organization and your customers. A new vision, set of driving values, mission or goals constitute significant change. So do new performance standards, new policies or procedures, a new computer equipment installation, or a relocation of your business (Hemamalini, 2014). According to him, these challenges may manifest themselves under different names or other guises but are essentially the challenges of:

#### **2.1.5.1 Leadership**

changing the running of an organization from a command and control nature of management to the nurturing and motivational nature of leadership. We know that leadership can make a great difference, and we know that its importance for organizational success is intensifying. Change cannot be accomplished without the commitment and involvement of the organization's leaders.

#### **2.1.5.2 Focus**

making business choices to bring alignment and focus to the organization. Without a consistent focus, it becomes incumbent on each member to interpret the environment and to make decisions on which opportunities to explore from his or her own perspective. The

likely result is a collection of highly skilled individuals, working extremely hard, and pulling the organization in a number of uncoordinated directions. Hence today's leaders must rely more on the discipline to focus on the right opportunities for the organization to steer the followers in the right direction

#### **2.1.5.3 Commitment**

Individuals who are asked to make a change are really being asked to make a commitment of personal energy. Company resources must be devoted to help workers understand the impending change, convince them of its value, and manage the resistance that will inevitably surface. As a leader builds understanding and generates commitment, the intense resistance to change, born out of fear of the unknown, is abandoned and replaced by the courage to take new directions and to actively pursue change.

#### **2.1.5.4 Resistance**

Resistance to change is a human condition. Every human being and consequently every organization exists in a current reality; an understanding of themselves and a level of comfort with their current situation. Bringing new skills or knowledge into a company is not always easy. People fear change. Management should oversee this integration, and smooth the way by keeping everyone aware of the company's objectives and how new competencies have a valuable part to play. Resistance management may improve if the organization recognizes the potential benefits of resistance.

#### **2.1.6 Positive Effect of Managing Change in an Organisation**

The organization may use change management when implementing policy changes to the management of the organization, production methods or employee policies. The systematic approach to making changes in the organization attempts to transit the employees through the disruption a change can cause. While the system attempts to minimize the negative

effects, employees and management can have trouble with the change. The positive effects of managing change include:

- **Employee Confidence:**

When organization successfully complete a significant change and the employees see that none of the fears they held regarding change are realized, such organisation are paving the way for smoother change in the future. One of the positive effects of efficient change management is that it instills confidence in employees regarding the management's ability to lead the organisation and make good business decisions. This not only makes future changes easier, but employee confidence also makes day to day decision-making simpler as well.

- **Competitive Advantage:**

The ability for the organization to change helps maintain competitive advantage in the marketplace. For example, if your competition has implemented a new order-entry system that makes the process of doing business easier on the customers, then your ability to adapt to that change and institute your own order-entry changes helps keep you competitive. The ability to institute change quicker and more efficiently than the competitors gives you an advantage that can help you achieve, or maintain, the status of an industry leader.

- **Growth:**

Organisation must experience change to experience growth. Organization can continue to do things the same way for a long period of time. But, at some point, organization's infrastructure needs to change to accommodate a growing customer base and industry changes. New processes, new marketing concepts and improved ways of reaching the target market all require changes within the organisation. Your company's ability to facilitate change enables it to grow.

- **Dynamic:**

A corporate culture that embraces change is one that tends to remain dynamic in the marketplace. Because employees are confident that the organization can manage change, new ideas flow more freely. Employees do not feel bound by the current organizational structure because they know the organisation can adapt to meet the challenges of the future. A dynamic atmosphere with an openness to change is a productive and forward-thinking workplace.

## **2.1.7 NEGATIVE EFFECT OF MANAGING CHANGE IN AN ORGANISATION**

- **Employee Resistance:**

Implementing a new policy can result in employee resistance. Employees resist change when there is not a clear understanding of the reason for the change. A lack of knowledge on how it will affect their work can also cause employees to resist. Workers with personalities that require process and reliability in their work life will find change a difficult adjustment.

- **Expense:**

Handling a change in the organization effectively can take time, which can result in cost of production and expense. The change process requires training and communication to employees affected by the change. For example, implementing a new continuous improvement system in an organisation requires training for all employees in the tools, methods and processes the new system needs for success.

- **Lack of Support and Failure:**

A lack of support for change management can cause new policies and processes to fail. Employees and management must be on board with the change process for success. The system will fail if employees do not use the new system or policy and management does not enforce the change. Before a company begins the change process, it is vital that



management and employees support the decision and make a commitment to the new policy or process.

- **Low Employee Morale:** If the company does not handle change effectively, it can have a detrimental effect on the morale of workers. Low employee morale has a negative effect on productivity, which can cause a financial loss for the organization. Lowered employee morale also results in increased absenteeism and high employee turnover.

### **2.1.8 JOB SATISFACTION**

Job satisfaction is defined as the extent to which an employee feels self-motivated, content & satisfied with his/her job. Job satisfaction happens when an employee feels he or she is having job stability, career growth and a comfortable work life balance. This implies that the employee is having satisfaction at job as the work meets the expectations of the individual. Job satisfaction is a term we hear often, but do you know its exact definition, and how its absence could be bringing down your company's productivity. The concept of job satisfaction, viewed through different lenses by various scholars, is defined differently. Greenberg and Baron (2016), for instance, viewed job satisfaction as a feeling that can produce a positive or negative effect toward one's roles and responsibilities at work and added that it is important to understand the concept of job satisfaction as there is no single way to satisfy all workers in the workplace.

More specifically, Innerlson and Jackson(2016), sees job satisfaction as an employee's general attitude towards the job. It is a pleasurable feeling that results from an employee's perception of achieving the desired level of need or satisfaction. Job satisfaction fulfills an individual's psychological and physiological needs through the organizational process. It is a multidimensional attitude which is made up of the attitude towards pay, promotions, co-workers, supervision, the work environment and so on. High job satisfaction implies that the employees are liking the job, whereas, low job satisfaction relates to the disliking

of the job by individuals. Job satisfaction is an intangible variable which is expressed through emotional feelings.

## **2.2 THEORETICAL REVIEW**

### **2.2.1 Lewin's Three-Step Change Theory**

Kurt Lewin (1951) introduced the three-step change model. This social scientist views behaviour as a dynamic balance of forces working in opposing directions. Driving forces facilitate change because they push employees in the desired direction. Restraining forces hinder change because they push employees in the opposite direction. Therefore, these forces must be analyzed and Lewin's three-step model can help shift the balance in the direction of the planned change.

Lewin explained the first step of the change theory as the unfreezing of the existing system and operations. The status quo of the organization is regarded as the balance state in the process. As further elaborated, unfreezing is imperative to the system in order to surmount over the resistance usually faced in the change process and operation. These can be achieved using these three models;

First, increase the driving forces that direct behaviour away from the existing situation or status quo. Second, decrease the restraining forces that negatively affect the movement from the existing equilibrium. Third, find a combination of the two methods listed above. Some activities that can assist in the unfreezing step include: motivate participants by preparing them for change, build trust and recognition for the need to change, and actively participate in recognizing problems and brainstorming solutions within a group. Lewin's second step in the process of changing behaviour is movement. In this step, it is necessary to move the target system to a new level of equilibrium.

Hence, for the purpose of this study, the researcher hinged on the Lewin's three step theory as it explains the stages in which an organization go through in reaching the change management level. These three steps are unfreezing of the existing belief and mindset from the employee's mind by putting in place the unfreezing factors of change which will assist the organization and employees move from the status quo and embrace the new process of change in the environment they operate. Secondly, the next steps analyses they system which involves the making of the new process in the system. This usually involves putting into place corrective measures to align the focus and direction of the organization as it mostly involves some management process and functions such as planning controlling, monitoring and executing among orders. Lastly, the change promoter in organization will then refreeze the system in order to master the newly introduced operations that were just implemented.

### **2.2.2 Lippitt's Phases of Change Theory**

In alignment with the above theory by Lewin, three step change theory, Lippitt, Watson, and Westley (1958) further gave an extension to the Three-Step Change Theory. Lippitt et al., fashioned out a seven-step theory that focuses more on the role and responsibility of the change agent than on the evolution of the change itself. Information is continuously exchanged throughout the process. The seven steps are firstly is to diagnose the existing problem in a given organization. By doing so, the change manager would be able to discover the root of the challenges encountered in the organization. Secondly, the system must be a able to assess the motivation and capacity for change in the organization among the employees that will carry the change mantra. Because these are he set of people who will bear the cross of running in a changed system afterwards.

Thirdly, the change promoter must be able and willing to gain access to the resources and motivation of the change agent who amount to be the main players (employees). This includes the change agent's commitment to change, power, and stamina. The fourth step is

from the change agent and promoter to choose wisely the progressive change objects which will assist in enhancing action plans that enable the organization successfully develop and establish a change in the environment. The fifth step entails the role of the change agents in selecting the clearly and concise ways of achieving the objectives of the involved parties which in most cases involve professionals, facilitators in the field. Also, the sixth step deals with the maintenance of the already established change by introducing effective communication means, feedback mechanism and group coordination as these are essential elements in the change process. Lastly, the organization is assumed to have been used to the new system with the support of the external help. However, the organization will then begin to gradually live and operate without the assistance of the external factors and this occurs only when the organization has mastered and become familiar with the new system.

### **2.2.3 Trans-theoretical Model of Behaviour Change**

The Trans-theoretical model of behaviour change discusses stages of change involved in the process of changing an individual and set of individuals from their original origin to an anticipated better or new environment or system.

The aspect that makes the TTM one of the unique theories is the idea that change occurs over time, an aspect generally ignored by other theories of change (Prochaska & Velicer, 1997; Velicer, Prochaska, Fava, Norman & Redding, 1998; Scholl, 2002). This temporal dimension of the theory proposes that a person may progress through five stages of change when trying to modify their behaviours (Prochaska & DiClemente, 1983; Prochaska, DiClemente, & Norcross, 1992; Prochaska & Velicer, 1997). In the TTM, behaviour change is treated as dynamic, rather than an “all or nothing” phenomenon. This distinction is considered one of the theory’s strengths (Marshall & Biddle, 2001).

The first stage of the TTM is the pre-contemplation stage, where people have no intentions of taking action in the foreseeable future, usually measured as the next six months

(Prochaska et al., 1992; Prochaska&Velicer, 1997; Scholl, 2002). Individuals in this stage may be unaware or uninformed of the consequences of their behaviour (Prochaska et al., 1992; Scholl, 2002) or may have had a number of failed attempts at change and are discouraged to try again (Prochaska&Velicer, 1997). Prochaska et al. (1992) suggest that the main trait of someone in the pre-contemplation stage is they show resistance to recognizing or modifying a problem behaviour. For an individual to move out of this stage they must experience cognitive dissonance, a negative affective state, and acknowledge the problem (Scholl, 2002).

The final stage of the TTM is maintenance (Patten et al., 2000; Prochaska et al., 1992; Prochaska&Velicer, 1997; Velicer et al., 1998). In this stage people work to prevent relapse and secure their gains made during action (Patten et al., 2000; Prochaska et al., 1992; Prochaska&Velicer, 1997; Velicer et al., 1998). Individuals in the maintenance stage are less tempted to relapse and more confident that they will be able to continue their changes (Prochaska&Velicer, 1997; Velicer et al., 1998).

## **2.3 EMPIRICAL REVIEW**

In a study conducted by Nyaungwa, Liganiso & Karodia (2015), titled assessing the impact of change management on the performance of Zimra Region one in Zimbabwe. The objective of the study was to examine the impact of change management on the performance of Zimra region. The study has a population of 410 and a sample of 85 employees. The study concluded that Leading change requires the use of a varied set of communication skills to deliver appropriate messages, solicit feedback, create readiness for change along with a sense of urgency, and motivate recipients to act. It then recommended that Communication is very vital not only during change but in general in the organisation. A collective 32% of the respondents indicated that information flowed freely throughout the Region 1 during the SAP-TRM change implementation. Zimra should have established a plan of communicating at all levels during the change process.

Belias & Koustelios (2015), carried out a study on the impact of leadership and change management strategy on organizational culture. The evidence in this study suggests that leadership is associated with organizational culture, primarily through the processes of articulating a vision and to a lesser extent through the setting of expectations. The nature of this paper is explorative and theoretical, aiming at providing a bibliographical tool for further research. Thus, aim of this paper is a critical bibliographical review of important terms in the field, as well as showing the interdependencies of these terms. Finally, with that paper, we offer managers and researchers a model on emphasizing the importance of Management Strategy.

Hornstein (2015), conducted a research work on integration of project management and organizational change management. The study reviewed literature that strongly suggests that change is an inevitable consequence of project implementations, and how the change is “managed” impacts how successful the project will be. Project management and change management use different terminologies and different methodologies. Their respective proponents arise out of different parts of the organization and have different functional and educational backgrounds.

In Olajide (2014), where it seek to examine change management and its effects on organizational performance of Nigerian telecoms industries from the empirical perspective. The study has a total of 300 staff of Airtel randomly selected from a staff population of 1000. Three hypotheses were advanced to guide the study and data collected for the study were analyzed using One-way Analysis of Variance. The result revealed that changes in technology have a significant effect on performance and that changes in customer taste has a significant effect on customer’s patronage. The result also shows that changes in management via leadership have a significant effect on employee’s performance. Based on the findings of the study, recommendations were made that telecoms industries in Nigeria should be pro-active to changes in such a competitive environment so as to experience smooth implementation of such changes. The study therefore concludes that nothing

remain still in the world of business as change is the only thing that is constant. Change managers should therefore successfully manage the human side of change in order to avoid resistance to change using the appropriate change strategies, thus, enhancing overall performance of the industry.

As suggested by Rune (2016), in his study which seeks to examine organisational change management: A critical review. The study provides a critical review of some of the main theories and approaches to organisational change management as an important first step towards constructing a new framework for managing change. The article concluded that the management of organisational change currently tends to be reactive, discontinuous and ad hoc with a reported failure rate of around 70 per cent of all change programmes initiated.

Also, Otsupius & Otsu (2016), conducted a study with focus to analyze organizational change management as a strategic approach to organizational effectiveness. And the main objective was to determine the strategic change approaches that may influence organizational effectiveness. The authors deem it fit to employ an exploratory research approach in this study. The method intends to rely heavily on secondary data as well as some factual documents. Thus, some literatures and documents relevant to the problem under study were exhaustively reviewed in order to provide a well-round theoretical foundation upon which the recommendations were made. Empirical research should be conducted to assess the extent to which organizations have developed an agile system that can continuously reinvent itself, and the strategic approach that may influence organizational effectiveness.

In a study conducted by Kritsonis (2017), on the comparison of change theories. The purpose of this article is to summarize several change theories and assumptions about the nature of change. The author shows how successful change can be encouraged and facilitated for long-term success. The article compares the characteristics of Lewin's Three-Step Change Theory, Lippitt's Phases of Change Theory, Prochaska and

DiClemente's Change Theory, Social Cognitive Theory, and the Theory of Reasoned Action and Planned Behaviour to one another. Leading industry experts will need to continually review and provide new information relative to the change process and to our evolving society and culture.

Mwangi & Lubasi (2016), carried out a study with the aim to investigate the relationship between strategic change envisioning and employees' commitment to change; to establish whether engaging stakeholders in the change process has an effect on employees' commitment to change; and to determine the effects of empowering change agents on employees' commitment to change. This study used descriptive research design and data was collected from both primary and secondary sources. A target population of 100 employees at the AfDB was selected for the Census. The data was analysed using descriptive and inferential analysis with aid of SPSS. In conclusion, the researcher identified that strategic change envisioning and empowering change agent have an influence on employees' organizational commitment to change.

Almas & Manzoor (2017), conducted a study on an application of ADKAR change model for the change management competencies of School Heads in Pakistan. The study is aimed at applying ADKAR change model for the analysis of change management competency profile of school heads in Pakistan. This model can successfully measure the change management competencies of an "Individual" within an organization. Exploratory factor analysis (EFA) was performed to develop a scale. Then, CMC profile of school heads was prepared. Stratified Random sampling technique was adopted to sample school heads in the eight districts of the Punjab. An identification of CM challenges faced by these heads was made. Five hypotheses were tested. It was concluded that the change management competency (CMC) profile of school heads in the northern Punjab was better than the central and southern Punjab, Pakistan. Finally, a 'Change Management Competency-Building Framework' (CMCB) was recommended for the training of school heads.



Ndahiro, Shukla & Oduor (2017), Effect of change management on the performance of government institutions in Rwanda: A case Of Rwanda Revenue Authority. The main purpose of the research project is to analyze the effect of change management on the performance of government institutions in Rwanda. The study adopted survey research design and the target population of employees of RRA. Data was collected using questionnaires and interviews and analyzed using SPSS and Microsoft Excel. Basing on the data collected study concluded that all changes made in RRA in the past four years have been well planned and implemented. Most of employees in the institution have generally embraced the changes made in the organization and at the same time resulting into overall organizational performance.

In view of Pieterse, Caniëls, & Homan (2018), conducted a study with the aim to investigate how resistance to change might be a consequence of differences in professional discourse of professional groups working together in a change program. The paper uses discourse analysis and rubrics to study the implementation of a new ICT system for an airline. Data for this case study were collected in semi-structured interviews, desk research, participant observations and a diagnostic workshop. The finding suggested that the non-aligned interaction between different professional discourses can be a source of resistance to change, in addition to other well-known sources of resistance to change in the change management literature. Future research regarding change management should incorporate linguistics and discourse analysis. Investigating resistance to change could be done comprehensively, paying attention to differences in professional cultures in cross-functional (project) teams. A managerial implication of the study is that making differences in professional discourses explicit is a constant point of attention in (project) teams.

Furthermore, Ajmal, Farooq, Sajid & Awan (2018), in their study which is directed to analyze the role of leadership in change management process. The paper aims to explore the role of leadership in change management process. The research is based on extensive review of literature, in order to find out the leadership factors that facilitate change in an

organization. The research reveals that that basic leadership and management practices are associated with the core competencies of an organization to achieve desired outcomes. Many organizations are applying change management practices to achieve organizational success for long time survival. In our study we only focused on Change-A planned activity, Leaders as a change agent, Change as a process, Change management, and Leadership style/leaders for change management.

## **2.4 GAPS IN LITERATURE**

As discovered in the reviewed literatures, the study uncovers that issues in change management has been majorly researched on in the developed countries as records of these unfolding or liquidating companies in some cases assist in defining what change management style was adopted by the organization. Studies reviewed also emphasized developmental type of change management while few studies looked into transformational and transitional change. Hence, this study intends to fill the gap by researching the change management type adopted by Kwara state internal revenue services in relations to transformational and transitional change management. Also, this study will fill the gap of difference in corporate culture and business environment of the organization in question.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 Preamble**

This chapter described the methodology which discussed the methods that will be employed for the research work. It dealt mainly with the objectives and procedures of carrying out the study. This chapter explained the research procedure to be used in gathering and analyzing data which include research method, research design, sampling and sample frame, methods of data collection, instrument of data collection and methods of data analysis. Finally, it explained the validity of the instrument adopted, reliability level of the work not neglecting the ethical consideration.

#### **3.1 Research Method**

This research is mono in structure; therefore, survey method was adopted because most journal and articles related to this work used survey method. This method also offered the researcher the opportunity to generate data, thereby providing a valid generalization of research findings. More so, it investigated beliefs, opinions, attitude, preferences or disposition of the population element without subjecting them to any form of manipulation and control. According to Otokiti (2015), survey method is explained as type of field study that involved the collection of data from a sample of element drawn from a well-defined population. This study adopted survey method to explore the Effect of change management on organizational performance in Kwara state internal revenue services.

#### **3.2 Research Design**

Research design is a plan that will guide the researcher in her data collections step by step and analytical phases of research work. It specified the type of information to be collected, source of the data and the data collection procedure, it also included research methodology, population of the study, sample determination, and sample procedure, source of data, data

collection techniques and others. Hence, this study was descriptive in nature as it looked to described what is acceptable and obtainable in the field of study.

In addition, the adoption of quantitative means of data gathering was in order to give it an statistical backing. The data will be collected through a census of the entire population of Kwara state internal revenue services. The fundamental idea of adopting this approach was to give Kwara state internal revenue services a well-structured questionnaire in the context of how change management can enhances the employee's performance.

### **3.3 Population of the Study**

The targeted population for this research work will be the entire staff of Kwara state internal revenue services. The entire population is 670 sources (*Field Survey, 2025*)

### **3.4 Sample Size Determination**

In this research, too methods of determination sample size would be applied namely.

1. Taro Yamani formula
2. Yard formula
1. Yaro formula: this is conceived with the application of normal appreciation with 95% confidence level and 5% error tolerance. The formula is given below

$$n = \frac{N}{1 + N (e^2)}$$

N = population

n = Sample size

e = Level of significance

Therefore, the population = 970

$$n = \frac{970}{1 + 970 (0.5^2)}$$

$$= 1 + \frac{970}{970(0.0025)}$$

$$= \frac{970}{1 + 2.425} = 300$$

### **3.5 Sampling Technique**

This study will be adopting simple random sampling technique. This is because the study identified different clusters among the respondents, therefore making the sampling technique to be useful, the questionnaire will be administered to randomly selected staff by the researcher to ensure immediate attention and response from respondents.

### **3.6 Data Collection Method**

The data will be received through Primary source. The reason for using primary source is because the research will obtain firsthand information from the respondents.

### **3.7 Research Instrument**

The data for this study will be gathered using primary sources of data. The primary data is first hand data which will be generated during the course of the research work. Conversely, a well-structured closed ended questionnaire will be adopted and administered to the targeted respondents which are staffs Kwara state internal revenue services

Furthermore, a closed ended questionnaire included the use of Five point Likert scale in series as SD= Strongly Disagreed, D= Disagreed, U=Undecided, A= Agreed and SA= Strongly Agreed as this allowed for consistency and accuracy. Lastly, the questionnaire will be divided into two section as; Section A to take care of Demographic questions which comprises of the bio-data of the respondents, which entails sex, marital status, age, educational qualification, position in the organization, while, Section B to look at the level

at which the respondents understand the subject matter and takes into consideration the statements that would look into answering the hypotheses set in the research study.

### **3.8 Data Analysis**

The result gotten from the research field work will be analyzed using frequency distribution table in displaying the percentage of the demographic data and showed the level of agreement and disagreement to the research statements in the closed ended questionnaire with the help of Statistical Package for Social Sciences (SPSS) of version 20. In addition, Standard Multiple Regression analysis method will be adopted in testing the relationship, effects and impacts of the independent variables on and between the dependent variables as provided in the hypotheses stated in chapter one

### **3.9 Validity and Reliability of the Scale**

The validity of a scale refers to the degree to which it measures what it is supposed to measure. Unfortunately, there is no one clear-cut indicator of a scale's validity. The validation of a scale involves the collection of empirical evidence concerning its use and verification of the scale by a number of professionals in the area of research. To validate the scales, we deployed the two measures.

The reliability of a scale refers to the degree to which the items that make up the scale 'hang together' measure the same underlying construct. One of the most commonly used indicators of reliability is Cronbach's alpha coefficient. Ideally, the Cronbach alpha coefficient of a scale should be close to 0.7 (Pallant, 2005).

### **3.10 Ethical Consideration**

This study would have no impending injury to people. It followed the laid down ethical standards in management sciences. Respondents was not forced to give opinions about the questionnaire but was rendered explanation of the research purpose. The

confidentiality of the respondents will be strictly maintained for this study. Besides, this research work will not violate any ethical precept of the organization as confidential information will be used wisely without disclosing it on any ground, unless with the permission and authorization of the concerned organization. The information gathered will be analyzed appropriately without any form of biased and misrepresentation of information.

## CHAPTER FOUR

### PRESENTATION AND ANALYSIS OF RESULTS

#### 4.1 INTRODUCTION

This chapter focuses on data presentation, analysis and interpretation, and hypothesis testing. The various questions in the questionnaire are analyzed using frequency tables and the hypotheses are tested using the ordinary least square regression.

#### 4.2 Data Presentation

##### Section A: Profile and socio-demographic of Respondents

**Table 4.3.2 Summary of Respondents' Demographic Information**

| S/N | Items        | Frequency  | Percentage(%) |
|-----|--------------|------------|---------------|
| 1.  | <b>Sex</b>   |            |               |
|     | Male         | 182        | <b>63.8</b>   |
|     | Female       | 103        | <b>36.2</b>   |
|     | <b>Total</b> | <b>285</b> | <b>100.0</b>  |
| 2.  | <b>Age</b>   |            |               |
|     | 18-28yrs     | 48         | 16.7          |
|     | 29-38yrs     | 231        | 81.0          |
|     | 38-49yrs     | 7          | 2.3           |
|     | <b>Total</b> | <b>285</b> | <b>100.0</b>  |



|    |                               |            |              |
|----|-------------------------------|------------|--------------|
| 3. | <b>Marital Status</b>         |            |              |
|    | Single                        | 110        | 38.5         |
|    | Married                       | 175        | 61.5         |
|    | <b>Total</b>                  | <b>285</b> | <b>100.0</b> |
| 4. | <b>Educational Background</b> |            |              |
|    | B.S.c/HND                     | 178        | 62.6         |
|    | Postgraduate                  | 7          | 2.3          |
|    | Others                        | 38         | 35.1         |
|    | <b>Total</b>                  | <b>285</b> | <b>100.0</b> |
| 5. | <b>Level of Experience</b>    |            |              |
|    | 1- 5yrs                       | 201        | 70.7         |
|    | 6-10years                     | 84         | 29.3         |
|    | <b>Total</b>                  | <b>285</b> | <b>100.0</b> |

*Source: Author's Field Survey, 2025*

Table 4.1 above is a representation of the summary of the demographic information of the sampled questionnaire where the gender column presented those 182 respondents amounting to 63.8% are male and 103 with 36.2% are female respondents which means that the study has more male respondents covered in the cause of the administration of questionnaire.

Also, the age column has 48 respondents with 16.7% between the ages of 18-28years, 231 respondents of 81.0% are between the ages of 29-38years, 7 of the respondents with 2.3% are of 38-49years, this implies that the study has more respondents between the ages of 31-40yrs sampled. Also, for the marital status which illustrates those 110 respondents with 38.5% are single, 175 respondents with 61.5% are married. The implication is that the study has more of married respondents sampled in the process.

In addition, the educational background column discussed that 178 respondents amounting to 62.6% are B.S.c/HND holder amounting, 7 respondents with 2.3% are Postgraduate holder, while others are 35.1% (38). The level of experience from the range 1-5yrs comprises of 201 respondents with 70.7% while the range of 6-10yrs comprises of 84 respondents with 29.3% this implies that there are more respondents in the range of 1-5yrs.

#### **4.3.3 Market positioning has been made flexible with the advent of transformational change management.**

|                | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------|-----------|---------|---------------|--------------------|
| Strongly Agree | 214       | 75.3    | 75.3          | 75.3               |
| Agree          | 44        | 15.5    | 15.5          | 90.8               |
| Undecided      | 26        | 9.2     | 9.2           | 100.0              |
| Total          | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state that market positioning has been made flexible with the advent of transformational change management. indicates that 214 respondents with 75.3% are for strongly agreed, 44 respondents with 15.5% are for Agreed and 26 respondents with 9.2% are for Undecided, this statement indicates that strongly agreed has the highest respondents of 48 (75.3%) and undecided has the lowest respondents of 6(9.2%).

**4.3.4 All stakeholders are been put into consideration during the implementation of transformation change management.**

|                 | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Strongly Agree  | 100       | 35.1    | 35.1          | 35.1               |
| Agree           | 151       | 52.9    | 52.9          | 87.9               |
| Valid Undecided | 8         | 2.9     | 2.9           | 90.8               |
| Disagree        | 26        | 9.2     | 9.2           | 100.0              |
| Total           | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above illustrate the question which state that all stakeholders are been put into consideration during the implementation of transformation change management depicts that strongly agree consist of 100 (35.1%) respondents, agree consist of 151 (52.9%) respondents undecided consist of 8 (2.9%) respondents and Disagree consist of 26 (9.2%) respondents this table indicates that agree has the highest respondents of 151 (52.9%) and Undecided has the lowest respondents of 8 (2.9%).

**4.3.5 Mission and Vision statement of the organization are best achieved through the advent of transformation change management.**

|                 | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Strongly Agree  | 66        | 23.0    | 23.0          | 23.0               |
| Agree           | 178       | 62.6    | 62.6          | 85.6               |
| Valid Undecided | 41        | 14.4    | 14.4          | 100.0              |
| Total           | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state that mission and vision statement of the organization are best achieved through the advent of transformation change management indicates that 66 respondents with 23.0% are for strongly agreed, 178 respondents with 62.6% are for Agreed and 41 respondents with 14.4% are for Undecided, this statement indicates that agreed has the highest respondents of 178 (62.2%) and undecided has the lowest respondents of 41 (14.4%).

#### 4.3.6 Transformational change allows for restructure in the organizational policy.

|                 | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Strongly Agree  | 3         | 1.1     | 1.1           | 1.1                |
| Agree           | 234       | 82.2    | 82.2          | 83.3               |
| Valid Undecided | 7         | 2.3     | 2.3           | 85.6               |
| Disagree        | 41        | 14.4    | 14.4          | 100.0              |
| Total           | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above illustrate the question transformational change allows for restructure in the organizational policy, indicates that strongly agree consist of 3 (1.1%) respondents, agree consist of 234 (82.2%) respondents undecided consist of 7 (2.3%) respondents and Disagree consist of 41(14.4%) respondents this table indicates that agree has the highest respondents of 234 (82.2%) and Strongly agreed has the lowest respondents of 7(1.1%).

#### 4.3.7 In my organization, transformational change management best aligned with the organizational objectives.

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 133       | 46.6    | 46.6          | 46.6               |

|           |     |       |       |       |
|-----------|-----|-------|-------|-------|
| Agree     | 72  | 25.3  | 25.3  | 71.8  |
| Undecided | 80  | 28.2  | 28.2  | 100.0 |
| Total     | 285 | 100.0 | 100.0 |       |

**Source: Author's Field Survey, 2025**

The table above which question state that in my organization, transformational change management best aligned with the organizational objectives indicates that 133 respondents with 46.6% are for strongly agreed, 72 respondents with 25.3% are for Agreed and 80 respondents with 28.2% are for Undecided, this statement indicates that strongly agreed has the highest respondents of 133 (46.6%) and agreed has the lowest respondents of 72(25.3%).

#### **4.3.8 Best employees' practices are been ignited during transformational change management processes.**

|                 | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Strongly Agree  | 201       | 70.7    | 70.7          | 70.7               |
| Agree           | 42        | 14.9    | 14.9          | 85.6               |
| Valid Undecided | 15        | 5.2     | 5.2           | 90.8               |
| Disagree        | 26        | 9.2     | 9.2           | 100.0              |
| Total           | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above illustrate the question which state that best employees practices are been ignited during transformational change management processes, depicts that strongly agree consist of 201 (70.7%) respondents, agree consist of 42 (14.9%) respondents undecided consist of 15 (5.2%) respondents and Disagree consist of 26 (9.2%) respondents this table indicates that Strongly agree has the highest respondents of 201 (70.7%) and Undecided has the lowest respondents of 15 (5.2%).

**4.3.9 Transactional change management allows for dynamism in the business operation.**

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 84        | 29.3    | 29.3          | 29.3               |
| Agree                | 174       | 60.9    | 60.9          | 90.2               |
| Undecided            | 28        | 9.8     | 9.8           | 100.0              |
| Total                | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state that transactional change management allows for dynamism in the business operation indicates that 84 respondents with 29.3% are for strongly agreed, 174 respondents with 60.9% are for Agreed and 28 respondents with 9.8% are for Undecided, this statement indicates that agreed has the highest respondents of 174 (60.2%) and undecided has the lowest respondents of 28 (9.8%).

**4.3.10 Transitional change management leads to operational change in the organization.**

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 154       | 54.0    | 54.0          | 54.0               |
| Agree                | 66        | 23.0    | 23.0          | 77.0               |
| Undecided            | 39        | 13.8    | 13.8          | 90.8               |
| Disagree             | 26        | 9.2     | 9.2           | 100.0              |
| Total                | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state that transitional change management leads to operational change in the organization that 154 respondents with 54.0% are for strongly

agreed, 66 respondents with 23.0% are for Agreed and 39 respondents with 13.8% are for Undecided, 26 respondents with 9.2% are for Disagree, this statement indicates that strongly agreed has the highest respondents of 154 (54.0%) and Disagree has the lowest respondents of 26 (9.2%).

#### **4.3.11 Service delivery becomes flexible with the presence of transitional change management.**

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 51        | 17.8    | 17.8          | 17.8               |
| Agree                | 198       | 69.5    | 69.5          | 87.4               |
| Undecided            | 36        | 12.6    | 12.6          | 100.0              |
| Total                | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above illustrate the question which state that service delivery becomes flexible with the presence of transitional change management, depicts that strongly agree consist of 51 (17.8%) respondents, agree consist of 198 (69.5%) respondents undecided consist of 38(12.6%) respondents this statements indicates that Agree has the highest respondents of 198 (69.5 %) and Undecided has the lowest respondents of 36 (12.6%).

#### **4.3.12 The structural change in the organization is as a result of transitional change management.**

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 57        | 20.1    | 20.1          | 20.1               |
| Agree                | 165       | 58.0    | 58.0          | 78.2               |
| Undecided            | 33        | 11.5    | 11.5          | 89.7               |

|          |     |       |       |       |
|----------|-----|-------|-------|-------|
| Disagree | 29  | 10.3  | 10.3  | 100.0 |
| Total    | 285 | 100.0 | 100.0 |       |

**Source: Author's Field Survey, 2025**

The table above which question state that the structural change in the organization is as a result of transitional change management shows that 57 respondents with 20.1% are for strongly agreed, 165 respondents with 58.0% are for Agreed, 33 respondents with 11.5% are for Undecided, and 29 respondents with 10.3% are for Disagree, this statement indicates that Agreed has the highest respondents of 165 (58.0%) and Disagree has the lowest respondents of 29 (10.3%).

#### **4.3.13 Transitional change management allows for new process within the organization to ease work load.**

|                | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------|-----------|---------|---------------|--------------------|
| Strongly Agree | 54        | 19.0    | 19.0          | 19.0               |
| Agree          | 203       | 71.3    | 71.3          | 90.2               |
| Undecided      | 28        | 9.8     | 9.8           | 100.0              |
| Total          | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state that the transitional change management allows for new process within the organization to ease work load indicates that 54 (19.0%) respondents are for strongly agreed, 203 (71.3%) respondents are for Agreed and 28 (9.8%) respondents are for Undecided, this statement indicates that agreed has the highest respondents of 203 (71.3%) and undecided has the lowest respondents of 28 (9.8%).



**4.3.14 Simplicity in work process is made possible through transitional change management.**

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 105       | 36.8    | 36.8          | 36.8               |
| Agree                | 152       | 53.4    | 53.4          | 90.2               |
| Undecided            | 2         | .6      | .6            | 90.8               |
| Disagree             | 26        | 9.2     | 9.2           | 100.0              |
| Total                | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state that simplicity in work process is made possible through transitional change management. Indicates that 105 (36.8%) respondents are for strongly agreed, 152 (53.4%) respondents are for Agreed 2 (.6%) respondents are for Undecided, and 26 (9.2%) are for Disagree this statement indicates that agreed has the highest respondents of 152 (53.4%) and undecided has the lowest respondent of 2 (.6%).

**4.3.15 Jobs are been priorities base on the most important.**

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 211       | 74.1    | 74.1          | 74.1               |
| Agree                | 46        | 16.1    | 16.1          | 90.2               |
| Undecided            | 28        | 9.8     | 9.8           | 100.0              |
| Total                | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state jobs are been priorities base on the most important shows that 211 respondents with 74.1% are for strongly agreed, 46 respondents with 16.1%

are for Agreed, 28 respondents with 9.8% are for Undecided this statement indicates that Strongly Agreed has the highest respondents of 211 (74.1%) and Undecided has the lowest respondents of 28 (9.8%).

#### 4.3.16 Smooth transfer of responsibility is been achieved

|                 | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Strongly Agree  | 198       | 69.5    | 69.5          | 69.5               |
| Agree           | 21        | 7.5     | 7.5           | 77.0               |
| Valid Undecided | 39        | 13.8    | 13.8          | 90.8               |
| Disagree        | 26        | 9.2     | 9.2           | 100.0              |
| Total           | 285       | 100.0   | 100.0         |                    |

Source: Author's Field Survey, 2025

The table above which question state that smooth transfer of responsibility is been achieved indicates that 198 respondents with 69.5% are for strongly agreed, 21 respondents with 7.5% are for Agreed, 39 respondents with 13.8% are for Undecided and 26 respondents with 9.2% are for Disagree this statement indicates that strongly agreed has the highest respondents of 198 (69.5%) and agreed has the lowest respondents of 26 (7.5%).

#### 4.3.17 Employee's efficiency are best achieved through change management process.

|                | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------|-----------|---------|---------------|--------------------|
| Strongly Agree | 51        | 17.8    | 17.8          | 17.8               |
| Valid Agree    | 198       | 69.5    | 69.5          | 87.4               |
| Undecided      | 36        | 12.6    | 12.6          | 100.0              |
| Total          | 285       | 100.0   | 100.0         |                    |

Source: Author's Field Survey, 2025

The table above illustrate the question which state that employee's efficiency are best achieved through change management process depicts that strongly agree consist of 51 (17.8%) respondents, agree consist of 198 (69.5%) respondents undecided consist of 36(12.6%) respondents this statements indicates that Agree has the highest respondents of 198 (69.5 %) and Undecided has the lowest respondents of 36 (12.6%).

#### **4.3.18 Best performance from employees are been ignited during change management processes.**

|                | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------|-----------|---------|---------------|--------------------|
| Strongly Agree | 133       | 46.6    | 46.6          | 46.6               |
| Agree          | 72        | 25.3    | 25.3          | 71.8               |
| Undecided      | 80        | 28.2    | 28.2          | 100.0              |
| Total          | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state that best performance from employees are been ignited during change management processes indicates that 133 respondents with 46.6% are for strongly agreed, 72 respondents with 25.3% are for Agreed and 80 respondents with 28.2% are for Undecided, this statement indicates that strongly agreed has the highest respondents of 133 (46.6%) and agreed has the lowest respondents of 72 (25.3%).

#### **4.3.19 Change management practices automatically fosters a positive and energetic work environment.**

|  | Frequency | Percent | Valid Percent | Cumulative Percent |
|--|-----------|---------|---------------|--------------------|
|  |           |         |               |                    |

|       |                |     |       |       |       |
|-------|----------------|-----|-------|-------|-------|
|       | Strongly Agree | 57  | 20.1  | 20.1  | 20.1  |
|       | Agree          | 165 | 58.0  | 58.0  | 78.2  |
| Valid | Undecided      | 33  | 11.5  | 11.5  | 89.7  |
|       | Disagree       | 29  | 10.3  | 10.3  | 100.0 |
|       | Total          | 285 | 100.0 | 100.0 |       |

**Source: Author's Field Survey, 2025**

The table above which question state that change management practices automatically fosters a positive and energetic work environment. shows that 57 respondents with 20.1% are for strongly agreed, 165 respondents with 58.0% are for Agreed, 33 respondents with 11.5% are for Undecided, and 29 respondents with 10.3% are for Disagree, this statement indicates that Agreed has the highest respondents of 165 (58.0%) and Disagree has the lowest respondents of 29 (10.3%).

#### **4.3.20 Expansion of employee's efficiency towards business operation in my organization is as a result of the change management.**

|       | Frequency      | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|---------|---------------|--------------------|
|       | Strongly Agree | 154     | 54.0          | 54.0               |
|       | Agree          | 66      | 23.0          | 77.0               |
| Valid | Undecided      | 39      | 13.8          | 90.8               |
|       | Disagree       | 26      | 9.2           | 100.0              |
|       | Total          | 285     | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state that expansion of employee's efficiency towards business operation in my organization is as a result of the change management. that 154

respondents with 54.0% are for strongly agreed, 66 respondents with 23.0% are for Agreed and 39 respondents with 13.8% are for Undecided, 26 respondents with 9.2% are for Disagree, this statement indicates that strongly agreed has the highest respondents of 154 (54.0%) and Disagree has the lowest respondents of 26 (9.2%).

**4.3.21 With change management process little amount of resources and efforts are been put together to achieve the highest amount of output.**

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 51        | 17.8    | 17.8          | 17.8               |
| Agree                | 198       | 69.5    | 69.5          | 87.4               |
| Undecided            | 36        | 12.6    | 12.6          | 100.0              |
| Total                | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above illustrate the question which state that with change management process little amount of resources and efforts are been put together to achieve the highest amount of output, depicts that strongly agree consist of 51 (17.8%) respondents, agree consist of 198 (69.5%) respondents undecided consist of 38(12.6%) respondents this statements indicates that Agree has the highest respondents of 198 (69.5 %) and Undecided has the lowest respondents of 36 (12.6%).

**4.3.22 The presence of change management in the organization makes employees more engaged in their responsibilities.**

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 54        | 19.0    | 19.0          | 19.0               |
| Agree                | 203       | 71.3    | 71.3          | 90.2               |

|           |     |       |       |       |
|-----------|-----|-------|-------|-------|
| Undecided | 28  | 9.8   | 9.8   | 100.0 |
| Total     | 285 | 100.0 | 100.0 |       |

**Source: Author's Field Survey, 2025**

The table above which question state that the presence of change management in the organization makes employees more engaged in their responsibilities indicates that 54 (19.0%) respondents are for strongly agreed, 203 (71.3%) respondents are for Agreed and 28 (9.8%) respondents are for Undecided, this statement indicates that agreed has the highest respondents of 203 (71.3%) and undecided has the lowest respondents of 28 (9.8%).

#### **4.3.23 Change management practices are best implemented to increase employees efficiency**

|                 | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Strongly Agree  | 198       | 69.5    | 69.5          | 69.5               |
| Agree           | 21        | 7.5     | 7.5           | 77.0               |
| Valid Undecided | 39        | 13.8    | 13.8          | 90.8               |
| Disagree        | 26        | 9.2     | 9.2           | 100.0              |
| Total           | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state that change management practices are best implemented to increase employees efficiency indicates that 198 respondents with 69.5% are for strongly agreed, 21 respondents with 7.5% are for Agreed, 39 respondents with 13.8% are for Undecided and 26 respondents with 9.2% are for Disagree this statement indicates that strongly agreed has the highest respondents of 198 (69.5%) and agreed has the lowest respondents of 26 (7.5%).

**4.3.24 Increase in employee's effectiveness is as a result of effective change management process.**

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 51        | 17.8    | 17.8          | 17.8               |
| Agree                | 198       | 69.5    | 69.5          | 87.4               |
| Undecided            | 36        | 12.6    | 12.6          | 100.0              |
| Total                | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above illustrate the question which state that increase in employee's effectiveness is as a result of effective change management process depicts that strongly agree consist of 51 (17.8%) respondents, agree consist of 198 (69.5%) respondents undecided consist of 36(12.6%) respondents this statements indicates that Agree has the highest respondents of 198 (69.5 %) and Undecided has the lowest respondents of 36 (12.6%).

**4.3.25 Organizational change management is a tool that enhances employee's effectiveness.**

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 211       | 74.1    | 74.1          | 74.1               |
| Agree                | 46        | 16.1    | 16.1          | 90.2               |
| Undecided            | 28        | 9.8     | 9.8           | 100.0              |
| Total                | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state organizational change management is a tool that enhances employee's effectiveness shows that 211 respondents with 74.1% are for strongly agreed, 46 respondents with 16.1% are for Agreed, 28 respondents with 9.8% are for Undecided this statement indicates that Strongly Agreed has the highest respondents of 211 (74.1%) and Undecided has the lowest respondents of 28 (9.8%).

#### **4.3.26 Employees best performance are been portray due to effective change management process**

|                 | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Strongly Agree  | 100       | 35.1    | 35.1          | 35.1               |
| Agree           | 151       | 52.9    | 52.9          | 87.9               |
| Valid Undecided | 8         | 2.9     | 2.9           | 90.8               |
| Disagree        | 26        | 9.2     | 9.2           | 100.0              |
| Total           | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above illustrate the question which state that employees best performance are been portray due to effective change management process depicts that strongly agree consist of 100 (35.1%) respondents, agree consist of 151 (52.9%) respondents undecided consist of 8 (2.9%) respondents and Disagree consist of 26 (9.2%) respondents this table indicates that agree has the highest respondents of 151 (52.9%) and Undecided has the lowest respondents of 8 (2.9%).

#### **4.3.27 The best employee's performance tools is change management.**

|                      | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid Strongly Agree | 100       | 35.1    | 35.1          | 35.1               |



|           |     |       |       |       |
|-----------|-----|-------|-------|-------|
| Agree     | 151 | 52.9  | 52.9  | 87.9  |
| Undecided | 8   | 2.9   | 2.9   | 90.8  |
| Disagree  | 26  | 9.2   | 9.2   | 100.0 |
| Total     | 285 | 100.0 | 100.0 |       |

**Source: Author's Field Survey, 2025**

The table above illustrate the question which state that the best employee's performance tools is change management depicts that strongly agree consist of 100 (35.1%) respondents, agree consist of 151 (52.9%) respondents undecided consist of 8 (2.9%) respondents and Disagree consist of 26 (9.2%) respondents this table indicates that agree has the highest respondents of 151 (52.9%) and Undecided has the lowest respondents of 8 (2.9%).

#### **4.3.28 Responsiveness of employees has changed drastically since the advent of change management.**

|                | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------|-----------|---------|---------------|--------------------|
| Strongly Agree | 66        | 23.0    | 23.0          | 23.0               |
| Agree          | 178       | 62.6    | 62.6          | 85.6               |
| Undecided      | 41        | 14.4    | 14.4          | 100.0              |
| Total          | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above which question state that responsiveness of employees has changed drastically since the advent of change management indicates that 66 respondents with 23.0% are for strongly agreed, 178 respondents with 62.6% are for Agreed and 41 respondents with 14.4% are for Undecided, this statement indicates that agreed has the highest respondents of 178 (62.2%) and undecided has the lowest respondents of 41 (14.4%).

**4.3.29 Employees tends to be intrinsically motivated since there is a presence of change management process.**

|       |                | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Strongly Agree | 51        | 17.8    | 17.8          | 17.8               |
|       | Agree          | 198       | 69.5    | 69.5          | 87.4               |
|       | Undecided      | 36        | 12.6    | 12.6          | 100.0              |
|       | Total          | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above illustrate the question which state that employees tends to be intrinsically motivated since there is a presence of change management process, depicts that strongly agree consist of 51 (17.8%) respondents, agree consist of 198 (69.5%) respondents undecided consist of 38(12.6%) respondents this statements indicates that Agree has the highest respondents of 198 (69.5 %) and Undecided has the lowest respondents of 36 (12.6%).

**4.3.30 With change management in the organization, employees tends to set timeline for job.**

|       |                | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Strongly Agree | 201       | 70.7    | 70.7          | 70.7               |
|       | Agree          | 42        | 14.9    | 14.9          | 85.6               |
|       | Undecided      | 15        | 5.2     | 5.2           | 90.8               |
|       | Disagree       | 26        | 9.2     | 9.2           | 100.0              |
|       | Total          | 285       | 100.0   | 100.0         |                    |

**Source: Author's Field Survey, 2025**

The table above illustrate the question which state that with change management in the organization, employees tends to set timeline for job, depicts that strongly agree consist of 201 (70.7%) respondents, agree consist of 42 (14.9%) respondents undecided consist of 15 (5.2%) respondents and Disagree consist of 26 (9.2%) respondents this table indicates that Strongly agree has the highest respondents of 201 (70.7%) and Undecided has the lowest respondents of 15 (5.2%).

**4.4 HYPOTHESIS TESTING****4.4.1 Test for Hypothesis 1**

$H_0$  Transitional change management has no significant effect on Employees performance.

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .588 <sup>a</sup> | .922     | .342              | 1.04629                    |

a. Predictors: (Constant), Transitional change management

The model summary as indicated in table 4.3.1.1above shows that R Square is 0.92; this implies that 92% of variation in the dependent variable (Transitional change management) were explained by the Independent variable (Employees performance) while the remaining 8% is due to other variables that are not included in the model. This mean that the regression (model formulated) is useful for making predictions since the value of  $R^2$  is close to 1

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df  | Mean Square | F      | Sig.              |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1     | Regression | 99.667         | 1   | 99.667      | 91.043 | .000 <sup>b</sup> |
|       | Residual   | 188.293        | 283 | 1.095       |        |                   |
|       | Total      | 287.960        | 284 |             |        |                   |

a. Dependent Variable: Employee's performance

b. Predictors: (Constant), Transitional change management

The table above summarized the results of an analysis of variation in the dependent variable with large value of regression sum of squares (99.667) in comparison to the residual sum of squares with value of 188.293 (this value indicated that the model does not fail to explain a lot of the variation in the dependent variables. However, the estimated F-value (91.043) as given in the table above with significance value of 0.000, which is less than p-value of 0.05 ( $p < 0.05$ ) which means that the explanatory variable elements as a whole can jointly influence the increment in the dependent variable (Employees performance).

**Coefficients**

| Model |                                | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|--------------------------------|-----------------------------|------------|---------------------------|-------|------|
|       |                                | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)                     | .618                        | .282       |                           | 2.192 | .030 |
|       | Transitional change management | .613                        | .064       | .588                      | 9.542 | .000 |

a. Dependent Variable: Employees performance

## Interpretation

The dependent variable as shown employees' efficiency. This was used as a yardstick to examine the impact between the two variables (i.e. Transitional change management and Employees performance). The predictors is Performance evaluation, it is obvious that there is a direct relationship Transitional change management and Employees performance. This means that an utmost adoption of the satisfying employee by the sampled organization can help to increase Employees performance for the organization.

According to the result in the table above Performance evaluation t-test coefficient is 9.542 and the P-value is 0.000 which is less than 0.05 (i.e.  $P < 0.05$ ). This means that these variables are statistically significant at 5% significant level.

## Decision Rule

As a result of the outcome, the Null Hypothesis ( $H_{01}$ ) is rejected on the basis that the p-value is less 0.05. Hence the alternative hypothesis is accepted, that employees Transitional change management has significant effect on Employees performance in Kwara state internal revenue services. Hence, it explains how significant hypothesis one is to be recommended to Organization Performance.

### 4.4.2 Test for Hypothesis 2

$H_0$  Transformational change management has no significant effect and on Employee's performance

#### 4.4.2.1 Model Summary

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .788 <sup>a</sup> | .620     | .618              | 1.04369                    |

a. Predictors: (Constant), Transformational change management

The model summary as indicated in table 4.4.2.1 above shows that R Square is 0.62; this implies that 62% of variation in the dependent variable (Employees performance) were explained by the Independent variable (Transformational change management) while the remaining 8% is due to other variables that are not included in the model. This mean that the regression (model formulated) is useful for making predictions since the value of  $R^2$  is close to 1

#### 4.4.2.2 ANOVA<sup>a</sup>

| Model |            | Sum of Squares | Df  | Mean Square | F       | Sig.              |
|-------|------------|----------------|-----|-------------|---------|-------------------|
| 1     | Regression | 305.953        | 1   | 305.953     | 280.875 | .000 <sup>b</sup> |
|       | Residual   | 187.357        | 253 | 1.089       |         |                   |
|       | Total      | 493.310        | 254 |             |         |                   |

a. Dependent Variable: Employees performance

b. Predictors: (Constant), Transformational change management

The table above summarized the results of an analysis of variation in the dependent variable with large value of regression sum of squares (305.953) in comparison to the residual sum of squares with value of 187.357 (this value indicated that the model does not fail to explain a lot of the variation in the dependent variables. However, the estimated F-value (280.875) as given in the table above with significance value of 0.000, which is less than p-value of 0.05 ( $p < 0.05$ ) which means that the explanatory variable elements as a whole can jointly influence the increment in the dependent variable (Employees performance).

#### 4.4.2.3 Coefficients<sup>a</sup>

| Model | Unstandardized Coefficients | Standardized Coefficients | T | Sig. |
|-------|-----------------------------|---------------------------|---|------|
|       |                             |                           |   |      |

|   | B     | Std. Error | Beta |        |      |
|---|-------|------------|------|--------|------|
| (Constant)                                    | .737  | .256       |      | -2.877 | .005 |
| 1<br>Transformational<br>change<br>management | 1.138 | .068       | .788 | 16.759 | .000 |

a. Dependent Variable: Employees performance

### Interpretation

The dependent variable as shown above is Employees performance. This was used as a yardstick to examine the impact between the two variables (i.e. Transformational change management and Employees performance). The predictors is Job satisfaction it is obvious that there is a direct relationship between Transformational change management and Employees performance. This means that an utmost adoption of the satisfying employee by the sampled organization can help to increase Employees performance for the organization.

According to the result in the table above performance evaluation t-test coefficient is 9.542 and the P-value is 0.000 which is less than 0.05 (i.e.  $P < 0.05$ ). This means that these variables are statistically significant at 5% significant level.

### Decision Rule

As a result of the outcome, the Null Hypothesis ( $H_{01}$ ) is rejected on the basis that the p-value is less 0.05. Hence the alternative hypothesis is accepted, that Transformational change management has significant effect on Employees performance of staff in Kwara

state internal revenue service Company. Hence, it explains how significant hypothesis two is to be recommended to Organization Performance.

### 4.4.3 Hypotheses 3

Ho There is no significant impact of Incremental change management on employee's performance

#### Model Summary

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .645 <sup>a</sup> | .523     | .520              | 1.00185                    |

a. Predictors: (Constant), Incremental change management

The model summary as indicated in table 4.3.1.1above shows that R Square is 0.523 this implies that 52% of variation in the dependent variable (Employees performance) were explained by the Independent variable (Incremental change management) while the remaining 8% is due to other variables that are not included in the model. This mean that the regression (model formulated) is useful for making predictions since the value of  $R^2$  is close to 1

#### ANOVAa

| Model |            | Sum of Squares | Df  | Mean Square | F       | Sig.              |
|-------|------------|----------------|-----|-------------|---------|-------------------|
| 1     | Regression | 122.839        | 1   | 122.839     | 122.385 | .000 <sup>b</sup> |
|       | Residual   | 172.638        | 283 | 1.004       |         |                   |
|       | Total      | 295.477        | 284 |             |         |                   |

a. Dependent Variable: Incremental change management



b. Predictors: (Constant), Employees performance

The table above summarized the results of an analysis of variation in the dependent variable with large value of regression sum of squares (122.839) in comparison to the residual sum of squares with value of 172.638 (this value indicated that the model does not fail to explain a lot of the variation in the dependent variables. However, the estimated F-value (122.385) as given in the table above with significance value of 0.000, which is less than p-value of 0.05 ( $p < 0.05$ ) which means that the explanatory variable elements as a whole can jointly influence the increment in the dependent variable (Employees performance).

#### Coefficients<sup>a</sup>

| Model                         | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------------------------------|-----------------------------|------------|---------------------------|--------|------|
|                               | B                           | Std. Error | Beta                      |        |      |
| 1 (Constant)                  | 1.686                       | .155       |                           | 10.887 | .000 |
| Incremental change management | .465                        | .042       | .645                      | 11.063 | .000 |

a. Dependent Variable: Employees performance

#### Interpretation

The dependent variable as shown is Employees performance. This was used as a yardstick to examine the impact between the two variables (i.e. Incremental change management and Employees performance). The predictors is Incremental change management, as depicted, it is obvious that there is a direct relationship between Incremental change management and Employees performance. This means that an utmost adoption of the

satisfying employee by the sampled organization can help to increase Employees performance for the organization.

According to the result in the table above Incremental change management t-test coefficient is 11.063 and the P-value is 0.000 which is less than 0.05 (i.e.  $P < 0.05$ ). This means that these variables are statistically significant at 5% significant level.

### **Decision Rule**

As a result of the outcome, the Null Hypothesis ( $H_{01}$ ) is rejected on the basis that the p-value is less 0.05. Hence the alternative hypothesis is accepted, that Incremental change management has significant effect on Employees performance of employees in Kwara state internal revenue services. Hence, it explains how significant hypothesis four is to be recommended to Organization Performance.

## **4.5 DISCUSSION OF RESULTS**

This study examines ‘effect of change management on employees performance’ The X construct is Change Management in which three variables were to demystify the concept of change management which are transitional change management, transformational change management and incremental change management while Y construct also which is employees Performance. The study tries to examine whether change management affects the staff of Kwara state internal revenue services. The findings however shows a linear relationship between variables used to measure the two constructs after the postulation of four hypotheses which invariably declares that change management plays an important role in contributing to performance of Kwara state internal revenue services also from information gathered through questionnaires distributed within the staffs of this organization. It was detected that change management plays a pivotal role in the performance of staff in Kwara state internal revenue services. Ndahiro, Shukla and Oduor (2015) conducted research titled Effect of change management on the performance of

government institutions in Rwanda and the findings of the study was that change management has an effect on the performance of the organization, and this made significant base changes made in RRA in the past four years have been well planned and implemented. In the study conducted by Pieterse, Caniëls, and Homan (2017) shows that future research regarding change management should incorporate linguistics and discourse analysis.

## **CHAPTER FIVE**

### **SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 Preamble**

This chapter is divided into four basic sections and these are; summary of findings, conclusions, recommendations and suggestions for further studies. The first section discusses the summary of findings where the findings were discussed extensively, also conclusion was explained and recommendation and suggestion for further studies were not neglected.

#### **5.2 Summary of Findings**

The following are the summary of the findings;

Hypothesis one revealed transformational change management significantly affects the staff of KWIRS Ilorin. The study found that transformational change management assist in improving the staff welfare of KWIRS Ilorin, as significant respondents (employees) captured largely attest to the fact as stated. Also, the study revealed that transformational change management as adopted by KWIRS has assisted in improving the operations of staff of KWIRS Ilorin. In addition, the employees hugely support the statement that transformational change of the management of staff has created an improved working environment. Besides, this type of change management has also assisted in helping to meet and surpassing the customers' expectation. This study is however in support of what was discovered by Beer, (2010) where it was discovered that this type of change management assists in attaining the customer satisfaction.

Hypothesis two in addition disclosed that transformational type of change management assists the employees in job satisfaction. Hence, the finding shows that the organisation's staff has experienced job satisfaction in area of operation as a result of transformational change management adopted. In addition, the study revealed that there is tendency for future expansion of business for staff of KWIRS Ilorin due to the adoption of transformational change management. Also, the type of change management adopted has

pave ways for effective management of the operation of the organisation and thereby positively affecting the job satisfaction of staff of KWIRS Ilorin. This finding aligns with what was found in the study of Kitur, (2015) where it was specifically stated that transformational change management has helped some Nairobi companies in expanding their businesses.

Hypothesis three enlightens that transitional change management has significantly affected the staff of KWIRS Ilorin. However, employees attested that the bank has come to understand that the transitional change management adopted has assisted satisfying their employees through the feedback mechanism used by the organisation. Also, the customers commend the operations of the bank through the feedback mechanism which is as a result of the transitional change management adopted. The organisation has improved its operations and the efficiency has increased due to the guidelines laid down by the transitional change management adopted by the organisation. Furthermore, transitional change management has assisted in improving the organisation's activities and workers feel satisfied as reported through the feedback mechanism. This is in line with what was discovered in Korir, and Mukolive (2012) which states that transitional change management has assisted in improving employees job satisfaction of hotel businesses in Kenya.

Hypothesis four revealed that transitional change management significantly affects the job satisfaction of the organisation's employees. However, it was also revealed that the organisation's employees have experienced a job satisfaction with the aid of transitional change management. In addition, it was also discovered that there is tendency for possible future expansion of the organisation due to the transitional change management adopted by KWIRS. Furthermore, transitional management employed by KWIRS, contributes to the organisation efficiency of KWIRS through employees increment. Moreover, effective transitional change management has showed its ability to improve and expand the organisation's activities. This finding supports the assertion of Mentoet. al., (2012) which

states that transitional change management assisted the business expansion of manufacturing companies.

### **5.3 Conclusions**

Considering the findings of this study and other empirical works reviewed, the following conclusions were made:

- The study concludes that transformational change management has a significant effect on the employees' performance of KWIRS. Also, the study further concludes that transformational change management has a huge impact on the operations of KWIRS. In addition, it was concluded that transformational change management is a major player in assisting the organisation to satisfy and surpassed the employees' expectation.
- Secondly, the study concludes that transformational change management has a significant effect on the efficiency of KWIRS. In addition, it was concluded that transformational change management plays a critical role in aligning the KWIRS workers towards the efficiency in the organization. Also, transformational change management as adopted by KWIRS has an effect on the organisation's efficiency. Also, the finding concluded that transformational change management has a significant effect in helping KWIRS attain organization's efficiency.
- Thirdly, the study specifically concludes that transitional change management as adopted by KWIRS branches significantly affects the employees job satisfaction. Also, customers feel satisfied and this was discovered through the feedback mechanism used by the bank. Also, transitional change management as adopted by the bank is a major type of management that assists the bank in attaining increase patronage. In furtherance, transitional change management is seen to be a major factor in satisfying the customer as reported by the customer through the feedback mechanism.
- Finally, transitional change management as adopted by KWIRS Ilorin., Ilorin branch significantly affects the expansion of the organization. Also, it was further

concluded that with the adopting of transitional change management by the KWIRS Ilorin. Ilorin branch, the bank has experienced reasonable expansion in its operation and activities. Also, the study concludes that possible future expansion of Access bank Plc Ilorin branch relies majorly on the transitional change management adopted.

#### **5.4 Recommendations**

For the purpose of this research work, the study however recommends the following that; This study recommends that intense efforts should be given to transformation laid down guide in order to maintain firm's edge in satisfying the employees of KWIRS Ilorin., Ilorin branches. Also, the bank should maintain this type of change management in order to help improve the operations of the firm and thereby affecting the customer positively.

- Also, the study recommends that KWIRS Ilorin., should take cognizance of maintaining the momentum of the process of change management so as to keep the operations of the bank on the top of the market and giving room for future business expansion. In addition, it should be considered that transformational change management has been useful to the bank and it is important to maintain it.
- In addition, the study recommends that transitional change management as adopted by the bank also should be maintained the pulse of operation so as to help in improving the operations of the bank and thereby positively affecting the customers' satisfaction of FCMB Bank Plc Ilorin., Ilorin branches.
- Also, the study recommends that the firm should maintain the adoption of the change management method as transitional change management has been shown to be effective in assisting the customer satisfaction of KWIRS Ilorin., Ilorin branch thereby,
- Finally, the study recommends that KWIRS Ilorin., Ilorin branches should be consistent in there usage of transitional change management as it will assist in constructing a better scenario for the firm to expand their business operations in the future to come. Also, the bank should take cognizance of the adoption of

transitional change management so as to help expand the brand of the bank through its operations and activities.

### **5.5 Contributions to Knowledge**

This study contributes to body of knowledge from different perspective and activities of life. In essence, this study assists in contributing to the body of knowledge by providing literature and empirical findings on change management with the aid of a framework. Also, this study will contribute to knowledge by revealing hidden and unsolicited facts that are useful to the professional industry (and academic setting through the statements contained in the questionnaire of this study. In addition, this study will contribute to knowledge by revealing and creating a level playing ground for comparison between the two major types of change management adopted by firm in the industry. Finally, the study will assist the field of knowledge through the provision of the designed framework for this work.

### **5.6 Suggestions for further Studies**

This study seeks to study the effects of change management on the organizational performance of KWIRS Ilorin., Ilorin branches. Hence, this study has considered to research from the angle transformational and transitional change management. However, future researchers may look at the subject by expanding the case study to more banks with more branches spread across the country. Also, future researchers can look at this subject from a difference sector such as construction or manufacturing.



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