

A critical analysis of the importance of project stakeholder management in the implementation of the Zimbabwe Revenue Authority electronic services platform¹

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ABSTRACT

One of the common situations that derail global projects in general and African projects in particular is poor stakeholder management. In most projects, it is really possible and easy to forget the importance and role played by stakeholders in project success as project managers deviate from the project scope and end up using resources inefficiently. The study analyzed the importance of project stakeholder management in the implementation of the Zimbabwe Revenue Authority's electronic services platform. A qualitative research methodology was employed where questionnaires formed the major data gathering tool. Questionnaires were administered through face-to-face interviews, telephone interviews, electronic mails as well as through the post. The study rejected the null hypothesis that project stakeholder management did not matter in the implementation of Zimbabwe revenue Authority's electronic services platform. Thus, the study proved that project stakeholder management is indispensable and was really necessary in the implementation of the Zimbabwe Revenue Authority electronic services project.

Key words: e-services, project managements, stakeholder management, questionnaire, ZIMRA

1.0 INTRODUCTION

One of the common situations that derail global projects in general and African projects in particular is poor stakeholder management. In most projects, it is really possible and easy to forget the importance and role played by stakeholders in project success as project managers deviate from the project scope and end up using resources inefficiently. The probable result in this case is a white elephant. Successful and fruitful project management however requires putting stakeholders at the centre so that stakeholder buy-in becomes obvious as stakeholders feel that they co-own the project.

The PMBOK Guide, 6th Edition defines a project stakeholder as an individual, group, or organization who may affect, be affected by, or perceive itself to be affected by a decision, activity, or outcome of a project. Project stakeholder management is therefore about identifying and satisfying those who are affected by the project, whether they are internal or external. Almost everyone or every organization is a stakeholder to any project but not all stakeholders matter.

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Therefore, close attention needs to be paid to those stakeholders who can have a profound positive or negative impact on the project.

Stakeholder management is a critical function of any project manager's job. Without strong stakeholder support, project success may be jeopardized since success is defined by the stakeholders. With strong stakeholder support a project gains a valuable ally who can significantly trigger success. When managed properly, a team of engaged stakeholders can really be one of the project's greatest assets. Stakeholders can be a great source for requirements, can serve as mentors and can help raise the adoption rate of projects' output by the end users. Stakeholders can also support the project team in times of need or crisis. In essence, making sure that all of project stakeholders buy into the vision of the project and understand its benefits will lead to strong stakeholder support.

1.1 Background of the Study

ZIMRA, which derives its mandate from Zimbabwe's Revenue Authority Act [Chapter 23:11] and other subsidiary legislation, is responsible for assessing, collecting and accounting for revenue on behalf of the State through the Ministry of Finance. Its four-fold and specific mandate is to collect revenue, facilitate trade and travel, advise the government of Zimbabwe on fiscal and economic matters as well as protecting the civil society.

ZIMRA was established on 19 January 2001 as a successor organization to the then Department of Taxes and the Department of Customs and Excise following the promulgation of the Revenue Authority Act on February 11, 2000. Since then, ZIMRA has grown at a tremendous pace and has put in place client-centric strategies for the convenience of the transacting public. From inception, ZIMRA embraced a culture of modernisation as evidenced by having modernisation as one of its strategic goals. A number of projects have already been implemented and many are in the process of being implemented. The need to ensure synchronisation of projects and coordination of the implementation process resulted in the establishment of the Modernisation Projects Office (MPO) on 1 September 2011. ZIMRA's modernization policy is also aligned to the national strategic blueprint, the ZIMASSET, which incorporates technological advancement as one fundamental components of growth and development.

As one of its modernization initiative, ZIMRA, in conjunction with Microsoft and Systems Application Programme (SAP), developed the e-services platform, which was launched on the 28th of June 2015. The e-service platform gives ZIMRA an opportunity to interact with its clients and at the same time allowing them to do business with the Authority in the comfort of their homes or offices. It is seen as an important step towards the creation of a virtual tax office. Some of the notable services that come with the e-services platform include the application for new registrations, applying for new services, submission of tax returns, sending queries and requests, checking on account status and getting updates on new changes in procedure and legislation, just to mention a few.

E-services was introduced to enable the taxpayer to benefit from the inherent advantages of information technology. These include substantial savings in compliance costs and time. It reduces the congestion that normally occurs at the ZIMRA offices on due dates for submission of returns and remittance for various taxes. E-services gives the taxpayer the opportunity to avoid penalties associated with late submission of returns in the event that the taxpayer cannot come to the

ZIMRA offices because of other reasons. The platform enables the taxpayer to enter information on the e-return and also can reduce errors.

Some of the notable benefits of e-services to the taxpayer include, but not limited to the following:

- The facility is fast, easy and secure way for taxpayers to manage their taxes
- Simple one-time enrolment
- Ability to view and print returns and payments previously submitted online
- Ability to apply for, view and print tax clearance certificates online
- Ability to authenticate tax clearances without physically coming to ZIMRA offices.
- Available 24 hours a day
- No need to travel to and from ZIMRA all the time
- No need to waste precious time standing in queues
- Improved communication between ZIMRA and taxpayers
- Reduction in compliance costs
- Increased efficiency in revenue collection

Like any other projects of any nature, ZIMRA's electronic services project had a necessity of proper stakeholder management. ZIMRA stakeholders and stakeholders to the electronic services in particular, include but not limited to the taxpayers (users), the government, tax consultants, ZIMRA management and ZIMRA employees. All these stakeholders needed much and constant engagement and management throughout the project. Some of these stakeholders were given all they deserved, engaged and managed properly whilst others were not properly engaged. This project intends to investigate the satisfaction that each stakeholder got from the project, thereby identifying areas of stakeholder management that were not done to perfection. This analysis will then lead to drawing conclusion about the importance of project stakeholder management in the implementation of the electronic services project.

1.2 Problem Statement

ZIMRA's e-services solution drew a lot of attention at its introductory phase as close stakeholders saw a total history of problems faced when using the manual tax filing system. The manual system was disadvantageous in that taxpayers always had to visit ZIMRA Offices for submission of returns, making enquiries and updating any of their tax records and information. The manual environment was costly and time consuming thereby increasing the taxpayer's compliance costs. However, some stakeholders are currently discrediting e-services and even indicating that the preceding manual system was even better. The electronic services system is costly to taxpayers in the rural areas where there is poor or no network coverage. Also, taxpayers who are not computer literate are forced to engage tax consultants and this comes at a cost. Owing to frequent system disruptions (caused by some technical and network problems) taxpayers always complain about the system inefficiency. Electronic services related issues that are affecting some of the stakeholders have led to some of the stakeholders realizing that they were not engaged during the initial stages of the project. ZIMRA is currently conducting workshops and stakeholder meetings to cover all clients and gathering suggestions from stakeholders. Although stakeholders were

always being engaged throughout the life of the e-services project, not all stakeholders were engaged. It seems some of the stakeholders were neglected. The study therefore seeks to establish the proper stakeholder management modalities that were supposed to be followed in the electronic services project.

2.0 LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Selected Theoretical Literature Review

This gives theoretical underpinnings that form the basis of stakeholder management in general. Literature for the importance of stakeholder management is vastly abundant although it is sometimes subtle and covert. With the support of other orthodox stakeholder management theories, theoretical literature review in this study shall be centered on the PMBOK Guide's stakeholder management knowledge area, which uses different processes to identify, plan, manage and control stakeholders.

2.1.1 Identifying stakeholders according to the PMBOK Guide (6th Edition)

According to the PMBOK Guide (6th Edition), "identify stakeholders" is defined as the process of identifying the people, groups, or organizations that could impact or be impacted by a decision, activity, or outcome of the project; and analyzing and documenting relevant information regarding their interests, involvement, interdependencies, influence, and potential impact on project success. Despite project diversity in nature and complexity, every project will naturally have stakeholders who are impacted by or can impact, adversely or favorably, the project. Stakeholders' ability to influence the project and/or its expected outcomes differs. Some stakeholders have a limited and/or negligible influence whilst others may have a significant influence. Project success or failure is then determined by the project manager's ability to accurately identify and manage stakeholders appropriately and according to the particular stakeholders' perceived level of influence.

2.1.2 Planning Stakeholder Management

Without planning, everything is a deviation. Planning as a preventive, progressive and success assurance process is necessary for effective stakeholder management in a project. According to the PMBOK Guide, the identify stakeholders process is succeeded by "plan stakeholder management" which entails developing appropriate management strategies to effectively engage stakeholders throughout the project life cycle, based on the analysis of their needs, interests and potential impact on the project.

Plan Stakeholder Management identifies how the project will affect stakeholders, which then allows the project manager to develop various ways to effectively engage stakeholders in the project, to manage their expectations, and to ultimately achieving the project objectives. Stakeholder management is more than improving communications and requires more than managing a team. Stakeholder management is about creation and maintenance of relationships between the project team and stakeholders, with the aim to satisfy their respective needs and requirements within project boundaries.

This process generates the stakeholder management plan, which contains detailed plans on how effective stakeholder management can be realized. As the project progresses, the membership of the stakeholder community and required level of engagement may change, therefore, stakeholder management planning is an iterative process that is reviewed on a regular basis by the project manager.

2.1.3 Managing Stakeholder Engagement

Manage Stakeholder Engagement is the process of communicating and working with stakeholders to meet their needs/expectations, address issues as they occur, and foster appropriate stakeholder engagement in project activities throughout the project life cycle. The key benefit of this process is that it allows the project manager to increase support and minimize resistance from stakeholders, significantly increasing the chances to achieve project success.

Managing stakeholder engagement helps to increase the probability of project success by ensuring that stakeholders clearly understand the project goals, objectives, benefits, and risks. This enables them to be active supporters of the project and to help guide activities and project decisions. By anticipating people's reactions to the project, proactive actions can be taken to win support or minimize negative impacts.

The ability of stakeholders to influence the project is typically highest during the initial stages and gets progressively lower as the project progresses. The project manager is responsible for engaging and managing the various stakeholders in a project and may call upon the project sponsor to assist as needed. Active management of stakeholder involvement decreases the risk of the project failing to meet its goals and objectives.

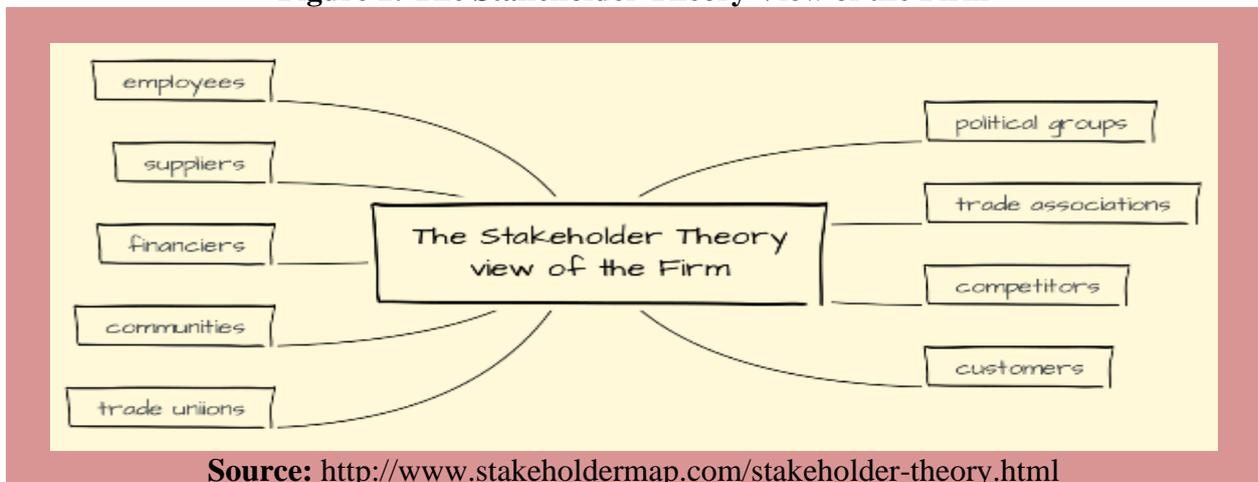
2.1.4 Controlling Stakeholder Engagement

Stakeholder engagement activities are included in the stakeholder management plan and are executed during the life cycle of the project. Stakeholder engagement should be continuously controlled. Control Stakeholder Engagement is therefore the process of monitoring overall project stakeholder relationships and adjusting strategies and plans for engaging stakeholders. The key benefit of this process is that it will maintain or increase the efficiency and effectiveness of stakeholder engagement activities as the project evolves and its environment changes.

Controlling stakeholders is a practical process in that it is where action should be seen throughout the entire multi-process project stakeholder management task. Thus, controlling stakeholders keeps the project manager and team with the current and accurate attributes of existing stakeholders so that appropriate and proper action is done that aids overall project management.

2.1.5 Stakeholder Theory

The purpose of a business/project, according to the stakeholder theory, is to create as much value as possible for stakeholders. For a project to flourish and be sustainable over time, project managers and their teams must constantly and sufficiently keep and safeguard the interests of customers, suppliers, employees, communities and shareholders aligned and going in the same direction (Sims and Kramer, 2015).

Figure 1: The Stakeholder Theory View of the Firm

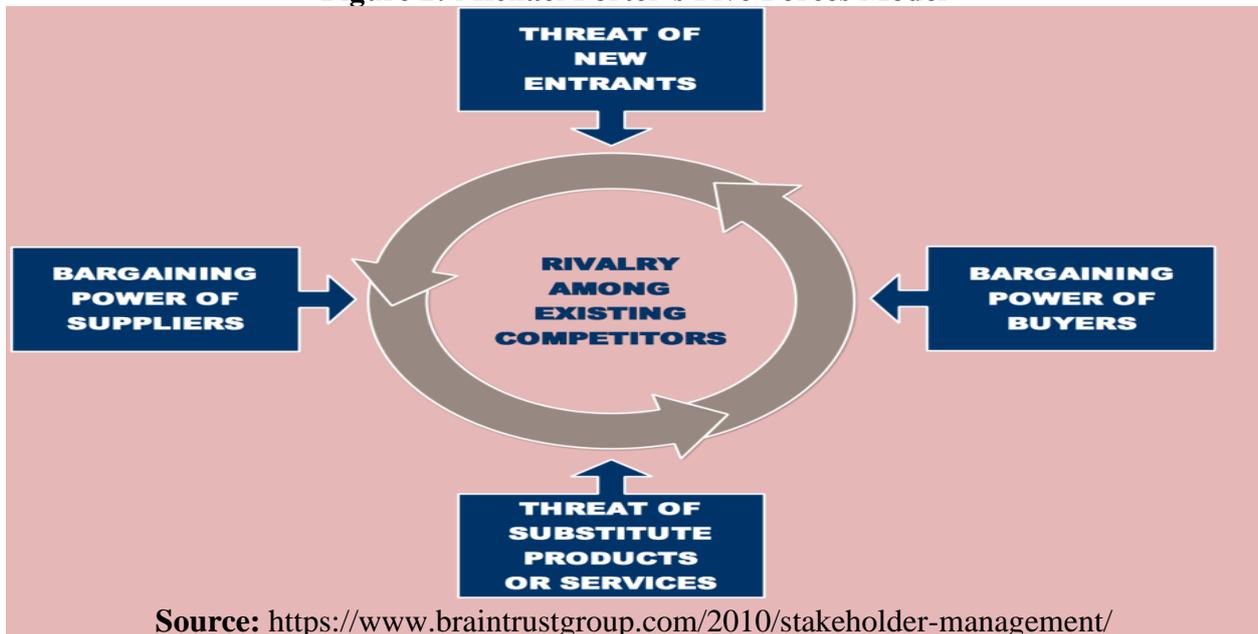
As depicted in figure 1 above, the stakeholder theory views the firm/project as not only affected by traditional stakeholders such as customers and employees, but includes all other interested parties that may directly or indirectly and positively or negatively affect the project and/or its intended outcomes. Such other stakeholders may include but not limited to communities, political groups, trade organizations and so on. Thus, the stakeholder theory suggests that managers (project managers) and decision makers within an organization (project) have an obligation not only to investors (sponsors), but to various groups of individuals, both outside and inside of the organization/project (Freeman 1984).

According to Donaldson and Preston, 1995 stakeholder theory of the organization has been explained from a three-part taxonomy: descriptive, instrumental and normative. From a descriptive perspective, stakeholder theory identifies the organization's stakeholders and also describes and explains organization behavior and how organizations are managed. An instrumental perspective identifies potential outcomes (that is, profit, growth and so on) if or when an organization practices a stakeholder approach in decision making. From a normative perspective, stakeholder theory explains how an organization should relate to stakeholders. With a normative view, the interests of stakeholders are intrinsically valued in their own right and the interests of stakeholders are argued from a moral standpoint.

2.1.6 Michael Porter's Five Forces Model

According to Michael Porter, the competitiveness of any organization or project is determined by five environmental forces as shown in Figure 2 below. The five forces are good examples of some key stakeholders that need close management to ensure project success.

Figure 2: Michael Porter's Five Forces Model



Although the model is most popular as a strategy analysis tool, it can equally be applicable and of significant use in stakeholder management since it analyses the needs of and therefore how each stakeholder should be handled to ensure sustainable business focused project management.

Customers are vital stakeholders who should be located at the centre of any project. The customer is an obvious stakeholder and may be the Sponsor or part of the Project Board. Often the customer is easily identified as the person/people providing the money. Customers will also provide or supply the project requirements. However, it can be exceedingly difficult to identify the customer or rather the ultimate user. If multiple parties are offering requirements, it is pertinent to accurately establish who ultimately makes or approves overall project decisions.

Suppliers in a project include any subcontractors or companies providing resources for the execution of various project activities. These are also of paramount importance since project success is jeopardized when they fail to execute the contract either because they are not happy or because the project manager has failed to manage them properly.

Users are one indispensable class of stakeholders. Users may or may not form part of a project team, but they will be impacted by the project deliverables. They will contribute requirements, and may be involved in testing, training, piloting, marketing, public relations activities, post-project reviews and so on. User feedback positive and negative will find its way to senior management either directly or indirectly. Indirect feedback could be achievement or failure to achieve Key Performance Indicators (KPIs), use or lack of use of certain features, increase of churn, or simple bad mouthing. In Michael Porter's model, users may or may not be likened to customers. Customers in Porter's model are consumers or ultimate users of the deliverables. Therefore, if the model is to be re-branded to suit stakeholder management explanations, the force representing bargaining power of customers may be replaced by users of the project deliverables/products/outcomes.

Competitors are also vital stakeholders and ought to be carefully considered. Taking cognizant of competitors would make the project manager do proper management of either positive or negatives risks emanating from competitors' availability.

The major purpose of a project is to bring or cause a change. However, if the same change is brought by someone else before us or even after us but in a better way, then this is one kind of project failure. All this explains the importance of new entrants as stakeholders.

2.1.7 Resource Dependency Theory

Resource Dependence Theory (RDT) is the study of how the external resources of organizations affect the behaviour of the organization (Pfeffer 1981). The procurement of external resources is an important tenet of both the strategic and tactical management of any company. The basic proposition of the resource dependency theory is the need for environmental linkages between the project and outside resources. In this perspective, project managers serve to connect the firm (project) with external factors by co-opting the resources need for project success. As an open system, an organization needs resources and has to negotiate with people, groups and other organizations that own these resources. Depending on the importance of these resources to the organization, this process can lead to a dependency relationship within which resource suppliers are able to exert influences over the organization (Pfeffer and Salancik, 1978). The higher the relative importance of the resource for the organization, the more attached to this supplier the organization will be. Resource Dependence deals with how organizations cope with these dependence relationships in order to survive and retain their autonomy. As Oliver (1991) argued, an organization needs to be fitted with its technical environment in order to be able to cope with interdependencies and power. The more fitted with its technical environment an organization is, the more likely it will be to survive and prosper (Pfeffer and Salancik, 1978).

Pfeffer and Salancik (1978) argued that dependence is a measurement of how important resource suppliers are to an organization. This measurement might influence the position of the resource supplier in the organization's strategic plan. In Pfeffer and Salancik's view (1978) any component of the technical environment should be, to some extent, important for the organization's survival. It is critical to know how important each one is and be managed accordingly.

The resource dependency theory therefore fits into the realm of stakeholder management in that it spells out some parties that have an impact on the success of the project. Most projects require all or some necessary resources outside, that is, depending on other persons or organizations for the procurement of such resources. This means that those persons or organizations become vital stakeholders that need stringent monitoring and management.

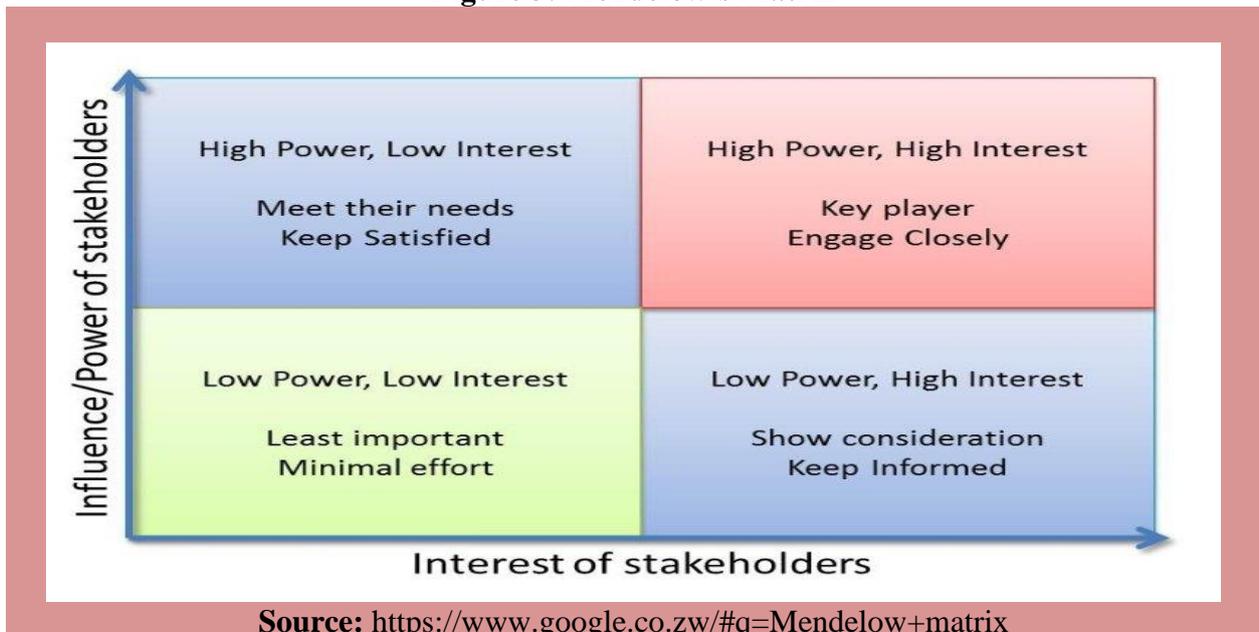
2.1.8 Newcombe Theory

Newcombe (2003), believes that stakeholders as groups or individuals are either directly or indirectly affected by the outcome of a certain project. He defines those stakeholders who are directly affected as primary stakeholders and those indirectly affected as secondary stakeholders. In concise, all activities which affect the outcome of a project ultimately affect the stakeholders; everything is intertwined. The project is under pressure to fulfill the mandates or the expectations of the different stakeholders, something that may be difficult since they have varied interests.

Conflicts between stakeholders may be found in terms of such factors as cost versus quality and short versus long-term goals. Newcombe further emphasizes the pertinence of stakeholder mapping using the Power/Interest Matrix (Mendelow Matrix) that is described in 2.1.9

2.1.9 Stakeholder Analysis: Mendelow's Matrix

Figure 3: Mendelow's Matrix



The Mendelow Matrix (or Mendelow's Matrix) is a tool to analyse and map project stakeholders through determining the potential influence of the stakeholder groups for a project. The matrix assesses the level of power and level of interest of either individual stakeholders or stakeholder groups. This analysis can then be used to decide how best to engage with them from minimum effort, through keeping them informed and satisfied to involving them in active participation in the organisation.

According to Mendelow's Power-Interest Grid, all stakeholders are not created equal. They differ in terms of their power over and interest in your project. So, how do you manage the stakeholder group can take one of four positions in the matrix, based on their level of interest and power or influence:

Low power, Low interest– A stakeholder group in the lower left box is considered 'minimal effort' and of little focus to the project as they have both low level of interest and low power/influence. This means they are more likely to go along with change with no resistance.

Low power, High interest– The project manager should 'keep informed' stakeholder groups in the lower right box as they have high level of interest but do not have any power of note. However, due to their interest in the project, they must be kept informed in order to prevent them from joining forces with other stakeholder groups and perhaps increasing their power.

High power, Low interest– The project manager must ‘keep satisfied’ those stakeholders classifiable in the upper left box with low interest in the project, but high power. By keeping these stakeholders satisfied, it will prevent them from gaining more interest and shifting into the ‘key player’ box.

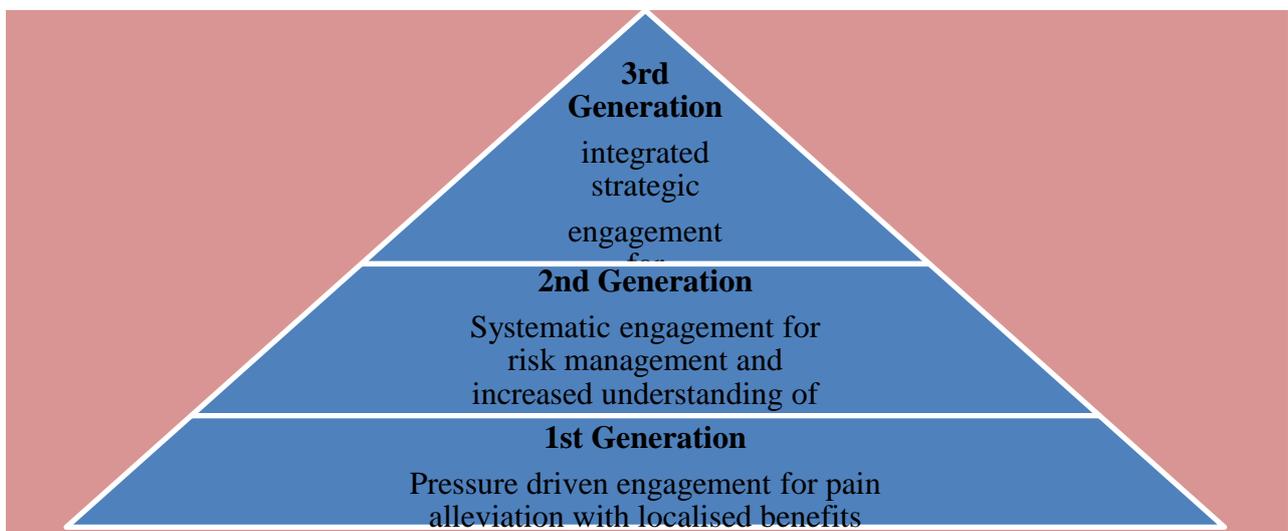
High power, High interest– Stakeholders in this grid are the ‘key players’ with both high power and high interest, and are a very strong group that can oppose new strategy effectively and drive change if they so wish. It is up to the project to invest in the relationship with these stakeholder groups by educating them as to the reasons for change to get them on board, regularly communicating to them and constantly consulting with them to gain their support.

2.1.10 Three Generations of Corporate Stakeholder Engagement

Forstater et al (2005) suggested a model which they described as a three generations of corporate stakeholder engagement processes. This model explains that in response to the heightened role of the business in the society, more and more members in or representatives of various social groups who are impacted claim their right to be informed of, consulted on and involved in corporate decision making. In many developed countries, these claims have been enshrined in legislation, which requires consultation before carrying potentially high impact decisions. The pyramid of the three generations model is illustrated in Figure 4 below.

The authors believe that many organizations regard stakeholder engagement with a variety of individuals and entities on social environment and economic issues as an integral aspect in terms of how they manage their activities. According to the model, the initial steps in stakeholder engagement, **1st Generation** are regarded to be mostly motivated by external pressures undertaken in an ad-hoc (unplanned) manner and limited to issues that provoked conflict with stakeholders. Other organizations upon realizing benefits of a more proactive, broad and on-going dialogue began developing more sophisticated and systematic approaches to stakeholder engagement. The **2nd Generation** stakeholder engagement activities have proven to increase understanding, manage risks and solve conflicts more effectively.

Figure 4: Three Generations of the Stakeholder Engagement Approach



Source: Adapted from Forstater, et.al 2005:20)

Some corporations have started to develop an appreciation that stakeholder engagement can contribute to learning and innovation in products and processes, and enhance the sustainability of strategic decisions within and outside of the organization/project. The **3rd Generation** stakeholder engagement enables organizations to align social, environmental and economic processes involving attracting of resources such as technical know-how, financial, human or operational inputs that can be employed in order help all parties involved to gain insights, solve problems, and reach goals that none of them could reach as individuals.

2.2 Empirical Literature Review

Newcombe R, 2003 explored the concept of stakeholders as multiple “clients” for construction project and used stakeholder mapping to analyze the nature and influence of various stakeholders on a major construction project. The objective of the research was to demonstrate the importance of conducting stakeholder analysis utilizing stakeholder mapping tools such as power/interest matrix. A qualitative methodology was used and this was mainly through analysis of a major construction project in UK, an in-depth interview with the project manager. As inference from its major findings, the paper suggests a stakeholder view on projects and argues that the concept of client is obsolete and replaced by the reality of project stakeholders and as well extends the stakeholder mapping of projects to cover external stakeholders.

Olander, S. and Landin, A., 2005 discussed how the problem of managing stakeholders presents itself in the construction industry through the application of power/interest–matrix. The chief aim of the paper was to illustrate the use of the power/interest matrix to identify stakeholders who can influence a project. Empirical data was drawn from 2 case projects in construction industry, a housing project and a railroad project and interviews with various stakeholders in the project were carried out. Findings of the research had strong emphasis on the influences of external stakeholders and therefore recommended the application of power-interest matrix in the analysis of the cases in the different stages of project implementation.

A research that presented a method for stakeholder analysis from a stakeholder perspective was carried out by Olander in 2007. The study developed a tool, stakeholder impact index, for comprehensive stakeholder analysis that can help project managers in planning and evaluating the stakeholder management process. The research also utilized Mitchell et al.’s (1997) salience framework. Three case projects in construction industry, two housing projects and a railroad project dominated the methodology of the research. Interviews with various stakeholders in the project also supplemented the methodology. The research recommended the use of the developed stakeholder impact index as a planning and evaluation tool in projects. This stakeholder impact index determines the nature and impact of stakeholder influence, the probability of stakeholders using their influence, and each stakeholder’s position in relation to the project.

Focusing primarily on internal stakeholders, Walker, D.H.T et al (2008) presented the development and use of two stakeholder visualization tools (Stakeholder Circle and Organizational Zoo tools). The main research aim was to find out how stakeholder behaviors can be modeled and/or analyzed to help project teams visualize abstract threats or opportunities in a

meaningful and graphic way. The research presented ways to improve stakeholder identification and engagement through the use of the two tools; Stakeholder Circle and Organizational Zoo.

With a focus on different aspects of stakeholder management, various sets of critical success factors (CSFs) have been suggested in the literature. It is crucial to explore the relative importance and groupings of these factors. Yang, J. et al (2009) carried out a study aimed at identifying CSFs associated with stakeholder management in construction projects, and exploring their ranking and underlying relationships. Fifteen CSFs were identified through a literature review, and consolidated by interviews and pilot studies with professionals in construction industry. A questionnaire instrument containing these 15 CSFs was sent out to project managers in Hong Kong, and 183 completed questionnaires were retrieved. The top three ranked factors for stakeholder management were “managing stakeholders with social responsibilities”, “assessing the stakeholders' needs and constraints to the project”, and “communicating with stakeholders properly and frequently”. Using factor analysis and considering the high importance of the factor “managing stakeholders with social responsibilities”, the 15 CSFs were grouped into five dimensions namely, precondition factor, stakeholder estimation, information inputs, decision making, and sustainable support. All these five groupings and their relationship were included in a framework for successful stakeholder management in construction projects. These findings help to clarify what the high prioritized factors are, and could also be used as an assessment tool to evaluate the performance of stakeholder management and thus help to identify areas for improvement.

Nguyen, G. T. L. and Aguilera, A. (2010) carried out a multiple-case study of the two ID projects executed in Vietnam with the aim of investigating the impacts of the key stakeholders on international development projects beyond the early phases of the projects' life cycle, focusing in particular on the implementation phase. In order to have the whole picture of the key stakeholders' impacts to the project implementation, the research also explored the contributing factors of the identified impacts as well as examining how powerful the key stakeholders were in controlling the decisions making and/or facilitating the project implementation represented through their different degrees of influence. Results of the findings suggested both similarities and differences in which the reported impacts of the key stakeholders tend to be more counter-productive than constructive to the project implementation. The similarities of the findings indicated that the two distinctive projects face common issues in the implementation phase whilst the differences can be explained by the specific circumstances that surround the projects. The representation of the counter-productive aspects in the findings signify the risks associated with the key stakeholders which is worthwhile considering in terms of the risk mitigation in the implementation phase of an international development project.

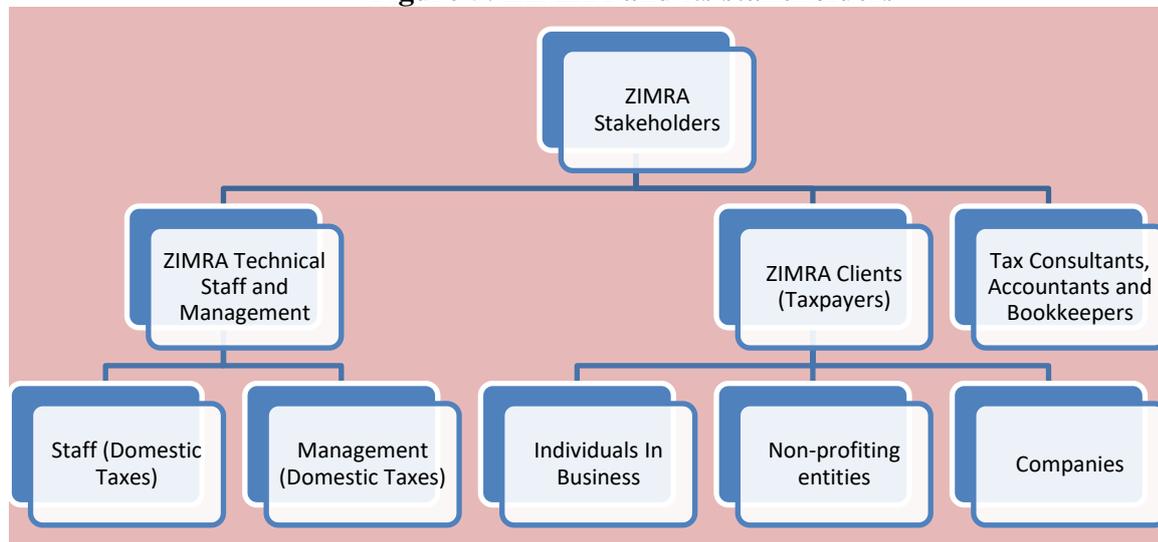
3.0 RESEARCH METHODOLOGY

3.1 Target Population

Electronic Services concerns almost every party interested in the operations of the revenue authority. Therefore, the target population in this study includes the whole ZIMRA Domestic Taxes section as well as all its major stakeholders. Stakeholders which formed part of the population include ZIMRA staff and management, individuals in business, companies, tax

consultants, bookkeepers, accountants as well as non-profit making institutions (NGOs, PVOs, ecclesiastical organizations, schools, clubs etc.). Figure 5 below shows ZIMRA and some of its stakeholders.

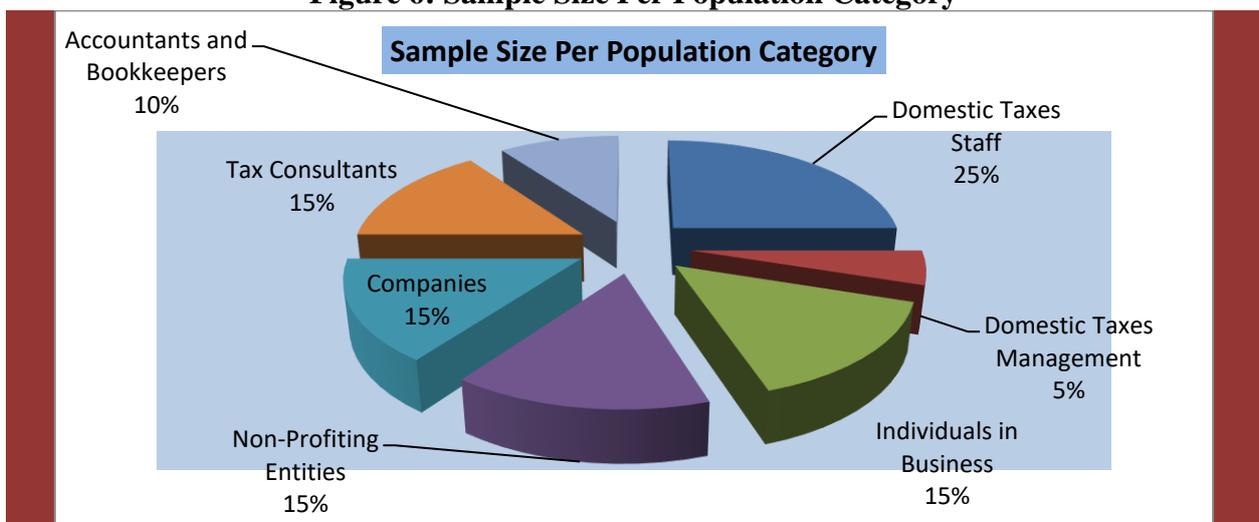
Figure 5: ZIMRA and its stakeholders



3.2 Sample Size

The sample used was not large but just reasonable and enough to give reliable results. The sample size used was sixty. Sample ratios for different survey participants were developed from the ZIMRA database with stakeholder numbers. Figure 6 below shows the percentage contribution of each population category to the sample chosen.

Figure 6: Sample Size Per Population Category



3.3 Data Sources

Data used in the study was obtained from both primary and secondary sources.

3.3.1 Primary Sources (Field Research)

This involved gathering of first hand data that was later organized in forms that would give meaningful information. Research findings were mainly drawn from primary data. Included among the primary sources were completed questionnaires, interviews and reports from respondents. Also, system reports and section databases extracted in their raw state provided a very useful source of primary data.

3.3.2 Secondary Sources (Desk Research)

Although the study's most conclusions and analysis were drawn from primary data sources especially questionnaires, the study also made use of multi-sourced second-hand data. Secondary sources used include encyclopedias, textbooks, handbooks, magazines (including the Revenues and WCONEWS magazines), newspaper articles, newscasts, web-based sources, publications compiled by different organizations that collect statistical information (such as the Zimbabwe Statistical Agency (ZIMSTAS), International Monetary Fund (IMF) and the World Bank) and relevant databases in organizations such as ZIMRA itself. Stringency was however made in relation to authority, relevance and credibility of these various sources.

3.4 Data Collection Methods/Tools

Questionnaires formed the major primary data collection tool. A pilot questionnaire was designed and due to time constraints it was only tested on the ZIMRA technical employees (Domestic Taxes Section). The final questionnaire was then designed factoring in the adverse issues that arose from the pilot survey.

3.5 Questionnaire Design

A universal questionnaire was designed to cater for all population categories. The questionnaire was short but structured in way that ensured the inclusion of all necessary queries. Most questions required respondents to tick the relevant box in response. This style of questions was used as tick box categories are considered quicker and easier for respondents to use. Care was also taken to keep the wording of questions simple to avoid confusion which could result in inaccurate responses or in respondents abandoning the questionnaire.

3.6 Questionnaire Distribution and administration

Questionnaires were sent to all participants in the study sample. Most questionnaires were hand delivered, some were sent through the electronic mail, administered through personal interviews, telephone interviews and a few were sent through the post. The distribution media depended on the nature of respondents. For instance, the majority of e-mailed questionnaires were administered to ZIMRA staff and managers. Figure 7 below depicts frequency for various questionnaire distribution media.

Figure 7: Questionnaire Distribution Media

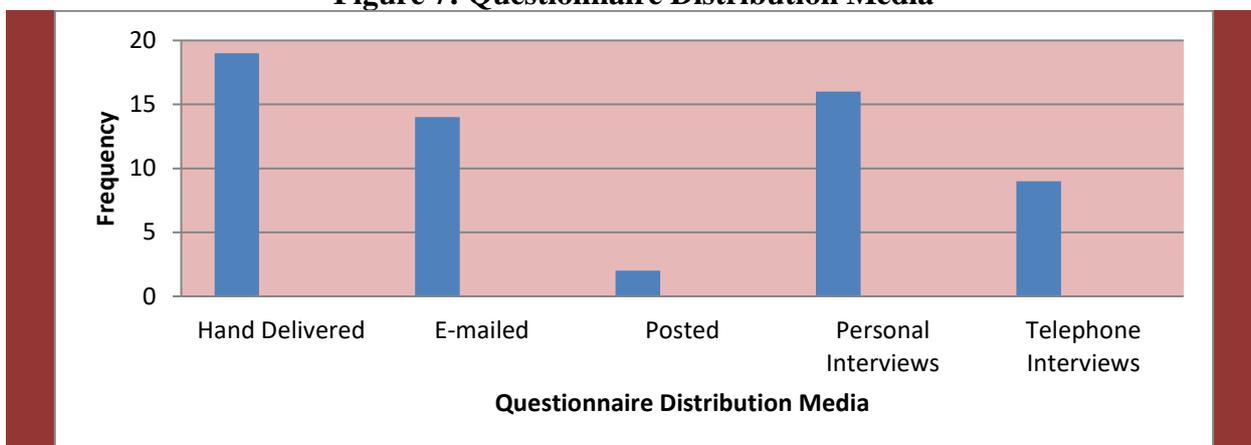


Table 1 below also depicts frequency of questionnaire distribution media per each sample category.

Table 1 Frequency of distribution media per each sample category

Sample Category	HD	EM	POST	PI	TI	Total
ZIMRA Technical Staff (Domestic Taxes)	02	07	00	03	03	15
ZIMRA Management (Domestic Taxes)	01	02	00	00	00	03
Individuals in Business	04	00	00	03	02	09
Non-Profiting Entities	03	00	01	04	01	09
Companies	04	02	01	01	01	09
Tax Consultants	05	02	00	01	01	09
Accountants and Bookkeepers	00	01	00	04	01	06
Totals	19	14	02	16	09	60

*Key: HD- hand Delivered Questionnaires
PI- Personal Interviews*

*EM- E-mailed Questionnaires
TI-Telephone Interview*

4.0 RESEARCH FINDINGS, DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 Interview attendance (questionnaire)

Interview attendance was favorable, with the minimum percentage attendance for all the sample categories standing at 78%. The overall attendance rate was 92%. Only five out of sixty planned interviews, translating to 8% were not attended. Almost all of the four interviews failed because intended interviewees were not available for interviews, with apparent reasons given. Table 2 below depicts interview attendance rates for various sample categories.

Table 2: Interview attendance matrix

Sample Category	Interviews invited	Interviews attended	Percentage Attendance
ZIMRA Technical Staff (Domestic Taxes)	15	14	93%
ZIMRA Management (Domestic Taxes)	03	03	100%
Individuals in Business	09	07	78%
Non-Profiting Entities	09	08	89%
Companies	09	09	100%
Tax Consultants	09	09	100%
Accountants and Bookkeepers	06	05	83%
TOTAL/AVERAGE	60	55	92%

Source: Primary Data

Personal and telephone interviews were the most effective questionnaire administration media, with a 100% response rate. Questionnaire distribution through the post was the least effective and had a response rate of 50%. The defaulted interviews or questionnaires per each distribution medium are annotated in the table below:

Table 3: Interview defaults per distribution media

Distribution Medium	No. of Questionnaires	Responses Received	No. of Defaults	Defaulter (Population category)
Hand Delivered	19	17	02	Individuals in business
E-mailed	14	12	02	ZIMRA staff member; Non-Profiting Entity
Posted	02	01	01	Bookkeeper/Accountant
Personal Interview	16	16	00	N/A
Telephone Interview	09	09	00	N/A
Total	60	55	05	Various

Source: Primary Data

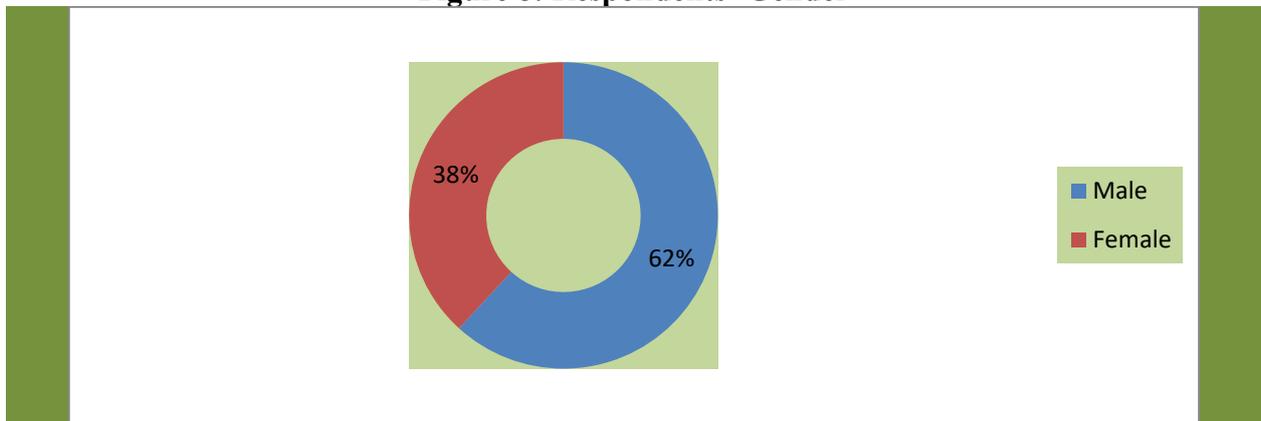
4.2 Respondents' background information

To ensure the maximum possible response rate is achieved, the questionnaire used in research was short and precise. This was achieved by the exclusion of insignificant general or background information. Background information captured was only on the respondents' gender, experience of involvement in ZIMRA projects as well as the level of education. Information that could be easily derived from the other questions was neglected. For instance, with information on experience of involvement in ZIMRA projects as well as the level of education, the approximate ages of the respondents could be fixed.

4.2.1 Gender

Gender plays an indispensable role in research mainly because feminine views may be different from masculine views. To avoid gender related bias the research's gender composition was fairly balanced, with 22 female participants and 33 male participants, translating to 38 per cent and 62 per cent respectively. This is presented in figure 8 below:

Figure 8: Respondents' Gender

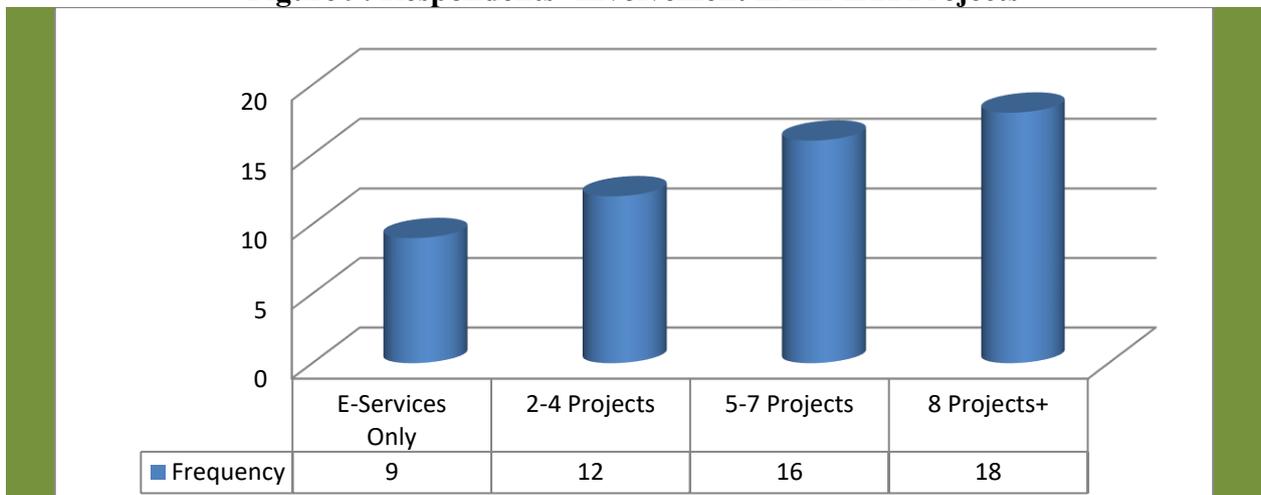


Source: Primary Data

4.2.2 ZIMRA Projects Involvement Experience

In respect of project involvement experience, the results coincided with the researcher's preferred respondents' composition in that most respondents had a vast involvement experience in ZIMRA projects. All things being equal, the more involvement experience the respondent had the richer the information provided. Project involvement experience distribution is shown in figure 9 below.

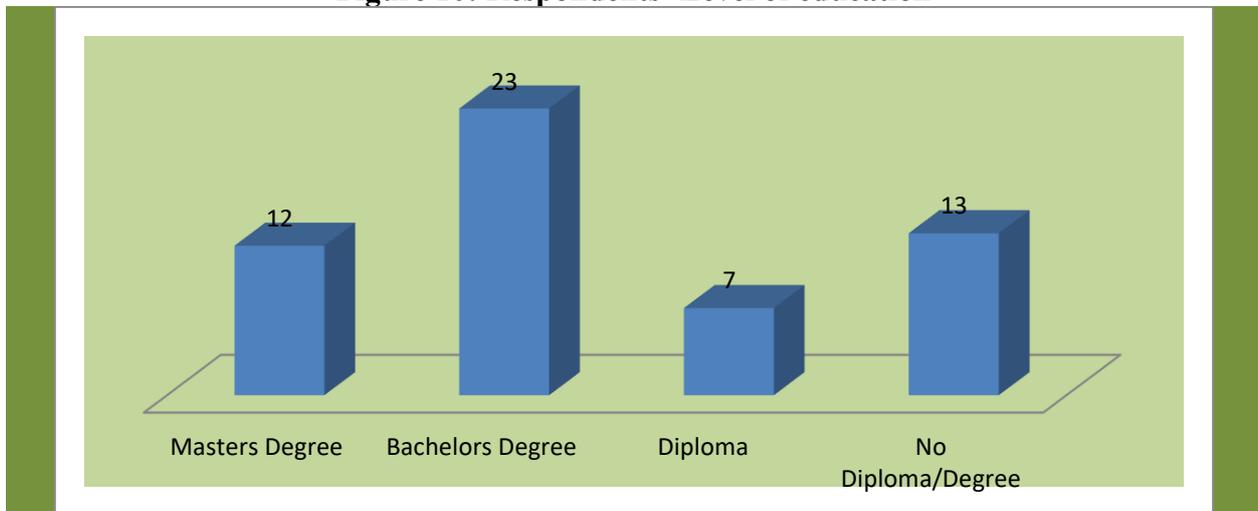
Figure 9: Respondents' Involvement in ZIMRA Projects



Source: Primary Data

4.2.3 Respondents' Level of Education

Of all the respondents, 12 were holders of master's degrees, 23 holders of bachelor's degrees and 7 holders of diplomas. Only 13 respondents were non-holders of degrees although most of them showed higher illiteracy levels. This means that 76% of the respondents were at least diploma holders. These higher education levels were a plus to the quality of research results because respondents with good education backgrounds are generally cooperative. Also, the level of education contributed much to the level of understanding concepts of stakeholder satisfaction, stakeholder engagement as well as project management in general.

Figure 10: Respondents' Level of education

Source: Primary Data

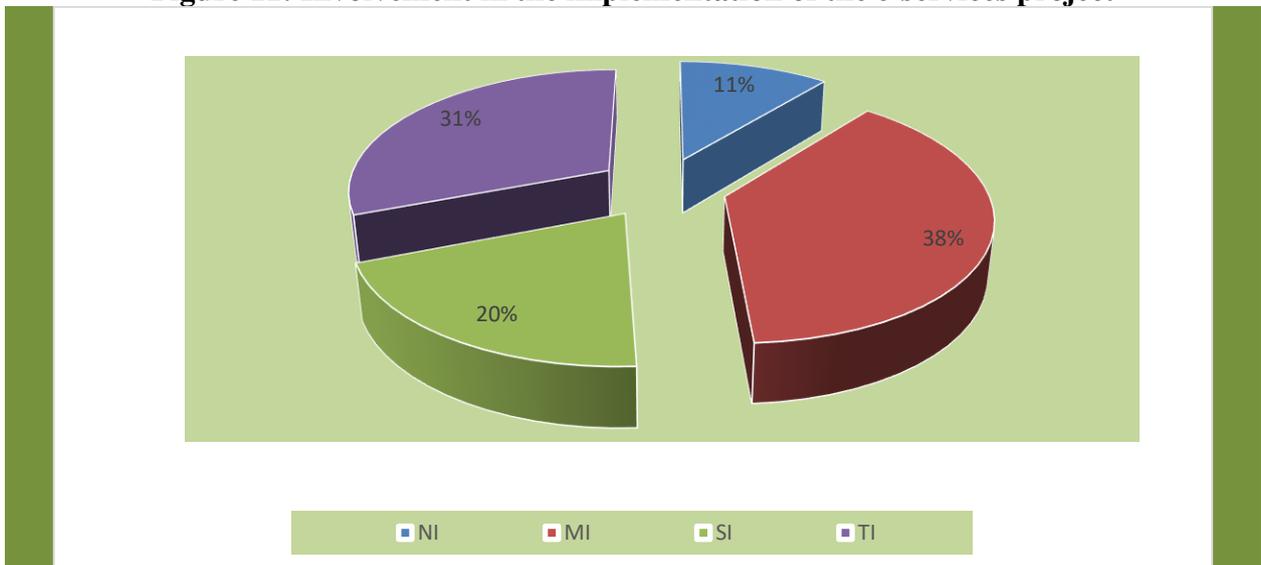
4.4 Confirmation of stake in ZIMRA operations

The response to the question on whether the interview participants have an interest in ZIMRA operations was an affirmation throughout. This means that all the interviewed persons are ZIMRA stakeholders. This question was a simple and subtle way of identifying some of the ZIMRA stakeholders in the e-services project. Therefore, these stakeholders include, but not limited to, ZIMRA Technical Staff (Domestic Taxes), ZIMRA Management (Domestic Taxes), registered taxpayers (individuals, companies, schools, churches, etc.), Tax Consultants, accountants and bookkeepers. Project sponsors, project manager, team leader as well as team members are imbedded in the ZIMRA Management and Technical Staff categories.

4.4 Involvement in the implementation of the e-services project

Stakeholder involvement is a vital project success factor as this leads to stakeholders' feeling of project ownership. Of the 55 survey participants, 11% confirmed that they were not involved in the implementation of the project. On the other hand, 38% said they were marginally involved, 20% significantly involved and 31% indicated total involvement. Thus, muting the level of involvement, 89% of the respondents affirmed involvement. The pie-chart below shows percentages for various involvement levels.

Figure 11: Involvement in the implementation of the e-services project



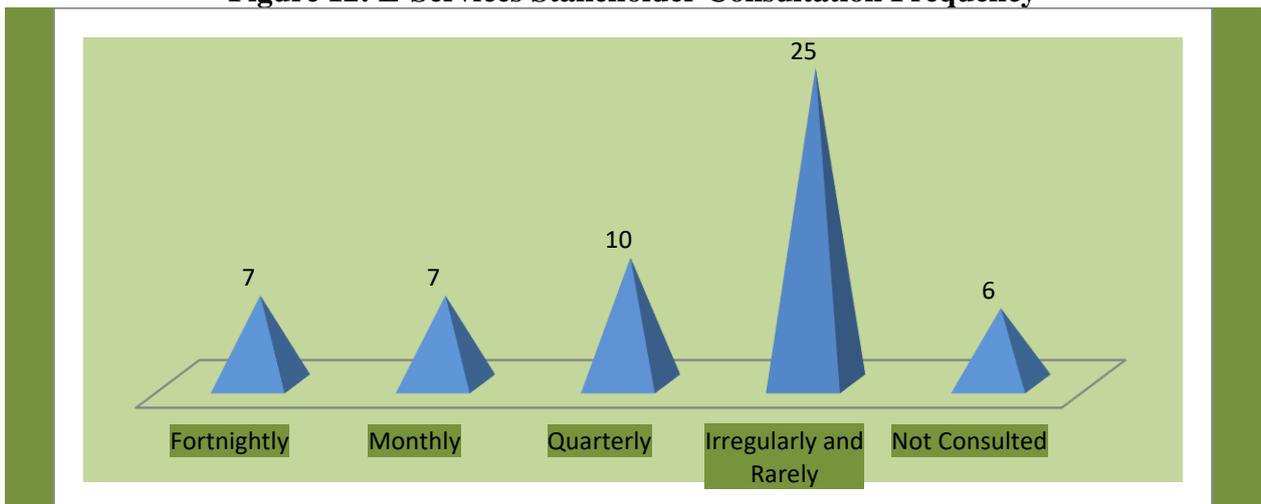
Source: Primary Data

Key: NI-Not Involved; MI-Marginally Involved; SI-Significantly Involved; TI-Totally Involved

4.5 E-Services Stakeholder Consultation Frequency

The more frequent project stakeholders are consulted the more they are regarded to be important. Similarly, the more stakeholders are consulted the more they feel that they co-own the project. The survey showed that 45% of the stakeholders were rarely and irregularly consulted. Six respondents revealed that they were not consulted at all whilst 7 were consulted fortnightly, 7 monthly and 10 quarterly. Stakeholders whose consultation frequency was consistent amounted to 24, translating to 44%.

Figure 12: E-Services Stakeholder Consultation Frequency

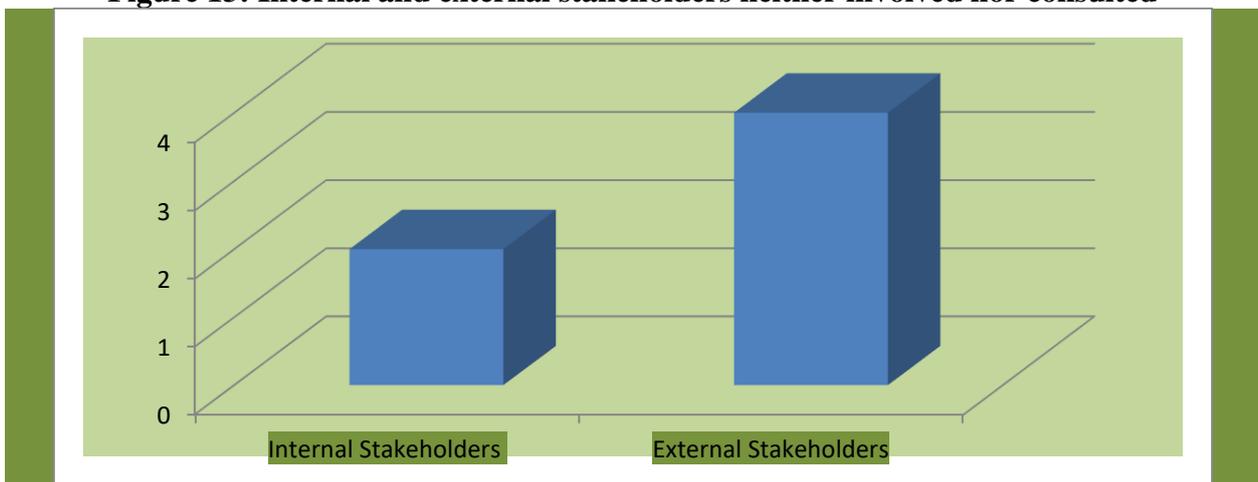


Source: Primary Data

4.6 Stakeholders neither involved nor consulted

As depicted in Figures 11 and 12 above, 11% of stakeholders alleged that they were neither consulted nor involved in the e-services project. However, of these stakeholders 2 were internal and 4 were external, translating to 33% and 67% respectively.

Figure 13: Internal and external stakeholders neither involved nor consulted

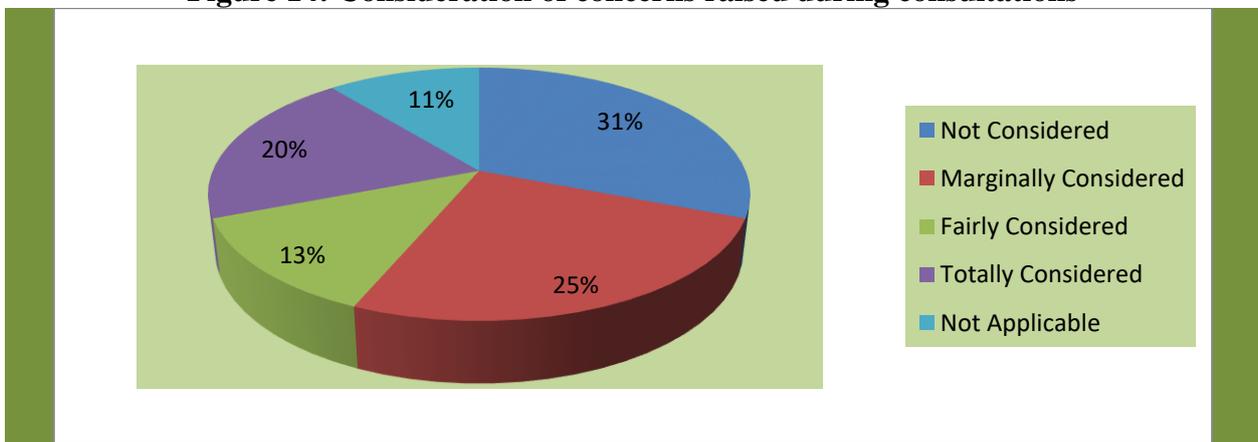


Source: Primary Data

4.7 Consideration of concerns raised during consultations

When consultations are carried out in a project environment, the objective is to gather stakeholders’ views so that the project is continued in a way that leads to production of an ideal service or product needed by customers or other stakeholders. Stakeholders are also satisfied when consulted and are even more satisfied when their concerns are addressed. Of the respondents who were consulted, 31% indicated that their concerns were not considered whilst 25% alleged that their concerns were considered marginally. The study also revealed that 13% of the stakeholders’ concerns were fairly considered and 20% were wholly considered. The question on the degree to which stakeholders’ concerns were addressed was not applicable to 11% of the respondents because the respondents alleged that they were not consulted at all.

Figure 14: Consideration of concerns raised during consultations

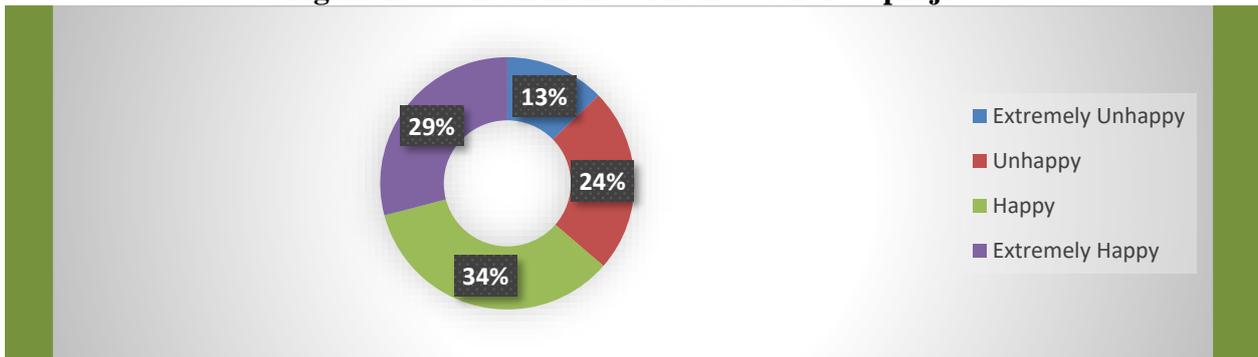


Source: Primary Data

4.8 Contentment with the e-services project

The success of any project can generally be measured by the extent to which stakeholders are happy with the deliverables. Survey results revealed that 34% and 29% are happy and extremely happy with the e-services project. However, 24% and 13% disclosed that they are unhappy and extremely unhappy respectively. These mixed responses on the stakeholders’ contentment about the e-services project are illustrated in Figure 15 below.

Figure 15: Contentment with the e-services project

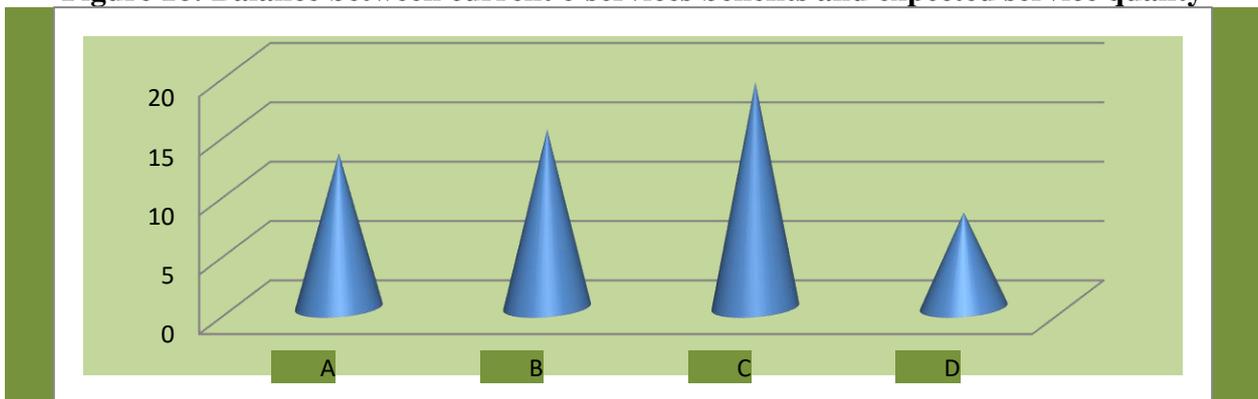


Source: Primary Data

4.9 Balance between current e-services benefits and expected service quality

Project success or failure may not be outright but may be gauged on the basis of project results’ proximity to success or failure thresholds. In the survey, this concept was probed by the question testing on the balance between current e-services benefits and expected service level after the launch of e-services. As shown in Figure 16 below, 13 respondents disparaged the project whilst 15 revealed that e-services tribulations outweigh benefits. On the upbeat side, 27 respondents hailed the project with 19 asserting that project benefits outweigh benefits whilst 8 evaluated the project as currently perfect.

Figure 16: Balance between current e-services benefits and expected service quality



Source: Primary Data

Key:

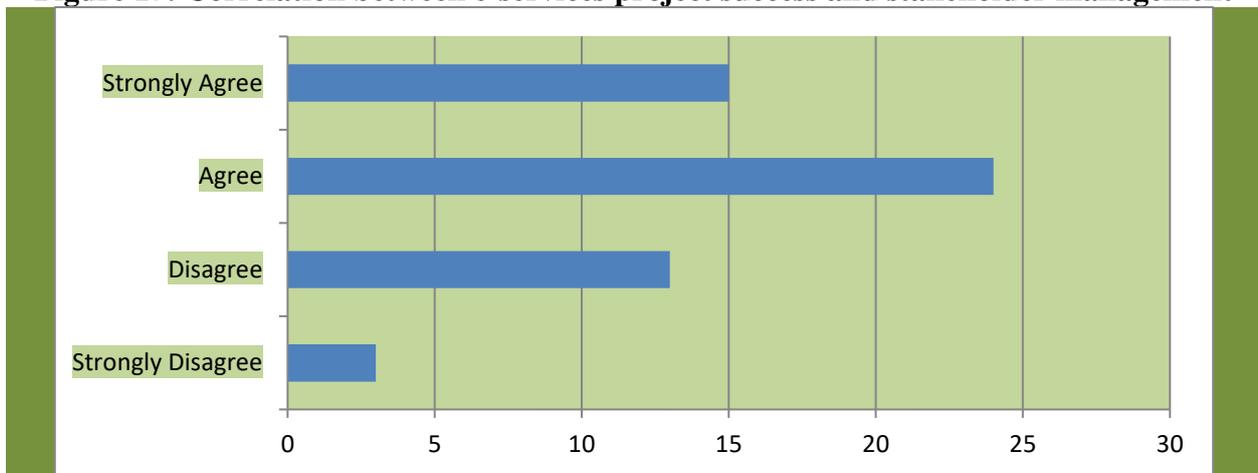
- A- The project has many ills and benefits are negligible
- B- Unavailable and expected services outweigh benefits
- C- Benefits are more than expected improvements

D- The platform has more benefits and no improvements are needed yet.

4.10 Correlation between e-services project success and stakeholder management

Asked whether the success or failure of the e-services project can be attributed to proper or poor project stakeholder management, 71% of the respondents concurred whilst 29% opined differently. Thirteen respondents disagreed to the assertion as compared to 24 who agreed. On the extremity, 3 respondents strongly disagreed whilst 15 strongly agreed. These scores are graphically presented in Figure 17 below.

Figure 17: Correlation between e-services project success and stakeholder management



Source: Primary Data

5.0 CONCLUSIONS

5.1 Identify Stakeholders

The study identified various ZIMRA stakeholders. The administered research questionnaire gave respondents an opportunity to confirm whether they had a stake in the ZIMRA e-services project. The study therefore identifies ZIMRA stakeholders as including ZIMRA Management, ZIMRA staff, taxpayers or business partners (individuals in business, companies, non-profit organizations, schools, local authorities, etc.), bookkeepers and tax consultants.

The study also made an assessment to determine whether identifying stakeholders as a process under project stakeholder management was done during the implementation of the e-services project. Questionnaires administered to those who were directly involved in project management probed on identification of stakeholders, among many other areas of interest. The study therefore revealed that the process of identifying stakeholders in the e-services project was fairly done although it seems many short-cuts affected the quality of the entire process.

5.2 Plan Stakeholder Management

One objective of the study was to examine how stakeholder management planning was executed in the ZIMRA e-services project. Contrary to orthodox project management theory that requires

continuous planning throughout the entire project, the study shows that stern stakeholder management planning in the e-services project was only done in the initial stages of the project. Planning was then relaxed in the latter phases of the project. This unfavorably affected to a certain extent other processes of project stakeholder management.

5.3 Manage Stakeholder Engagement

Managing stakeholder engagement is essential in project stakeholder management. Results of the study show that management of stakeholder engagement in the e-services project was fair although much was expected. From the study, it can be inferred that stakeholder engagement was sometimes biased towards certain classes of stakeholders. This adversely affected the overall and smooth flow of the entire process of stakeholder management.

5.4 Control Stakeholder Engagement

The study also had an objective of assessing the control of stakeholder engagement in ZIMRA's e-services project. Controlling stakeholder engagement entails monitoring overall project stakeholder relationships and adjusting strategies and plans for engaging stakeholders. It was discovered by this study that stakeholder engagement control in the e-services project was just moderate. It was also evident in the study that the key benefit of controlling stakeholder engagement is that of maintaining or increasing the efficiency and effectiveness of stakeholder engagement activities as the project evolves and its environment changes.

6.0 RECOMMENDATIONS

6.1 Iterative stakeholder engagement and management

There is a danger that stakeholders are engaged and recognized only at certain periods/point of time. This is detrimental since stakeholders need to be engaged regularly. Stakeholders need to be kept happy and this can only be achieved when they feel part of the project. Stakeholder engagement and communication needs to be iterative so that stakeholder are kept abreast of all new developments and changes, including making sure they are involved in all decisions that lead to such changes. Iteration makes sure that even the number of stakeholders at any given time is revised. Stakeholder identification should be a continuous process since stakeholder attributes may change at each stage or phase of the project. Thus, even the stakeholder register should not be made static as stakeholders change at each stage of the project. Some stakeholders may be dropped whilst new stakeholders may emerge as the project progresses. Frequency of meeting stakeholders may also change with each project phase. However, much care ought to be taken when such changes take place because some stakeholders may feel that they are now less important or sidelined.

6.2 Importance of all stakeholders (no stakeholder is negligible)

Whilst it is non-contentious that stakeholders are not the same (say in terms of influence and power), all stakeholders if possible should be considered indispensable. However, the level of influence and power should also be considered so that relevant effort and resources are channeled to respective stakeholders accordingly. Sidelining some stakeholders may be detrimental in that the influence or importance of some stakeholders may not be seen until they are engaged. Importance of certain stakeholders may only be discovered after a dialogue. It is therefore

imperative on the onset to treat all stakeholders equally and analysis follows after having practically discovering their power and influence to the project. All these efforts would be to avoid a situation where most of the stakeholders are happy with deliverable but project success is jeopardized by a few stakeholders who were sidelined.

6.3 Efficient communication

Mere communication to stakeholders is helpless if the communication is not effective communication. Effective stakeholder communication means, among other vital considerations, relaying right information to right stakeholders and at the right time as well. Lack of any of these attributes will render the information useless. For instance, no matter the most quality information is distributed to right stakeholders, such information is unworkable if not provided at the right time. Even when certain schedules are not met, timely communication to stakeholders means a lot. Stakeholders' happiness is most endangered when problems and issues that transpired in a far back period are communicated now. There is a tendency for some project managers to hide some issues expecting to fix them before stakeholders are aware. Problems intensify when stakeholders get to know about the issues before they are solved, if ever solvable. It is therefore prudent to avoid fires than trying to fight fires. The project managers can always prevent problems by timely and proper communication.

6.4 Project integration management

Project stakeholder management will not achieve best results if not done in synchrony with other knowledge areas such as project time management, scope management, risk management and so forth. Stakeholder management should not be done in isolation since proper management of other knowledge has a proved strong correlation with stakeholder management. There is no way, for instance, stakeholders can be made happy when the project results are not delivered in time. Therefore, proper project time management would aid stakeholder management one way or the other. Similarly, project stakeholders cannot be happy when the deliverable is not as expected or defined. Project scope management is therefore directly linked to stakeholder management. The bottom line is that project stakeholder management should be executed in tandem with all the other nine project management knowledge areas if success is to be achieved. Also, each knowledge area should be treated with equal importance since over concentration on one knowledge area may result in detrimental imbalance.

6.5 Putting Stakeholders at the Centre

Stakeholders, especially users of the resultant deliverable, ought to be put at the centre if project success is really to be achieved. Putting stakeholders at the centre means making stakeholders the chief source of information. Since users are the owners of the intended deliverable, they are supposed to be the ones responsible for defining the product. Listening to and constant communication with the stakeholders is one of the most vital project success factors, if not the most vital element. There is a danger that some project managers may try to invent their own version of the deliverable and they try to market it to stakeholders. This is totally the opposite of project management since all should start from the users. Gold-plating efforts are unnecessary expenses as these do not add any value to project success but may even affect schedule and increase various risks.

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Tasiyana Siavhundu is a member of the Project Management Zimbabwe (PMZ) with vast qualifications and experience in Project Management, Economics, Taxation as well as Investments and Portfolio Management. He is a holder of a B.Sc. Honours Degree in Economics, Master of Commerce Degree in Economics, Post-Graduate Diploma in Project Management, Executive Certificate in Investments and Portfolio Management, Advanced Certificate in Taxation and many other qualifications.

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