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An Analysis of the Mediation of Process Analysis on Relationship between Purchasing Function and Financial Management in Micro and Small Restaurants in Kampala, Uganda

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ABSTRACT

Purpose – The purpose of the paper was to analyze the mediation role of process analysis on the relationship between Purchasing function and financial management of micro and small restaurants in Kampala, Uganda.

Design/methodology– In this study, a cross-sectional design was used. Data was gathered from a sample of 300 participants who were mainly restaurant owners. Statistical analysis was conducted using the software SPSS to do regressions and mediation.

Results – Results that purchasing function had significant effects on financial management. The process analysis mediated only 11% of the relationship between purchasing function and financial management.

Recommendation: It was recommended that process analysis be streamlined in all the activities associated with purchasing. If this is done, it would give an improvement of 10%.

Practical implications – The restaurant owners must ensure that at the planning stage, at the budgeting stage. and the at purchasing stage, process analysis should be adopted.

Originality – The research on the micro and small-scale restaurants plus the proposal of adopting process analysis illustrate the fact that this work is original.

Key words: Purchasing function; Financial Management, micro and small restaurants.

INTRODUCTION

The purpose of the study was to analyze the mediation of process analysis of the relationship between purchasing function and financial management in micro and small restaurants in Kampala, Uganda.

Purchasing function involves buying the goods and services that an enterprise needs in order to produce goods or provide services (Johnson *et al* ,2021) Purchasing and supply management in large organizations, purchasing is explained as a function of buying, selecting the supplier, arriving at a proper price, terms and conditions, issuing the contract or order, and following up to ensure proper delivery. This definition agrees with (Mundia *et al*, 2021), and (Schulze *et al*, 2022) who emphasized that purchasing was a strategic function that involves sourcing, selecting, and managing suppliers to optimize value creation. Furthermore, purchasing is a business management approach that encompasses activities including acquisition of goods through planning, negotiation and delivery of the required inputs by the business. (Bals *et al*, 2019) Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold (Bäckstrand *et al*, 2019).

Micro and small restaurants engage in purchasing on more or less on a daily basis. This is so because such enterprises have to satisfy the needs of their clients on a daily basis. Eating is done several times a day. The materials especially raw food items act as inputs that are transformed into outputs and these are acquired through purchasing from external sources, that is the suppliers. In KCCA, many women see the future in entrepreneurship and they have wished to carry out their own businesses, some were motivated by a wish to see their businesses grow to a better level (Medaković & Vasković, 2018). The same motivator pushed women to own micro and small restaurants in Kampala. Women rely on a network of suppliers like farmers' markets, food distributors and specialty food stores to provide them with fresh and raw produce on a daily, weekly and monthly basis which is transformed into outputs that they sell to customers with an intention of growing to a better level.

In a bid to achieve their vision they carry out some form of purchasing that act as a stepping stone to their success (Vieitez, S, & Namasembe , 2023) This is evident from the survey that was conducted in May 2021 in the five divisions of Kampala where restaurant owners were requested to complete a questionnaire to provide information on how purchasing function is carried out and whether it had some contribution to financial management.

Statement of the Problem

The old adage goes, "cut your coat according to your cloth". The implication is that it is better to embark on purchasing using only money that is available. This is the ideal of purchasing function. However, it has been observed that besides informality, Micro enterprises suffer from limited finance, scarcity of working capital, a collection of taxation, limited usage of modern technology, market failures and information gap (Bushe, 2019).

Furthermore, micro enterprises have inadequate collateral to secure loans; information difficulties; low level technical and management skills in purchasing; lack of professionalism in purchasing; competition; and inability to afford long term financing among others (Obanda, 2019). Similarly, such challenges of purchasing and financial management affect the cost of running micro and small restaurants in Kampala, this is in accordance to the survey carried out by the researcher in (2023). MSEs are faced with challenges like managing their operations, poor managerial skills, lack of planning skills, lack of market research skills, poor bookkeeping practices that made it difficult for micro and small businesses to grow. Rising costs and reduced revenue are among the biggest challenges SMEs face. (Chimucheka & Mandipaka, 2015) These affects purchasing so much. Similarly, (Aemiro, 2019) examined the internal and external as the main factors that contributed to micro and small business failures to growth and development and these included the level of formal and informal training of micro of these entrepreneurs, number of years in operation; knowledge of the market; level of differentiation in terms of price, quality or other and diversification of products. What Aemiro found though useful, he does not explain the role of process analysis. In Kampala, 82% of restaurants had experienced some growth. furthermore, regarding skills and knowledge the restaurant owners indicated that they had acquired skills in preparing exotic dishes 81% and then local dishes 89 %. Those who were added more skills were 78%. Therefore, training and skills in this sense indicated that they were contributors to growth however, they did not explain the role of process analysis hence the gap which the current study seeks to fill.

Although there are challenges surrounding the purchasing and financial management of micro and small enterprises, would these challenges arise if the restaurant owners in Kampala cut their coats according to their cloths? This observation necessitated the current research.

Objective of the Study

To analyse the mediation role of process analysis on relationship between purchasing function and financial management in micro and small restaurants in Kampala, Uganda.

LITERATURE REVIEW

Concept of purchasing

Purchasing function is alternatively called procurement process through which an enterprise acquires goods and services so as to attain its objectives (Murray, 2009). The purchasing function in micro and small food enterprises differs from purchasing function in other categories of enterprises. Purchasing function involves planning, negotiation, payments, transportation and logistics.

As far as large enterprises are concerned, purchasing and procurement mean the same thing. For that matter, procurement practices were managerial actions undertaken to enhance the performance of the integrated supply chain involving activities ranging from supplier selection, procurement planning, soliciting, bidding, tendering or contract management, procurement monitoring and evaluation (Hamiza *et al*, 2024). Although this argument might be reasonable, it did not fit well with micro and small enterprises which were the focus of the current study.

In contrast, (Altan *et al*, 2014) identified seven measures of purchasing functions to food and beverage operators. These were: planning, organizational structure, process organization, human resource management, controlling, relation with suppliers and sustainability that helped operators improve efficiency. Financial management was not considered explicitly.

More studies (Schiele, 2019) on large enterprises contended that purchasing was a function with the responsibility of professionally managing the companies' interface with supply markets, to ensure that the supply of needed goods and services was achieved". That conceptualization of purchasing was accurate as far as large enterprises are concerned. In that way the above focus differed from that of the current study which was about micro and small enterprises.

Financial management

As far as financial management was concerned a lot was advanced. (Agustina, et al., 2019) argued for goal of financial management was to increase efficiency, maximize profits, and allowing the business perform other businesses. This was not distinguishable from the role financial management played in developing and developed countries like Uganda. (Eton *et al*, 2022) asserted that effective financial management was the foundation of a successful business. On the relationship between financial management and purchasing Agustina *et al*,2019) found out that inventory management mediated the relationship between liquidity management and supply chain management and concluded that if finances are well managed, it could help both buyers and sellers create a win-win solution through the use of simple processes of paying and managing working capital for smooth flow of cash cycle right from the procurement to the sales process.

Purchasing and finance departments are two separate functions working alongside one another Financial management is conceptualized as the planning, organizing, directing and controlling the financial activities related to purchasing and proper utilization of funds of the enterprise through the application of general management principles to financial resources of the enterprise. According to (Juneja & Amar, 2018) financial management revolve around ensuring regular and adequate supply of funds to the enterprise, ensuring adequate returns to the shareholders, ensuring optimum funds utilization by spending wisely and ensuring safety investment that can yield adequate return. This study misses out on linking the aspect with purchasing management practices and therefore basing on the previous studies on the relationship between purchasing management practices and financial management the current study seeks to bridge the content, contextual, methodological, temporal, and scope gaps left by previous researchers.

Process analysis

On process analysis is one of the main steps in the Supply Chain. Process analysis involves different activities which ought to be planned and followed with professional activities like cost analysis, negotiation, logistics, lead time management, and management of purchase orders. This implied that besides purchasing the products, there were other costs and activities involved. The costs included overhead expenses like, transport costs, road toll expenses, loading and off-loading costs, taxes, and packaging costs. These costs put together give an accumulated cost which impinge of the enterprise's finances (Johnson *et al* 2021).

(Black, 2023) identified five steps in decision making process. One of the steps was post-purchase evaluation. It was not clear whether the micro and small restaurant owners carried out this particular task. This is what it was necessary to undertake this study. The above literature review revealed the conceptual understanding of the key variables, that is, purchasing, process analysis, and financial management.

RESEARCH METHODOLOGY

Study population

The study population consisted of 1805 respondents from the five divisions of Kampala. The divisions were: The Central division, Kawempe division, Makindye, Nakawa and Lubaga division. In each division, a representative was selected and these helped in providing data.

Table 1 Sampling frame

Divisions	Number of Restaurateurs
Central Division	732
Kawempe	160
Rubaga	258
Makindye	347
Nakawa	308
Total	1805

Source: *KCCA Statistical Abstract* (2019)

Sampling

The sampling process in this study included determining the sample size and the sampling procedure using the following formula: [2.] (De Vaus & de Vaus, 2013). The product of this computation was 363. When this figure was adjusted to the total number of restaurant owners (1805) using the following formula it gave an actual sample of 300 people.

After getting the required sample, a purposive sampling technique was used. That is, purposive sampling was used to identify the owners of the micro and small restaurants to be the respondents. This was so because such people were believed to be the decision makers and thus had vital information on purchasing function, process analysis and financial management.

The survey method was considered most appropriate for this study. In consonance with that methods a questionnaire was designed and administered to the respondents. The questionnaire as the main tool had a Likert scale of 1= strongly disagree; 2 = disagree; 3 = neutral; 4 = agree and 5 = strongly agree.

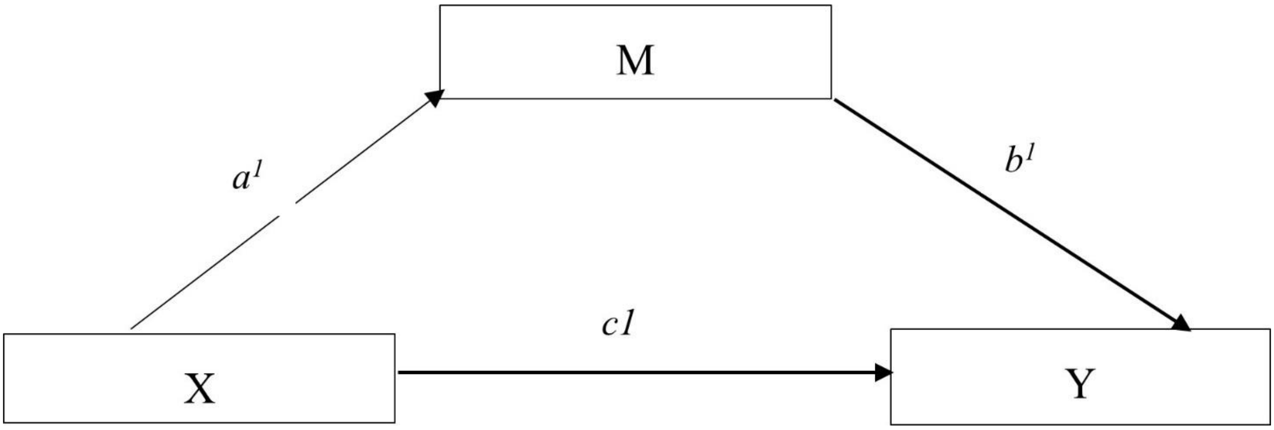
The content validity index was assessed and it was greater 70%. While the reliability when calculated, it gave an average of Cronbach alpha of .864. These two tests indicated that the tool (Questionnaire) used was appropriate.

AN ASSESSMENT OF MEDIATION ROLE OF PROCESS ANALYSIS

Justification of the mediation analysis

The mediation model was adopted for this study because the primary intention was to understand the causal role of the process analysis. The purchasing function is usually the same. So, mediation sought to answer the question: did the process analysis mediate the relationship between the purchasing function and financial management? The mediation model is given in figure 1.

Figure 1: The mediation model



Source Black, 2023

The mediation model was adopted so that a mediation analysis of process analysis could be done. In the model, X is the independent variable, the M is the mediator variable, and Y is the outcome variable. The slope a^1 represents the effect of IV on MV; the slope b^1 represents the effect of MV on DV; and c1 represents the direct effect of the IV on the DV.

Data analysis

The mediation analysis in this study data was done using the PROCESS of Andrew Hayes version 3.5 in the Statistical Package for the Social Sciences (SPSS) Version 26.

Table 2 hypotheses associated with mediation

No.	*Statement of the hypothesis*
H_1	*The effect of X on M* That is, the relationship between purchasing function and process analysis is significant and positive.
H_2	*The effect of M on Y* That is, the effect of process analysis on financial management is significant and positive
H_3	*M mediates the relationship between X and Y* That is, process analysis mediates the relationship between purchasing function and financial management.

The hypotheses were developed using the segmentation approach. This approach was deemed appropriate because there were several hypotheses (Memon, *et al*, 2021). In that way H_I which was coterminous with the independent variable (X) effected the mediator (M). In H_2 which was the mediator variable effected the dependent or outcome variable (Y). The H_3 is where M mediated the relationship between X and Y.

RESEARCH FINDINGS

Mediation analysis model

Purchasing function was intended to effect financial management. Hence the illustration figure 2.

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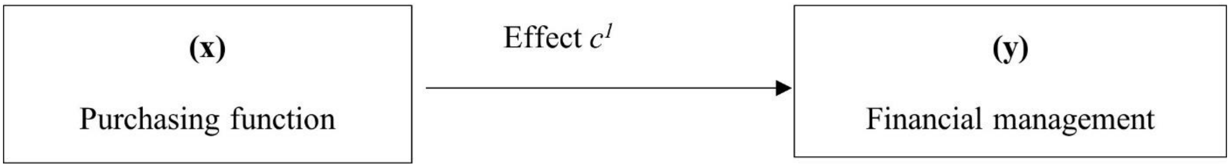
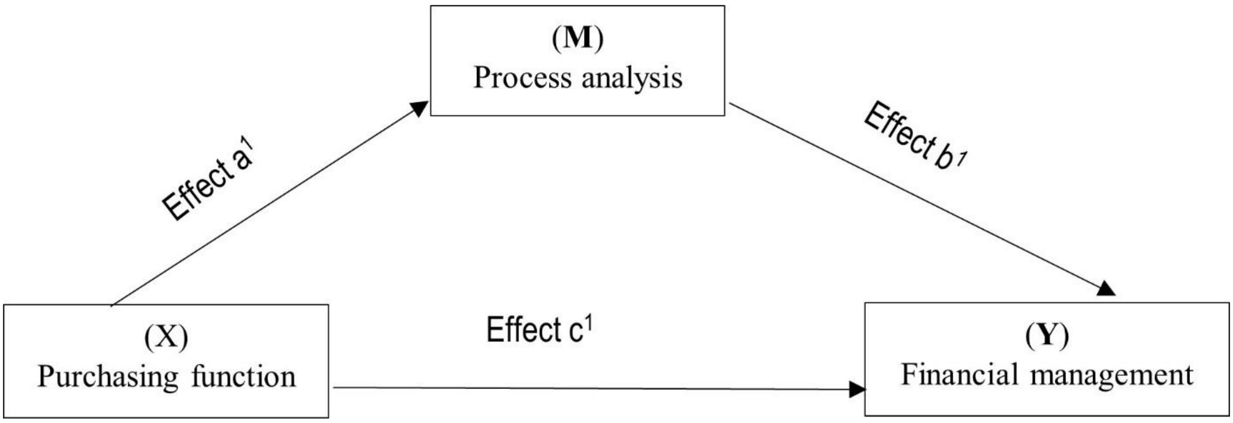
Figure 2: direct effect of X on Y



Source, Field Data 2023

It was important to note that purchasing function (X) qua purchasing function (X) could not be effective in supporting the financial management without considering the process analysis, hence the mediator variable (M). This is in consonance with Altan (et al 2014) who argued purchasing food items would involve process organization. This is illustrated in figure 3.

Figure 3: completed mediation model



Source, Field Research 2023

To obtain the mediation it required multiplication of slope (a^1) by slope (b^1) or a^1 x b^1. The direct effect is c^1. The total direct effect could be derived by adding the indirect effect with the direct one, or $c = a^1 \times b^1 + c^1$.

Confirmation of the mediation effect

It was necessary to first ascertain whether there was significant relationship among the variables. That is, was there a relationship between the independent variable (X) and the dependent variable (Y) through the mediator variable (M)? To do the confirmation, the following three steps had to be followed:

Step 1: `To confirm whether X effected M, that is, is there a relationship between purchasing function (X) and process analysis (M)? This had to be confirmed because if purchasing function had no positive significant relationship with process analysis, then, mediation would be uncalled for. In the current study, the formula applied was M = bo+b2X+e was used to determine the effect of purchasing function on process analysis. The SPSS linear regression computation yielded the following results in table 3.

Table 3: Results of the effect of X on M

Independent (X) vs mediator (M)	*N*	*R^2*	*Std error*	*Beta*	*t*	*p*
Purchasing function vs process analysis	300	.281	.515	.530	116.529	.000

The regression results in table 3, indicate that respondents were 300 restaurant owners in Kampala. Purchasing function (M) explained 28% of process analysis. The t-value was high, that is, 116.529. This was greater than the z – score of 1.96. The level of significance was at $p<0.01$ which left only less than 1% probability. From all

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this the inference is that purchasing function (X) had significant effect on process analysis (M) of restaurants in Kampala.

Step 2

To confirm whether M effected Y, that is, whether process analysis effects financial management. It followed that if M effected Y, then purchasing function (X) no longer had effect on financial management (Y). Using the SPSS software, the following results were produced as in table 4.

Table 4: Results of the effect of M on Y

Predictor (M) vs dependent (Y)	*N*	*R^2*	*Std error*	*Beta*	*t*	*p*
Process analysis vs financial management	300	.149	.615	.386	7.212	.000

The regression results in table 4, indicate that respondents were 300 restaurant operators in micro and small restaurants of Kampala. Process analysis (M) explained 15% of financial management. The t-value was high, that is, 7.212. This like the other was greater than the z – score of 1.96. The level of significance was at $p<0.01$ which left only less than 1% probability. From all this the conclusion was that process analysis (M) had significant effect on financial management (Y) of restaurateurs in micro and small restaurants of Kampala.

Step 3:

To ascertain whether there was a significant relationship between X and Y, that is, between purchasing function and financial management. This step was deemed important because if there is no positive significant relationship between the two variables then, there would be nothing to mediate. For the current study the formula was Y = bo+b1X+e. The SPSS linear regression yielded the following results in table 5.

Table 5 whether relationship between X and Y were significant

Predictor (X) vs dependent (Y)	*N*	*R^2*	*Std error*	*Beta*	*t*	*p*
Purchasing function vs financial management	300	.333	.544	.577	12.188	.000

The results in table 5 revealed that the sample was 300 restaurant owners. The Purchasing function explained .333 or 33% of the financial management. The t-value was 12.188 which was greater than 1.96. It was two-tailed; and had the p-value significance at $p<0.01$. It could therefore be inferred that there was a positive and significant relationship between purchasing function and financial management of restaurants in Kampala.

The primary purpose of the above steps 1 -3 was to establish that zero-order relationships among the variables. Since all relationships are positive and significant, it was appropriate to confirm that mediation was possible and credible.

Mediation analysis using process procedure

For the current study, the PROCESS procedure version 3.5 for SPSS of Andrew F Hayes was used with bootstrapping to carry out the mediation. The following were the results.

Table 6 Outcome of the mediation

Variable	*Coeff.*	*se*	*t*	*P*	*LLC1*	*ULC1*
Purchasing function & Process analysis	.5658	.0607	9.3274	.0000	.4464	.6851

Process Analysis & Financial management	.1217	.0610	1.9963	.0468	.0017	.2417
Purchasing function & financial management	.6300	.0517	12.1884	.0000	.5282	.7317
Total effects						
Total direct effect of X on Y	.5658	.0607	.9.3274	.0000	.4464	.6851
Total indirect effect X on Y	.0642	.0307	-	-	-.0014	.1197

Interpretation of the results of mediation output

The above results give facts in consonance with the three hypotheses that were developed for this study. The first hypothesis (H_1) stated that "the relationship between purchasing function and process analysis is significant and positive. (M)." The effect of purchasing function (X) and process analysis (M) had a coefficient. = 0.5658; the t-value = 9.3274; and $p<0.001$. This meant that purchasing function had a significant effect on process analysis. This statistic upholds the first hypothesis (H_1) that "purchasing function (X) had significant and positive effect on process analysis (M)."

Regarding the second hypothesis (H_2), "There is a significant positive of effect of process analysis (M) on financial management (Y)", the results yielded coefficient of = 0.1217; t-value = 1.9963 which was below the z-score of 1.96. This z-score corresponds with $p<0.05$ significance. This meant that the second hypothesis (H_2) was supported as process analysis had a positive and significant effect on the financial management of restaurateurs in Kampala.

The third hypothesis (H_3) "purchasing function (X) had a significant effect on financial management (Y). The results revealed a coefficient of = 0.6300; t-value = 12.1884 which was below the z-score of 1.96. This z-score corresponds with $p<0.001$ significance. This meant that the third hypothesis (H_3) was supported purchasing function had a positive and significant effect on the financial management of restaurateurs in Kampala.

The mediation of process analysis

Process analysis (M) mediates the relationship between purchasing function (X) and financial management (Y) of restaurant owners in Kampala" required computation and analysis of the mediation. This was intended to determine how much of the relationship between purchasing function (X) and financial management (Y) operated indirectly through process analysis (M). The results revealed that the total direct effect of purchasing on financial management was coefficient 0.5658, and the total indirect effect was 0.0642 with the bootstrapping being -0.0014 (lower) and 0.1197 (upper). It emerged that zero fell outside though near the lower and the upper bounds, it meant that the indirect effect (process analysis) had some significance. When the total indirect effect of 0.0642 was divided by the total direct effect of 0.5658, it yielded 0.1134 or 11% mediation effect. This implied that 11% of the relationship between purchasing function and financial management was explained indirectly or depended on the process analysis. The remaining 89% of the relationship operated directly.

For that matter therefore, there are two implications; (i) the process analysis in the purchasing function of very minimal (b) so, purchasing without considering the process analysis does not guarantee a commendable financial management.

Streamlining process analysis

Having proved that process analysis was the Achilles heel (weakness) in the purchasing function and financial management of the micro and small restaurants, it is proposed here process analysis be streamlined, that is, considered at all stages associated with purchasing.

When streamlining is done, it is presumed that the relationship between purchasing management and financial management will improve. This improvement could be determined by carrying out a simple simulation in the following steps:

Step 1: The percentage of the total causal effect is subtracted from 100%. The total causal effect was 57%. so, 100% minus 57% leaves 43%.

Step2: The product of Step 1 is multiplied by direct effect. That is .63 x .43 = .1002 or 10%. So, the contribution of the streamlining process analysis is 10%.

Step 3: The product in step 2 is added to the total causal effect in order to derive the total cause effect after simulation. In this study 10% is added to 57% giving a final figure of 67%.

Step 4: The conclusion based on simulation is that it is plausible to adopt streamlining process analysis as it promises to add a value of 10% the relationship between purchasing function and financial management in micro and small restaurants in Kampala.

CONCLUSION

In conclusion this study analyzed the relationship between purchasing function and financial management in micro and small restaurants in Kampala. The relationship is mediated by process analysis. It was proved that process analysis mediated or contributed only 11% which was rather small. When a simulation was done, turned out that if process analysis was streamlined right from planning, to budgeting, and to purchasing, financial management would be steady.

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