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RESEARCH ARTICLE

**REIMAGINING HUMAN RESOURCES IN MODERN CONDITIONS:
INTELLECTUAL CAPITAL AS A MODERATOR OF VALUE-BASED LEADERSHIP
AND PERFORMANCE OF COUNTY GOVERNMENTS IN KENYA**

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Abstract

Various studies have examined different aspects of organisational values, such as value-based leadership behaviours, ethical leadership, and the impact of these values on employee performance and governance. However, there is little research evidence on the aspects of the roles of intellectual capital and employee attitudes in influencing the performance. Moreover, the concept of the role of values-based leadership in influencing performance has also received inadequate research attention. Many scholars have previously focused on a number of variables and how they influence performance but with more focus on individual employee performance at the expense of the impact of value based leadership on overall organisational performance. Moreover, in Kenya, since the advent of devolution in 2013, a number of management scholars have studied performance but with little focus on the link between value-based leadership and its influence on the performance of County Governments in Kenya. This study set out to examine three issues around the overall objective of the influence of value based leadership on performance of County Governments in Kenya. This was supported by three specific objectives which included; To determine the influence of VBL on performance of County Governments, To establish mediating role of employee attitude in the relationship between VBL and performance of County Governments, and To examine moderating role of intellectual capital on the relationship between VBL and performance of County Governments. The study was guided by Resource-Based View Theory (RBVT), Social Exchange Theory (SET), and Social Learning Theory (SLT) which provided the framework for understanding the relation between Value Based Leadership (VBL), intellectual capital, employee attitude and performance of the County Government of Kenya.

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The study used mixed methods design employing the use of both quantitative and qualitative methodologies and tools. Data was collected using questionnaires and expertly designed interview guides administered on purposely sampled populations from all the 47 county governments in Kenya as established by the Constitution of Kenya (COK, 2010). Specifically, the respondents targeted by the study were the 47 county secretaries and 47 chairpersons

of County Public Service Boards. These respondents were selected for their strategic roles and responsibilities that align with the needs of the study. The study achieved a response rate of 85 percent for the county secretaries showing that out of 47 county secretaries, 40 responded to the interviews conducted and completed their questionnaires. In addition, 38 chairpersons of county public service board responded to the Key Informant Interviews implying a response rate of 80 percent. Qualitative data was analysed using content analysis, while Quantitative data was analysed using descriptive and inferential statistics by way of means and standard deviations as well as inferential models including simple regression analysis. Summary of the findings indicates a significant positive relationship between staff adherence to organisational values and county performance. Specifically, the regression analysis demonstrated that a unit increase in staff adherence to organisational values led to a corresponding increase in county performance by 1.0054 units. Moreover, the study finds that employee attitude positively moderates the relationship between Value-Based Leadership and county performance. Higher levels of positive employee attitude, particularly concerning the work environment and respect for employees' work, amplified the impact of Value-Based Leadership on county performance. Additionally, the study finds that intellectual capital, comprising elements such as knowledge, skills, experience, and adaptability, has a significant moderating effect on the relationship between Value-Based Leadership and county performance.

Introduction:-

The interplay between Intellectual Capital (IC), Value-Based Leadership (VBL), and Organizational Performance (OP) has attracted increasing attention in management and leadership research. When Intellectual Capital is positioned as a moderator between Value-Based Leadership and Performance, it highlights the way intangible organizational assets influence how effectively values-driven leadership translates into outcomes. This link has been studied by various researchers, including Chang, Budhwar, and Crawshaw (2021), Nyaguthii (2022), and Kosgey, Ongera, and Thuo (2020). These studies have examined different aspects of organisational values, such as value-based leadership behaviours, ethical leadership, and the impact of these values on employee performance and governance. For example, Chang et al. (2021) discuss the emergence of value-based leadership behaviors in Kenyan county governments, emphasizing the importance of leader-employee consultations, delegation, and alignment of vision and strategy. Kosgey et al. (2020) investigate the influence of ethical leadership on governance, revealing that ethical practices enhance service delivery in public institutions. However, these studies have primarily focused on specific issues such as authentic, ethical, and servant leadership at the frontline of management, highlighting how these behaviours are transmitted from higher management to frontline managers and their subordinates. Nyaguthii (2022) explores the positive impact of leadership on employee performance aspects of leadership and ethical practices without extensively addressing the role of intellectual capital and employee attitudes in influencing the performance of county governments.

A related study by Chang et al. (2021) examines how value-based leadership behaviors are fostered and transmitted within organizations using a role theory perspective. The study highlights the importance of upper management modeling behaviors that are then adopted by frontline managers, ultimately impacting their subordinates. However, it does not provide a direct link between intellectual capital and specific value systems or how these systems affect organizational performance. Additionally, the study focuses on the trickle-down model of behavior transmission without targeting specific organizations or county governments.

This study conceptualizes 'value systems' as factors that include both intellectual capital and employee attitudes. It proposes that organizational values influence intellectual capital, employee self-worth, productivity, and individual attitudes, which in turn impact overall organizational performance. The focus of this research is on value systems crafted, adopted, and implemented by various county governments through their strategic plans and development policies. Despite the existence of these value systems, there is limited evidence on how they affect individual employee attitudes, behavior, and self-worth, which subsequently impacts institutional performance. An examination of the influence of value-based leadership on the performance of county governments is therefore necessary. Here, value-based leadership is viewed as shaped by both intellectual capital and employee attitudes. Leadership is vital in promoting and ensuring the uptake of these values among employees. In this study, leaders are understood as non-political technical officers within the county public service, such as chief officers, directors, and members of county public service boards.

Leadership, defined as the influence individuals have on their followers by enhancing knowledge and attitudes to achieve common goals, is a crucial aspect of this study (Chang et al., 2021). Value-based leadership (VBL) is likely

to affect organizational performance by shaping employee attitudes towards work and the work environment. Nyaguthii (2022) found that leadership practices, including leader-employee consultations and motivational strategies, significantly influence employee performance. Additionally, Kosgey et al. (2020) suggest that ethical leadership practices are positively related to governance outcomes, supporting the notion that value-based leadership contributes to effective management. This study views VBL as an independent variable and organizational performance as a dependent variable, each measured using various indicators (see Figure 1). The relationship between VBL and organizational performance is likely moderated by employee attitude, as a potential mediator, and intellectual capital, as a potential moderator (Mardan, Che-Adam, & Abdullah, 2021; Wang, Tsui, & Xin, 2011). The study draws on several theoretical foundations: The Resource-Based View (RBV), Social Exchange Theory (SET), and Social Learning Theory (SLT). SET involves a series of interdependent exchange relationships that create obligations for mutually responsive interactions between leaders and followers to achieve organizational goals (Davlembayeva&Alamanos, 2021). SLT helps explain how individuals acquire new attitudes and skills from social contexts through observation, imitation, and modeling (Khokhar & Zia-ur-Rehman, 2017; Lyons & Berge, 2012). RBV emphasizes the importance of acquiring, developing, and managing key resources to achieve competitiveness and positive organizational outcomes (Barney, 2001; Maina&Maina, 2015).

According to Karanja (2014), the concept of intellectual capital refers to the human, structural, and relational value of an employee, as demonstrated through skills, knowledge, experience, and the ability to perform their functions effectively. This study adopts this concept as described by Karanja. Originally published in 1969 by John Galbraith, the term 'intellectual capital' has since gained popularity in human resource management (HRM) theory and practice, particularly in the contemporary knowledge-based economy (Alvino, Di Vaio, Hassan, & Palladino, 2019). Despite varying definitions, intellectual capital is generally understood as the sum of organizational capacities that can be converted into future profits, technological innovations, and improved relationships with clients, partners, and communities.

The definition suggests that intellectual capital encapsulates three types of capital: relational, structural and human. This study shall therefore adopt this conceptualization of the term intellectual capital to refer to both relational, structural and human aspects. It is noted that human capital comprises skills, knowledge, competence, innovation, and experience (Boone, 2018; Delery&Roumpi, 2022). Intellectual capital has gained popularity in knowledge-based economies because physical and financial assets are increasingly becoming less effective determinants of organisational success (Kaya, Sahin&Gurson, 2010). Instead, employee knowledge, skills and experience are becoming critical factors in the acquisition of competitiveness (Oliveira et al., 2010). Thus, organisations are progressively earmarking, developing, quantifying, managing and reporting intellectual capital to demonstrate competitiveness (Caputo, Del Giudice, Evangelista & Russo, 2016). Successful organisations are those able to adopt new capacities, populate and apply the same to enhance efficiency in production and service delivery (Caputo et al., 2016). Thus, intellectual capital is increasingly becoming an indispensable asset for enhancing organisational value and improving performance (Mardan, Che-Adam & Abdullah, 2021).

Another study by Waheed, A., B. and Arshad, Z. (2014) examined the role of intellectual capital in adding value to performance of organizations. The study found that intellectual capital has a moderating role in promoting knowledge culture within organizations thus enhancing performance. Despite focusing on intellectual capital as a moderating factor on the performance of organizations, the study failed to link the concept of intellectual capital to value systems and its influence on organizational performance. A related study by Chang et al. (2021) examines how value-based leadership behaviors are fostered and transmitted within organizations using a role theory perspective. The study highlights the importance of upper management modeling behaviors that are then adopted by frontline managers, ultimately impacting their subordinates. However, it does not provide a direct link between intellectual capital and specific value systems or how these systems affect organizational performance. Additionally, the study focuses on the trickle-down model of behavior transmission without targeting specific organizations or county governments.

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Devolution of political, administrative and fiscal management powers to county governments is a key feature of the Constitution of Kenya, 2010. Chapter 11 of the Constitution creates and mandates 47 county governments to deliver quality services to citizens across the country, among other objects outlined in Article 174 (Government of Kenya [GoK], 2010; Muthui et al., 2017). Part VII of the County Governments Act, 2012, obligates county governments, through County Public Service Boards (CPSBs), to select, employ, develop, remunerate and manage employees and leaders to deliver services (GoK, 2010; 2012; Muthui, Chirchir&Ayao, 2017). The Act created structures for effective and efficient administration of county governments and implementation of devolved functions. The devolution concept in Kenya created county governments consisting of various departments and a county assembly with functions to generate revenue, establish policies, plans, budget and governance (Kolil et al., 2019). The extent to which county governments fulfill their mandate in service delivery largely depends on employee performance. However, this performance is often constrained by several challenges, including delayed remuneration (Kolil, Ondiek, &Manyasi, 2019; Muthui et al., 2017), inadequate resources, lack of proper training and capacity building, and limited access to essential tools and technology. These constraints can significantly impact employees' motivation and effectiveness, ultimately affecting the overall performance of county governments in delivering services to the public.

Research Objective:

To examine moderating role of intellectual capital on the relationship between VBL and performance of County Governments.

Literature:-

In Pakistan, Ullah, Mirza and Jamil (2021) investigated the influence of ethical leadership on innovative performance, with a focus on modelling the mediating role of intellectual capital. The cross-sectional survey design with a hypothetico-deductive approach was applied and data sourced using self-administered questionnaires from the 327 respondents. Ethical leadership was measured in terms of commitment to values such as integrity, honesty, fairness and respect for employee rights. However, the study did not establish the causal relationship in the strictest sense, due to limitations of the research design used. The research focused only on management-level employees, which affects its generalisability due to variation in the experiences and perceptions of management and non-management employees and their overall effect on organizational performance.

Ojoh and Ibegbulem (2020) investigated the relation between intellectual capital and performance of employees in companies that manufacture bottles in the state of Edo Nigeria. The descriptive survey design guided the study, while primary data was obtained from 291 employees using structured questionnaires. Descriptive and correlational analyses were performed to test the hypotheses. It underscored the importance of organisation tapping into internal and external resources to develop intellectual capital thereby, setting the path for improved performance. Despite this, issues of leadership were beyond the study's scope, which then affects the relevance of its findings to the current study. Moreover, the study underscored the aspect of individual employee performance at the expense of their effect on the sum total which would reflect organizational performance.

Elikwu (2012) investigated the relation between VBL and human capital development, which is a component of intellectual capital, in Nasarawa State University, Keffi, Nigeria. The study was motivated by the realisation that most public sector organisations make annual budgets to support human capital development as a way of improving performance; however, these efforts bear negligible outcomes. The design used involved analysis of relevant scholarly empirical and theoretical literature. The study revealed that VBL influences human capital development by influencing employee attitudes about work, as well as transferring relevant capacities, which employees pick by observation, cognitive modelling and imitation. Even though the study underscored the need for organisations to improve value adoption and practice by leaders, as a strategy for improving performance, the experiences or organisations in other sectors and contexts cannot provide an accurate picture of VBL and human capital development at the Nasarawa State University. In view of the above this report endeavoured to establish the missing

link between primary and secondary data. The primary data would show the initiation – specific situation which comes to relation between Value Based Leadership and Human Capital development. A research by Musonda et al. (2022) in Zambia focused on the impact of leadership styles, including ethical and transformational leadership, on employee innovation and organizational growth in the public sector. Using a mixed-methods approach that included surveys and interviews with 450 employees, the study revealed that leadership styles grounded in strong ethical values significantly enhance innovation and performance. However, while this study highlighted the importance of leadership, it did not specifically address the unique context of VBL or the mediating role of intellectual capital, which leaves a gap for further investigation.

In the Kenyan context, Muthoni and Kamau (2023) analyzed the effects of transformational and servant leadership on employee engagement and performance in county governments. The study applied a quantitative approach, using data from 520 respondents across various county departments. Findings suggested a positive link between servant leadership attributes and employee engagement, which in turn improved overall performance. Despite these insights, the study did not explore how VBL could specifically affect the relationship between leadership and organizational performance, thus providing a gap for the current research. Lastly, a global perspective is provided by Tan and Nasurdin (2018), who investigated the role of leadership styles, including ethical and value-based leadership, on organizational citizenship behavior in multinational corporations. The study used a structural equation modelling approach and found that leadership styles that emphasize ethical and value-based practices promote positive organizational behaviors. However, the research focused primarily on private sector multinational corporations, which may not fully capture the unique dynamics within public sector organizations like county governments.

This study aims to address these gaps by examining the influence of VBL on organizational performance within the specific context of Kenyan county governments while considering the mediating role of intellectual capital and employee attitudes. By including both primary and secondary data, the study will explore the direct and indirect pathways through which VBL impacts human capital development and overall organizational performance, providing a more nuanced understanding that is currently missing in the literature.

Data Analysis methods:-

Data analysis methods involve the techniques applied to interpret the collected data and derive valuable insights (Saunders et al., 2019). Both quantitative and qualitative data were generated in this study, providing a comprehensive approach to testing the hypothesis in question. Qualitative data was analysed using content analysis, a method that involves systematically coding and categorizing data to identify patterns and themes (Selvi, 2019). Descriptive statistics, including measures such as mean, standard deviation, and frequency distributions, will be used to summarize and present the data. To explore the relationships between intellectual capital as a moderator of value-based leadership and performance of county governments in Kenya, multiple regression analysis will be conducted. The Statistical Package for Social Sciences (SPSS) will be utilized to ensure the analysis is both accurate and reliable. Findings will be displayed using tables, graphs, and charts to provide a clear visualization of the study variables' effects on non-performing loans. This analysis will support hypothesis testing and offer practical insights the relationship between intellectual capital as a moderator of value-based leadership and performance of county governments To analyze each of the hypotheses in this study, Hayes process regression model will be employed to determine the relationships between the independent variable (value-based leadership), the moderating variable (intellectual capital,) and the dependent variable (performance)

Where:

VBL =Value Based Leadership

IC =Intellectual Capital

CP = County Perfomance

ε =Error term

Hayes process regression model

CP= β₀ + β₁VBL+ ε

CP= β₀ + β₁VBL+ β₂IC+ β₃VBL*IC + ε

Data Analysis, Results and Discussion:-**Intellectual Capital:-**

Intellectual Capital was measured using six indicators. The table below shows the descriptive results obtained.

Intellectual Capital

Statement	VLE	LE	ME	GE	VGE	Mean	Std
Requisite Knowledge is considered important in our organization	0.00	0.00	5.00	20.00	75.00	2.55	0.8149
Requisite Skills set is considered for leadership and performance	0.00	0.00	10.00	20.00	70.00	2.50	0.8164
Right Experience in my work is important for leadership& performance	0.00	0.00	20.00	17.50	62.50	2.45	0.7328
Knowledge of training needs is important for leadership& performance	0.00	0.00	20.00	12.50	67.50	2.55	0.7430
Ability to adapt to crises at work is an important factor in performance and leadership	0.00	0.00	15.00	15.00	70.00	2.55	0.7493
Having co-existence skills is important for leadership and performance	0.00	0.00	0.00	80.00	20.00	1.20	0.4050

Source: Researcher

The majority of respondents (75%) perceive that requisite knowledge is considered highly important in their organization, with a smaller percentage reporting moderate (20%) or no (5%) importance. This finding aligns with literature emphasizing the significance of knowledge in organizational success (Zigarmi et al., 2011). A significant proportion of respondents (70%) believe that the organization considers requisite skills sets as important for leadership and performance, with fewer respondents indicating moderate (20%) or no (10%) importance. This result is consistent with studies highlighting the importance of skill proficiency in effective leadership and performance (Robbins & Judge, 2018).

The majority of respondents (62.5%) perceive that having the right experience in their work is important for leadership and performance, with smaller proportions indicating moderate (17.5%) or no (20%) importance. A significant percentage of respondents (67.5%) believe that knowledge of training needs is important for leadership and performance, with smaller proportions indicating moderate (12.5%) or no (20%) importance. This aligns with literature emphasizing the importance of continuous learning and development in enhancing organizational effectiveness (Ghosh & Reio, 2013). The majority of respondents (70%) perceive the ability to adapt to crises at work as highly important for both performance and leadership, with smaller proportions indicating moderate (15%) or no (15%) importance. This finding underscores the importance of adaptability in navigating challenges and driving organizational success (Saks, 2019). A significant proportion of respondents (80%) believe that having co-existence skills is important for leadership and performance, with a smaller percentage indicating no importance. This result highlights the significance of interpersonal skills in effective leadership and performance (Karanja, 2014). Overall, the data suggests a strong emphasis on the importance of knowledge, skills, experience, adaptability, and interpersonal skills in fostering effective leadership and performance within the organization, aligning with existing literature on organizational effectiveness and success.

Moderating Effect of Intellectual Capital on VBL and County Performance:-

To examine the influence of intellectual capital on the relation between VBL and Performance of County Governments in Kenya, the following hypothesis was tested; H_0 Intellectual capital has no significant moderating influence on the relation between VBL and performance of county government.

Moderating Effect of Intellectual Capital on VBL and County Performance

Model	Coefficient	Standard error	T statistic	Significance level	
Constant	14.6597	3.7262	3.9338	0.0004	
Value-based leadership	1.0346	0.3026	3.1486	0.0016	
Intellectual capital	0.8800	0.2639	3.3348	0.0020	
Value-based leadership* Intellectual capital	0.0685	0.0209	3.2737	0.0023	
R(Correlation) = 0.5764	$R^2=0.3322$	MSE=0.1436	F Statistic = 5.9704	Df (3,36)	P Value = 0.000
R² change = 0.1988	P value = 0.0021				

Moderating Effect of Intellectual Capital: The significant moderating effect of intellectual capital on the relationship between Value-Based Leadership and county performance resonates with the findings of Ullah et al. (2021), who reported a positive influence of ethical leadership on innovative performance through the mediating role of intellectual capital. Furthermore, the positive interaction effect between Value-Based Leadership and intellectual capital aligns with the findings of Higgins and Bourne (2018), who noted that the integration of leadership styles with organizational capabilities, particularly intellectual resources, significantly boosts performance. This study highlights the importance of nurturing and effectively leveraging intellectual capital within organizations, as it can amplify the impact of Value-Based Leadership practices on overall performance.

Qualitative Findings: The thematic areas identified in the qualitative analysis resonate with the existing literature on organizational values, employee engagement, and diversity management. The emphasis on aligning training programs with county values and VBL principles echoes the findings of Elikwu (2012), who highlighted the importance of Value-Based Leadership in influencing employee attitudes and transferring relevant capacities. By ensuring that training programs reinforce the alignment between organizational values and VBL principles, county governments can foster a culture of ethical behavior, integrity, and commitment to organizational goals among their employees.

The recommendations for equitable resource allocation, employee participation in value design, and embracing diversity are supported by studies that have linked these practices to enhanced employee engagement, job satisfaction, and organizational effectiveness (Christensen & Wright, 2018; Saks, 2019). When employees perceive fairness in resource allocation and decision-making processes, and when they are actively involved in shaping the values that guide their organization, they are more likely to exhibit a sense of ownership and commitment to these values. Furthermore, embracing diversity in the county workplaces promotes understanding, teamwork, and the ability to effectively serve diverse communities, thereby enhancing service delivery and overall organizational performance.

Conclusion of the Study:-

Based on the findings and discussions presented in this study, several conclusions can be drawn regarding the influence of Value-Based Leadership on the performance of county governments in Kenya, as well as the moderating role played by intellectual capital. The study concludes that Value-Based Leadership, particularly staff adherence to organizational values, plays a crucial role in enhancing the performance of county governments in Kenya. Fostering a culture of value alignment and adherence among employees can significantly contribute to operational effectiveness and the achievement of organizational objectives. When employees internalize and actively

uphold the values espoused by their organization, it creates a shared sense of purpose and commitment, ultimately translating into improved performance outcomes.

The study concludes that intellectual capital, comprising elements such as knowledge, skills, experience, and adaptability, has a significant moderating effect on the relationship between Value-Based Leadership and county performance. While Value-Based Leadership and intellectual capital individually may have negative effects, their combined and integrated effect can positively influence county performance. This highlights the importance of nurturing and effectively leveraging intellectual capital within organizations, as it can amplify the impact of Value-Based Leadership practices and contribute to enhanced organizational outcomes.

Recommendations of the Study:-

The following recommendations are proposed for county governments, policymakers, and practitioners based on the findings and conclusions of this study. It is recommended that county governments prioritize the development and implementation of comprehensive Value-Based Leadership programs that promote adherence to organizational values among employees. These programs should be designed to foster a culture of accountability and transparency while also emphasizing the professional development of employees. Based on the limitations and findings of this study, future research could be conducted in several areas. Longitudinal studies could be undertaken to explore the long-term effects of Value-Based Leadership, employee attitude, and intellectual capital on county performance. Comparative studies could also be conducted to examine the influence of Value-Based Leadership on performance across different sectors or organizational contexts, such as the private sector, non-governmental organizations, or national government agencies. This would help to enhance the generalizability of the findings and identify potential sector-specific nuances.

Additionally, future research could explore the interplay between Value-Based Leadership, employee attitude, and intellectual capital in relation to specific dimensions of organizational performance, such as financial performance, service quality, innovation, or employee retention. This would provide a more granular understanding of the impact of these factors on different performance metrics. Qualitative studies could also be conducted to gain deeper insights into the lived experiences and perspectives of employees and leaders within county governments. Such studies could illuminate the complex dynamics and nuances of Value-Based Leadership, employee attitudes, and intellectual capital within the county government context.

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