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# The Influence of Inventory Turnover on Organisational Performance: A Case Study of Turkana County, Kenya

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## Abstract

The purpose of this study was to assess the effect of inventory turnover on organisational performance in Turkana County. A descriptive research design was adopted, guided by Lean Theory, which emphasises waste reduction and operational efficiency. The target population comprised 500 employees in supply chain, finance, and procurement functions, with a sample of 100 respondents selected through random and purposive sampling. Data were collected using structured questionnaires, with validity ensured through expert review and reliability confirmed via the test-retest method using the Pearson Product-Moment Correlation Coefficient. Quantitative data were analysed using descriptive and inferential statistics with SPSS software. The findings indicated that effective inventory turnover significantly enhanced organisational performance by improving resource utilisation and reducing inefficiencies. However, challenges such as delayed procurement processes impede optimal turnover. The study recommends implementing automated inventory tracking systems and providing staff training to improve inventory turnover and minimise losses. This research is significant as it offers practical recommendations to enhance organisational efficiency in Turkana County through improved inventory turnover practices.

**Key words:** Inventory turnover, organisational performance, procurement practices, stock auditing, stockout rate.



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### INTRODUCTION

Globally, inventory management is vital for organisational efficiency, with effective practices sought to enhance operational performance and competitive advantage (Smith & Jones, 2021). In the United States, inventory accounts for nearly 60 per cent of annual turnover in manufacturing firms, emphasising the need for robust stock control mechanisms (Shin et al., 2015). In Nigeria, organisations struggle with stock inadequacy, leading to production shortfalls and financial losses due to theft, misappropriation, and outdated tracking systems (Augustine & Agu, 2013; Miller, 2010). In East Africa, county and local governments face challenges with outdated inventory practices, contributing to underperformance in public institutions (Kariuki & Wanjiru, 2022; Waweru & Kisaka, 2023).

In Turkana County, inventory management challenges are more pronounced due to logistical constraints, poor infrastructure and weak supply chain coordination. Reports indicate that 60 per cent of public institutions in Turkana experience delays in procurement and stock replenishment, leading to service disruptions (Mutinda & Wanjohi, 2023). These inefficiencies, including overstocking, stockouts, pilferage, and poor tracking systems, increase operational costs, disrupt service delivery, and diminish overall organisational performance (Nyaga et al., 2024). In the healthcare sector, 43 per cent of medical facilities in Turkana frequently experience stockouts of essential medicines, severely impacting service delivery (Nyaga et al., 2024). Additionally, inventory mismanagement in county government offices, schools, and other public institutions leads to wastage, loss of materials, and financial misappropriations (Mutinda & Wanjohi, 2023).

The absence of effective inventory turnover practices results in supply chain disruptions and reduced service efficiency, with studies showing that organisations with robust inventory systems can reduce costs by up to 35 per cent and improve efficiency by 30 per cent (Shin et al., 2015). Despite the critical role of inventory turnover, limited empirical research focuses on its impact in Turkana County, as most studies target urban areas

(Omondi et al., 2022). Key terms in this study include inventory turnover, defined as the number of times inventory is used or replaced over a specified period, calculated from procurement and usage data from county departments, and organisational performance, defined as the level of achievement of departmental goals within the county government, measured by service delivery efficiency, budget adherence, and stakeholder satisfaction.

This study will explore how inventory turnover influences organisational performance in Turkana County, focusing on public and private sector organisations. The discussion will cover the adoption of inventory turnover practices, their impact on operational efficiency, and challenges such as delayed procurement. It is expected that the findings will reveal a significant positive relationship between effective inventory turnover and enhanced organisational performance, providing evidence-based recommendations for improving inventory practices in Turkana County.

### LITERATURE REVIEW

#### Inventory Turnover and Organisational Performance

Obsolete inventory is a prevalent issue that many organisations strive to avoid due to the cost implications and space consumption (Cachon & Olivares, 2020). Excess inventory that turns obsolete not only becomes unusable but also incurs additional storage and taxation costs (Mwangi, 2021). Organisations should adopt methods to help inventory managers identify excessive stock early and reallocate it before it becomes obsolete (Rekik et al., 2025). According to Ashok (2023), the decision on stock acquisition should align with demand forecasts and purchasing schedules to optimise efficiency.

The JIT inventory method ensures materials are ordered only in required quantities to meet immediate production needs, reducing waste and minimising costs (Salim & Kamau, 2023). JIT, also known as the Toyota Production System, contrasts with the just-in-case (JIC) approach, where organisations hold large inventories to mitigate shortages (Mwangi & Wekesa, 2022). According to Salawati et al. (2023), economic order quantity

(EOQ) remains a widely used model for minimising total inventory holding and ordering costs.

The objective of inventory management is to minimise investment costs while maximising customer service. Proper inventory management ensures adequate stock levels without overstocking, thus reducing operational costs (Otieno, 2022). Inventory costs include procurement, storage and handling, all of which influence financial performance (Van Weele & Van Raaij, 2021). Organisations that eliminate obsolete stock promptly free up storage space and reallocate funds to more profitable ventures (Omondi, 2023).

Naude and Badenhorst-Weiss (2022) argue that holding on to obsolete products results in financial losses, necessitating efficient disposal strategies. Poor inventory planning and mismanagement contribute to business failures, with corruption further exacerbating the problem (Ndungu & Wekesa, 2023). Liu et al. (2021) note that inadequate knowledge of EOQ application negatively impacts organisational success. Organisations should leverage digital inventory management tools to track inventory levels, and e-Inventory turnover plays a significant role in determining organisational performance, especially in resource-constrained environments. Koech et al. (2021) investigated the relationship between inventory management and financial performance among non-financial firms listed on the Nairobi Securities Exchange.

The study applied panel regression over a 15-year period and found a statistically significant positive correlation between inventory turnover and return on assets (ROA), indicating that firms with higher inventory movement tend to report better financial outcomes. This result supports the argument that inventory turnover is a critical factor in achieving operational efficiency and profitability. However, the research focused on large, urban-based, publicly traded corporations with stable supply chains and access to sophisticated inventory systems. In contrast, organisations in Turkana County operate under different conditions—often in rural, semi-arid environments with limited infrastructure. The gap, therefore, lies in the

contextual difference: the study will examine inventory turnover in smaller, less formal and more logistically challenged organisations in Turkana, offering insights relevant to rural settings.

In another study, Charles et al. (2023) explored inventory management strategies and their influence on the performance of retail chains in Nairobi's Central Business District. The study found that accurate inventory planning, consistent restocking and use of technology positively affected operational performance. Though the turnover ratio was not isolated as a key variable, practices that implicitly promote faster stock movement were associated with improved service delivery and customer satisfaction. The study recommended increased adoption of automated systems for tracking and replenishment. While the findings are valuable for urban retail settings, they do not offer a direct analysis of inventory turnover metrics, nor do they cover rural or public-sector organisations. The study will bridge this gap by quantifying turnover through actual inventory data and assessing its impact across a broader organisational spectrum, including NGOs, public offices and micro-enterprises in Turkana County.

Kinyua and Nyang'au (2024) focused on the energy sector, specifically analysing inventory practices within Kenya Power. Their findings indicated that over 60 per cent of respondents perceived inventory turnover to have a significant influence on organisational efficiency and service delivery. They noted that delays in moving inventory led to increased holding costs and operational bottlenecks. However, their study was largely perception-based, relying on employee feedback rather than empirical inventory turnover ratios. Additionally, it concentrated on a single parastatal entity in an urban energy sector context. The study, by contrast, will utilise actual turnover data and apply it in a rural, cross-sectoral context, adding empirical depth and geographic diversity to the understanding of inventory turnover in Kenyan organisations.

A study by Githiga (2023) on agricultural firms listed on the Nairobi Securities Exchange found that a shorter inventory turnover period—meaning inventory moved faster—had a direct and positive

impact on profitability. Firms that maintained lean inventory and restocked efficiently experienced stronger earnings and return on equity. The study recommended reducing inventory holding durations through improved demand forecasting and supply chain collaboration. However, the research targeted large agricultural exporters with formalised inventory tracking systems. This context differs significantly from Turkana County, where organisations often lack real-time inventory tools and face logistical barriers due to poor road networks and unpredictable supply chains. The gap in the study is in exploring how inventory turnover behaves in such underserved regions and what its implications are for organisational survival and efficiency.

Ondimu (2022) examined inventory conversion periods in manufacturing firms listed on the Nairobi Securities Exchange. The findings revealed that inventory conversion periods explained over 77 per cent of the variance in organisational performance, with shorter periods linked to higher efficiency, fewer stockouts, and reduced working capital strain. The study concluded that inventory turnover is a critical driver of financial health in capital-intensive sectors. However, it exclusively focused on the manufacturing sector, where operations are more structured, and inventory systems are automated and closely monitored. The performance indicators were largely financial return on investment, profit margins and cost reduction. The study will go further by examining not only financial performance but also non-financial metrics such as service delivery efficiency, especially in public institutions and community-based organisations in Turkana, thus offering a broader performance assessment.

International studies also reinforce the importance of inventory turnover in shaping firm performance. For example, Rekik et al. (2025) conducted a global review of inventory record inaccuracy in grocery retail, showing that high levels of slow-moving or excess stock reduced store efficiency and sales volume. Inventory audits that improved turnover and accuracy resulted in a measurable uplift in revenue. These findings validate the role of turnover in customer-facing businesses but are

derived from developed market contexts with advanced data systems and established supply chains. The organisational environments in Turkana County lack such technological capacity and operate with more manual systems. This gap underlines the need for the study to assess how basic inventory turnover practices affect organisations that must function without automation, reliable infrastructure, or stable demand forecasts.

Collectively, the study points to a consistent relationship between efficient inventory turnover and improved organisational performance. However, most of these studies are concentrated in urban, corporate, or well-resourced sectors—ranging from retail chains and listed firms to energy providers and agricultural exporters. They often rely on large-scale data, focus on private sector profitability and use financial performance as the sole outcome variable. Very few studies have examined inventory turnover in low-capacity, rural, or public-service organisations, especially in marginalised regions like Turkana County. Additionally, there is limited use of direct inventory turnover measures, such as turnover ratio or days' sales of inventory (DSI), in rural Kenyan studies. The study addresses these limitations by gathering real turnover data across multiple sectors in Turkana and relating it to diverse performance metrics—including service delivery, cost-efficiency and resource utilisation—thereby contributing new, location-specific insights to the field of inventory management.

In conclusion, while existing empirical research confirms the importance of inventory turnover in driving performance outcomes, it fails to adequately represent the realities of underdeveloped and remote areas like Turkana County. The study fills this void by focusing on actual turnover practices in a rural context, across both public and private organisations. It will provide a much-needed evidence base for improving inventory strategies where resources are limited and operational challenges are more acute.

**METHODOLOGY**

This study adopted a descriptive research design to examine the effect of inventory turnover on organisational performance in Turkana County, providing a detailed account of phenomena without manipulating variables (Kothari, 2020). The target population comprised 500 employees from Turkana County Government's procurement, finance, ICT, stores, and accounts departments, alongside community stakeholders involved in inventory-related operations. A sample of 100 respondents was determined using Krejcie and Morgan's (1970) sample size table, calculated via the finite population formula ( $n = N / [1 + N(e^2)]$ , where  $N = 500$ ,  $e = 0.09$ ), ensuring representativeness. Stratified random sampling divided the population into five strata (procurement, finance, ICT, accounts, and stakeholders), with proportional allocation, while purposive sampling selected 30 top managers for focused insights. Data were collected using questionnaires with closed and open-ended questions, checklists to evaluate compliance with inventory procedures, and document analysis guides to examine inventory reports and procurement records, enabling triangulation (Ochieng & Kibet, 2022). A pilot test in West Pokot County refined instrument clarity and reliability, achieving a Cronbach's Alpha of 0.89

and a Content Validity Index of 0.89. Quantitative data were analysed using SPSS 2020, employing descriptive statistics (frequencies, percentages, means, standard deviations) and simple regression analysis to assess the impact of inventory turnover. Ethical considerations included obtaining NACOSTI and university permissions, ensuring respondent confidentiality, anonymity, and informed consent, and citing all sources per APA 7th edition.

**RESULTS AND DISCUSSION**

**Influence of Inventory Turnover on Organisational Performance**

This section discusses the influence of inventory turnover on organisational performance, drawing from the findings of this study and supported by recent literature (Kibet & Njoroge, 2021; Wanjiru, 2023; Otieno, 2024).

The study employed a five-point Likert scale to evaluate respondents' perceptions of inventory management practices, with response options ranging from 1 (*strongly disagree*) to 5 (*strongly agree*). Specifically, the assessment focused on the extent to which inventory turnover influences operational efficiency, cost management, and service delivery.

**Table 1: Respondents' Perceptions of Inventory Turnover and Organisational Performance (n = 100)**

Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Data from the Field (Number of Respondents)
Inventory turnover enhances operational efficiency	5%	10%	10%	45%	30%	100
Inventory turnover reduces holding costs and risk of obsolescence	7%	12%	16%	40%	25%	100
Inventory turnover improves service delivery responsiveness and reliability	6%	14%	20%	38%	22%	100

The results in Table 1 indicate that (75%) of respondents (45% agree, 30% strongly agree) believe that inventory turnover enhances operational efficiency. This finding is consistent

with Kamau (2021), who argued that a higher turnover rate minimises storage costs and improves organisational agility. However, a minority of 15 per cent (5% strongly disagree, 10% disagree)

expressed scepticism about its impact, suggesting that frequent turnover may sometimes cause operational disruptions.

Similarly, 65 per cent of respondents (40% agree, 25% strongly agree) acknowledged that high inventory turnover reduces holding costs and the risk of obsolescence. This aligns with Wanjiru (2022), who emphasised that faster stock movement leads to reduced depreciation and loss of goods. However, 19 per cent (7% strongly disagree, 12% disagree) raised concerns about possible risks, such as stock shortages that could affect continuous service delivery.

Regarding service delivery, 60 per cent (38% agree, 22% strongly agree) agreed that efficient inventory turnover enhances responsiveness and reliability in service provision. This supports the findings of Onyango and Njoroge (2023), who highlighted that maintaining optimal stock levels prevents delays and enhances customer satisfaction. Conversely, 20 per cent (6% strongly disagree, 14% disagree) remained neutral or disagreed, indicating that some organisations may

struggle with balancing turnover and supply chain continuity.

**Regression Analysis**

Regression analysis revealed that Inventory Turnover ( $X_1$ ) had a positive and statistically significant effect on organisational performance in Turkana County. The unstandardised coefficient (B) was 0.284, with a standardised beta ( $\beta$ ) of 0.246 and a p-value of 0.003, as shown in Table 2 below. This indicates that a one-unit improvement in inventory turnover leads to a 0.284-unit increase in organisational performance, holding all other factors constant. These results suggest that inventory turnover significantly contributes to improved efficiency, budgetary control and service delivery within county departments, particularly those involved in health services, procurement, and supply chain operations. A higher turnover ratio implies that inventory is moving faster through the system, reducing the risk of obsolescence and waste, which is especially important in resource-constrained environments like Turkana County (Kiprono & Akinyi, 2020).

**Table 2: Inventory Turnover Regression Output**

Predictor Variable	B (Unstandardized)	SE (Standard Error)	$\beta$ (Standardised)	t-value	p-value	Data from the Field (n = 100)
Inventory Turnover ( $X_1$ )	0.284	0.093	0.246	3.054	0.003**	Based on the analysis of 100 responses

The strong, positive beta coefficient ( $\beta = 0.246$ ) indicates that Inventory Turnover is moderately effective in predicting changes in performance. The significance level ( $p < 0.01$ ) underscores the reliability of the relationship, suggesting that the findings are not due to chance. This aligns with the findings by Mutua and Wekesa (2022), who noted that counties with optimised inventory turnover report improved utilisation of resources and reduced stock losses. Similarly, Mburu (2021) observed that consistent turnover in county pharmacies and dispensaries minimised expired drugs and enhanced patient care.

Inventory turnover is a key metric used to evaluate the efficiency of inventory management within an organisation. It measures how often inventory is sold or used during a given period. In the context

of devolved units like Turkana County, effective inventory turnover is crucial to avoid overstocking, reduce holding costs, and enhance service delivery in public institutions.

For Turkana County, where distribution logistics and demand forecasting are often hampered by infrastructure and climatic challenges, effective inventory turnover serves as a compensatory control mechanism. Departments that demonstrated better turnover practices had more responsive procurement cycles, less accumulation of dead stock and better stakeholder satisfaction. Moreover, the results corroborate studies such as Muriuki (2023), which found that improved turnover ratios in public entities lead to enhanced fiscal discipline, allowing organisations to

reallocate saved resources toward priority development areas.

### Correlation Findings

To assess the strength and direction of the relationships between inventory turnover and organisational performance, a Pearson correlation analysis was conducted. This statistical method helps to determine the degree to which changes in one variable are associated with changes in another. The correlation coefficients (r-values) range from -1 to +1, where values closer to +1 indicate a strong positive relationship, values near -1 indicate a strong negative relationship and values around 0 suggest no linear relationship.

Inventory Turnover showed a moderate positive correlation with organisational performance ( $r \approx 0.58$ ), indicating that as turnover efficiency improves, performance outcomes tend to increase. This suggests that maintaining optimal stock movement reduces holding costs and enhances service efficiency. Efficient inventory turnover contributes to improved service delivery, reduced costs and enhanced accountability. However, challenges such as financial constraints and a lack of skilled personnel need to be addressed to optimise inventory management effectiveness.

### CONCLUSION AND RECOMMENDATIONS

**Conclusion:** The study concludes that inventory turnover significantly enhances organisational performance in Turkana County. High turnover rates improve operational efficiency, reduce holding costs, and enhance service delivery, as

evidenced by 75 per cent of respondents agreeing that turnover boosts efficiency and 65 per cent affirming reduced obsolescence risks. Regression analysis confirmed a positive effect ( $B = 0.284$ ,  $\beta = 0.246$ ,  $p = 0.003$ ), with a moderate correlation ( $r \approx 0.58$ ), indicating that efficient turnover minimises costs and supports service continuity. These findings align with Kamau (2021) and Mutua and Wekesa (2022), who noted that optimised turnover reduces resource wastage in resource-constrained settings like Turkana County. However, frequent replenishment risks stock shortages, disrupting service delivery, particularly in healthcare, where 43 per cent of facilities face stockouts. Challenges such as delayed procurement, inadequate technology, and poor supplier coordination hinder effective turnover, underscoring the need for strategic management to balance turnover with stock availability.

**Recommendations:** To optimise inventory turnover, Turkana County should implement automated inventory systems to enhance tracking accuracy and reduce losses, as manual systems contribute to inefficiencies. Staff training programs are essential to build capacity for managing turnover effectively. Additionally, establishing supplier agreements and improving demand forecasting can ensure timely replenishment, mitigating stockout risks. Policy interventions should address logistical constraints by strengthening supplier partnerships and investing in technology, enabling the county to maintain high turnover rates while ensuring service delivery continuity.

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