FACTORS AFFECTING THE ADOPTION OF BUSINESS PROCESS RE-ENGINEERING IN PUBLIC ORGANISATIONS: THE CASE OF UGANDA REVENUE AUTHORITY

By

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DECLARATION

I, **James Odong** do declare that this dissertation is my original work that has not been presented for publication anywhere, or for any award in any university, college or institution.

Signed …….

Date: …….

APPROVAL

This dissertation has been submitted to Higher Degrees Department of Uganda Management Institute for examination with the approval of the supervisors:

1) Jennifer Aduwo, Uganda Management Institute

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DEDICATION

This work is dedicated to my family for their support, care and sacrifice that has enabled me to complete within schedule.

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Table of Contents

LIST OF TABLES

LIST OF FIGURES

LIST OF ABBREVIATIONS

BPR: Business Process re-engineering

DTD: Domestic Taxes Department at the Uganda Revenue Authority.

e Tax: Electronic Tax System

IT: Information Technology

SPSS: Statistical Package for Social Scientists

URA: Uganda Revenue Authority

ABSTRACT

The purpose of the study was to investigate the factors affecting the adoption of business process re-engineering in public organizations with URA as a case study. The study specifically sought to establish the extent to which an organization's structure is influenced by the adoption of BPR, investigate the extent to which change management influences the adoption of BPR and whether organizational culture influences the adoption of BPR.

The research adopted a cross sectional case study design. The method of data collection was mainly quantitative and documentary review. Data was collected from a sample of 218 employees in the Domestic Taxes Department. Through the SPSS, data was analysed using factor analysis. The findings indicated that the adoption BPR positively affects the organisation structure just like the way the organisation culture and change management do to BPR and the resultant effect is the success of BPR in achieving improvements in the business of an organisation. There was a significant impact of BPR on the organization structure, organization culture on BPR and change management on BPR. It concluded that the need to properly manage these factors arose if benefits accruing from BPR as a strategic initiative were to be realised. The study recommended that organisation structure should be an output of BPR and that the change in organisation culture should be managed through a well-designed change management strategy.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter includes the background to the study, the statement of the problem, purpose of the study, the objectives of the study, the research questions, the hypotheses, the scope of the study, the significance, justification and the operational definitions of terms and concepts.

1.1 Background to the Study

The business environment is continuously changing globally given the fact that world economies are experiencing dynamic transformations that require substantial adjustment in the way and manner public and private organizations operate. The state of affairs if not addressed, presents several business problems to organizations whether private or public organizations. One of the common problems is the ineffectiveness and inefficiency of business processes in the course of delivering services which largely contributes to poor performance of the organization. Ideally, all organizations aim at having sound operations that are dependent on effective and efficient processes. Many organizations all over the world have adopted business process re-engineering as a strategic initiative to attain this goal. It is among the more prominent systems of mapping and adapting to realities of this new and complex order (Reyes, 1998).

Business Process Re-engineering as defined by Hammer and Champy (1993) is “the fundamental rethinking and radical design of business processes to achieve dramatic

improvement in critical measures of performance such as cost, quality service and speed". BPR helps organizations to fundamentally rethink how they work in order to dramatically improve customer service, process time and cut operational costs. Blyth (1997) emphasizes that BPR is an approach where processes are restructured, re-designed and re-engineered so as to maximize an organization's potential. As a strategy geared towards enhancing corporate systems and methods in a globalized environment, it prescribes ways and approaches to reverse the tide of incompetence, inefficiency, redundancy, rigidity and the problem of over staffing that characterizes many organizations especially government bureaucracies (Reyes, 1998).

BPR comes on the heels of a growing inventory of prescriptions and interventions towards reforming government bureaucracy (Reyes, 1998). A number of governments have successfully undertaken BPR in its true incarnation, involving total and radical redesign of their operation processes in the bid to improve service delivery, for example in Africa, this approach has been undertaken by the Ethiopian Government (Dabela, 2009). Arturo (n.d) argues that in developed countries, tax administrators are being forced to continually modernize their computerized information systems to meet the challenges of increased public demand for services and of increased requirements to maximize revenue to fund government operations. The tax authorities have quickly moved to redesign their basic business processes in order to utilize the technological advances.

The Uganda Revenue Authority (URA) as mandated by an Act of Parliament of 1992 to administer taxes on behalf of the government undertook to transform the organization and one of the main strategic objectives was to re-engineer its business

processes (URA Corporate Plan, 2006-2010). The modernization drive was one of the initiatives put in place to achieve this objective. The methodology adopted was re-engineering business processes of DTD in order to come up with processes able to support service delivery and encourage voluntary compliance to taxation. This led to the development of eTax system, as an enabler and can easily be extended to cover newly arising needs and to offer new functionalities, speed up service delivery and make the country's tax administration more effective and thus leading to significant increase of tax revenues.

However, despite re-engineering and implementing the new processes, several challenges are still being experienced in the organisation emanating from the adoption of business process re-engineering as a strategic initiative. This study therefore sought to investigate factors affecting the adoption of business process re-engineering in public organizations a case of Uganda Revenue Authority.

1.2 Statement of the Problem

Hammer and Champy (1993), asserted that up to 70% of all projects undertaking business process re-engineering fail to achieve their goals. Vidgen et al (1993) suggested that BPR has suffered from an over-emphasis on structured analysis of the processes and too little on the softer people issues. In URA adoption of BPR was aimed at establishing a good tax administration system, with clearly defined business processes that were to enable government revenues serve as the financial basis for all government expenditure as this would translate into sustainable development. In effect, all the existing processes had to be "obliterated" and replaced by either totally

new processes designed or processes redesigned from the ground up to take advantage of e Tax (Hammer and Champy, 1993).

However, since the introduction of new business processes at URA, some staff members have not yet appreciated or comprehended their new roles Vis a Vis the new business processes under the new system developed. Their attitudes seem to be fixated in the old ways of doing things. Many of them have not yet utilized the advantages that come with re-engineered business processes as emphasized by the current state assessment and organizational readiness report of 2009 (TCS' Current State Assessment and Organizational Readiness Report, 2009). If this matter is not addressed, then the investments in the modernisation initiatives of the Domestic Taxes Department of the organisations would be in jeopardy! Consequently the collection of revenue for government would be at stake.

1.3 Purpose of the Study

The purpose of the study was to investigate the factors affecting the adoption of business process re-engineering in public organizations, the case of Uganda Revenue Authority.

1.4 Objectives of the Study

i. To establish the extent to which an organization structure is influenced by the adoption of business process re-engineering.
ii. To investigate the extent to which change management influences the adoption of business process re-engineering.

iii. To investigate whether organization culture influences the adoption of business process re-engineering.

1.5 Research Questions

i. To what extent is the organization structure influenced by the adoption of business process re-engineering?

ii. To what extent does change management influence the adoption of business process re-engineering?

iii. To what extent does organization culture influence the adoption of business process re-engineering?

1.6 Hypothesis of the Study

H1: Organization structure influences the adoption of business process re-engineering.

H2: Change management influences the adoption of business process re-engineering.

H3: Organizational culture influences the adoption of business process re-engineering.

1.7 Conceptual Framework

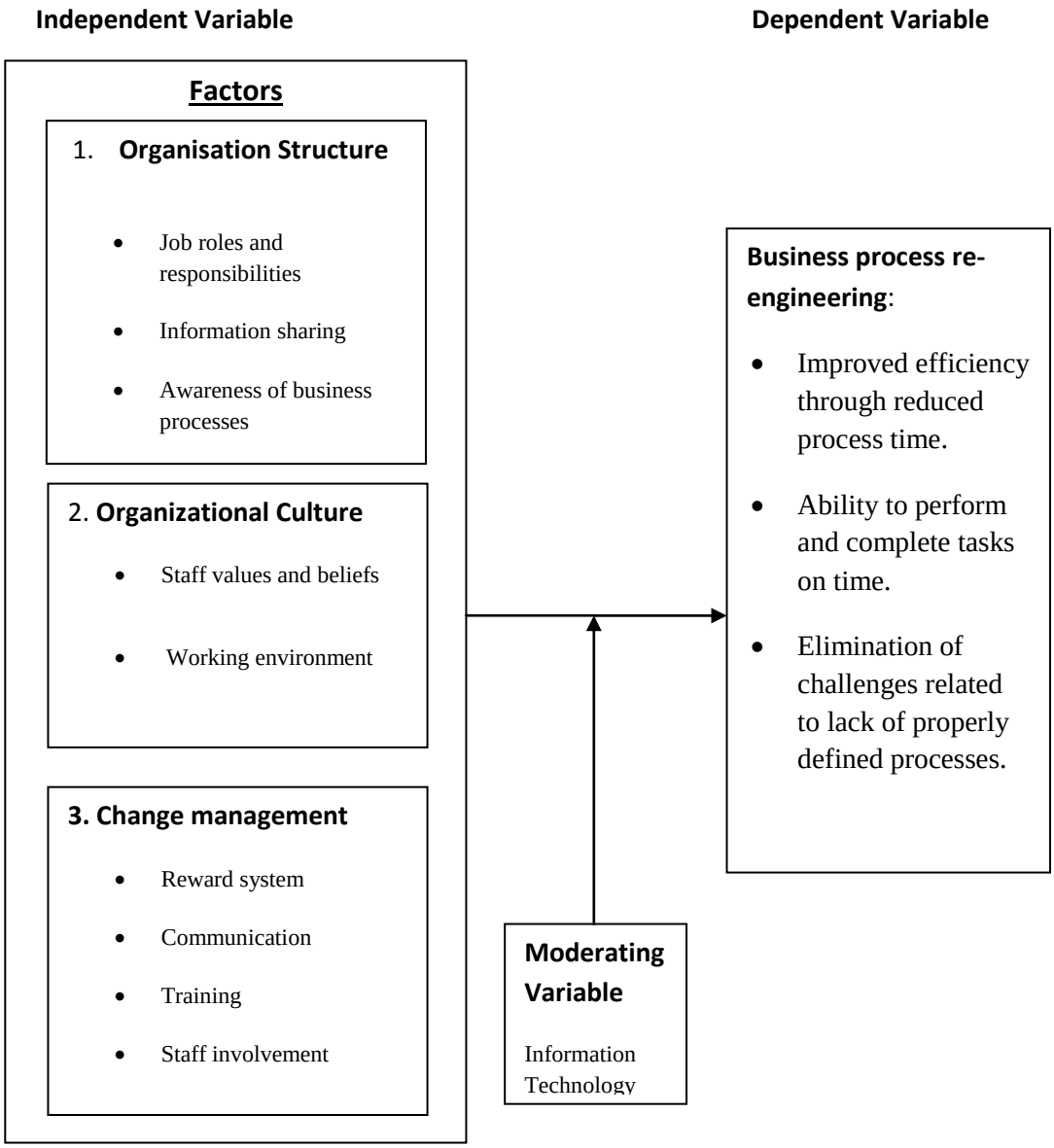

Figure 1: Adopted and modified from the Systems Theory as propounded by NorbertWienar in 1948 and Lodwig von Bartalanffy in 1966 showing the relationship between the independent and dependent variables of the study.

Figure 1.1 above presents the relationship between the independent and dependent variable whereby the study included organizational structure, organizational culture and change management as independent variables and IT as a moderator variable in order to assess their impact on business process re-engineering which is the dependent variable. Sub system experts view an organization as a system made up of

four sub systems namely goals and values, technical, psychological and managerial (Javed, n.d). They assume that the changes in any subsystem will impact on the other parts of that system and consequently in other sub systems. The change can affect the performance of the sub system concerned and the whole organisation. In the same way, factors affecting BPR if not properly handled would have a significant impact on the whole BPR initiative.

While undertaking business process re-engineering it is pertinent to take into consideration the organisation culture through a well-planned change management strategy for purposes of creating a buy in of the newly re-engineered business processes. The final outcome of the re-engineering process is the organisation structure and this implies the creation of clearly defined job roles and responsibilities and integrated processes. All these factors would create a conducive environment for the development of an information system that would support users to undertake their tasks under the newly re-engineered processes. Like the systems theory, all these factors have a relationship which ought to be well coordinated if an organisation is to achieve the objective of re-engineering its business processes.

1.8 Significance of the Study

It was anticipated that the study would help policy makers know critical factors and their effect on business process re-engineering in public organisations when proposing initiatives of a similar nature. In the case of practitioners especially in URA, the study may help them comprehend factors affecting the adoption of business process re-engineering so that even when continuously improving business processes, these factors are adequately attended to avoid any misfortunes associated

with the failure to do so. Hopefully the research may contribute to the existing body of knowledge regarding factors affecting adoption of business process re-engineering as a strategic initiative in the rejuvenation of an organization's business process in order to improve service delivery.

1.9 Justification

Globally, organizations are competing for the same market which is continuously changing and as a result, the nature of their transactions is becoming more and more sophisticated. To keep up the pace, it is important to adapt to the changing business environment and explore ways and means of surviving by identifying and adopting realistic strategies to meet customer needs and upgrade service quality. One such strategy is the business process re-engineering which is a relatively new concept in Uganda and yet not much literature has been developed especially in its implementation in public Organisations. Many organisations are steadily taking on the initiative in the country. Therefore the need to study the concept was to enable URA to overcome any bottlenecks hindering the change in the organization that has resulted from the re-engineering of the business processes. Additionally, the findings of the study would provide guidance to other organizations willing to undertake this initiative especially those that are in a similar setting like that of URA.

1.10 Scope of the Study

The study focused on the factors affecting the adoption of the business process re-engineering in public organizations, the case of Uganda Revenue Authority. The factors were limited to organisation structure, culture and change management given

the limited time of the study. The organisation structure is one of the major outputs of BPR and since the implementation of BPR implied change in organisation culture, change management ultimately becomes relevant in order to manage the transition from old to new processes in an organisation.

The subject matter content of the study was on the factors affecting the adoption of business process re-engineering and the extent to which change management has influenced the adoption of the business process re-engineering in URA.

Uganda Revenue Authority has got five departments. This study was limited to the Domestic Taxes Department where business processes have been re-engineered.

The time scope of the study was from 2005-2011 as this was the period when URA undertook BPR initiatives under a modernisation drive.

1.11 Operational Terms / Definitions

Adoption: Taking up a strategic initiative for the purpose of achieving the strategic objectives of the organisation.

Business Process: Davenport & Short (1990) define business process as "a set of logically related tasks performed to achieve a defined business outcome." It is "a structured, measured set of activities designed to produce a specified output for a particular customer or market.

Business Process Re-engineering: Radically redesigning or continuously improving the business processes of an organisation to achieve dramatic improvements in the critical measures of performance like cost, service and response time (Hammer, 1993).

e Tax: this is an Integrated Tax Administration Software / System that will fully support all of the essential functions for which the department is responsible. It is a modern computer based software used by URA which computes and accounts for government revenues and stores all relevant (credit and debit) data in individual accounts in a data base and thus helps monitor and control all tax transactions.

Effectiveness: ability to complete tasks within time.

Efficiency: the ability to do things right.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter concentrates on the review of related literature on the key variables of the study. The chapter covers the theoretical review and actual review according to the themes derived from the objectives of the study. The theoretical review concentrates on the key theories meant to help understand the relationship between factors affecting the establishment of business process re-engineering in public organizations with specific reference to the case of URA.

2.1 Theoretical Review

According to Birger and Jeppe (2005), a system may be defined as a set of social, biological, technological or material cooperating on a common purpose. It is composed of parts working together by way of driving process. The theory assumes that open systems interact with their environments by taking input, transforming (process) the inputs, and producing the output. A system can be viewed as a collection of parts (or subsystems) integrated to accomplish an overall goal (a system of people is an organization). Systems have inputs, processes, outputs and outcomes, with on-going feedback among the various parts. If one part of the system is removed, the nature of the system is changed.

Complex systems like social systems have numerous sub systems, arranged in hierarchies and integrated to accomplish the overall goal of the overall system (McNamara, n.d). Sub system experts view an organization as a system made up of four sub systems (goals and values, technical, psychological and managerial. They

assume that the changes in any subsystem will impact on the other parts of that system and consequently in other sub systems. The change can affect the performance of the sub system concerned and the whole organisation. (Javed, n.d)

The theory enables organizations to be viewed from a broader perspective. This helps one identify the real causes of issues and know where to work in order to address them. This was a new perspective to interpret patterns and events in organizations as opposed to looking at one part and focusing on it. The problem was that organizations can have good departments, performing well but cannot integrate, thereby affecting the whole organization performance. Actually the most prominent contribution of the theory to BPR is the creation of synergy of different activities and the breaking of processes into sub process and activities (Debela, 2009).

BPR considers the various parts of the organization and focuses on the interrelations of the parts. In URA, the various departments often worked in silos but with the introduction of e tax, the urgency for integration has become a reality. However, this objective cannot be attained if the internal stakeholders who are ultimately the main users of the system are not taken care of in a properly organized program of change management.

2.2 Organisation Structure and adoption of BPR in Public Organisations

Swailes (2009) writes that the traditional view of an organisation structure is that it describes the way an organisation is configured into workgroups and the reporting and authority relationships that connect the individuals and groups together. The purpose of the structure is to organise and distribute work among members of an

organisation so that their activities are harnessed to meet the organisation's goals and objectives. The implementation of BPR leads to the change of the entire organisational structure (Farid A and Saeedeh, 2008). Processes according to Hammer are not only cross functional departments within organisations but should break away from the organisation's boundaries and include the critical external stakeholders as though they were part of the organisation (Farid A and Saeedeh, 2008).

After all key processes within an organization have been defined; the next step in BPR is to restructure the organization along process lines. Organizations reformed along process lines tend to break away from any specific type of structure particularly those with elements of bureaucracies. Hammer and Champy (1993) recommend more flatter structures organized around the processes. While Davenport (1993) recommends a multi-dimensional matrix structure with process responsibility as a key dimension.

A new organization must strive to maintain a balance between the advantages derived from the different types of structures by incorporating the best attributes of the different types so as to achieve the organizational objectives. As BPR creates new processes that define jobs and responsibilities across the existing organisational functions (Davenport and Short, 1990), there is a clear need to create a new organisational structure which determines how BPR teams are going to look, how human resources are integrated, and how the new jobs and responsibilities are going to be formalised.

2.2.1 Job Roles and Responsibilities and the adoption of BPR

BPR results in a major structural change in the form of new jobs and responsibilities, it becomes a prerequisite for successful implementation to have formal and clear descriptions of all jobs and responsibilities that the new designed processes bring along with them (Talwar, 1993). Swailes (2009) asserts that information and communication technology have a direct effect on the structure. Changes to the organisation due to ICT leads to a build-up of new roles and responsibilities while others that were earlier done and are of routine nature are now done by systems.

However there problems related to job definition, and allocation of responsibilities: these are Inflexible hierarchical structures (Davenport, 1993; Grover et al., 1995); employees think solely in terms of their own immediate working groups and what they have got to do; Conflicts between BPR team responsibilities and functional responsibilities (Grover et al., 1995; Davenport, 1993) that is a situation where BPR may recommend a change of certain roles originally played by one division to be taken up by another; Unclear definition of jobs (Hammer and Champy, 1993; Grover et al., 1995) which may result in redundancy as employees may not know what to do.

2.2.2 Information Sharing and the adoption of BPR

According to Swailes (2009), organisation with reporting levels in its hierarchy or one based on specialisation are highly differentiated. This affects the units' or divisions' goals and values and ways of operating. There is need to coordinate departmental activities around common goals of an organisation and integration refers to the extent to which the coordination occurs.

According to Magutu, Nyamwange and Kaptoge (2010), in order to succeed in the re-engineering effort, it is important to develop a proper understanding on how various functions are coordinated while participating in the same business process. This facilitates the smooth flow of information between units and departments in the organisation as a whole and ultimately contributes to the overall attainment of the organisation's goals.

Several researchers emphasise that designing and implementing an adequate organisational human resources infrastructure is important to a BPR project's success (Zairi and Sinclair, 1995; Guha et al., 1993). Most of the aspects of human resources functions can be mainstreamed into the major functional departments and only leave a small unit that deals with strategy. Job and labour integration (case worker) is the most appropriate approach of human resources design that supports the process-based organisational structure rather than a function-based one (Davenport and Nohria, 1994; Hammer, 1990). When employees perform a series of tasks efficiently including other tasks that may have belonged to support units like Human resources, product quality, processing time, and cost are all going to improve. However, the move to integrate human resources architecture necessitates a careful consideration of all related organisational changes.

2.2.3 Awareness of Business Processes and the adoption of BPR

Hammer and Champy (1993) describes process functions as collection of activities that take one or more kinds of input and creates an output that is of value to the

client. Awareness creates a sense of considering BPR as a way of improving customer focus or improving the organization strategy.

In their study, Braganza and Myers (1995) asserted that BPR is a top down initiative and that CEO who in most cases have the high degree of awareness of BPR, act as an important catalyst in helping launch the initiative. They point to the danger of IT managers having a much higher level of awareness of functions and the organization than line managers in the business. This reinforces the view that BPR could be seen as an IT issue rather than as a way of improving customer focus or implementing the organization's strategy.

Another danger that Braganza and Myers (1995) found in their study was that of the organization as a whole barely being aware of the existence of BPR compared with the senior level of management. This would suggest that many organizations although using functional teams may not effectively be communicating internally the work being undertaken by the BPR team.

2.3 Organisation Culture and the adoption of BPR in Public Organisations

According to Brooks (2009), culture is a shared phenomenon and in the case of organisational culture that sharing takes place at the level of the organisation. Organisational culture refers to the unwritten, often unconscious message that fills in the gaps between what is formally decreed and what actually takes place; it involves shared philosophies, ideologies, values, beliefs, expectations, and norms (Deshpande & Parasuraman, 1986).

2.3.1 Staff Values and Beliefs and the adoption of BPR

Organisational culture is a determining factor in successful BPR implementation (Hammer and Champy, 1993; Davenport, 1993; Zairi and Sinclair, 1995; CSC Index, 1994). It has become increasingly considered as both an obstacle and vital ingredient of organisational success or failure (Brook, 2009). Organisational culture influences the organisation's ability to adapt to change. The existing culture contains beliefs and values that are often no longer appropriate or useful in the re-engineered environment. Therefore, the organisation must understand and conform to the new values, management processes, and the communication styles that are created by the newly-redesigned processes so that a culture which upholds the change is established effectively and that there is a by-in for the new processes from all the concerned stakeholders.

In a newly re-engineered organisation, people usually share common goals and thus become more capable of working co-operatively without competing against each other (Andrews and Stalick, 1994). As BPR supports teamwork and integration of labour, co-operation, co-ordination, and empowerment of employees become the standard attitudes in the re-engineered work environment. However, trust and honesty among team members is also needed, and within the organisation as a whole (Dixon et al., 1994).

However there are Problems related to organisation culture for change: Underestimating the human side, Not considering existing management systems and organisational culture (Zairi and Sinclair, 1995; Davenport, 1993; Davidson, 1993; Grover et al., 1995); ignorance of the values in place (Hammer and Champy, 1993;

Grover et al., 1995; Hall et al., 1993); a lack of trust between management and employees; the tendency to copy others and underestimating the role of politics in BPR (Grover et al., 1995).

2.3.2 Working Environment and the adoption of BPR

The employees are the most important asset in all companies. According to Tahereh and Yokabed (2011), one of the critical success factors in BPR implementation is that collaborative working environment. Though this may not be the only factor impacts on employees' productivity, providing a healthy working environment is not only beneficial for the employees, but increases the efficiency and productivity of the organisation as a whole. Having a good sound environment is integral to providing the employees with a sense of well-being and satisfaction about the office in which they work every day. In organisations, employees work together and as such, having friendly interactions are a main feature of any dynamic environment. It reduces resistance to change and simplifies BPR implementation. In URA, this environment has not been so strong given the fact that departments or even divisions in some cases have tended to work in silos.

2.4 Change Management and the adoption of BPR in Public Organisations

In many organizations, re-engineering operations and developing management information systems is geared at improving performance. This has become a viable way of implementing lean structures. Information systems are cornerstones in supporting the redesigned processes. The end result in redesigning business processes is change because it involves considering: the rationale for the current

organizational design, significant changes in the business processes and Costs in continuing the status quo (Keen, 1998).

According to William (2009), letting go, re patterning, and making new beginning reorient and renew people when things are changing all around them. Radical business change has a radical impact on people and since BPR is considered a social engineering because it is work engineering (Vikam and King, 1998), it has to take change management into consideration. If an organization wishes to change the way it operates, it must turn to its people to make it happen. People are the agents of change. Creating business plans and strategies are important, but they are only tools to guide the actions of people. Because BPR can potentially require significant changes throughout an organization, it must begin with a communications campaign to educate all those who will be impacted by this change.

According to Magutu, Nyamwange and Kaptoge (2010), Change management, which involves all human- and social-related changes and cultural adjustment techniques needed by management to facilitate the insertion of newly-designed processes and structures into working practice and to deal effectively with resistance, is considered by many researchers to be a crucial component of any BPR efforts (Zairi and Sinclair, 1995; Towers, 1996; Cooper and Markus, 1995; Hammer and Stanton, 1995; Carr and Johanson, 1995; Kennedy, 1994). Revision of reward systems, communication, empowerment, people involvement, training and education, creating a culture for change, and stimulating receptivity of the organisation to change are some of the most important factors related to change management.

2.4.1 The Reward System and the adoption of BPR

Staff motivation through a reward programme has a crucial role in facilitating re-engineering efforts and smoothing the insertion of new processes in the workplace (Towers, 1994; Hinterhuber, 1995; Ostroff and Smith, 1992; Feltes and Karuppan, 1995). As BPR brings about different jobs, existing reward systems are no longer appropriate for the new work environment (Hammer and Champy, 1993; Davenport and Nohria, 1994). Therefore, reward systems should be revised and the new reward and incentive system must be widespread, fair and encourage harmony among employees (Towers, 1994). Introducing new job titles can be considered as one example of encouraging people to endorse the re-engineering programme without fear.

2.4.2 Effective Communication and the adoption of BPR

Effective communication is considered a major key to successful BPR-related change efforts (Davenport, 1993; Zairi and Sinclair, 1995; Hammer and Stanton, 1995; Carr and Johansson, 1995; Arendt et al., 1995). Communication is needed throughout the change process at all levels and for all audiences (Davenport, 1993), even with those not involved directly in the re-engineering project (Dixon et al., 1994). Effective communication between stakeholders inside and outside the organisation is necessary to market a BPR programme (Talwar, 1993; Hinterhuber, 1995) and to ensure patience and understanding of the changes needed both structural and cultural as well as the organisation's competitive situation (Cooper and Markus, 1995). Communication should take place frequently (Davenport, 1993, Carr, 1993) and in both directions between those in charge of the change initiatives and those affected by them (Talwar, 1993). Communication should be open, honest,

and clear, especially when discussing sensitive issues related to change such as personnel reductions (Davenport, 1993).

However there are Problems in communication such as: Inadequate communication of need to change (Davenport, 1993; Grover et al., 1995); not communicating uncertainties or the disadvantages in the change; poor communication between BPR teams and other personnel (Grover et al., 1995); Lack of motivation and reward (Hammer and Champy, 1993; Grover et al., 1995; Davidson, 1993).

Communication to all levels of personnel must remain active from start to finish keeping everyone involved and working towards a common goal. URA has got an intranet through which employees easily communicate between themselves. The challenge is that what is communicated, by whom and how often. Without a common understanding about what is happening, confusion and uncertainty about the future can result in resistance strong enough to stop any re-engineering effort. BPR is most effective when everyone understands the need for change, and works together to tear down old business systems and build new ones.

2.4.3 Staff Involvement and Empowerment and the adoption of BPR

As BPR results in decisions being pushed down to lower levels, empowerment of both individuals and teams becomes a critical factor for successful BPR efforts (Thomas, 1994; Cooper and Markus, 1995; Hinterhuber, 1995) since it establishes a culture in which staff at all levels feel more responsible and accountable and it promotes a self-management and collaborative teamwork culture. Empowerment entails that staff are given the chance to participate in the redesign process (Bashein

et al., 1994). However, it is very difficult to involve all staff especially where the organisation many employees. Issues with processes will always arise given the fact not all of them were involved in the development. But when empowered, employees are able to set their goals and monitor their own performance as well as identify and solve problems that affect their work, thus they are supporting the BPR efforts.

2.4.4 Training and the adoption of BPR

Many researchers consider training and education to be an important component of successful BPR implementation (Towers, 1994; Zairi and Sinclair, 1995; Bashein et al., 1994; Clemmer, 1994; Cooper and Markus, 1995; Arendt et al., 1995). Organisations that undertake re-engineering projects may have to increase their training budget by 30-50 per cent (Towers, 1994) as a necessity because the new processes have to be learnt and appreciated. BPR-related concept, skills, and techniques (Cooper and Markus, 1995) as well as interpersonal and IT skills (Towers, 1994), skills in TQM implementation and process analysis techniques (Dixon et al., 1994), are all important dimensions of training for BPR. It is important to educate people in IT-related innovations for competitive advantage given the potential of IT in reshaping the business and the leadership of organisations. Business managers, line managers, IS managers, and other staff in the front-line are the people who benefit most from education and training activities (Towers, 1994) in both business and IT-related skills and expertise. This may not be the case in an organisation that is seeking to integrate all its processes through re-engineering or in a scenario where most of the processes are automated. In this case, all staff regardless of their positioning would require the IT skills.

However there is Organisational resistance: Resistance to change (Talwar, 1993; Bashein et al., 1994; Stanton et al., 1993; Hoffman, 1997); Fear, lack of optimism, and scepticism about changes brought about by BPR (Bashein et al., 1994; Davenport, 1993); Worries about job security especially with the introduction of IT leading to fear of job loss (Talwar, 1993); Fear of loss of control and position especially by mid-level managers (Davenport, 1993; Hammer and Champy, 1993; Stanton et al., 1993); Lack of adequate planning for resistance to change (Hammer and Champy, 1993; Grover et al., 1995; Davidson, 1993; Arendt et al., 1995)

Where there is lack of organisational readiness for change, the need for change management is not realised (Grover et al., 1995); Lack of the courage and skills to manage the radical changes may prove disastrous. In the case of lack of cross-functional co-operation within the organisation (Grover et al., 1995; Davenport and Short, 1990), some line managers may not be receptive to change (Grover et al., 1995).

In order for change to be embraced, everyone must understand where the organization is today, why the organization needs to change. Since BPR potentially leads to significant changes throughout an organization, it must begin with a communications campaign to educate all those who will be impacted by this change.

2.5 Adoption of BPR in Public Organisations

The concept of re-engineering is not entirely new. Frederick Taylor suggested in the 1860's that managers could discover the best process of performing work and re-engineering echoes the classical believe that there is a best way to conduct tasks.

During Taylor's time, technology did not allow large companies to design processes in a cross functional or cross dimensional manner. Specialization was the state of the art method to improve efficiency given the technological situation at that time (Adeyemi and Aremu, 2008).

Adeyemi and Aremu (2008) argue that although Hammer and Champy declared that classical organizational theory is obsolete, classical ideas such as division of labour have had an enduring power and applicability that re-engineering has failed to demonstrate. Business process re-engineering does not appear to qualify as scientific theory because among other things, it is not duplicable and it is limited in scope (Maureen et al, 2005). Obeg and Crainer (1994), also emphasize this as starting of a new concept in their definition of BPR as being about changing anything which provides a block to improving today's business performance, even if it means going back to the drawing board. They regard it as common sense but acknowledge the fact that a number of hurdles must be overcome in order to implement it.

Davenport (1993) is more inclined to the term business process innovation. According to him, re-engineering is only part of what is necessary in the radical change of processes; it refers explicitly to the design of the new process. The term process innovation encompasses the envisioning of new work strategies, the actual process design activity, and the implementation of the change in all its complex technological, human and organizational dimensions.

Andrews and Stalick (1994) highlight the importance of organizational integration aspects of BPR when they define it as radically changing how people work – change

business policies and controls, systems and technology, organizational relationships and business process practices, and reward programs. They also emphasize doing away with “old ways of thinking and operating” and the key role of information technology.

The definitions above highlight key components of BPR namely, it defines completely new and radical ways of how an organization undertakes its activities. This will involve innovation. Since the undertaking involves fundamentally changing the way business is done, BPR is viewed as revolutionary in that the new ways cut right across an organization both internally and externally thereby affecting all the parts. It is a high level undertaking within an organization and is driven by both external and strategic demands. This is what was done in URA whereby all the processes in the Domestic Taxes Department were fundamentally redefined right from the core processes to the supporting processes. It should be differentiated from process improvements, which is defined as incremental changes to existing processes. Successful implementations of BPR bring order of magnitude improvements in business benefits.

Some of the business process re-engineering concepts below:

Process function: Taking a systematic perspective, Hammer and Champy (1993) describes process functions as collection of activities that take one or more kinds of input and creates an output that is of value to the client. In the case of URA, typical processes include registration of taxpayers, filing of returns, assessments and payment of taxes.

Organizational structure: Henley (1991) defined organizational structures as how an organization breaks down its activities into distinct elements and how these elements are coordinated. It allows the expressed allocation of responsibilities for different functions and processes to different entities such as the branch, department, workgroup and individual. It should aim to maximize the efficiency and success of the Organization.

Organizational culture: Edgar Schein (1997) gave a general definition as a pattern of shared basic assumptions that the group learned as it solved its problems of external adoption and internal integration, that has worked well enough to be considered valid and therefore, to be taught to new members as the correct way to perceive, think, and feel in relation to those problems. Thus, since groups evolve over time, they face two basic challenges namely integrating individuals into an effective whole and adopting effectively to the external environment in order to survive. Solutions to these challenges makes groups engage in a kind of collective learning that creates a set of shared assumptions and beliefs often called culture.

Change Management: BPR is associated with radical change. Adeyemi and Aremu (2008) argue that in radical change, a key business process is the transformation of organizational element; it is essential to an organization survival. Change leads to new ideas, technology, innovation and improvement. Therefore, it is important that organizations recognize the need for change and learn to manage the process effectively through properly laid down change management strategies.

2.5.1 Why BPR?

Business Process Re-engineering (BPR) originated in the 1950s as large firms began to explore the potential impact of computers on the efficiency and effectiveness of their business processes. Many approaches, methods, and techniques have since appeared and constitute the foundations of BPR as it is presently known. Davenport (1993) notes six areas which influenced the emergence of BPR: the total quality approach, industrial engineering, the systems approach, the socio-technical approach, the diffusion of innovations, and the use of information systems for competitive advantage. Generally BPR involves discovering how business processes currently operate, how to redesign these processes to eliminate the wasted or redundant effort and improve efficiency, and how to implement the process changes in order to gain competitiveness.

Hammer and Champy (1993) is widely referenced by most BPR researchers and is regarded as one of the starting points of BPR. These scholars define BPR as the fundamental rethinking and radical redesign of business processes to achieve dramatic improvements in critical, contemporary measures of performance, such as cost, quality, service and speed.

Davenport (1993), describes 'business process redesign' as: the analysis and design of workflows and processes within and between organisations. Business activities should be viewed as more than a collection of individual or even functional tasks; they should be broken down into processes that can be designed for maximum effectiveness, in both manufacturing and service environment.

These definitions suggest that we should concentrate on processes rather than functions (or structures) as the focus of the (re-)design and management of business activity. The definitions of the term 'process' by different researchers are also slightly different. For example, Hammer and Champy (1993) define a process as a collection of activities that takes one or more kinds of input and creates an output that is of value to the customer. According to Davenport (1993) a process is a specific ordering of work activities across time and space, with a beginning, an end, and clearly identified inputs and outputs: a structure for action. BPR culminates into highly positive results for organisations, including significant reductions in costs, errors, and times, increased customer satisfaction, and better overall organizational efficiency and effectiveness (Hammer and Champy, 1993).

2.5.2 Relationship between BPR and IT

Hammer (1990) considers IT as the key factor in BPR for an organization that is striving for a radical change in its operations. He prescribes the use of IT to challenge the assumptions inherent in the work processes that have existed before the advent of modern computer and communications technology. He argues that at the heart of re-engineering is the notion of discontinuous thinking or recognizing and breaking away from the out dated rules and fundamental assumptions underlying operations. Adeyemi and Aremu (2008) further cite that Aremu and Saka (2006) argued that IT is a strategic resource that facilitates major changes in competitive behavior, marketing and customer service. In essence, IT enables a firm to achieve competitive advantage. It is for this reason that along with re-engineering the business processes in URA, an Integrated Tax Administration System (e Tax) was procured and custom made to suit the requirements of the organisation.

Davenport and Short (1990) further explained that BPR requires taking a broader view of both IT and business activity and of the relationship between them. IT should be viewed as more than an automating or mechanizing force to fundamentally reshape the way business is done. IT ought to support business processes just as they should be designed in such a way that IT is capable to provide support.

2.6 Summary of Literature Review

A lot of literature on business process re-engineering is mainly derived from the experiences of private sector organizations and yet these fundamentally have different characteristics from public organizations. Likewise, the literature is more of a setting in the more developed countries and very little in developed countries especially in Africa and specifically Uganda. This explored the factors affecting the adoption of business process re-engineering and their implication on BPR. Re-engineering business processes triggers changes of many kinds, not just business processes themselves. Anything associated to business processes has to be fashioned in an integrated way (Huizing et al, 1999). The undertaking requires an effective team in order to properly define processes to be incorporated in a new organizational structure and thus cater for integration, new jobs and responsibilities. It is important not to under estimate the human side in organizations for example the existing management systems and organization culture, trust element between management and staff and training the staff to understand and comprehend the new processes. This calls for an effective communication strategy, involvement of staff in the redesign of the new processes and empowerment of the staff. Therefore

organizations ought to align their environment to bring internal factors like structure, systems, style and culture in line with their strategy, and to maintain a balance during the processes of organizational change and this applies to business process re-engineering.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

The chapter presents a description of research methodology that was used to carry out the study. It covers the research design, population of study, sample size and selection, sampling techniques and procedure, data collection methods, data collection instruments, validity of research instruments, reliability of the research instruments, and procedure of data collection and measurement of variables.

3.1 Research Design

The research adopted case study a research design but within the study, the researcher adopted a cross sectional survey to collect quantitative data from a cross section of employees of the Domestic Taxes Department. According to Odiya (2009) in a cross sectional design, the study sample represents a cross section of the target population. Participants were selected from the different categories of the members of the population in terms of age, sex, level of education and the years of service. These different attributes were studied for the same attribute at the same point in time. Amin (2005) describes this as an appropriate research design that describes the situation at a time, captures the attitudes and practices of the situation.

The use of this type of design was opted for by the researcher because the study focused on a particular period and that it was appropriate in the collection of data about attitudes, beliefs, opinions, practices and perceptions related to the different variables of the study.

3.2 Study Population, Sample Size and Techniques

The study population comprised 700 employees in the Domestic Taxes Department of Uganda Revenue Authority. The target population from which the researcher got data regarding the research problem (Kothari, 2004) or those from whom data was generated in order for research findings to be generalized (Mugenga and Mugenga, 1999). These were employees from the Domestic Taxes Department that adopted Business Process Re-engineering as a strategic initiative. So far, it is one of the departments that successfully implemented this initiative. From 2008, these employees have been involved in BPR especially at the implementation phase of the project. They had an understanding of the processes both the old and the newly designed processes.

The sampling technique applied was the simple random sampling on the target population as shown in Table 1 below.

***Table.1*:** Sample of Respondents

Category of respondents	**Population**	**Sample (Instruments sent out)**
Staff of DTD	700	252
Total	**700**	**252**

In this case, each member of the population had an equal chance of being picked at any selection point (Odiya, 2009). In this category, a sample size of 252 respondents was the targeted population and this sample was arrived at using the mathematical tables (Krejcie and Morgan, 1970) adopted from Amin (2005). The use of the sampling method was advantageous because it reduced the cost of collecting data, economized on the time used in data collection and ensured completeness and higher degree of accuracy due to limited area of operation (Amin, 2005).

3.3 Data Collection Methods

The researcher used questionnaires and reviewed documents in collecting data in the study.

3.3.1 Questionnaire Survey

The quantitative approach enabled the researcher to analyze the data captured from the sample. It was used to relate the predictor variables to the dependent variable and test the hypothesis. This was done through the administration of questionnaires. The questionnaires were personally administered to the respondents given the limited time available to conduct the research with on spot collection. Where on spot collection was not possible, questionnaires were left behind and an email reminder was sent for the questionnaire to be filled and sent back and where possible a telephone call was made. However, not all questionnaires that were left behind were sent back as expected. Of all the queationaire administered, 34 questionnaires were either not sent back to the researcher or some that had defect in responses.

The method was very vital in the collection of primary data given the short time available. It was cheap, ensured delivery and return of most of the questionnaires, respondents who required clarity on unclear issues were easily responded to thereby ensuring accurate responses and it put the researcher in control of the time of completing the research project (Amin, 2005). However it was a tiresome exercise and getting staff off their routine work to fill in the questionnaire was a challenging experience.

3.3.2 Documentary Review

The researcher also reviewed some documents containing information about the variables under study (Neuman, 2003). Documentary reviews were of both primary documents like reports listed in appendix 2. This method was ideal in giving a contextual analysis and back ground information to the research problem. The documents reviewed include departmental reports, surveys undertaken by experts and policy documents. The documents were studied and screened according to content related to the adoption of BPR in URA. The method was basically vital in the collection of secondary data.

3.4 Data Collection Instruments

Basically there were two instruments of data collection namely questionnaire in appendix 1 and documentary checklist in appendix 2.

3.4.1 Questionnaires

Questionnaires were used as a tool to guide the researcher in deciding what he needed to know, what information was needed, if the questionnaire is relevant to the study problem and decide on the question type if closed or open ended format (Bell, 2000). They acted as a checklist for the right wordings, accuracy and consistency when generating respondents' views. The questionnaires were self-administered.

3.4.2 Documentary Checklist

A checklist detailing a list of documents that the researcher consulted was used in the study. Items studied were categorized basing on relevant themes to the study and a commentary was made by the researcher and later used to enhance the findings in

the study. This instrument was relevant in the study in that it captured the kind of information that was not readily available using other instruments.

3.5 Quality Control

For the purposes of data quality control, the researcher endeavoured to ensure that the questionnaire which was the main instrument collected valid and reliable data. Amin (2005) refers to validity as the appropriateness of the instrument while reliability as its consistency in measuring whatever it is intended to measure.

3.5.1 Validity

Before the administration of the questionnaires, the content validity was determined by expert judgment. Experts in Social Research from Makerere University were requested to assess the content validity of the instrument. They reviewed the instrument and made judgment concerning how the items represented their intended content area (Amin, 2005). The judges checked against each question whether it was 1- very relevant, 2- somewhat relevant, 3 – irrelevant or 4 – very irrelevant. In this case, 1 and 2 were relevant while 3 and 4 were irrelevant in respect of the conceptual framework. A content validity index (CVI) was established where CVI equals number of items declared valid / total number of items. There were 64 items in the questionnaire. The two judges scored 52 and 57 items respectively. The CVI for each was 0.8125 and 0.8906 respectively. The average CVI was 0.85. According to Amin (2005), for an instrument to be accepted as valid, this average should be 0.7 and above. Questions to which judges agreed as irrelevant were deleted while those on which they disagreed were maintained.

3.5.2 Reliability

The questionnaire was tested for internal consistency and stability. Reliability of the instruments was tested using Cronbach's alpha coefficient greater than the acceptable minimum of 0.50. This showed that the scales used were consistent and reliable as shown in the tables 2 below.

***Table.2*:** Reliability Statistics

Variables	**Cronbach's Alpha (α)**
Organisation Structure	0.8270
Organisation Culture	0.783
Change Management	0.867
Adoption of business process re-engineering	0.555

Source: Primary data

In table 3.2 above, Cronbach's alpha is greater than 0.50 for all the variables which indicates a high level of internal consistency for our scale with this specific sample. The Cronbach's alpha was used for reliability given the fact that there were multiple likert questions in the questionnaire that form a scale and that the researcher wished to determine if the scale was reliable.

3.6 Procedure of Data Collection

After approval of the research proposal, a letter of introduction (appendix 4) was issued to the researcher to the designated place of research study as identification document so as to access relevant information. It was presented to URA which in turn granted permission in writing to carry out the study in the organization (appendix 6). After permission was granted to carry out the study, the questionnaires were administered personally while the documents reviewed were acquired from the organization's resource Centre and intranet. Data was then compiled for analysis.

3.7 Data Analysis

The researcher used qualitative data analysis to make the mass of collected data usable and useful information (Barifaijo, Basheka and Oonyu, 2010).

Data collected from the primary source was compiled, sorted, cleaned and edited for accuracy and clarity, classified, coded into a coding sheet and analysed using a computerized data analysis tool known as SPSS1 11.0. Pie charts were drawn to illustrate the demographic characteristics of respondents such as the gender of respondents, level of education and age category. The data was analysed in order to understand the key objective of the study which was to investigate factors affecting the adoption of business process re-engineering in Uganda Revenue Authority.

Factor analysis was used to extract the most important factors that measured the study variables. These factors explained patterns of correlation between the dependent and independent variables. The Principal Component Analysis extraction method and Varimax rotation methods were used to extract and reduce on the many items into few and relevant factors that can be worked on. Only factors with Eigen values greater than 1(one) were extracted and correlation coefficients of ± 0.3 were deleted from the rotated component matrix table. The extracted factors were used to fit the regression models. The rotated component matrix for each variable was then outlined.

Regression analysis was used to summarize the linear relations between two or more predictor variables and a single criterion variable. Spearman's correlation analysis was run to determine the existence and significance of the relationship between the independent variable and dependent variable respectively and later conclusions to the study was drawn.

3.8 Measurement of Variables

The researcher used the 5 Point likert scale and nominal scale to measure the variables. The likert scale comprised of 5 codes namely; (5- strongly agree, 4- agree, 3- not sure, 2 - disagree and 1- strongly disagree) as outlined by (Kothari 2004). The normal scale on the questionnaires had answering options of numerals assigned to each category of questions entailing (i), or (ii) among others, (Amin 2004). Triangulation of both nominal and 5 point likert scales enabled the researcher get an equal representation of all respondents' ideas in regard to characteristics in age, educational background, years in service and gender during data collection and analysis.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS

4.0 Introduction

This chapter presents the results of data analysis and findings compiled from the field and it is divided into three main sections namely demographic characteristics of respondents, findings from the study and analysis and discussion of the relationship between the various variables. In the findings, the description of data analysis techniques, the data presentation and the data interpretations have been done by research objective before proceeding to the next objective. The same applies to the dependent variable of the study.

4.1 Response Rate:

Most of the administered questionnaires were received and analysed indicating a high response rate as shown in table 3 below.

***Table.3*:** Response Rate

Category of respondents	**Population**	**Sample (Instruments sent out)**	**Actual Respondents (Instruments received)**	**% of response rate**
Staff of DTD	700	252	218	87
Total	**700**	**252**	**218**	**87**

Source: Primary Data

According to Sekaran (2003), a response rate of over 87% is regarded as acceptable for the research purpose.

4.2 Demographic Characteristics of the Respondents

The demographic characteristics of the respondents include gender, level of education, the age of respondents and the number of years spent by the respondents in serving the organisation.

4.2.1 Distribution of Respondents by Gender

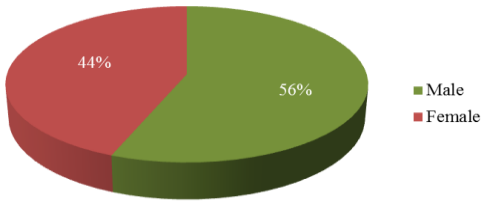

Figure 2: Distribution of Respondents by Gender

The findings in figure 2 show that the males were 122 in number, which is 56% while female who numbered 96 were 44% of the total respondents. The implication is that the study managed to capture views or opinions of members of both sexes employed in the organisation given that more males tend to get employed in taxation fields given the nature of the work thus rendering it predominantly male from biblical times.

4.2.2 The level of education of Respondents

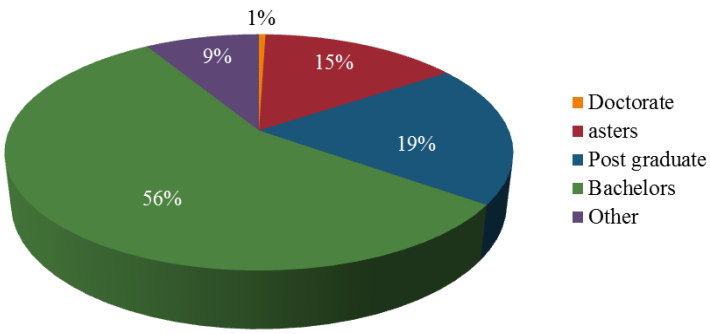

Figure 3: The level of education of Respondents

The findings in figure 3 show that 122 respondents (56%) had obtained at least a bachelor's degree. Those with Doctorates were 2 (1%), Masters were 41 (15%), Postgraduate were 33 (19) and those with other qualifications were 20 (9). This shows that the sample was favourable because it consisted of individuals who were well qualified to understand and answer the questions in the tools effectively and thus getting a realistic feedback.

4.2.3 The age of Respondents

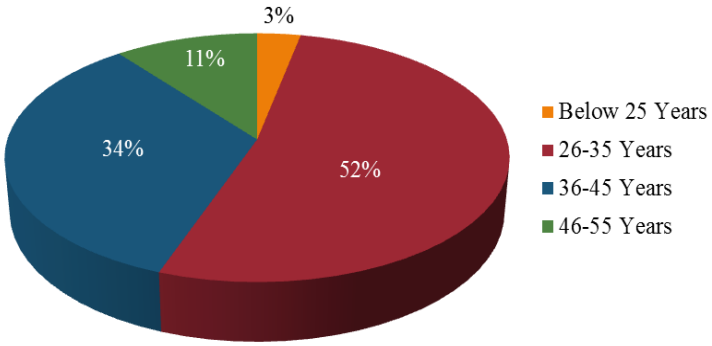

Figure 4: The Age group of Respondents

In the Figure 4, the majority of the employees were in the age bracket of 26 – 35 and that is 52%. This could imply that this is the most active group that can be easily adoptable to new changes in the organization especially those that are drastic like the ones that result from such initiatives like that of Business Process Re-engineering. Likewise, the respondents between 36 – 45 years were 34% and this age group is also adoptable to changes. Those in the bracket of 46 – 55 were 11% and these are few probably because not all persons within this bracket can easily be adoptable to new changes in the organization and therefore may opt for exiting the organization. Those below 25 year were 3% and these could have been the new entrants. The age

of respondents was relevant to the study in that the majority of the respondents were above 25 years meaning that all were mature and able to give reliable responses.

4.2.4 Number of years in the organisation

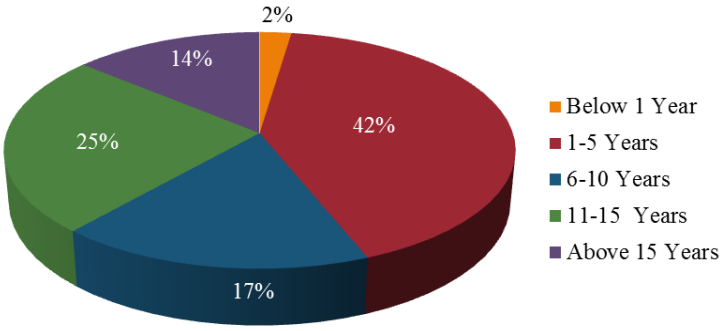

Figure 5: The years served in URA by the Respondents

Figure 5 shows that only 2.3% of the respondents had worked in the organization for less than one year. Many of the respondents 42 % have worked for the organization for 1-5 years. However, 66% of the respondents have worked for the organization for more than five years. This indicates that the majority of the respondents had sufficient work experiences to know how processes have evolved from the old to the new as a result of the business process re-engineering initiative adopted by the organization. This rendered the population sampled relevant to the topic under study as a study group.

4.3 Factor Analysis

Factor analysis was used to extract the most important factors that measured the study variables by study objectives. The factors explained patterns of correlation between the dependent and independent.

4.2.1 Organisation Structure and adoption of BPR

The first objective of the study was to establish the extent to which an organization structure is influenced by the adoption of business process re-engineering in URA. This was measured using a set of variables and the principal component analysis was used to analyse the twelve (12) organization structure dimensions. The factors identified as the Table 4 below shows are job roles and responsibilities, information sharing and awareness of business processes.

Table 4: Rotated Component Matrix of Organisation Structure and Adoption of Business Process Re-engineering in URA.

Dimensions:	**Component**		
	Job Roles & Responsibilities	**Information Sharing**	**Awareness of Business Processes**
You are aware of the transformation in Domestic Taxes Department	-.023	.041	.779
There is total transformation in the processes of Domestic Taxes Department	.136	.174	.735
The new processes have been clearly defined	.240	.210	.722
Processes have been transformed into few steps	.367	-.050	.296
Jobs are now formal with clear descriptions	.783	.150	.252
Responsibilities are now formal with clear definitions	.777	.173	.202
Jobs have been defined across the existing organizational functions	.863	.141	-.010

Responsibilities have been defined across the existing organizational functions	.785	.203	-.043
It is now easier to share information within the departments	.182	.828	-.020
It is now easier to share information with other departments	.163	.872	.043
Sharing of information has enabled you to perform tasks efficiently and on time	.105	.809	.192
Information about a given case can be obtained from various sources	.083	.628	.227
Eigen values	**4.230**	**1.756**	**1.523**
% of Variance explained	**35.247**	**14.630**	**12.695**
Cumulative Percentage explained	**35.247**	**49.877**	**62.572**

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. Rotation converged in 5 iterations.
Source: Primary Data

Table 4 above analysis shows that variations in organization structure in URA can be explained by three major factors generated from the twelve (12) items used for measuring organization structure namely job roles and responsibilities, information sharing and awareness of business processes. These three factors explain 62.6% of the total variations in the organization structure.

Job Roles and Responsibilities

The findings show that Job Roles & Responsibilities are explained by 4.230 of Eigen values which clearly justify this factor as are very fundamental one in setting up the Organization structure. The findings reveal that as a result of the adoption of business process re-engineering, job roles and responsibilities were clearly defined and the rankings are .863 and .785 respectively and this is a major input in the design of an

organization structure. It is important to note that an organization structure is one of the organizational elements synthesized around its business processes.

Information Sharing

The results show that information sharing is the second most important underlying factor with Eigen Values 1.756 in the development of an organization structure. The adoption of business process re-engineering has enabled integration in URA first of all within DTD and with other departments in the organization (the rankings show.828 and .872 respectively) thereby reducing the element of siloes within the organization. This means that through the adoption of business process re-engineering in an organization, an important deliverable is integration either within the organization or externally with other organizations to enable easy flow of information which will greatly enhance decision making in order to offer quality services. The organization structure must be structured in such a way that it enables easy information flow across the organization.

Awareness of Business Processes

Lastly, another important factor emerging from the findings of the study is the awareness of business process within the organization. This one has 1.523 Eigen values and it is important to note that the adoption of business process re-engineering in an organization is affected by other factors like change management that can explain this factor better. Results show that staff are aware of the transformations in DTD .779 and that the business processes have radically been changed .735 and clearly defined .722. They agree though to a lesser extent that the processes have been reduced to fewer steps (.296). It is important for staff to be aware of the new business

process re-engineering and to appreciate the fact that that there has been a change within the processes so that they can align their attitudes to suit the new working environment.

4.2.2 Organisation culture and adoption of BPR

Like the first objective, it was measured against a set of variables and the principal component analysis was used to analyse the eleven (11) organization culture dimensions as shown in table 5 below.

Table 5: Rotated Component Matrix for Organisation Culture and Adoption of Business Process Re-engineering in URA.

Dimensions:	**Component**	
	Staff Values and beliefs	**Working Environment**
You are aware of the new values that have come with the new changes in the department	.195	.611
There is a new working environment in the DT department	.135	.759
The new working environment requires a new management style	-.089	.665
Staff now feel results oriented	.321	.605
The staff are now focused on serving the internal customers	.683	-.138
The staff are now focused on serving the external customers	.523	.236
With the new changes, there is more creation of innovative ideas by staff	.635	.251
There is now more commitment to the organization than ever before	.767	.079

In the new working environment, there is a cooperative team working spirit among staff	.683	.236
In the working environment, you now feel more responsible for your actions	.440	.417
Eigen values	3.318	1.370
% of Variance explained	33.181	13.700
Cumulative Percentage explained	33.181	46.881

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.
Rotation converged in 3 iterations.
Source: Primary Data

Table 5 above analysis shows that variations in organization culture can be explained by two major factors generated from the ten (10) items used for measuring organization culture namely, staff values and beliefs and working environment. These two factors explain 46.881% of the total variations in the organization culture. The two factors above explain up to 80% of the variations in the organization structure and business re-engineering in URA. The 20% variations could then be explained by other factors other than staff beliefs and values and working environment.

Staff Values and Beliefs

The two factors explain 46.8% of the total variations in the organization culture which is a clear indication that organization culture is still a challenge in many corporate bodies to define. However findings, show that 3.318 Eigen values explain more of staff values and beliefs as an indicator of a sound organization culture. To an extent that the adoption of business process re-engineering is aimed at bringing about drastic

change to the way an organization does its business, this will have an impact on the values and beliefs of the staff of an organization.

The findings show that to an extent, staff values and beliefs in DTD have been impacted upon in that staff are now more committed to the organization than ever before .767. Their focus in serving clients is ranked at .683 in the case of internal customers and .523 in the case of external customers, an indication that their attitude is more inclined to serving clients. Furthermore the adoption of Business Process re-engineering in DTD has created a new working environment .759 and that staff believe the new environment requires new management style .665. They are also aware of the fact that new values have been introduced .611 and all this has focused staff to be result oriented.

Working Environment

When an organization is out to adopt new business procedures, it is imperative it attains a new look in addition to the changed values and beliefs. The new look is not only in its logo but the whole working environment as this has come out from the study as another underlying dimension with Eigen values of 1.370 in the definition of an organization's culture. Much as Business Process Re-engineering focuses on processes and not on tasks, jobs or people and that it endeavours to redesign the strategic and value added processes that transcend organizational boundaries, it is important to consider these underlying factors as they would definitely have an impact on the success of an organization' adoption of business process re-engineering as a methodology in transforming its operations.

4.2.3 Change management and adoption of BPR

The third objective was to investigate the extent to which change management influences the adoption of business process re-engineering in URA. Like the other objectives, the principal component analysis was used to analyse the nineteen (19) change management dimensions. This is shown in Table 6.

Table 6: Rotated Component Matrix for Change Management And Adoption Of Business Process Re-engineering In URA.

Dimensions:	**Component**			
	Reward System	**Communication**	**Training**	**Staff Involvement**
There was a reward system when changes were introduced	.801	-.050	.050	.163
The reward system created awareness of new processes	.895	.135	.100	.158
The reward system has encouraged staff to adopt new processes	.865	.226	.145	.069
The reward system was fair	.773	.180	.073	.229
The reward system was spread across the entire organization	.750	.315	.045	.153
There was communication of new processes at all levels of their development to all staff	.420	.636	.182	-.201
The communication of new processes was clear	.294	.776	.245	-.083
The communication of new processes was honest	.333	.716	.208	.004
The communication of the new processes was easily understood	.115	.567	.081	.299
The communication of new processes was done during the entire project	.012	.570	.066	.353

The communication enabled staff to know the direction the organization was taking	.015	.704	.225	.212
Staff feel empowered to perform their tasks	.054	.464	.396	.358
Staff interests were taken care of in the redesigned business processes	.104	-.104	.149	.570
Staff can now monitor their performance	.119	.312	.381	.527
Staff were actively involved in redesigning the new processes	.289	.362	.030	.650
Staff were consulted at levels of redesigning new processes	.363	.227	-.195	.627
It skills have been imparted to staff to adequately handle their tasks in the new processes	-.016	.266	.559	.114
Training has enabled staff to understand the new processes	.071	.152	.822	.023
Training enabled staff to learn how to carry on their tasks in the new processes	.227	.138	.799	.045
Eigen values	6.741	2.329	1.455	1.455
% of Variance explained	35.479	12.256	7.660	6.422
Cumulative Percentage explained	35.479	47.734	55.395	61.817

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization Rotation converged in 6 iterations.
Source: Primary Data

Table 6 analysis shows that variations in Change Management can be explained by four major factors generated from the nineteen (19) items used in the analysis of change management. These four factors explain 61.817% of the total variations in the change management. It was found out that Reward system (35.48%) contributed

more to change management, followed by communication (12.26%), and staff involvement (7.66%) and Staff training (6.42%) respectively.

Reward system

Further analyses verify that the total success of having change management in adopting business process re-engineering is boosted by having a rewarding scheme to staff. The findings show that the reward system adopted in DT created awareness of the new processes and this was ranked highest at .895. It also had an impact in encouraging staff to adopt new processes (.865) and was fair and widespread in the organization and well communicated given the staff were aware about the rewarding.

Communication

The findings show that there was clarity and honesty in the communication of the new processes as this ranked at .776 and .716 respectively. Communication of the processes to all staff was done and was at each level of development during business process re-engineering as shown in the rankings .570 and .636 respectively. Above all, this helps the staff to know the strategic direction the organization is taking (.706). The communication was easily understood for eay adaptability by the staff as the findings show (.567) otherwise they would feel less empowered to use the new processes as the ranking for this show .464.

Staff Involvement

The findings show there was a level of involvement of staff in re-engineering business processes at .650 or at least some consultations with them .627 since not all

could be involved or consulted for the exercise. To an extent, their interests have been taken care of at a ranking of . 570. This component is very important in developing ownership or buy-in of the new re-engineered processes.

Training

The findings show that much as the training has not fully been undertaken to enable staff handle their tasks in the new processes (.559), it is important to note that where it has been done, it has enabled staff to understand the new processes better (.822) and how to undertake them (.799). Re-engineering business processes creates a significant change in the way an organization does its business. Though staff may be involved in redesigning the processes, not all may be in a position to contribute to the exercise. It is therefore important to train staff on how to handle the new processes that have resulted from the re-engineering processes in before they are implemented.

4.2.4 Adoption of BPR

The dependent variable was also subjected to the same analysis like the case of the independent variables discussed above. The principal component analysis was used to analyse the nine (09) dimensions of business processes re-engineering. This is shown in Table 7 below.

Table 7: **Rotated Component Matrix for Adoption of Business process re-engineering in URA**

Dimensions:	Component		
	Improvement in Transparency	**Improved Efficiency**	**Elimination of challenges**
The challenges the department had in the past have been eliminated	.159	.679	.182
The new processes have further complicated the way you work	-.020	-.312	.715
There is still a lot to be done on the business processes	.009	-.374	-.667
Work can now be done within the required time	.151	.660	-.140
Time handling a case has significantly reduced	.209	.779	-.018
There is free flow of information from various sources to execute the required tasks	.664	.166	.290
There is more transparency in the way work is done	.744	.210	-.107
Tasks under the same role are done the same way across all DT stations	.794	.013	-.017
You can now accurately appraise yourself with the introduction of the new processes	.639	.336	-.126
Eigen values	2.897	1.163	1.114
% of Variance explained	32.185	12.928	12.377
Cumulative Percentage explained	32.185	45.113	57.489

Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.
Rotation converged in 4 iterations.
Source: Primary Data.

Table 7 analysis shows that variations in adoption of business process re-engineering can be explained by three major factors generated from the nine (9) items used for measuring adoption of business process re-engineering. These three factors explain 57.4% of the total variations in the adoption of business process re-engineering. The results above indicate that nine (09) items constitute 57.4% of the total variance of adoption of business process re-engineering. This implies that three constructs/factors contributed 57.4% of organization structure.

It was found out that improvement in transparency of Business Processes (32.19%) contributed more to the business process re-engineering, followed by improved efficiency in process (12.93%), and elimination of challenges (12.38%) respectively. Further analyses verify that the total success of adoptability of business process re-engineering approaches must be geared towards simplifying core business processes.

4.4 Correlation Analysis

Table 8: Relationship between organisation structure, organisation culture and change management on the adoption of business process re-engineering.

Correlations

			Organisation Structure	Organization Culture	Change Management	Adoption of Business Process Reengineering
Spearman's rho	Organisation Structure	Correlation Coefficient	1.000	.654**	.628**	.376**
		Sig. (2-tailed)	.	.000	.000	.000
		N	194	187	179	185
	Organization Culture	Correlation Coefficient	.654**	1.000	.659**	.426**
		Sig. (2-tailed)	.000	.	.000	.000
		N	187	207	190	196
	Change Management	Correlation Coefficient	.628**	.659**	1.000	.481**
		Sig. (2-tailed)	.000	.000	.	.000
		N	179	190	200	192
	Adoption of Business Process Reengineering	Correlation Coefficient	.376**	.426**	.481**	1.000
		Sig. (2-tailed)	.000	.000	.000	.
		N	185	196	192	205

**. Correlation is significant at the 0.01 level (2-tailed).

Table 8 above measures the relationships between the variables under study. There is a significant impact of the Adoption of business process re-engineering on the organisation structure given 0.376 which is significant at 0.01 level of significance. There is a significant impact of the organisation culture on the adoption of business process re-engineering given 0.426 which is significant at 0.001 level of significance. There is a significant impact of change management on the adoption of business process re-engineering given 0.481 which is significant at 0.01 level of significance. There is a significant impact of the organisation culture on the change management by 0.659 at a level of significance at 0.000.

4.5 Regression Analysis

Multiple regression analysis was used to find the influence of the independent variable on the dependent variable. The independent variables used were Organisation structure, organisation culture and change management. The dependent variable considered was the adoption of business process re-engineering. Table 9 below presents the regression model.

Table 9: **The impact of Organisation culture, change management, and Organisation structure on the Adoption of business processes (Coefficients)**

Model		Unstandardized Coefficients		t	Sig.	Collinearity Statistics	
		B	Std. Error			Tolerance	VIF
1	(Constant)	-.062	.116	-.536	.593		
	Organisation Structure	.096	.092	1.043	.298	.533	1.876
	Organisation Culture	.203	.097	2.096	.038	.450	2.222
	Change Management	.267	.080	3.333	.001	.498	2.006

a. Dependent Variable: Adoption of Business Process Re-engineering. Source: Primary Data

The positive coefficient of the predictors, shows that all the predictors (Organization Structure Organization Change, Change Management &) have positive impact on Adoption of Business Process Re-engineering (Dependent variable)

Table 4.5 above shows the influence of Organisation Structure Organisation culture, change management on the Adoption of Business process re-engineering. Findings show that all the predictors have a positive impact on the Adoption of Business process re-engineering of the organisation. Thus a unit increase in the Organisation Structure would impact on the Adoption of Business Process Re-engineering by 9.60%. Likewise a unit increase in Organisation Culture increases the Adoption of Business Process Re-engineering by 20.30 % as explained by the significant difference of 0.001. While Change Management equally impacts the Adoption of Business Process Re-engineering by 26.70%. This is further explained by the significant difference of 0.001.

The tolerance statistics is the reciprocal of variance inflation factor (VIF). The VIF indicates whether a predictor has a strong linear relationship with the other predictor(s). According to Bowerman & O'Connell (1990), if the tolerance statistics is below 0.1 is a sign of serious problem of multicollinearity, although Menard (1995) suggest that values below 0.2 are worthy of concern. Looking at the tolerance statistics above, they are all greater than 0.2, hence confirming that the variables are all free of the collinearity problem or are correlated.

CHAPTER FIVE

SUMMARY, DISCUSION, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter presents a discussion of the findings observed and inferred from the data presented in chapter four. The discussion provided an opportunity for comparing the findings of this study with those of other scholars to establish perspective for the study which in turn formed a basis for drawing conclusions about the study and making recommendations. The chapter is therefore divided into four sections namely discussions, conclusions, recommendations and summary.

5.1 Summary

The purpose of the study was to investigate the factors affecting the adoption of business process re-engineering in public organizations with URA as a case study. The intention was to establish the extent to which an organization structure is influenced by the adoption of BPR, investigate the extent to which change management influences the adoption of BPR and whether organization culture influences the adoption of BPR.

The research adopted a cross sectional case study design. The findings indicated that the adoption BPR positively affects the organisation structure just like the way the organisation culture and change management do to BPR and the resultant effect is the success of BPR in achieving improvements in the business of an organisation. There was a significant impact of BPR on the organization structure, organization culture on BPR and change management on BPR.

5.2 Discussions

The discussion attempted to answer the research questions of the study and explain the dependent variable basing on the findings.

5.2.1 Is the Organisation Structure influenced by the adoption of BPR?

BPR results in a major structural change in the form of new jobs and responsibilities, it becomes a prerequisite for successful implementation to have formal and clear descriptions of all jobs and responsibilities that the new designed processes bring along with them (Talwar, 1993). The purpose of the structure is to organise and distribute work among members of an organisation so that their activities are harnessed to meet the organisation's goals and objectives. The findings demonstrated that the component of Job Roles & Responsibilities which were explained by higher Eigen values was very fundamental in setting up the Organization structure where an organization adopts BPR. This is a major input in the design of an organization structure. This is supported by Swailes (2009) who asserts that information and communication technologies have a direct effect on the structure. Changes to the organisation due to ICT leads to a build-up of new roles and responsibilities while others that were earlier done and are of routine nature are now done by systems.

A survey by Majed, Zahir and Mohammed (2001) organizations that had undertaken BPR in the United States and Europe showed that all organizations ranked the approach of changing roles and responsibilities highest followed by changing the organization structure.

In effect, an organization structure is one of the organizational elements synthesized around its business processes. In the design of business processes, job roles and responsibilities must be clearly defined and it is the basis of these that the organisation structure will be hinged on.

Information Sharing:

Information sharing is another component that came out in the study as a crucial element to be given due consideration in the development of an organization structure. It is important to develop a structure that is going to support integration either within the organisation or between the organisation and other organisations. From the organisational perspective, the levels of integration have remained low even after putting emphasis on BPR in mode one (Corporate Plan 2011-2015).

Clearly this can be enabled through the adoption of BPR as has been the case in URA in order to eliminate siloes within the organization as this has commonly been associated with organisations especially public organizations.

Reijers and Mansar (2004) concluded that integrated business processes should render a more specific execution, both from a time and cost perspective. Free flow of information enables staff to take quick decisions when empowered to do so. Reijers and Mansar (2004) affirm that when workers are empowered to take decisions independently, it may result in smoother operations with lower costs. However, they also warn that the drawback may be in the quality of the decision which may turn out to be costly to the organization.

According to Venkatraman (1998), there are two types of integration: technical interconnectivity (dealing with the interconnectivity and interoperability of different systems and applications through a common IT platform) and business process interdependence (dealing with interdependence of organizational roles and responsibilities across distinct functional lines. Neither type alone is sufficient. Venkatraman (1998) concluded that lack of attention to creating interdependent business processes (with a supporting business performance assessment system) weakens the organization's ability to leverage a seamless and interoperable technical platform. The logic of internal integration is to support the business vision.

Integration is an important deliverable that can in most cases be achieved through the adoption of business process re-engineering. Whether it is within the organization or externally with other organizations it enables easy or smooth flow of information which will greatly enhance decision making in order to offer quality services. The organization structure must be structured in such a way that it enables easy information flow across the organization.

Awareness of Business Processes:

Another important component that emerged in from the study is the awareness of business processes within the organization. This parameter gauges the current awareness level for the business process resulting out of the adoption of business process re-engineering. Whereas in some cases this has been considered an important indicator of change, in this study, it is demonstrating that for the success of the organisation structure to be implemented, it is also important for the staff to know the processes that have been introduced or re-engineered as a result of the

adoption of business process re-engineering. Staff ought to be aware of the new business process re-engineering and to appreciate the fact that that there has been a change within the processes so that they can align their attitudes to suit the new working environment.

5.2.2 Does Organisation Culture influence the adoption of BPR?

Organization culture is embedded in the everyday working lives of employees in the form of formal and informal practices, rituals, physical arrangement and so on. All these manifestations are interpreted, evaluated and enacted in varying ways because employees have differing interests, experiences, responsibilities and values. It is an important factor in Business Process Re-engineering in that it influences the organization's ability to adopt change. The staff in the organization must understand and conform to the new values and beliefs that are evolving from the newly redesigned processes. The study brings out the component of values and beliefs of the staff in as far as they impact on the services they offer to their clients whether internally or externally. To the staff, this is a new setting that calls for the introduction of new management styles.

This finding is supported by Adeyemi and Aremu (2008) who concluded in their study that because re-engineering business processes is aimed at achieving improvement in performance, managers ought to develop new tools, new concepts, new organizations and new mind sets to cope with the dynamic environment leading to continuous change.

Davenport (2000) as sited by Walter and Hartmut (2001), argues that companies are doing more than installing computer systems but are in fact changing the way the company is organised and often acting against the prevailing culture. Walter and Hartmut (2001) assert that there are difficulties encountered in the management of major change programs relating to corporate culture and business process change. They add that combined effects of cultural and process changes can produce serious detrimental effects on staff attitudes. They believe staff are more likely to be uncomfortable with process perspective, as it does not provide the familiarity and togetherness of working in a traditional functional departmental environment. Andrews and Stalick (1994) assert that in successful re-engineered business operations, individual belief systems become aligned with the stated beliefs of the organization.

Therefore, if the factor of staff values and beliefs is not addressed from the onset, as an organization adopts business process re-engineering, it is likely to have negative impact on the staff's attitude to the new business processes and thereby putting the whole venture into jeopardy. They are most likely to disregard the new processes and end up maintaining the status quo.

Working Environment:

When an organization is out to adopt new business procedures, it is imperative it attains a new look in addition to the changed values and beliefs. The new look is not only in its logo but the whole working environment as this has come out from the study as another underlying dimension. This could improve performance of the employees. By optimizing the sound environment for communication and

concentration in office premises, the organization's profitability is optimized and its popularity as a workplace is improved, which in turn can help attract highly qualified employees.

Farid and Saeedeh (2009) argue that reorienting a traditional organization from a function to a process focus requires a major cultural change in the organization. It also requires major change to information systems that support the organization. Expectations must be known and if they are not correctly handled, the impact will be detrimental. Therefore, the change in culture must take a more holistic approach. It must take on other aspects which include the physical settings of an organisation.

5.2.3 Does Change Management influence the adoption of BPR?

Reward System:

As earlier discussed in the review of literature, staff motivation through a reward programme has a crucial role in facilitating re-engineering efforts and smoothing the insertion of new processes in the workplace (Towers, 1994; Hinterhuber, 1995; Ostroff and Smith, 1992; Dawe, 1996; Feltes and Karuppan, 1995). A well designed reward system is an important motivator for staff to adapt to new changes. In the study, this has been clearly highlighted as an important factor that has created awareness of the new processes in DTD. The reward system was fair and widespread as well as being well communicated.

Stephanie et al (2010) examined the influence of five rewards elements namely compensation, benefits, work life, performance and recognition and development and career opportunities on employee attraction, motivation and retention. Their

findings were that all the five elements had some level of importance for attracting, motivating and retaining a workforce.

An organization appreciates employees' contribution and rewards them by recognizing their outstanding accomplishments. More so, the more importance given to this parameter; the more it leads towards building high morale and employee satisfaction. Effective employee recognition not only creates a healthy work environment, but also ensures better productivity and quality as it is the best way to keep employees happy and motivated. It also encourages them to perform beyond expectations especially given a scenario like that of URA of revamping itself towards a new platform of embracing technology, employees' support and contribution is critical to the success of the venture. The rewards and recognition programme can play a crucial role to boost the morale and obtain maximum input from the employees.

Communication

At each level of development of the re-engineered processes, it is important to keep staff informed of the status in order to create awareness in the organization. Besides they need to be clearly understand what is being communicated and the whole process of communication must be transparent. This may also keep them actively involved in the business process re-engineering by way of making suggestions to the re-engineering team.

The findings show that there was clarity and honesty in the communication of the new processes in DTD and that communication of the processes to all staff was done

and was at each level of development during business process re-engineering. This is supported by earlier writers who assert that communication is needed throughout the change process at all levels and for all audiences (Davenport, 1993), even with those not involved directly in the re-engineering project (Dixon et al., 1994). They support the fact that it should be open, honest, and clear (Davenport, 1993; Janson, 1992), especially when discussing sensitive issues related to change such as personnel reductions (Davenport, 1993). The findings are further supported by the Readiness Report of DTD showed that awareness of change being at 78% is an excellent indicator of the existing level of awareness established via various communication channels like intranet, newsletter or change magazines.

Rosanna (2011) argues that an important factor in workplace interactions is the social side of teams — which, after all, are made up of people. Given that having strong social ties is considered the greatest predictor of both happiness and the productivity and success of teams, this is not an area to overlook. Social connections help establish trust among team members and are key to working well together. In considering ways to increase happiness and productivity at work, social connection is one of the key areas of focus — and it's one of the trickiest.

Majed, Zahir and Mohammed (2010), found out that BPR which adopts a strategic integrated perspective, can be implemented as a continuum of change initiatives that vary in scope and magnitude of improvement. Taking such an approach can ensure a smoother implementation for more radical and wider scope of change. Earlier writers concurred with this approach when they affirmed that communication should take place frequently (Davenport, 1993, Carr, 1993; Janson, 1992) and in both

directions between those in charge of the change initiatives and those affected by them (Davenport, 1993a; Jackson, 1997; Grugle, 1994; Talwar, 1993).

Therefore, creating substantial awareness to enable common understanding of the intended change, resulting in an early buy-in from the employees, whose support is crucial for the success of the proposed change is important in the adoption of BPR. It is critical to address the top organizational challenges that are inherent in such a programme. Building Acceptance by creating an environment conducive for change that will assist in facilitating a shift in the mind sets of the workforce and in instilling a strong sense of ownership for various actions among stakeholders. This can be attained through a well organised communication strategy.

Training:

Before the roll out of new processes, skills and competences should be developed first with an emphasis placed on processes and then systems. Employees should be involved in the training processes through training of experts who will eventually pass on the knowledge and skills to their fellow employees. Usually business process re-engineering comes along with the introduction of a tailor made system to support the business processes. URA Corporate Plan 2011-2015 lists Staff lacking the competences to interrogate and fully exploit the functionalities within the new systems as a challenge. It is also important to train the employees in IT related skills for better adoptability. The findings show that much as the training has not fully been undertaken to enable staff handle their tasks in the new processes, it is important to note that where it was done, it enabled staff to understand the new processes better and how to operate in the new setting.

The Readiness Report of DTD showed the importance of training was emphasized once again as 50 % of respondents unanimously indicated the lack of training was the biggest reason for the failure of the past initiative. In the Readiness surveys conducted prior to the introduction of new business processes in DTD, it was found out that for any organization wide initiatives' smooth implementation, it is necessary to arm the workforce with requisite skills and knowledge to carry out the changed roles and responsibilities post-transformational initiative. Setting a formal learning structure achieves this goal. This learning mechanism, along with constant mentoring and coaching by process owners and key stakeholders, ensures knowledge sharing across the organization.

The adoption of BPR creates a significant change in the way an organization does its business. Though staff may be involved in redesigning the processes, not all may be in a position to contribute to the exercise. It is therefore important to train staff on how to handle the new processes that have resulted from the re-engineering processes in before they are implemented.

Staff Involvement:

The involvement of staff as a component is important in that it intends to point towards the efforts in getting the stakeholders on board through various activities which would eventually lead them towards owning the initiative. The findings show there was a level of involvement of staff in re-engineering business processes at times through consultations. This was further revealed in the findings in that to an extent, their interests were taken care in the new business processes. However this

was ranked lowest in the eigen values and has an impact on influencing the staff buy in for the newly introduced business processes. This finding is further supported by the organisation' Corporate Plan 2011 – 2015 which listed Staff buy in and team work as some of the challenges faced during the earlier period of modernisation (2005-2010).

According to Magutu, Nyamwange and Kaptoge (2010), key among the drivers for success in BPR is the compelling case for change which had unanimous agreement among the respondents in their study. Having an organizational culture that encourages employee involvement and creates a sense of ownership and responsibility appears to be important for the management of work place diversity. This implies that all the employees are being developed and empowered within the work place. It was earlier indicated that empowerment entails that staff are given the chance to participate in the redesign process (Bashein et al., 1994). When empowered, employees are able to set their goals and monitor their own performance as well as identify and solve problems that affect their work, thus they are supporting the BPR efforts.

This component is crucial in developing ownership or buy in of the new re-engineered processes. It is important to note that adequate level of involvement from the key stakeholders determines the acceptance and adoption of any initiative. In the case of the adoption of BPR, it is imperative that the level of involvement from the stakeholders is well managed and increased.

5.2.4 Adoption of BPR

BPR involves discovering how business processes currently operate, how to redesign these processes to eliminate the wastefulness or redundancy and improve efficiency, and how to implement the process changes in order to gain competitiveness. The findings in the study showed that improvement in transparency of Business Processes contributed more to the business process re-engineering, followed by improved efficiency in process, and elimination of challenges respectively. Further analyses verify that the total success of adoptability of business process re-engineering approaches must be geared towards simplifying core business processes.

The findings confirm Hammer's (1993) assertion that BPR is aimed at achieving dramatic improvements in critical, contemporary measures of performance, such as cost, quality, service and speed, Davenport (1993)'s conclusion that processes should be broken down into processes that can be designed for maximum effectiveness, and that BPR is known to produce highly positive results for firms, including significant reductions in costs, errors, and times, increased customer satisfaction, and better overall organizational efficiency and effectiveness (Bergeron and Falardeau 1994; Eckerson 1991; Ramani, Yap, and Pavri 1995; Smith and McKeen 1992; Wilder 1991).

5.3 Conclusions

The problem of the study was to examine the reasons why staff had not fully adopted to the new ways of doing business in DTD despite the introduction of new business processes as a result of the adoption of business process re-engineering in

URA. The adoption of business process re-engineering, was aimed at introducing changes introducing changes in the business processes that would enable the Domestic Taxes Department to realize its full potential and thus contribute tremendously to the collection of revenue for country. This was resolved through establishing that there is a significant impact of the Adoption of business process re-engineering on the organisation structure, of the organisation culture on the adoption of business process re-engineering and change management on the adoption of business process re-engineering given.

The adoption of Business Process re-engineering has a significant impact on organizational structure as has been shown in the study. The entire organizational structure changes from the hierarchical structure to the process cantered structure. Processes are not only cross functional within an organization but also go across its boundaries to include external stakeholders. This implies that the element of integration is an important aspect that ought to be duly considered for the organisation to improve in its efficiency and effectiveness. If employees do not have good understanding of their internal customer needs or current processes or if the processes are not well defined or documented and roles and responsibilities not clearly explained, then the adoption of Business Process Re-engineering as a strategy probably aimed at introducing a new system will not impact on the employees.

The adoption of Business Process re-engineering is bound to impact on the beliefs and values of employees in an organization and if this is not attended to during BPR, it would lead to resistance and as a consequence the failure of a BPR project. Much

as Business Process Re-engineering focuses on processes and not on tasks, jobs or people and that it endeavours to redesign the strategic and value added processes that transcend organizational boundaries, it is important to consider underlying factors like values and beliefs and working environment as they would definitely have a significant impact on the success of an organization in the adoption of business process re-engineering as a methodology in transforming its operations.

By and large, there is a significant impact of change management on the adoption of business process re-engineering. The study has therefore demonstrated that an effective reward system creates a healthy work environment that encourages employees to perform to their best especially when taking on new initiatives like the adoption of BPR. This goes along a well-designed communication strategy that will create substantial awareness to enable common understanding of the intended change in order to have employees' support, acceptance and contribution which is critical to the success of BPR. Training of staff is paramount especially given that all staff of an organisation cannot be involved in the actual re-engineering processes though it is important to have their interests taken care of as new business processes are designed.

Given that an organization is viewed as a system made up of four sub systems (goals and values, technical, psychological and managerial. Changes in any subsystem will impact on the other parts of that system and consequently in other sub systems. The change can affect the performance of the sub system concerned and the whole organisation. Therefore, the success of BPR in public organisations like URA is

dependent but not limited to such factors like the components studied in this study under organisation structure, organisation culture and change management.

This study has shown that the adoption of business process re-engineering for the case of public organizations requires the alignment of the organization's structure to suit the re-engineered business processes while but not limited to, taking care of the merging roles and responsibilities, integration of business processes and the awareness of business process created in the organization. Culture is the genetic blueprint of an organization, it is unique in nature. Understanding the relation between a cultural web and a changing environment greatly assists the organization to manage change as culture plays a pivotal role in complex change situations. This requires a change management strategy that may consider using a rewards system to create a buy in from employees, has got a good communication strategy, training plan on the new processes and a well-designed strategy for involving the employees in the business process re-engineering so as to create ownership. For organizations with visions, business process re-engineering will enable them attain a long term strategy for organizational growth as well as breakthrough in performance.

5.4 Limitation of the Study

The questionnaires did not capture all the components under each variable as the researcher tried to avoid having many questions that would create apathy among respondents. This was minimised by trying to capture some of the most important components in each of the variable.

5.5 Recommendations

It is recommended that for any organization that adopts BPR, one of the outputs must be restructuring the organization. This must be done after the processes have been developed and the roles and responsibilities of all the players clearly defined in order to fit in the new structure. Ideally the structure must be a process centered structure. More so, employees must have an understanding of the processes in order to undertake their new roles and responsibilities.

Change brought about by BPR has got a significant impact on the attitudes of the employees. Therefore it is recommended in the study to take into consideration the values and beliefs of the employees where an organization adopts BPR. If this is not addressed the venture is most likely to fail leading to wastage of funds invested.

Due to the significant impact of change management on BPR, it is recommended that for the success of such an initiative in a public organization especially in a developing country, a well-crafted change management strategy must be implemented. This must aim at benefiting individual employees, creating awareness among them in order for them to appreciate the new processes and training them so that they can ably perform their tasks using the new processes.

5.6 Areas for Further Research

More research may be undertaken to find out which type of organizational structure that best suits an organisation that has undertaken BPR.

Further research is recommended on other aspects of organisation culture where BPR has been undertaken by a public organisation in a setting of a developing country.

Given the significance of change management in any BPR initiative, more studies may be done in exploring the best change management strategy for a public organisation intending to undertake BPR.

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Appendix 1: Questionnaire

QUESTIONNAIRE FOR EMPLOYEES ON THE FACTORS AFFECTING THE ADOPTION OF BUSINESS PROCESS RE-ENGINEERING IN PUBLIC ORGANISATIONS; THE CASE OF UGANDA REVENUE AUTHORITY.

Dear respondent,

I am pursuing a Master's Degree at Uganda Management Institute. I am conducting a research study on The Factors Affecting Re-engineering Business Processes Re-engineering in Public Organizations: The Case of Uganda Revenue Authority, in order to fulfil the requirements for the Master's Degree. Please spare some few minutes to tick the correct option against each of the questions / statements given in the sections below. The information obtained will be strictly confidential and used only for academic purposes. Your positive response is highly appreciated.

SECTION A: BACK GROUND INFORMATION

Please tick the appropriate box below to provide your particulars.

1	What is your sex?		
	(i) Male ☐	(ii) Female ☐	
2	What is the highest level of education?		
	(i) A Doctorate. ☐	(ii) Master's Degree ☐	(iii) Postgraduate Diploma. ☐
	(iv) Bachelor's Degree. ☐	(v) Ordinary Diploma. ☐	
3	What is your Age group:		

(i) Below 25 years ☐	**(ii)** 26 - 35 years ☐	**(iii)** 36 - 45 years ☐
(iv) 46 - 55 years ☐	(v) Above 56 years ☐	

4	How many years have you served in Uganda Revenue Authority:

(i) Below 1 year ☐	**(ii)** 1 – 5 years ☐	**(iii)** 5 - 10 years ☐
(iv) 10 - 15 years ☐	(v) Above 15 years ☐	

In the subsequent sections, use the scale provided to tick or check (√) on the number that describes your opinion as expressed in the statements given below:

5	**Strongly agree**	**4**	**Agree**	**3**	**Not sure**	**2**	**Disagree**	**1**	**Strongly disagree**

SECTION B: Organization Structure and adoption of business process re-engineering in public organizations

		5	**4**	**3**	**2**	**1**
5	There is a total transformation in the processes of DT					
6	The new processes have been clearly defined					
7	Processes have been transformed into single or few steps.					
8	Jobs are now formal with clear definitions					
9	Responsibilities are now formal with clear definitions					
10	Jobs have been defined across the existing organizational functions.					
11	Responsibilities have been defined across the existing organizational					

	functions.					
12	Working with other departments in the organization has been made easier after the transformation.					
13	It is now easier to share information within the departments.					
14	It is now easier to share information with other departments.					
13	Sharing of information has enabled you to perform tasks efficiently and on time.					
14	With the new system, information about a given case can be obtained from various sources.					
15	The team that developed the new processes was creative.					
16	The team that developed the new processes was empowered.					
17	The team that developed the new processes had effective leadership.					
18	The team that developed the new processes trained other staff members.					
SECTION C: Organization culture and adoption of business process re-engineering in public organizations						
		5	**4**	**3**	**2**	**1**
19	You are aware of the new values that have come with the new changes in the department.					
20	There is a new working environment in the Domestic Taxes Department					
21	The new working environment requires a new management style.					

22	Staff now feel results oriented.					
23	The staff are now focused on the customers (both internal and external).					
24	You feel you have shared values and beliefs in the department.					
25	With the new changes, there is more creation of innovative ideas by staff.					
26	There is now more commitment to the organization than ever before.					
27	In the new working environment, there is a cooperative team working spirit among staff.					
28	There is more acceptance and use of responsibility in the department.					
29	There is acceptance and use of decision making powers.					
SECTION D: Change management and adoption of business process re-engineering in public organizations						
		5	**4**	**3**	**2**	**1**
30	There was a reward system when changes were introduced.					
31	The reward system created awareness of new processes.					
32	The reward system has encouraged staff to adopt new processes.					
33	The reward system was fair.					
34	The new reward system is widespread within the organization					
35	There was communication of new processes at all levels of their					

	development to all staff and clients.					
36	The communication of new processes was clear, open, honest and easily understood.					
37	The communication of new processes was frequent up to the end of the project.					
38	You read the messages sent to staff about the new processes.					
39	You understood the messages about the new processes.					
40	The communication enabled staff to know the direction organization was taking.					
41	Staff feel empowered to perform their tasks.					
42	Staff feel more responsible.					
43	Staff feel more accountable.					
44	Staff interests were taken care of in the redesigned business processes.					
45	Staff can now monitor their performance as well as identify and solve problems that affect their work.					
46	Staff were actively involved in redesigning the new processes.					
47	Staff were consulted at all levels of redesigning new processes.					
48	You gave an input in the development of the new processes.					
49	Your interests as a user were adequately taken care of in the new processes.					

50	IT skills have been imparted on staff to adequately handle their tasks in the new processes.					
51	Training has enabled staff to understand the new processes.					
52	Training has enabled staff to learn how to carry on their tasks in the new processes.					
SECTION E: Adoption of business process re-engineering in public organizations						
		5	**4**	**3**	**2**	**1**
53	The pains the department had in the past have been eliminated.					
54	The new processes have further complicated the way you work.					
55	There is still a lot to be done on the business processes.					
56	Work can now be done within the required time.					
57	Time taken working on a case has significantly been reduced.					
58	There is free flow of information from various sources to execute the required tasks.					
59	There is more transparency in the way work is done.					
60	Work is done as a team.					
61	All tasks are done the same across all DT stations.					
62	You can now accurately appraise yourself with the introduction of the new processes.					

THANK YOU FOR YOUR PARTICIPATION

Appendix 2: Documentary Analysis

Particulars of Document	**Related themes or chapter**	**Comments**
Current State Assessment and Organisational Readiness Report	• Organisation Structure • Organisation culture, • Change management,	Results on findings of this survey in respect to components under these themes: • Organisation culture, • Change management, • Organisation Structure
URA Corporate Plan, (2006 – 2010)	Organisation Structure	• The need for BPR in the organisation • BPR as a modernisation strategy
URA Corporate Plan, (2011 – 2015)	Challenges faced during 2006 - 2010	• Staff buy in and team work has remained a challenge. • The levels of integration have remained low even after putting emphasis on BPR in mode one. • Staff lacking the competences to interrogate and fully exploit the functionalities within the new systems.

Appendix 3: Authorisation to undertake Research

UGANDA MANAGEMENT INSTITUTE

Telephones: 256-41-4259722 /4223748 /4346620
256-31-2265138 /39 /40
256-75-2259722
Telefax: 256-41-4259581 /314
E-mail: admin@umi.ac.ug

Plot 44-52, Jinja Road
P.O. Box 20131
Kampala, Uganda
Website: http://www.umi.ac.ug

Your Ref:

Our Ref: G/35

25 July 2011

Mr. James Odong
10/MMSppM/21/031

Dear Mr. Odong,

FIELD RESEARCH

Following a successful defense of your proposal before a panel of Masters Defense Committee and the inclusion of suggested comments, I wish to recommend you to proceed for fieldwork.

Please note that the previous chapters 1, 2 and 3 will need to be continuously improved and updated as you progress in your research work.

Wishing you the best in the field.

Yours sincerely,

Gerald Karyeija (PhD)
AG. HEAD, HIGHER DEGREES DEPARTMENT

Appendix 4: Introductory Letter

UGANDA MANAGEMENT INSTITUTE

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P.O. Box 20131
Kampala, Uganda
Website: http://www.umi.ac.ug

Your Ref:

Our Ref: G/35

25 July 2011

TO WHOM IT MAY CONCERN

MASTERS IN MANAGEMENT STUDIES DEGREE RESEARCH

Mr. James Odong is a student of the Masters Degree in Management Studies of Uganda Management Institute 21st Intake 2010/2011 specializing in Project Planning and Management, **Reg. Number 10/MMSPPM/21/031.**

The purpose of this letter is to formally request you to allow this participant to access any information in your custody/organisation, which is relevant to his research.

His Research Topic is: "***Factors Affecting the Adoption of Business Process Reengineering in Public Organisations: The Case of Uganda Revenue authority".***

Gerald Karyeija (PhD)
AG. HEAD, HIGHER DEGREES DEPARTMENT

Appendix 5: Notice Requesting for Permission to undertake Research in URA.

Memorandum

Uganda Revenue Authority

REF: 03345-00

DATE: July 28, 2011

TO: AC HR

FROM: MANAGER DT

SUBJECT: **REQUEST FOR PERMMISSION TO CONDUCT A FIELD STUDY IN URA**

I request for permission to conduct a field study for a period of about two months in URA that will enable me attain a Masters in Management Studies of Uganda Management Institute.

Attached is a letter from UMI permitting me to conduct a field study.

James Odong

Appendix 6: Permission to Carry out Research in URA

Memorandum

Uganda Revenue Authority

Ref: **URA/IND/T/44**

DATE: 04th August, 2011

TO: James Odong

FROM: Ag -Manager HRD

SUBJECT: **REQUEST FOR PERMISSION TO CONDUCT A FIELD STUDY IN URA**

Please refer to your memo dated 28th July 2011 requesting to carry out research on "***Factors affecting the adoption of business process re-engineering in public organization" with the case of Uganda Revenue Authority***.

This is to inform you that your request has been granted on the following terms:

a) Your research period shall not exceed two months. If you require more time than this, then you shall formally request the Assistant Commissioner Human Resources.

b) You will also avail a copy of the research results in a bound book to the Manager Human Resource Development after completion of the research.

Your research will be guided by the heads of stations where you will issue questionnaires and you are obliged to agree on how the research will be conducted.

I wish success in your endeavors.

Joyce Kaweesa Kikulwe

Copies to; Commissioner Corporate Services
Assistant commissioner Human Resources