

ASSESSING THE IMPACT OF CHANGE MANAGEMENT ON THE PERFORMANCE OF ZIMRA REGION 1 IN ZIMBABWE

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Abstract

For organisations to survive and thrive in the present competitive and turbulent business environment there is need to change more rapidly and adapt to change. Change has become common place in most successful organisations. Effective change management is essential to any organisation as it assists the organisation in successfully implementation of the change initiatives resulting in change achieving its purpose. A growing number of organisations, including tax administrations like Zimra are undertaking various kinds of organizational change initiatives needed to survive and prosper in today's turbulent environment. The question is whether the changes initiatives bring about the required results. Zimra recently went through a change, SAP TRM which was implemented with effect from 2010 and which became fully operational in 2013.

Existing literature suggests that several variables impact change management effectiveness. The focus of this research is to establish the factors that influence the effectiveness of change management and to determine the impact of change management on the performance of an organisation.

Key Words: Assessing; Impact; Change Management; Performance; Business Environment; Turbulent; Effectiveness; Organization

INTRODUCTION

In today's rapidly changing business environment, the unique competitive advantage of organizations appear to be its ability to adopt and adapt to change (Lawler and Worley, 2006:40). Change is Universal, a constant across public and private sector organisations (Brunton and Matheny, 2009:600). The public sector organisations were traditionally not faced with competition and market dynamics hence had no incentive to change their way of doing business. This has since changed as competition is cropping up in the public sector and administrative public tasks are increasing and becoming more complex. The pressures from Government and public expectations of certain levels of performance and the need to enhance effectiveness and efficiency has seen many public sector organisations engage in various change initiatives. Changes are introduced either to improve effectiveness or to adapt to external changes (Carnall,

2007:183). Most of the changes implemented in the public sector organisations are aimed at improving the efficiency of the delivery of public services, improving the quality of the services, streamlining of bureaucratic process, reducing resource usage and increasing revenue collections among other things. Organizational change is characterized by the introduction of new organizing and working arrangements (Harwood and Giles, 2005:172). The change will always impact on those affected by it in the organisation positively or negatively. The changes can provide opportunities for growth and development to some and threats from establishing new relationships, skills, and activities to others (Kiefer, 2005:875-97). The negative impact of change results in organizational change efforts failing to meet the proposed objectives. This can be in the form of wasted resources, sunk costs and low productivity. Many researchers indicated a high failure rate of 70 percent for most change initiatives (Kotter, 2008:12-13).

Zimra, a public sector organisation has not been spared by the need to change and improve its effectiveness and efficiency. This study will focus on the change management in Zimra Region 1. The study will explore the impact of the effectiveness of the change management on the performance of the Region.

Although there are many external factors attributed to the failure to meet the Ministry of Finance revenue target which include the socio-economic and political factors, there is need to explore other internal factors that could have also contributed to this

The Objectives of the Study

- To identify the factors influencing effectiveness of change management
- To assess the effectiveness in implementing change in Zimra, Region 1
- To assess the impact of change management on performance in the region.
- To make recommendations for improvement of the management of change.

Limitations of the Study

Although changes affected the three Regions in Zimra, the study will cover only one region due to time and cost constraints. Region 1 has been selected as the most suitable case study since it is the cornerstone of Zimra as it collects over 80% of the Ministry of Finance organisational revenue target. The findings will therefore relate to this region only although they may apply to other regions.

LITERATURE REVIEW

Present-day organisations have seen mounting pressure on change as a critical driver of organisational success (Blanchard, 2010:44). In dynamic world today, change in the workplace is a crucial topic, because change is seen primarily as an adaptive response by the system, acting as a whole or through subsystems with specific functions, to maintain itself in balance with a shifting environment (O'Reilly and Tushman, 2008:189). However, several academics agree that most of the change initiative fail but differ on the rate of failure. Burns (2004:886) pegs the failure rate of change as in the range of 60% whilst Kotter (2008:12-13) at 70%. Public sector change managers have yet to capitalize on the fact that change is less about the technicalities or the finances and more about how people act and think (Van der Smitten et al., 2013:1071).

Change is now viewed differently, the emphasis being both on the process of introducing change, and the context in which the change will be placed (Williams and Williams, 2007:39). Modern literature offers some solutions to increase the success rate, but they are of little practical value because they focus on financial or technical aspect of change management, rather than on managerial factors – which are at the core of high failure rate (Matali, 2010:27). Despite its shortcoming, the literature review serves as a good starting point in the understanding of the phenomena of successful change management in public sector (Mika, 2009:148).

Defining Change, Management and Change Management

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, 2009:621).

Management

Management is a practice which involves directing, organizing, and developing people, technology, and financial resources to effectively achieve organizational objectives (Robbins, 2004:4). The importance of management can never be overemphasised 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, 2011:12).

Change Management

Change management is an approach to transitioning individuals, teams and organisations to a desired future state (Kotter, 2011:1). The English Collins dictionary defines change management as a style of management that aims to encourage organisations and individuals to deal effectively with the changes taking place in their work.

Change agents can be managers or non-managers, employees of the organisation or outside consultants. According to Robbins (2004:558), change agents are persons who act as catalysts and assume the responsibility for managing change activities in the organization. Organisations may hire the services of outside consultancy for advice and assistance if the change efforts are major. The advantage of hiring out is that consultancy can initiate more drastic changes as they do not have to live with the repercussions after the implementation. The challenge is they usually have an inadequate understanding of the organisation's history, culture, operating procedures and personnel (Robbins, 2004:558).

Planned Change

Changes can either be planned or unplanned. Changes in the tax administrations may arise reactively in response to problems or externally imposed requirements such as legislative changes or proactively from seeking improved efficiency and effectiveness. This study will focus on a planned change embarked by Zimra Region 1 from 2010 to 2013. Planned change is a term first coined by Kurt Lewin in the 1940s to distinguish change that was consciously embarked upon and planned by an organisation, as opposed to types of change that might come about by accident or by impulse or that might be forced on an organisation. Lewin's planned change approach to change consists of four interrelated elements: Field Theory, Group Dynamics, Action Research and the three step model of change (Burnes, 2009:600).

George and Jones: 38) state that this perspective is grounded on the assumption that organisational change is a process that "moves from one 'fixed state' to another through a series of pre-planned steps."

Types of Change

Changes fall into two broad categories: evolutionary change and revolutionary change (George and Jones, 2009:603). The nature of change influences the level of complexity, cost and uncertainty which an organisation has to experience in addressing the change (Rees and French, 2013:3-4)

Performance of a tax administration

SARS, a semi-autonomous body like Zimra measured the success of its change programme differently. The success of the “Siyatha”, a change programme launched by SARS (South African Revenue Services) in 2000 to make SARS a more effective and efficient tax and customs administration was measured in various ways. The success was revealed in the increases in productivity as well as the tax base. The tax register grew by 67% during the period from 2001 to 2006. Revenue collection grew cumulatively by 61% in the same period. Overall compliance and processing volumes had grown exponentially by 2006(www.sars.org.za).

RESEARCH METHODOLOGY

Target Population

According to McMillan and Schumacher (2006:119), a population or target population is a group of elements or cases, whether individuals, objects, or events, that conform to specific criteria and to which we intend to generalize the results of the research. The population of the study was made up of both male and female Zimra Region 1 Domestic Taxes employees. Region 1 offices include Harare, Chinhoyi, Nyamapanda, Chirundu and Bindura and have a population of 410 employees.

Sample size

The important components that determine the sample size include the type of research, research hypotheses, financial constraints, the importance of the results, the number of variables studied, the methods of data collection, and the degree of accuracy needed (McMillan and Schumacher, 2001:177). The sample size for the study was 85 employees.

Data Analysis

After the data was collected, it was organised and analysed. Data analysis is a way of gathering, modelling and transforming data with the aim of highlighting information (Ader, Mellenbergh and Hand, 2008:236). According to Connaway and Powell (2010:262), the basic steps of data analysis include: categorising data; coding data; and calculating appropriate statistics. Data collected from the survey was entered into the statistical package, SPSS, for analysis, discussion and presentation of the results in this research. Before data was analysed, it was properly set up. This process included identifying each respondent's questionnaire by assigning unique identification number, defining the variables properly, and entering the data. Frequency tables were drawn and from these the data was presented in graphs.

Van Blerkom (2009:235) states that often frequency distribution can be interpreted more easily when converted into a graph. Part of the reason for choosing the quantitative approach was because it provided easy and effective ways to apply the

Limitations of the Study

A discussion of the study limitations demonstrates that the researcher understands that no research project is perfectly designed, consequently, the researcher will make no overweening claims about generalizability or conclusiveness about what has been learned (Marshall and Rossman, 2011:76). This study was limited to evaluate the factors that enhance effectiveness of change management in Zimra Region 1, Zimbabwe. Due to resource and time constraints, the research was limited to only one region. The findings cannot be representative of Zimra as an organisation. The use of closed ended questions made it impossible to ask follow up questions on the reasons behind the particular responses.

DATA ANALYSIS, INTERPRETATION AND FINDINGS

Response Rate

Eighty four (98%) out of Eighty five respondents took part in the research. The questionnaires were delivered by hand to those in Harare and via the e-mail to those outside Harare.

Demographics

Gender of Respondents

Figure 4.1: Gender of Respondents

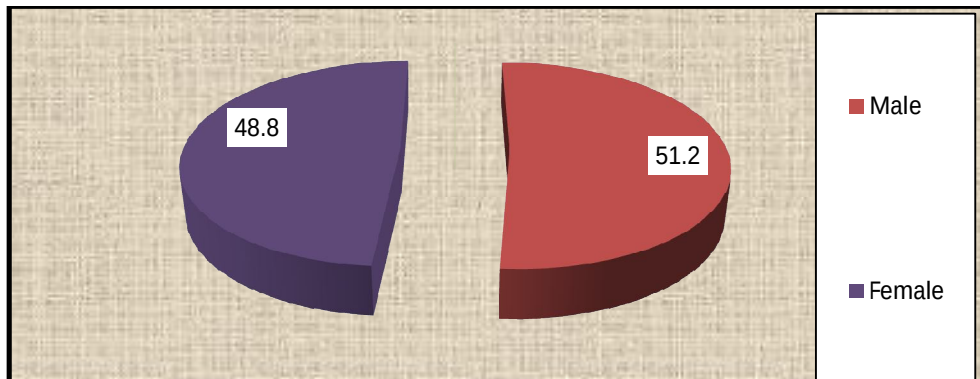
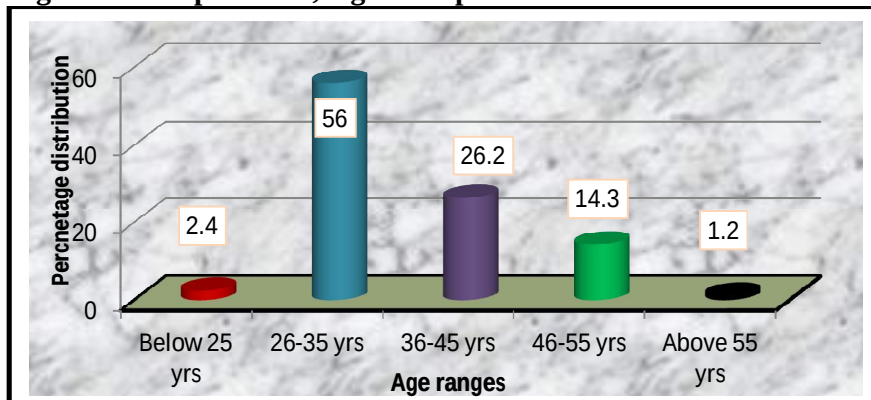


Figure 4.1 shows that 51% of the respondents were males whilst 49% were females. Out of the target population of 410 officers in Region 1 Domestic Taxes, 216 are males and 194 are females. The sample was well balanced with 51% male respondents and 49% female respondents as there are more males in the region than females. This means that both genders were well represented in this study. Cooper and Schindler (2003:378) identify gender as a form of bias in a research study.

Respondents' age group

Figure 4.2 Respondents; Age Group



Results, as shown in figure 4.2 above, revealed that 56% of the respondents belong to the 26-35 age group, whilst 26% of the respondents are between the ages of 36-45. Results also show that 14% of the respondents are aged between 46-55 whilst 1% of the respondents are above 55 years. The youngest group of employees below 25 years was represented by 2.4% of the respondents. The majority of the respondents (56%) are aged between 26-35, an age which is more flexible and more technologically advanced. According to Kooij et al. (2011:6), the young age group is more flexible to shift from task to task and are more technologically advanced compared to the older age group. Elderly people are more comfortable with routine work and

usually reluctant to explore new technology. However, the decline in the abilities of the elderly employees is offset by experience and knowledge (Maurer and Barbeite, 2011:14). The diversity in age groups in Zimra Region 1 enhances team effectiveness as the teams will be composed of employees with diverse experience and abilities.

Level of Education of the Respondents

Figure 4.3: Level of Education of Respondents

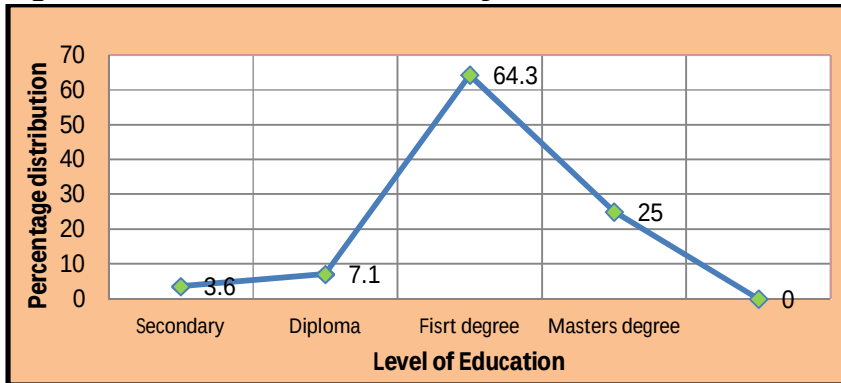
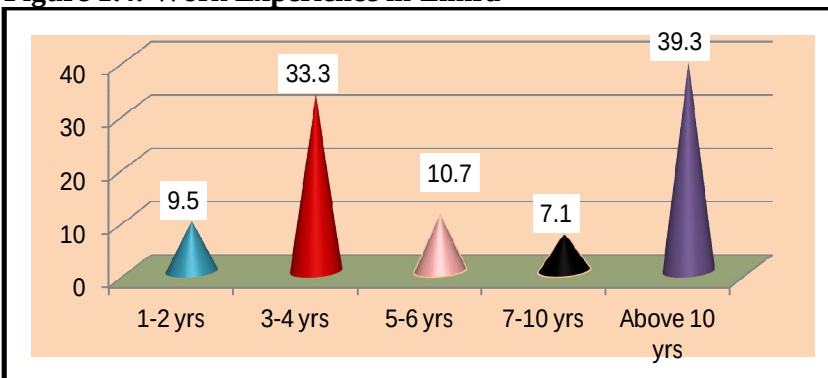


Figure 4.3 above shows that 64% of the respondents hold a first degree, 25% hold a masters degree, and 7% hold a diploma whilst 4% have gone through secondary education. Having a collective 96.4% of the staff in possession of a tertiary level qualification provides Zimra with several benefits when implementing changes. According to Silman (2011:1), “the individuals who pursue post-secondary education are perceived to be more ambitious, motivated, self-confident and teachable than their non-degreed associates”. This is supported by Nadiadwala (2010:2) who states, “academic qualifications are important, because in order to gain good exam grades or a degree, students have to work hard, master demanding skills and learn a great deal of specialist knowledge.” The education level affects the way people react to change. When dealing with educated people one has to treat them as such. Educated people do not just accept imposition of changes without consultation.

State the Period You Have Been Working For ZIMRA

Figure 1.4: Work Experience in Zimra



Results as shown in figure 4.4 above reveal that 39% of the respondents have above 10 years work experience with Zimra whilst 33% of the respondents have a work experience of 3-4 years.

The results also reveal that 11% of the respondents have a work experience of between 5-6 years, 10% of the respondents have a work experience of between 1-2 years whilst 7% of the respondents have a work experience of between 7-10 years. The majority of 39% of the respondents have a work experience of over 10 years. This group can give a valid analysis of the change management in the region as they witnessed the implementation of the change process from the initial stage. They can also contribute meaningful to change as they understand the systems in place and challenges facing Zimra Region 1. They can give valuable information on what should be changed and how it should be done.

State the Area You Are Working Under Zimra Region 1

Figure4. 2: Divisions in Zimra Region 1

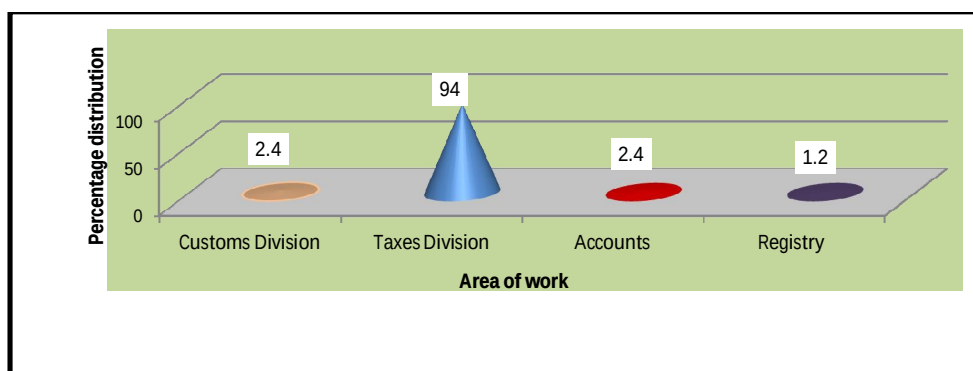
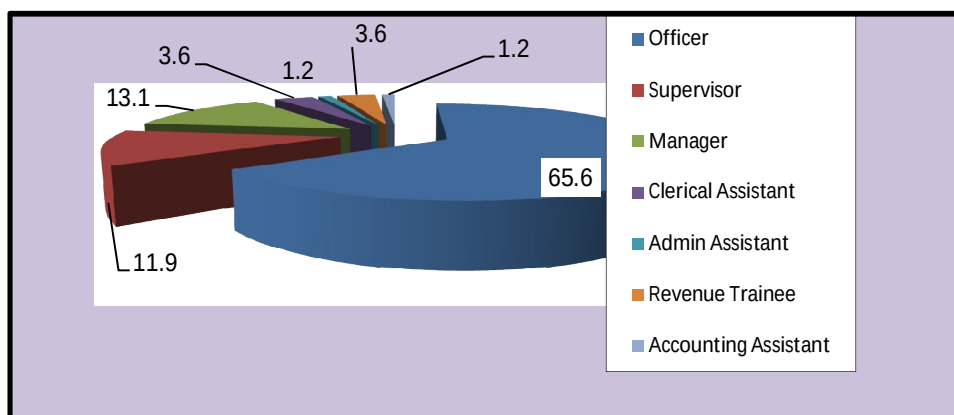


Figure 4.5 reveals that 94% of the respondents are from the Taxes division, 2% from the Customs division, and 2% from Accounts whilst 1% of the respondents are from Registry. The majority (94%) of the staff are working under Domestic Taxes which is the division that was mostly affected by the change program. Domestic Taxes Division is the division that mainly uses the SAP-TRM System that was introduced by the change. The accounts division and registry division are support services under Region 1 which also utilizes the SAP-TRM system. Customs division hardly uses the SAP-TRM program. However, the respondents targeted worked under Taxes division during the time the change occurred. Although the divisions differ, all these divisions experienced the same change at the same time.

In What Capacity Are You Employed?

Figure 4.6: Positions of Respondents



Results shown in figure 4.6 reveal that 66% of the respondents are officers, 13% of the respondents are managers, and 12% of the respondents are supervisors whilst 4% are graduate trainees. The results also reveal that 4% of the respondents are clerical assistants, 1% are Accounting assistance whilst the remaining 1% of the respondents are administration assistants. The respondents represented the various positions in the region. According to Kravitz (2005:1), functional diversity serves as a proxy for knowledge, skills, information and expertise. Officers, who are the largest group in the region and who are also mainly affected by the change as they are the main users of the SAP-TRM system were represented by 66% of the respondents.

Factors affecting change management

An overview of factors that affect change management

The question was asked to establish the key factors that Zimra Region1 considers to be critical to effectiveness of change management. The respondents were asked to rank various factors.

A collective 72% of the respondents indicated that awareness of the need for change is a critical key factor for the effectiveness of change management; a collective 64% indicated that promoting team work; 61%, top management commitment; 52%, change participation; 50%, change communication and 50% change motivation. 45% leadership skills; 42% personal factors; 39% managing resistance to change; 31% coaching; 20% change politics. The findings revealed that the key factors that Zimra Region1 considers to be critical to effectiveness of change management are awareness of the need for change, promoting team work, top management commitment, change participation, change communication and change motivation.

	Not important	Less important	Neutral	Important	Very important	
Awareness of the need for change	6.0	6.0	16.0	24.0	48.0	100.0
Top management commitment	3.2	3.2	32.2	25.8	35.5	100.0
Management support	19.0	28.6	33.3	-	19.0	100.0
Change participation	8.0	18.7	21.7	29.1	22.5	100.0
Change communication	11.1	22.2	16.7	27.8	22.2	100.0
Change motivation	13.6	22.7	13.6	45.5	4.5	100.0
Promoting team work	.0	.0	35.7	28.6	35.7	100.0
Coaching	15.4	30.8	23.1	23.1	7.7	100.0
Change politics	31.0	6.9	41.4	10.3	10.3	100.0
Managing resistance to change	11.1	22.2	27.8	27.8	11.1	100.0
Personal factors (locus of control, self esteem)	22.6	12.9	22.6	22.6	19.4	100.0
Leadership skills	15.0	20.0	20.0	25.0	20.0	100.0

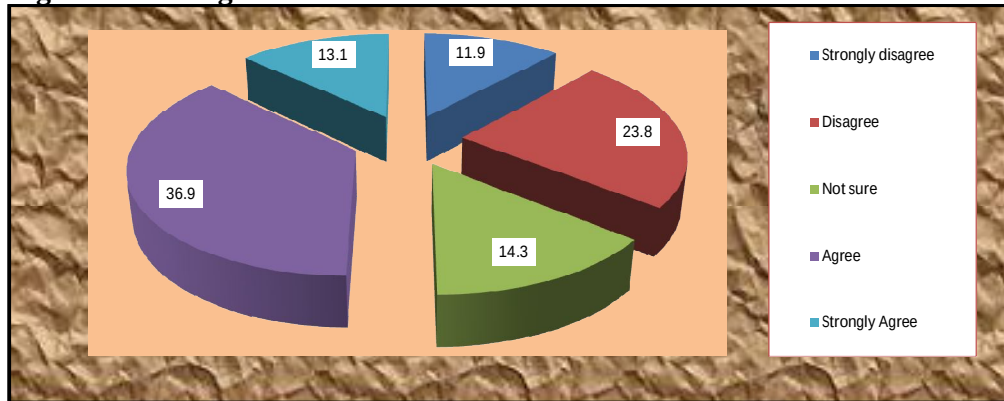
Previously identified

Skills and abilities positively associated with success in executing change include coaching, communicating, involving others, motivating, rewarding, and building teams (Burnes, 2009:451; Fernandez and Rainey, 2006:171; George and Jones, 2009:454; Robins, 2004:563; Williams, 2001:64)

Table 4.1: Ranking factors that impact on the effectiveness of change management

Change was communicated such that all employees understood and appreciated the need for change

Figure 4.7 Change Awareness



Results in figure 4.7 reveal that 37% of the respondents agree that change was communicated such that all employees understood and appreciated the need for change. 24% of the respondents disagree that the change was well communicated whilst 14% of the respondents are not sure whether the change was communicated such that all employees understood and appreciated the need for change. The results also indicate that 13% strongly agree that the change was communicated enough whilst 12% disagree

A collective 50% of the respondents agree that the change was communicated to them such that they understood and appreciated the need for change. According to Fernandez and Rainey, (2006:169) for change to be successful, managerial leaders must verify and persuasively communicate the need for change. This is in line with the findings in table 4.7 where a collective 72% of the respondents indicated that awareness of the need for change was a key factor to effectiveness of change management.

Team Work Encouraged During Change Process

Figure 4.8: Team Work during the Change Process

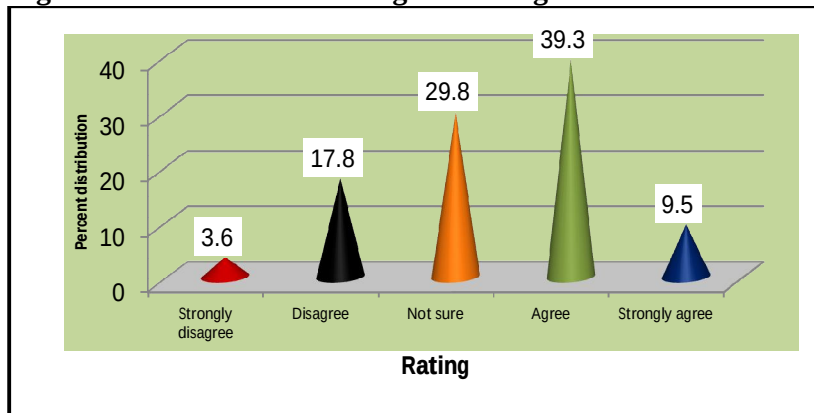


Figure 4.8 above show that 39% of the respondents agree that team work was encouraged during the change process. The results also reveal that 30% of the respondents were not sure whether team work was encouraged during the change process whilst 18% of the respondents disagree that team work was encouraged during the change process. The other 10% of the respondents strongly agree that team work was encouraged whilst the remaining 4% strongly disagree that team work was encouraged during the change process. The findings indicate that team work was not encouraged during the change program. Team building is one of the organizational development techniques change agents can employ to manage change within a group (George and Jones, 2009:619). Individual efforts results in a level of performance that is greater than the sum of those individual inputs (Robbins, 2004:258). Contemporary scholars have established the significant influence on change flows from teamwork and collaboration in the form of work group design (Williams, 2001:64). Studies suggest that work groups can be designed to enable members with diverse skills and backgrounds to communicate and interact in ways that constructively challenge each other's ideas (Williams, 2001:64).

During the Change Process, Information Flowed Freely Throughout the Region Crossing Teams, Sections and Divisions without Hindrances

Figure 4:9 Communications

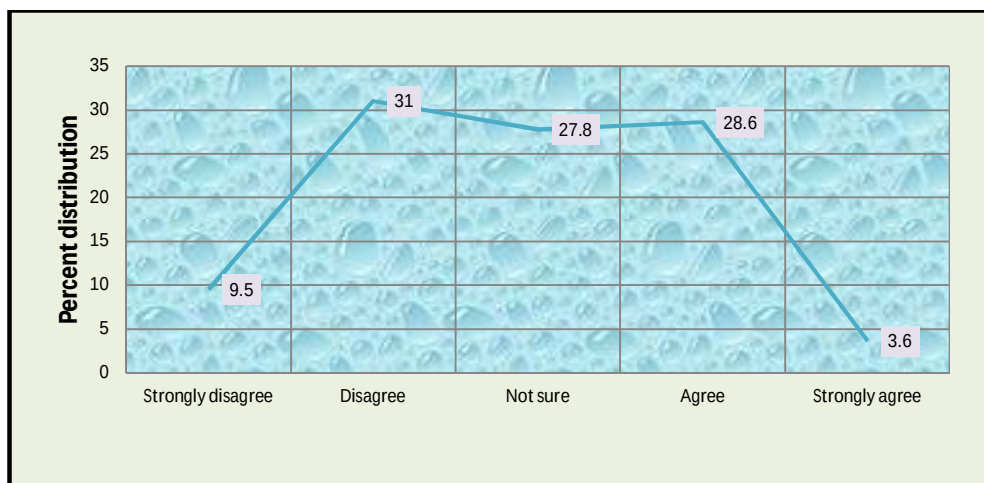


Figure 4.9 reveals that a 41%` of the respondents disagree that information flowed freely throughout the region crossing teams, sections and divisions without hindrances. On the other hand, 29% of the respondents agree that communication flowed freely whilst 28% of the respondents are not sure whether the information flowed freely throughout the region. The remaining 10% of the respondents strongly disagree whilst 4% strongly agree that communication was effective during the change process.

The research findings reveal that there was no effective communication in Zimra Region1 during the change process. McPheat (2010:50), emphases on the need for an established, agreed upon strategy for communicating so that vital information is not missed out by any party. The absence of effective communication affects employee involvement, figure 4.10, commitment, figure 4.11; politics figure 4.16, resistance to change figure 4.17 and overall performance figure 4.19 and 4.20.

Staff Was Involved at All Levels, According to What They Could Contribute and Not Their Status in the Organization

The question intended to establish whether employees participated in the change process.

Figure 4.10 Involvements/ Participation

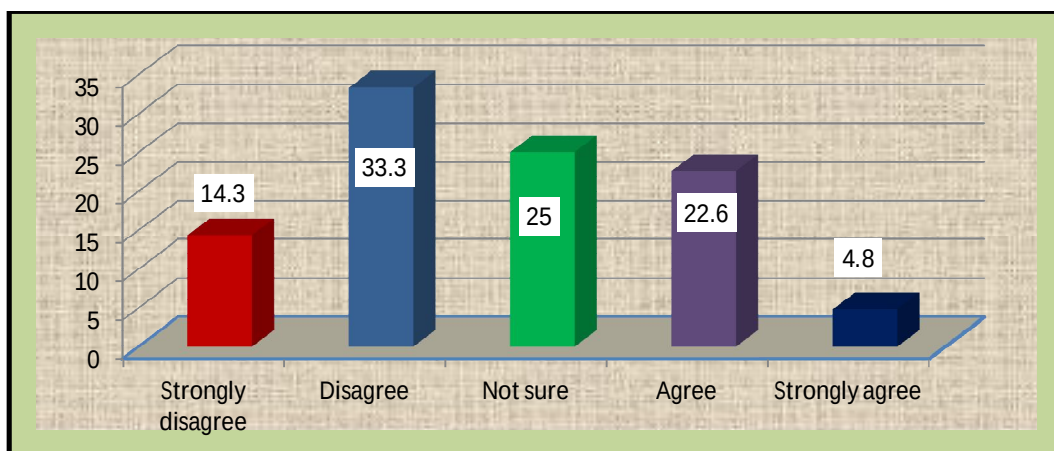


Figure 4.10 reveal that 33% of the respondents disagree that staff was involved at all levels, according to what they could contribute and not their status in the organization. The result also reveal that 25% of the respondents are not sure whilst 22% agree that staff was involved at all levels. Those who strongly disagree are 14% whilst those who strongly agree are 5%.The research findings reveal that there was no staff involvement in the change process. Employee involvement is crucial for reducing resistance to change and offers management an opportunity to communicate and brainstorm ideas and challenging issues at hand (Kotter and Schlesinger, 2008:1). Robbins (2004:562) echoes that individual involvement can reduce resistance, obtain commitment, and increase the quality of the change decision as it is difficult to resist a change decision in which one participated.

The Level of Commitment of Employees during the SAP-TRM Change Process Was Evident

Figure 4.11: Level of Employee Commitment

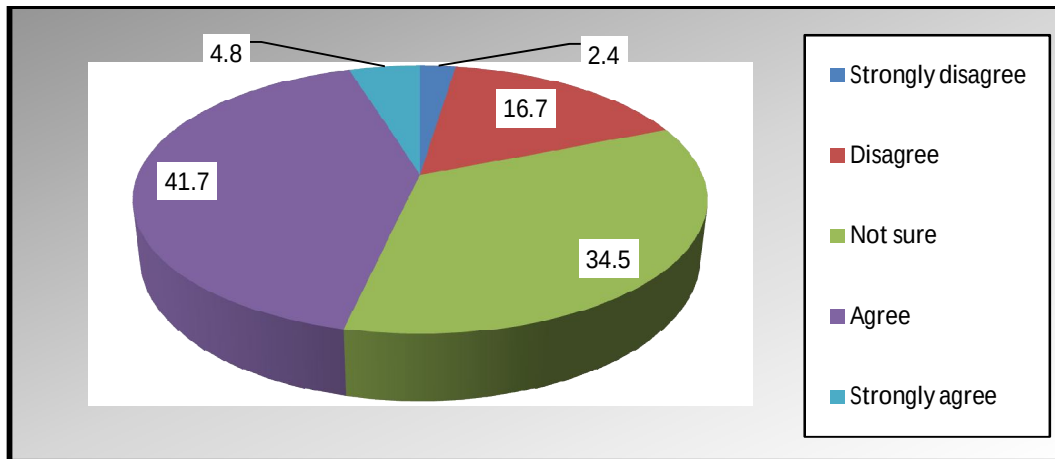
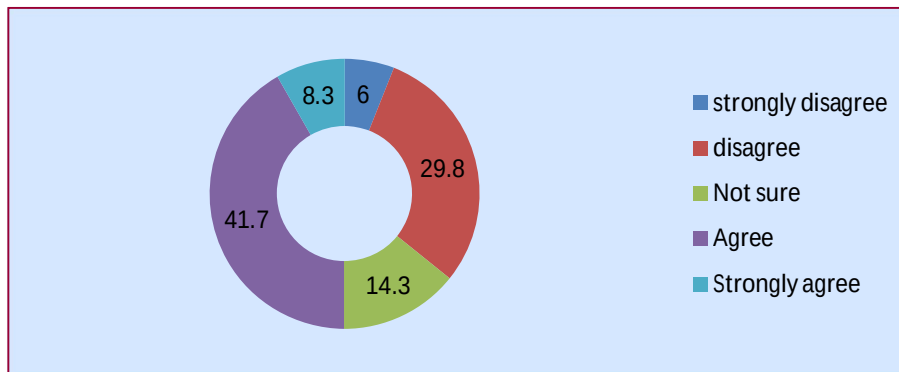


Figure 4.11 reveal that 42% agree that employee commitment was evident during the change process whilst 35% are not sure whether there was employee commitment during the change process. The results also reveal that 17% of the respondents disagree that the level of commitment was evident during the SAP-TRM change whilst 5% of the respondents strongly agree. The remaining 2% strongly disagree that the level of commitment during the SAP-TRM change process was evident.

The findings reveal that commitment lacked during the change process in Zimra. Commitment can be increased by communication and individual involvement. The lack of commitment is linked to figure 4.10 which reveals that there was no involvement of employees. Prior to making a change, those opposed can be brought into the decision process. It is difficult for one to resist a change decision in which one participated (Robbins, 2004:562).

I was motivated enough to accept the change

Figure 4.12: Motivation



The results in figure 4.12 reveal that 42% of the respondents agree that they were motivated enough to accept the change whilst 30% of the respondents disagree. The results also reveal that

14% are not sure whether they were motivated enough to accept the change whilst 8% of the respondents strongly disagree that they were motivated enough to accept the change. The remaining 6% strongly agree that they were motivated enough to accept the change. A collective 50% of the respondents agree that they were motivated enough to accept the change. Work motivation shapes the employee behavior towards the change, effort level and persistence in the face of obstacles (George and Jones, 2009:179). The research findings reveal that employees were motivated in Zimra during the change process. The 50% of the respondents align with those who believe that change was communicated to them well such that they understood and appreciated the need for change. Effective communication and individual involvement which is lacking as revealed earlier impacted on the percentage of motivated individuals. However the awareness and appreciation of the need for change motivates employees to accept the change as information dispels fears of the unknown. It is predicted that motivation in the future will be a combined activity where all members of the organization will need to take responsibility for ensuring that the conditions necessary for high motivation exist (Latham and Ernst, 2006:191-192).

The required training program was provided during the transition period
Figure 4.13: Provision of Training

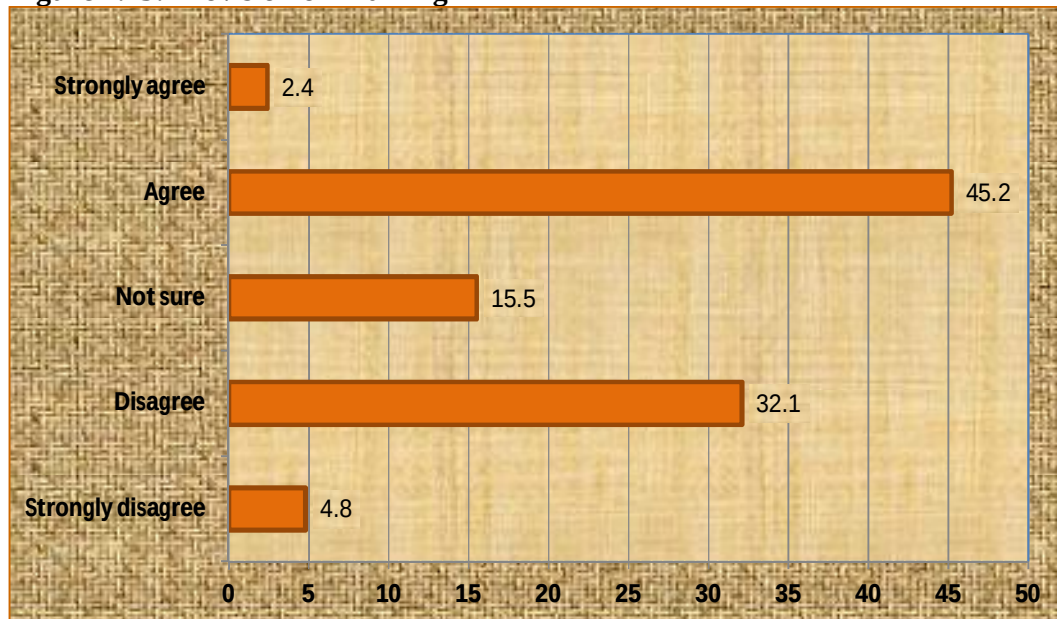
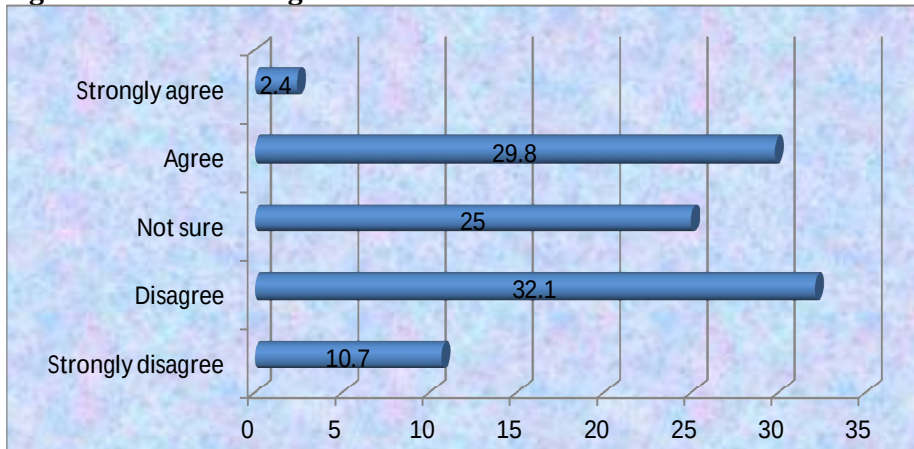


Figure 4.13 reveals that 45% of the respondents agree that the required training program was provided during the transition period whilst 32% of the respondents disagree. The results also reveal that 16% are not sure whilst 5% strongly disagree that the required training was provided during the transition period. The remaining 2% strongly agree that the required training program was provided during the transition period. Although the majority of the respondents agree that the required training was provided during the transition period, the percentage is below half of the respondents. The findings therefore reveal that Zimra did not avail the required training to employees. Employee motivation to face change can be affected by fear of failing in new tasks or not being able to adapt to change (Thurlow, A and Mills, 2009:472). When employees' fear and anxiety is high, employee counselling and therapy; and new skills training may facilitate adjustment (Robbins, 2004:562). Training helps the employees dispel the fears of failure in the new environment and reduces resistance to the change. It also enhances efficiency and

effectiveness. The lack of skills training negatively affects team work and collaboration (Zhou and George, 2003:545).

The Transition State Was Monitored To Avoid Risk of Delays and Failure to Meet Stakeholder Expectations

Figure 1.14 Monitoring of Transition State



The results of the study as revealed in figure 4.14 indicate that 32% of the respondents disagree that the transition state was monitored to avoid risk of delays and failure to meet stakeholder expectations. The results also indicate that 30% of the respondents agree whilst 25% of the respondents are not sure whether the transition state was monitored to avoid risk of delays and failure to meet stakeholder expectations. The other 11% of the respondents strongly disagree whilst the remaining 2% strongly agree that the transition state was monitored.

The findings reveal that SAP-TRM transition state was not properly monitored to avoid risk of delays and failure to meet stakeholder expectations. Monitoring of the transition period is crucial especially in Zimra as there are risks of losing revenue through abuse of the system and delayed collections. There is also the danger of clients claiming interest for delayed refunds. The other risk is that of failing to meet both Zimra and Ministry of Finance revenue target. Top Management Commitment to the Change Program Was Evident In Their Participation

Figure 4.15: Top Management Commitment

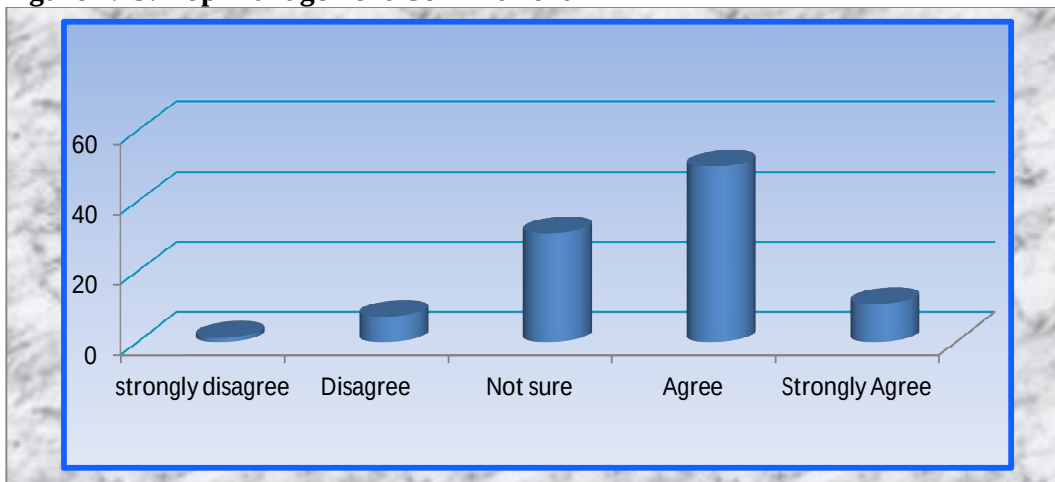


Figure 4.15 reveal that 50% of the respondents agree that top management commitment was evident in their participation. Figure 4.15 also shows that 31% of the respondents were not sure whilst 11% strongly agree that top management commitment was evident in their participation. The remaining 7% of the respondents disagree whilst the last 1% strongly disagree that there was top management commitment during change process. The study revealed that top management commitment was evident in their participation. Top management support and commitment to change plays a very crucial role in the success of change in the public sector (Burke, 2002:271). Although top management commitment may have some degree of psychological effect on individuals, commitment of employees generated by management support would be more of a reciprocal commitment resulting from individuals' duty than a change in alignment of individuals' goals and values with those of the organization resulting from individuals' desire (Caldwell, 2003:280). This has been confirmed by the findings of employee commitment in Zimra where only a collective 46% of respondents agreed that there was employee commitment during change. Unfortunately the employees did not reciprocate with a high level of commitment as expected in Figure 4.11. Only 46% of the respondents indicate that there was employee commitment. This is contrary to findings by Cooper (2006) as cited in El-Farrar and Badasie (2012:166) who stated that individual's reactions to change result from management's demonstrated commitment to the change.

The Politics of Change Negatively Influenced the Speed and Quality of Change

Figure 4.16: Effects of Politics on Change

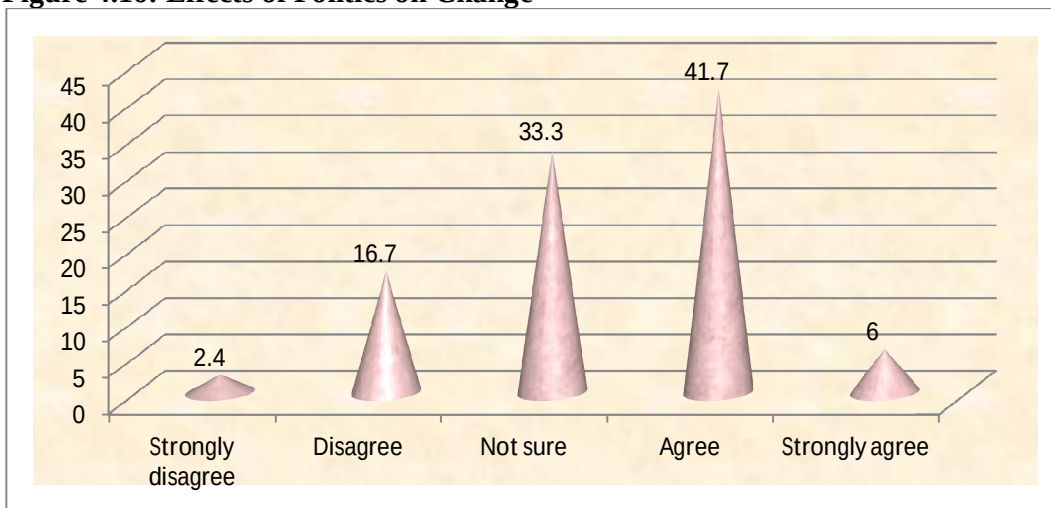


Figure 4.16 reveal that 42% of the respondents agree that the politics of change negatively influenced the speed and quality of the change in Zimra Region 1. The study also revealed that 33% of the respondents are not sure whilst 17% of the respondents disagree that the politics of change negatively influenced the speed and quality of the change in Zimra, Region 1. The other results indicate that 6% strongly agree whilst 2% strongly disagree that the politics of change negatively influenced the speed and quality of the change.

The SAP-TRM change process took over three years to implement. Micro politics should have been employed to gain power and influence. Students of major organizational changes typically report that successful leaders understand that change involves a political process of developing

and nurturing support from major stakeholders and organizational members (Fernandez and Rainy, 2006:170).

Resistance to Change Was Noticed During the Change Process

Figure 4.17: Resistance to Change

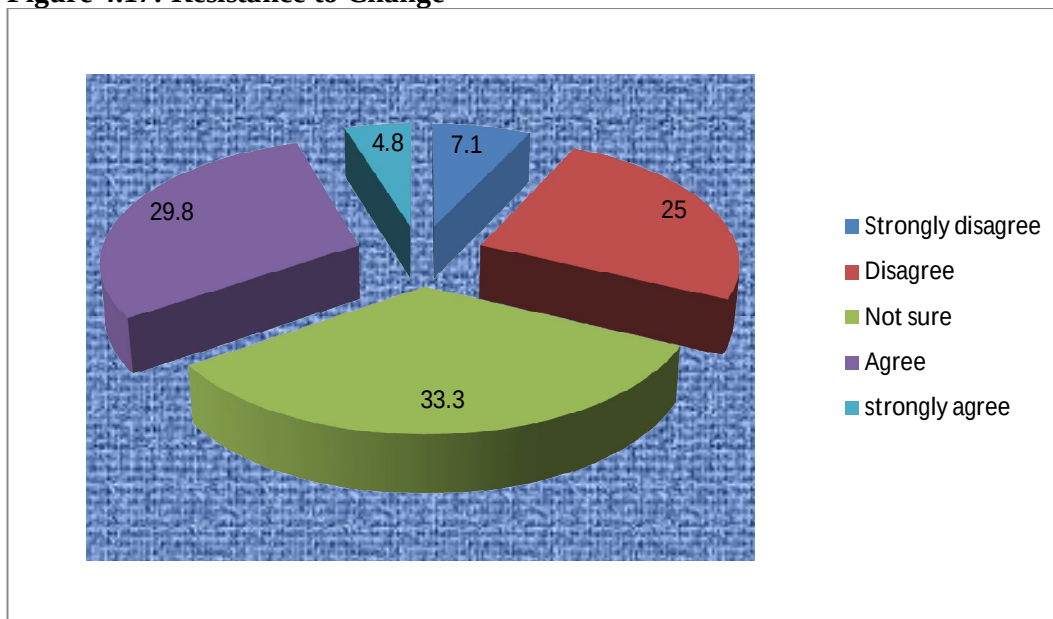


Figure 4.17 reveal that 33% of the respondents are not sure whether resistance to change was noticed during the change process whilst 30% of the respondents agree. The results also indicate that 25% disagree that resistance to change was noticed during change whilst 7% strongly disagree. The remaining 5% strongly agree that resistance to change was noticed. The level of resistance was manageable in Zimra Region1. It was normal and healthy for Zimra employees to resist change. Change managers should appreciate that those individuals who resist change and are outspoken about their objections to change are not merely complainers but often those who genuinely care about getting things right (Ford et al., 2009:100). Had those employees who resisted change been involved, they would have contributed a lot to the change. However, employee resistance to change is regarded as the failure factor for change management according to Crowe et al., (2002) as cited in Abdolvand et.al. (2008; 497).

Resistance Was Managed Mainly Using the Following Tactics

Table 4.2: Tactics Used to Manage Resistance to Change

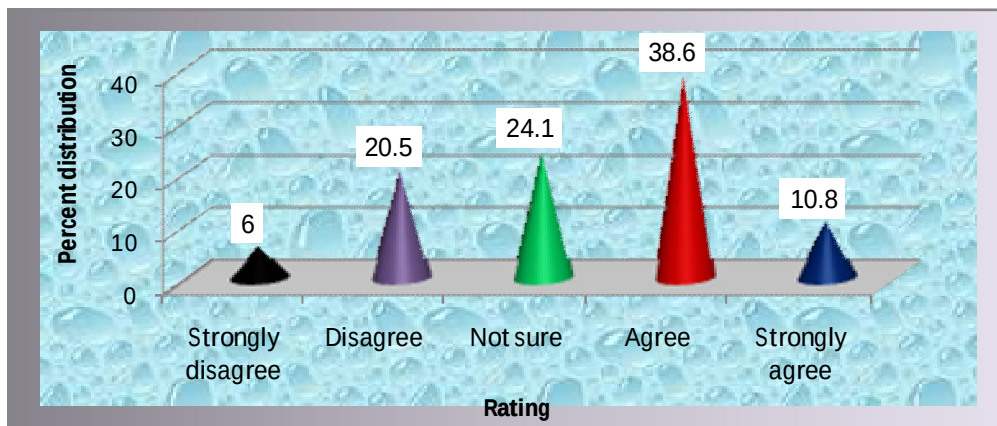
Tactic used	Frequency Use of the tactics					Total (%)
	Most used	Frequently used	Moderately used	Less used	Least used	
Education and communication	23.1	21.8	25.6	10.3	19.2	100.0
Participation	11.4	22.9	22.9	34.3	8.8	100.0

Facilitation and support	12.5	21.9	37.5	18.8	9.4	100.0
Negotiation	6.1	24.5	16.3	34.7	18.4	100.0
Manipulation and co-optation (Twisting and distorting facts)	24.3	24.3	5.4	13.5	32.4	100.0
Coercion (application of direct threats or force)	10.8	38.6	24.1	20.5	6.0	100.0

A collective 49% of the respondents indicated that Coercion is the tactic which was mainly used to manage change whilst a collective 48% of the respondents indicated that manipulation and cooptation were mostly used to manage resistance to change. 45% of respondents indicated that education and communication is the tactic that was mostly used to manage resistance to change. 34.3% of the respondents indicated that participation was used mainly whilst 34.4% of the respondents indicated that facilitation and support is the tactic that was mainly used to manage resistance to change. 30.6% of the respondents indicated that Zimra mainly used negotiation as a tactic for managing resistance to change. The research findings reveal that Coercion was mainly used followed by manipulation and cooptation; education and communication; participation; facilitation and support then finally negotiation. Coercion, the application of direct threat or force and manipulation and cooptation though relatively inexpensive and easy ways to gain the support of adversaries, they can backfire if the targets become aware that they are being tricked or used (Robbins, 2003:563). Zimra could have used employee friendly tactics like education and communication; participation; and facilitation and support. Communication and education helps employees see the logic of a change, supportive efforts reduce resistance whilst participation makes it difficult for individuals to resist a change decision in which they participated (Robbins, 2003:562).

The Change Process Was Evaluated At Various Stages of Implementation and Fine-Tuned As Required

Figure 4.18: Evaluation and Fine Tuning of Change Process



The results of the study in figure 4.18 indicate that 39% of the respondents agree that the change process was evaluated at various stages of implementation and fine-tuned as required. Of the total respondents, 24% are not sure whilst 21% disagree that the change process was evaluated at

various stages of implementation and fine-tuned as required. The majority indicated that the change process was evaluated at various stages of implementation and fine-tuned as required. Evaluation gives the opportunity to review the change and come up with solutions to fine tune the process.

Impact of change management on performance

The essence of this section was to establish the impact of change management on performance in Zimra Region 1. The effectiveness and efficiency of the new system as a result of effective change management was analyzed.

Figure4.19: Evidence of the SAT-TRM change effectiveness

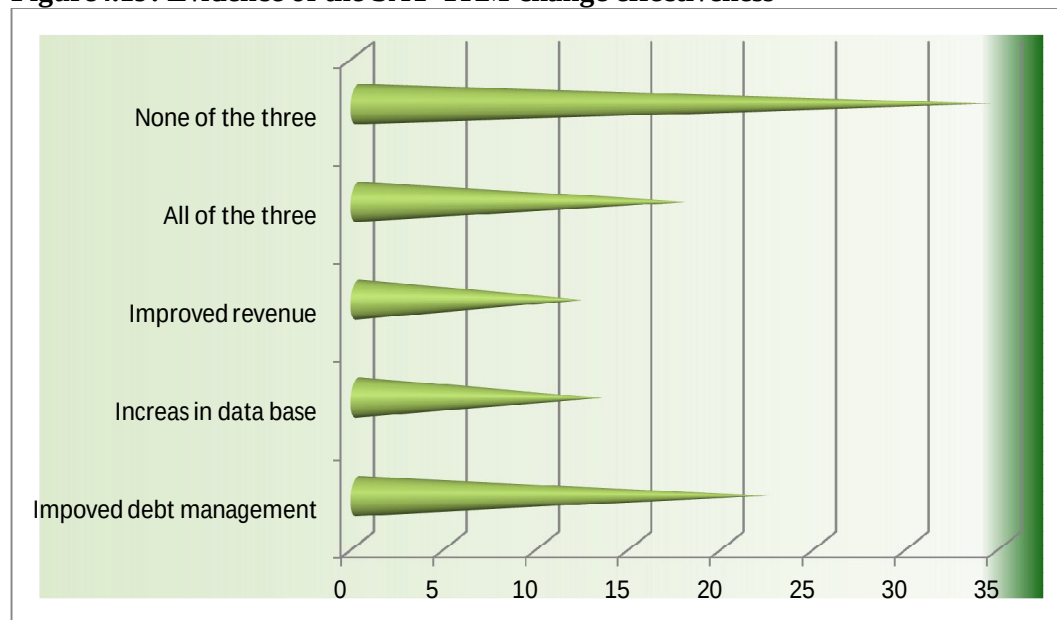


Figure 4.19 reveal that 35% of the respondents indicated that no effectiveness of the change has been evident at all in Zimra Region 1. The results indicate that 22% of the respondents were of the opinion that there was evidence of effectiveness in improved debt management whilst 17.8% of the respondents indicate that effectiveness was evident in improved debt management, increase in the number of taxpayers on the database and improved revenue. The study revealed that 13.3% of the respondents indicate that effectiveness was evident in the increase in the number of taxpayers on the database whilst 12.2% indicate that effectiveness is evident in the increase in revenue. The findings reveal that the change did not meet its goal of having an effective system. These research findings align with previous research findings that state that most of the change initiatives fail to meet their objectives (Burns, 2004:886; Beer and Nohria, 2000:133). Research reveals that the implementation of planned change generally requires that leaders verify the need for change and persuade other members of the organization and important stakeholders that it is necessary (Burke, 2002: Laurent, 2003, cited in Fernandez and Rainy, 2006:169).

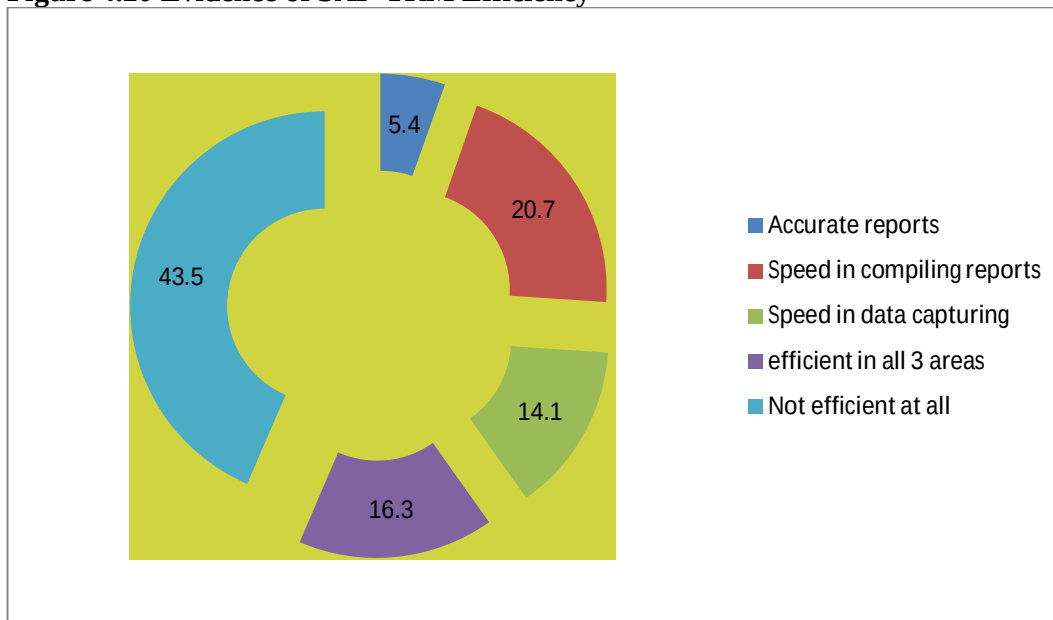
Figure 4.20 Evidence of SAP-TRM Efficiency

Figure 4.20 reveal that the majority of the respondents (44%) indicate that the SAP-TRM change's efficiency was not evident in any area. Results show that 21% of the respondents indicate that the efficiency was evident in the speed in compiling reports whilst 16% stated that the efficiency of the system has been evident in all the three areas, accurate reports, speed in compiling reports and speed in data capturing. The other 14% of the respondents indicated that the efficiency is evident in the speed in data capturing whilst 5% of the respondents stated that the efficiency is evident in accurate reports. These findings reveal that Zimra Region1 SAP-TRM change did not meet its goal of enhancing efficiency. Many changes, despite top management commitment and a good budget fail to meet its goals. Public sector change managers have yet to capitalize on the fact that change is less about the technicalities or the finances and more about how people act and think (Kitchen and Daly, 2002:49).

Table 4.3: Percentage Distribution of Respondents by Their Suggestions on What Should Have Been Done By ZIMRA Region 1

Suggestion	Percent
Staff consultation was a necessity during the process	18.3
There was need for effective communication channel	21.7
Should have consulted and involved the system user in upcoming with the system changes	10.0
There was need for training of staff across the board on the use of the new system	23.3
The system needed a test run before implementation	20.0
Should have given a grace period to run the two systems concurrently	3.3
Should have attached consultants who are experts in the area	3.3
Total	100.0

Employees were asked to give suggestions on what should have been done by Zimra Region 1 during the change process and came up with the above suggestions. Table 4.3 show that 23% of the respondents suggested that there was need for training of staff across the board on the use of the new system whilst 22% of the respondents suggested the need for effective communication channels. Some 20% of the respondents suggested that the system needed a test run before implementation whilst 18% indicated that staff consultation was a necessity during the process. The other group of 10% of the respondents indicated that Zimra should have consulted and involved the system users in coming with the system changes. A group of 3% of the respondents indicated that Region 1 should have given a grace period to run the two systems concurrently. The last group of 3% indicated that Region 1 should have attached consultants who are experts in the area. The suggestions on communication, training and involvement align with the outcomes in figure 4.9; 4.13 and 4.10 which indicated the lack of same.

CONCLUSIONS AND RECOMMENDATIONS

Findings from the Study

The findings from the study will be presented in two sections. Firstly, findings from the literature review followed by findings from the primary research.

Findings from the Literature Review

- The review of the literature has presented knowledge and perspectives that suggest failure of managing organisational change despite the presents of potential for success over the past few decades (Beer and Nohria, 2000:133).
- Literature also reveals that for the few situations in which change initiatives were successful, certain managerial skills and behaviours positively influenced the organisational results (Smith, 2002:27).
- Literature stresses the importance of determining the need for change and persuasively communicating it through a continuous process of exchange with as many stakeholders and participants as possible.
- Top management support and commitment to change play a very crucial role in the success of change in an organisation.
- Failure to provide adequate resources in support of a planned change leads to feeble implementation efforts, higher levels of interpersonal stress, and even neglect of core organizational activities and functions.
- Individual involvement can reduce resistance, obtain commitment, and increase the quality of the change decision.
- 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.
- Traditionally, motivation was associated with job security, interesting job, ability to perform the job, recognition from others, adequate salary and feedback on performance (Dwivedula and Braille, 2010:159). Employees are concerned with obtaining both intrinsic and extrinsic outcomes from the organisation. (George and Jones, 2009:182).
- Teams can be created to achieve goals and objectives (Pramlal, 2004:50). A work team generates positive synergy through coordinated effort. Individual efforts results in a level of performance that is greater than the sum of those individual inputs (Robbins, 2004:258).
- Coaching results in improved performance due to greater awareness. According to Whitmore (2002:18) the essence of good coaching is building awareness and enabling the person being coached to take responsibility for change. Employees report improved focus

on goal setting and achievement, expanded skills and competencies, and improved morale (Schaff, 2014:4).

- Successful leaders understand that change involves a political process of developing and nurturing support from major stakeholders and organizational members (Fernandez and Rainey, 2006:170).
- Personal factors such as locus of control, self-efficacy and self-esteem cause different reactions to change by individuals in the same organisation.
- According to Atkinson, (2005:14) resistance to change is natural and normal. It can disclose issues that can be addressed and resolved before successful implementation of change. Jones, Aguire and Calderone (2004:1) suggest addressing resistance earlier rather than later because the change leaders who fail to plan for the human side of change often find themselves wondering why their best-laid plans have gone awry.
- Performance, in both profit and non-profit organizations, can be defined as an appropriate combination of efficiency and effectiveness (Kuhil, 2013:47).

Findings from the Primary Research

This study makes three contributions to the research on change management and its impact on performance.

- The factors that were previous identified as associated with positively influencing the success of change management include communication, staff involvement, motivating, team building, top management commitment and coaching (Fernandez and Rainey, 2006:171; Burnes, 2009:451; George and Jones, 2009:454; Robbins, 2004:563; Williams, 2001:64). This study supports past research with respect to linkages with effectiveness of change management. Table 4.1 revealed that the key factors that Zimra Region 1 considers to be critical to effectiveness of change management are awareness of the need for change, promoting team work, top management commitment, change participation, change communication and change motivation.
- To assess the effectiveness of implementing change in Zimra Region 1, the various success factors that influence change management were examined to see whether they were utilised.

A collective 50% of respondents agree that the change was communicated to them such that they understood and appreciated the need for change. A collective 49% of the respondents agree that team work was encouraged during the change process whilst a collective 21 % of the respondents disagree. The findings indicate that team work was not encouraged during the change program. Communication and staff involvement lacked during the change process which is a recipe for failure. This resulted in lack of commitment by the employees and resistance to change. The research findings indicate that resistance to change was managed mainly using manipulation, coercion, education and communication and participation in that order. The change management at Zimra failed to involve the employees in the change process yet the employees are the ones who use the system. Involving employees would have given Zimra the opportunity to brainstorm and come up with the best suggestions on what needed to be changed and how best it could have been done. One peculiar characteristic of the change process was the high level of commitment of Zimra top management. Unfortunately the employees did not reciprocate with a high level of commitment as expected. This was contrary to findings by Cooper (2006) as cited in El-Farra and Badawi (2012:166) who stated that individual's reactions to change result from management's demonstrated commitment to the change. The change process was also characterised by delays. The change started in 2010 and only became fully operational towards the end of 2013. Such delays could be

attributed to politics and resistance to change. Robbins, (2004:563) states that power struggles within the organisation will determine to a large extent the speed and quality of change.

- To assess the impact of change management on performance in the region, effectiveness and efficiency of the managed change programme was evaluated. The findings according to figure 4.13 reveal that 35% of the respondents (majority) indicated that the change did not meet its goal of having an effective system. Findings in accordance to figure 4.14 reveal that the majority of the respondents (44%) indicated that the SAP-TRM change's efficiency was not evident in any area. These research findings confirm previous research findings that state the disappointing organizational experiences with change (Burns, 2004:886; Beer and Nohria, 2000:133).

5.4. Recommendations

The recommendations are as follows:

Communication

- 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.
- Communication should have started before the implementation, during and after the implementation.
- Communication should have been frequent and in all sections of the region.
- Regular meetings, circulars, e-mail, public presentations, websites and news -letters would have assisted the region.
- Feed -back should have been sought from all levels to ensure that communication had been received.

Staff Involvement

- Employee involvement is crucial for reducing resistance to change and offers management an opportunity to communicate and brainstorm ideas and challenging issues at hand (Kotter and Schlesinger, 2008:1). Region 1 should have involved all employees despite of their status.
- Region 1 should have asked for input through dialogue, listening sessions and the establishment of planning teams.
- Since employees are the ones who are on the ground and use the system on a daily basis, their contribution would have been worthwhile.
- Meetings should have been held regularly at various levels to come up with the best ideas and solutions. Such meetings are a form of communication which was indicated to be lacking during the change process.
- The staff involvement would have reduced resistance and increased staff commitment which was indicated to be low during the change implementation.

Staff Training

- Staff training is critical during the transition state as it dispels the fears of failure in the new system. Zimra should have provided training to all staff across the board to enable staff operates effectively in the new environment.
- The staff should change to the new system after receiving adequate training to avoid unnecessary delays and unproductive hours spent in processing simple transactions. Such delays will have a negative effect on the revenue.

- Employees including managers should all be trained before and during the change process to avoid the risk of abuse of the new system by the few knowledgeable officers. This assists in maintaining the internal check and control systems.

Monitoring of the Transition State

- A collective 43% of the respondents disagree that the transition state was monitored to avoid risk of delays and failure to meet stakeholder expectations.
- Region 1 should have effectively monitored the transition state to avoid the risk of losing revenue.
- A mechanism should have been put in place to ensure that the closing balances in the old system are the ones that appear in the new system as the opening balances.
- No manual system should have been allowed to remove the risk of abuse of the system.
- Region 1 should have let the two systems run concurrently until such time that the new system was proved efficient.

Areas for Future Research

- Other regions in Zimra can also conduct the same research to see how change was managed in their regions.
- Tax administrations in other countries that have had similar changes may also conduct research in their countries.

Conclusion

The primary findings assisted the researcher in answering the research questions that was formulated for this study. The study concluded that the factors that influence effectiveness of change management include awareness the need for change, promoting team work, top management commitment, change participation, change communication and change motivation. Although awareness of the change in Zimra Region 1 was well orchestrated and top management showed commitment and support, the change management lacked communication, staff involvement, team work and training which resulted in the change not meeting its goals. It is clear from both the secondary and the primary findings that change management impacts significantly on the performance of an organisation. Region 1 should consider all the factors that influence change management to ensure that future change initiatives become successful.

NOTE: This study was presented by the principal author in 2014 to the Regent Business School as a dissertation for the award of the Master of Business Administration Degree (MBA). The dissertation was supervised by Xolelwa Linganiso and edited by Professor Anis Mahomed Karodia for purposes of producing a publishable journal article.

Kindly note that the full bibliography is cited and the references applicable to this article are contained within the full bibliography cited.

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