

**UNIVERSITY OF EDUCATION, WINNEBA
COLLEGE OF TECHNOLOGY EDUCATION, KUMASI**

**ASSESSING THE FOOD AND BEVERAGE CONTROL MANAGEMENT PRACTICES
OF SELECTED CATERING ESTABLISHMENTS IN KUMASI**

GRACE APPIAH

(1078224)



**A PROJECT WORK SUBMITTED TO THE DEPARTMENT OF HOSPITALITY AND
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DECLARATION

Student's Declaration

I, GRACE APPIAH hereby declare that this research work, with the exception of quotations and references contained in published works which have been identified and acknowledged, is entirely my own original work and it has not been submitted, either in part or whole for another degree in this university or elsewhere.

Signature:

Date:



Supervisor's Declaration

I, hereby certify that this preparation and presentation of this research project was supervised in accordance with guidelines and supervision of research work laid down by the University of Education, Winneba.

Signature:

Date:

DR. GILBERT OWIAH SAMPSON

DEDICATION

This work is dedicated to my beloved parents Apostle V. K Appiah and Mrs. Dorcas Appiah, and to all my siblings.



ACKNOWLEDGEMENT

I am most grateful to almighty God for granting me the strength and knowledge to go through this research work successfully.

I would also like to thank my supervisor Dr. Gilbert Owiah Sampson who took time from his busy schedules to offer technical support, guidance and encouragement throughout the preparation and completion of this work. I am also indebted to my parents Apostle and Mrs. Appiah for their encouragement, and to Rev. Patrick Obeng-Tuffour for his assistance in diverse ways throughout my education. Lastly to Rev. Joshua Koduah who took time to type this work. May God richly bless them.



ABSTRACT

Effective food and beverage control management has been a major phenomenon that the Ghanaian catering and hospitality industries have overlooked throughout time. The study seeks to assess the food and beverage control management practices of selected catering establishments in Kumasi by examining the effectiveness of food and beverage control management practices, the challenges of control management practices and impact of challenges on effectiveness. The study employed the descriptive research design using the quantitative approach of data collection and analysis. Research questionnaire was the primary research instrumentation used in collecting data from a sampled size of 81 respondents which were randomly selected from different catering establishment in Kumasi. The study findings showed that the level of effectiveness of control management practices among catering establishments in Kumasi is on the average, especially at the storage stage, service stage, production stage and sales control stage. There are some factors that adversely affects the implementation of control management practices in catering establishments in Kumasi and the findings of this study identified some of these challenges to be perishability of products, business volume unpredictability, and then Operation Short Cycle. Although other factors such as menu mix unpredictability and departmentalization are present at catering establishments, they are not a major setback to control management practices. The last conclusion drawn is that, although rise in challenges leads to less effectiveness in food and beverage control management practices; in Kumasi particularly, the challenges besetting control management practices do not significantly affect or determine the effectiveness of the food and beverage sector's control management practices. The study recommends that managers and other key staff improve their knowledge and skills on control management practices.

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CHAPTER ONE

INTRODUCTION

1.0 Background to the Study

Ever-increasing competition in all catering establishments demands that more attention is paid to the control of costs to ensure the survival of each business unit. Food and beverage control can be defined as the guidance and regulations of the cost and revenue for operating catering activities in hotels, restaurants, and other catering establishments. In the long run, a business will not survive unless it earns an adequate amount of profit in relation to its capital. It must be an extension of the financial and catering policies as laid down by the top management.

In order to evolve a realistic scheme of food & Beverage control, it is essential to determine the appropriate cost and profit targets for all departments of a business. According to Davis et al. (2013), Food and beverage control can be defined as the guidance and regulations of the cost and revenue for operating catering activities in hotels, restaurants, and other catering establishments.

A Food & Beverage control system in itself will not cure or prevent problems from occurring.

Per the assertion of Mandal & Gunasekaran (2003), an effective system is dependent upon correct up-to-date policies and operational procedures. But the system should identify problems and trends in the business. A food & beverage control system will need management action to evaluate the information produced and to act upon it.

The food and beverage department in a hotel, restaurant or any catering establishment consists of a closely linked system-the-Kitchen, restaurant, bar, etc. In a hotel there may exist several systems, all of these are read together with the food and beverage facilities to form the total hotel

system (Davis et al., 2013). The main aim of cost in a food and beverage establishment is to satisfy both the customers' requirements and the financial requirements.

To achieve this objective a suitable food and beverage control system need to be developed which must avoid excessive costs without sacrificing the quality, quantity, and competitive price of the varied product being marketed. Jaffee & Masakure (2005) denoted that since in most of the food and beverage establishments the raw material and payroll costs, are the largest proportion of costs, the cost system aims to control these two costs effectively, at the same time meet the prescribed standards of profit and quality.

A series of built-in checks covering entire catering cycles are required to have proper control over the operating activities. The amount of control is related to the size of the operation. Therefore, this study is to assess the food and beverage control management practices of selected catering establishments in Kumasi.



1.1 Statement of the Problem

Effective food and beverage regulation has been a major phenomenon that the Ghanaian catering and hospitality industries have overlooked throughout time. Effective control of food and beverages is a method by which the catering industry calculates how to price their food and beverages while taking into account all aspects of their production. The failure to do so has played a significant role in the downfall of several catering businesses in Ghana.

Most researchers on food and beverage have concentrated on the practices (Spence, 2020; Shurts, 2015), its challenges (Schrock et al., 2019, Espinosa et al., 2021), and the benefits French et al. 2017; Garzón-Jiménez et al., 2021) not much is done in the case of food and beverage control management.

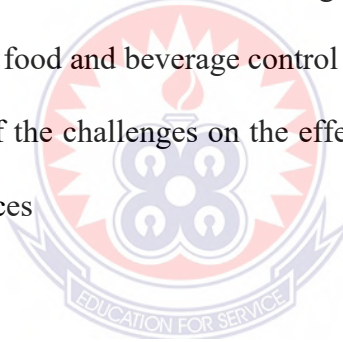
This research work therefore will focus on throwing more light on the essence of effective control of food and beverages in the catering industry with a view on how to encourage and educate catering and hospitality industry owners to key into this concept.

1.2 Main Objectives

The study seeks to assess the food and beverage control management practices of selected catering establishments in Kumasi.

1.2.1 Specific Objectives

1. To examine the effectiveness of the food and beverage control management practices.
2. To assess the challenges of food and beverage control management practices.
3. To determine the impact of the challenges on the effectiveness of the food and beverage control management practices



1.3 Research Questions

1. What is the effectiveness of the food and beverage control management practices at the selected catering establishments in Kumasi?
2. What are the challenges of food and beverage control management practices at the selected catering establishments in Kumasi?
3. What is the impact of the challenges on the effectiveness of the food and beverage control management practices?

1.4 Significance of the Study

It is also expected to be of a direct benefit to catering establishments' owners who are hitherto to key into the idea of practicing effective cost control management to realize the degree of importance of effective cost control management.

Furthermore, the research will contribute to the discussions on food and beverage control management practices in the tourism and hospitality industry and will add to the literature on the importance of food and beverage control management which could provide opportunities for further research by recognizing future areas of study which will be useful for future researchers in this area.

1.5 Limitation of the Study

During the course of this project work, the researcher encountered some challenges which form the limitation of the study. The challenges encountered include; Limited research materials, access the limited research materials, and Limited time for the research work.

In order to overcome the challenge of limited research materials, and accessing the limited research material expert view were sought in writing this project. The experts included lecturers of food and beverage control management, hotel management, and staff with food and beverage control management. Also, the limited time for the research work was overcome by employing and training additional individuals from data collection and coding.

1.6 Organization of the Study

The work is sectioned in such a way that chapter one of the study presents the introductory rudiments of the study which include the problem statement, objectives of the study, research

questions, the significance of the study as well as limitations and organization of the study. Chapter two presents the literature review of the study where previous research attempts were made by other researchers. The literature is grouped under conceptual review and theoretical review. Also, a conceptual framework that also depicts the objectives of the study was also provided in this chapter. Chapter three presents the research method that the researcher used to gather facts on the research topic. The method also includes the research design, the population of the study, sample size, and technique. Also, the data source and analysis were discussed. Chapter four deals with the result gathered using the method proposed in chapter three and chapter five which is the last chapter presents the summary, conclusion, and recommendation of the study.



CHAPTER TWO

LITERATURE REVIEW

2.1 Food and Beverage Control

Food and Beverage (F & B) control can be defined as the guidance and regulations of the cost and revenue for operating catering activities in hotels, restaurants, and other catering establishments (Davis et al., 2013). The main purpose of any business is to make a profit. Profit not only is earned by sales, but also can be achieved by cost control, and whenever money is saved, money is earned. According to Havinal (2009) "Control works best when it is used with other management processes, such as planning, organizing, directing, and evaluating". Control is a process used by managers to direct, regulate, and restrain the actions of people so that the established goals of an enterprise may be achieved.

The food and beverage department in a hotel, restaurant or any catering establishment consists of a closely linked system-the-Kitchen, restaurant, bar, etc. According to Davis et al. (2013) in a hotel, there may exist several systems, all of these are read together with the food and beverage facilities to form the total hotel system. Kandampully & Suhartanto (2000) argues that the main aim of cost in a food and beverage establishment is to satisfy both the customers' requirements and the financial requirements.

To achieve this objective a suitable food and beverage control system need to be developed which must avoid excessive costs without sacrificing the quality, quantity, and competitive price of the varied product being marketed (Davis et al., 2013). Since in most of the food and beverage establishments the raw material and payroll costs, are the largest proportion of costs, the cost

system aims to control these two costs effectively, at the same time meet the prescribed standards of profit and quality.

A series of built-in checks covering entire catering cycles are required to have proper control over the operating activities (Li et al., 2015). The amount of control is related to the size of the operation. In a large-sized operation, with many selling outlets, employing the number of staff and producing a large turnover would require a sophisticated control system giving precise, detailed, up-to-date information as well as daily, weekly and periodic reports.

A small unit operating by a sole proprietor could require a simple system to personally control each activity of the operation (Salvini & Miller, 2005). All the departmental managers and staff, as well as managers of the hotel, must be well conversant with the system. A system should have a provision for cost and price percentage analysis of each item, group of items, and sales outlet. It is much more enlightening and important to achieve a comparison of the actual food and beverage cost with the potential food costs. The potential revenue and actual revenue should be identical but this is not so in reality. Any differences show a lack of control and need a thorough investigation to find and rectify any loopholes.

F & B Control is a process by which managers try to direct, regulate, and restrain the action of employees (Wallace et al., 2016). A manager of an organization cannot be in all places at all times to observe how all the staff members are performing. The observation is usually made by the records and reports, which are scrutinized on a daily, weekly, or monthly basis to understand the goals, set by the organization and the fulfillment of the same.

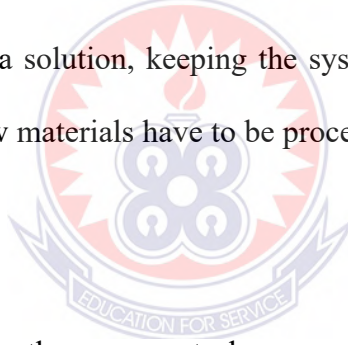
According to Hobday (2000), the success or failure of F & B control depends on the staff. Ideally, if they know the standards, understand the system and what is to be accomplished, and have a real desire to carry it out, their intelligent cooperation with adequate instruction and supervision should ensure a satisfactory outcome. In large hotels, the full-time clerical staff is employed to monitor day-to-day operations. They may employ receiving clerks and storeroom managers.

The job specification for these employees follows the typical pattern. It is divided into three broad areas of technical, conceptual, and human skills. For some positions relating to the buying activity, technical skills and extensive experience are very important. For other positions, a desire to learn may be the only requirement. The complicating factor is that purchasing personnel often have responsibilities other than purchasing, receiving, storing, and issuing; thus, these other responsibilities may take precedence when a manager undertakes to develop overall job specifications. Entry-level purchasing consists of an orientation to the job and the company, formal instruction, and on-the-job training (OJT). Besides, management training seminars and courses sometimes supplement in-house training.

A Profitable food & Beverage operation is an operation that has solid controls and procedural guidelines designed to minimize waste, theft, and perishability of those raw materials. One of the most important areas of food control is the kitchen (Sani & Siow, 2014). The production process begins and ends in the kitchen area. The preparation of food items and the production cycle are centered on the raw materials required to create various menu item selections.

The production cycle begins with the menu and ends with the disposal or re-use. Maximizing food profits requires minimizing waste, theft, and spoilage (Sheahan & Barrett, 2017). Food control refers to directing and regulating the cost and revenue of any foodservice outlet. As the amount of money involved in an operation could be high, control measure has to be established. Therefore, for a larger commercial establishment, more precise, accurate, and detailed information is required as compared to a smaller establishment.

Lianou & Sofos (2007) denoted that an effective control system can assist the management to identify problem areas and the course of the food establishment. The management has to act on the problem area and the course of a food establishment. The management has to act on the problem areas and come up with a solution, keeping the system under its strict supervision. In any catering establishment, the raw materials have to be processed so that the finished dishes can be served to the guest.



There are various steps on each step there are control measures. As the process is continuous it is said to be a control cycle. The product's quality has to be verified and stored as per the respective area. The stores should record all items received and all items which have been issued to production. The items to be issued have to be requisitioned and approved by the authority on which the items have been issued (Díaz et al., 2015).

When items are issued, care must be taken so that the product rotation is done properly. The authority concerned should match the issue with the usage and suggest items for purchase only when the inventory is depleted. All food items should be considered in the forecast of sales. Care

must be taken so that there is minimum wastage of food items, whereas the maximum nutritive value of the food is retained.

The food is prepared considering the standard recipe which has been laid down for a particular dish. While preparing dishes, various portion control measures have to be taken so that the food is prepared as per the need. After the food is prepared, it may be refrigerated or stored in a deep free for future use. The food item is prepared and stored as per the usage and the rotation of the prepared food is complete as raw materials are ready. The food should be kept ready especially during peak items so that it can be served as and when the guests start ordering, considering the time taken for the food to be prepared from the kitchen and the time taken by the service personnel to serve the guests.

According to Ogidi et al. (2020), beverage control refers to the control of liquor (including non-alcoholic beverages) during purchasing, receiving, issuing, and selling. Reason for extra Control over Beverages included Pilferage is common among staff for personal consumption and unauthorized complimentary drinks are served to customers in the expectation of extra tips. The lure of alcohol can be compelling for some staff. The purchasing of beverages aims to purchase the best quality of the item at a lower price for a specific purpose. Beverage sales is an important function and a valuable source of income in the hotel and restaurant business. An effective purchasing control of beverages is essential.

Tukur et al. (2012) indicated that all beverages are purchased in sealed containers and so long as bottles and kegs remain sealed, their content will not deteriorate if stored in proper temperatures.

Life beer is short, for wines is many years and for whisky, it is indefinitely. Unlike food items, beverages need not be purchased for use on the day received.

The frequency of purchasing policy of the management will depend on typing up of money in inventory, availability, delivery schedules, local and state regulations, and determination of the number of items needed between ordering dates (Moin & Salhi, 2007). In case the operation is having a perpetual inventory system, the figure that reflects experience is readily available. According to Moin & Salhi (2007), if this system is not in use, either reference can be made to bar requisitions for preceding monthly or past invoices or bills to which the number of units on hand may be increased. The operation should maintain perpetual inventories of stock.

2.2 Catering Establishments

Silvers (2012) defined catering as the business of providing food service at a remote site or a site such as a hotel, hospital, pub, aircraft, cruise ship, park, filming site or studio, entertainment site, or event venue. The food service encompasses those places, institutions, and companies that provide meals eaten away from home. This industry includes hotels, restaurants, schools, and hospital cafeterias, catering operations, and many other formats, including 'on-premises and 'off-premises caterings (Katajajuuri, 2014). Catering is a multifaceted segment of the foodservice industry. There is a niche for all types of catering businesses within the segment of catering. The foodservice industry is divided into two general types: commercial segment and non-commercial segment.

Catering management may be defined as the task of planning, organizing, controlling, and executing (Unger et al., 2012). Each activity influences the preparation and delivery of food, beverage, and related services at a competitive, yet profitable price. These activities work together to meet and exceed the customer's perception of value for his money. Jin et al. (2012) denoted that the food sector or catering industry is one of the most important elements in the travel and tourism industry. This includes restaurants and take-away outlets, but it can also include catering providers to hotels and airlines. The catering and foodservice industry plays an important role in the promotion of local food features and culture of tourism destinations through providing catering products and services for tourists (Horng & Tsai, 2010).

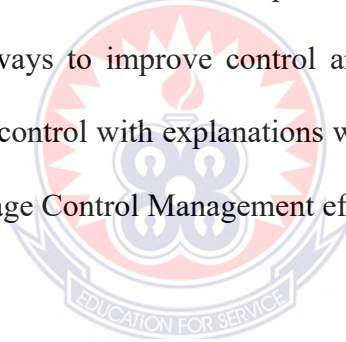
As an important part of the tourism industry, the catering and foodservice industry is the important carrier of the brand and culture for a country or region with the characteristics of the wide market, extensive influence, and more employment opportunities. Hall et al. (2009) in recent years, the development of the global catering and foodservice industry maintains a rapid and healthy momentum of tourism development. A wide variety of catering products and different styles of food culture has been shaped in the background of different regions and cultures.

These foodservice groups provide fast catering and food services for consumers all over the world. It can be seen that the gradual development of the catering market has helped with the rapid development of the economy and society. The core activity in tourism is the hotel and catering industry, which includes business and leisure tourism, as well as the everyday business and leisure activities of local inhabitants (Roberts & Hall, 2001).

2.3 Effectiveness of the Food and Beverage Control Management

According to DeFranco & Noriega, 2000,) effective planning and cost control management determine the operating and financial success of a foodservice operation. As a marketable and successful manager, you are required to have the practical knowledge and skills in order to understand the relationship of costs, sales, and profits, use appropriate techniques for monitoring thoroughly financial performance along with each phase of the four-step control process, and take prompt corrective action for reaching organizational goals, establishing effective procedures and metrics for monitoring food and beverage sales performance.

As noted previously, F&B costs and labor costs are the primary cost generators in the hospitality industry. Managers should seek ways to improve control and monitor these costs efficiently. Below are the stages of F&B cost control with explanations why these stages are crucial for cost control that make Food and Beverage Control Management effective.



2.3.1 Purchasing

Purchasing is the first stage process where substantial cost-control measures may occur (Oliva, 2003) because every penny that is saved at this stage affects the bottom line (DeFranco & Noriega, 2000). Therefore, successful purchasing should rely on the standards and standard procedures that determine the quality, amount, and price of F&B items (Dittmer, 2003). Product specifications that guide the purchasing process are essential, such as a detailed explanation of a menu item or a material. Because of product specifications, the required materials can be provided by suppliers in an efficient way (Miller et al., 2005).

Another critical issue is determining the required stock level, which is defined as the amount of material on hand needed to conduct business. An optimal required stock level should rely on the systematic implementation of sales forecast analyses and the preparation of standard recipes should ensure that no material needed for production is missing. Inventory management should include the amount of working stock, including an estimate of materials needed until the next re-supply and the safety stock needed to handle any excessive demand.

The service industry inherently faces the risk of fluctuations between delivery periods, even for daily deliveries of some items (Miller et al., 2005). If the level of F&B supplies falls below the necessary level, this may prevent fulfilling the demands of customers, which will result in customer loss and a decrease in sales revenue. At this point, the order quantity that minimizes the costs of stock orders and storing (Hilton, 1999) is also meaningful. The control of purchasing costs is important in monitoring general cost levels and maximizing profit. Various purchasing methods (i.e., cost plus buying, one-stop shopping, co-op buying, standing orders, stockless purchasing, and bid buying) can be used to best accommodate the materials and activities during the F&B production process (DeFranco & Noriega, 2000).

2.3.2 Receiving

Receiving is a monitoring process that determines whether the goods received match the quality, quantity, and price of the related order (DeFranco & Noriega, 2000; Dittmer, 2003). After the approval of the receiver, the material must be secured as quickly as possible to avoid the risk of theft or corruption. Appropriate and accurate records should be made by workers who have

received specialized training. At this stage, observing and controlling the staff is crucial (DeFranco & Noriega, 2000).

2.3.3 Storing and Issuing

Proper storage is very important for accountability and maintenance. Labeling items facilitates FIFO and LIFO processes and identifies specific items that have more priority than others. It is also helpful for employees to understand which items have a higher priority and to provide better control. For control purposes, each item in the warehouse should be allocated to a specific place. This also improves the hygiene of the warehouse. Nevertheless, putting expensive items farther from the exit efficiently prevents the risk of theft. Items should only be delivered following a formal request and all items received from the warehouse should be recorded with a signature, one of the key measures at this stage (DeFranco & Noriega, 2000).

F&B items are usually perishable and the transfer from the warehouse to the final destination should be carried out promptly, which is especially important for refrigerated and frozen items. This encourages managers to have the same employee assigned to the responsibilities of storing and issuing (Miller et al., 2005).

2.3.4 Preparation and Production

The crucial element during the F&B preparation and production stage is having standard receipts. A standard receipt includes a list of the number of materials needed for a certain product and how the standard procedures and methods should be implemented. This helps ensure that standard efficiency and sustainability are properly maintained, and costs are monitored efficiently. Without standard receipts, it is not possible to control costs effectively because

producing a menu item by different methods and materials results in a variety of costs for each production cycle. The standard receipt is an antecedent of the standard cost of a menu item and there are various ways to determine standard portion costs.

First, the standard cost should be well understood in order to set the selling price. Second, comparing standard costs with actual costs and highlighting the cost deviations are necessary to improve operational efficiency (Dittmer, 2003; Miller et al., 2005). Finally, maintaining the quality of menu items and controlling portion sizes are challenging, but crucial, processes. These processes should be performed on a continuing basis to avoid the risk of deceptive portion sizes, material shifting, or kinds of theft that might cause customer and sales loss (DeFranco & Noriega, 2000).

2.3.5 Service

One of the responsibilities of management is to provide high-quality products and services at a reasonable price. If a customer cannot perceive the value of his/her payment, there is a decrease in customer loyalty. A decrease in customer loyalty can also mean facing difficulties in providing liquid assets to meet labor and production costs that may create obstacles to the daily operations of the enterprise. Cost and quality should be optimized for customer satisfaction so that an excessive focus on costs may not result in compromises on quality (DeFranco & Noriega, 2000; Miller et al., 2005).

2.3.6 Sales control

The primary goal of sales control is to improve sales levels, control revenue, and maximize profit. When an enterprise prices its products accurately and sells them efficiently, this helps to

improve its profitability. Sales and revenue control begins with the implementation of standards and standard procedures. Revenue is generated by the selling price of each menu item (Dittmer, 2003).

Sales analysis includes menu mix, operating costs, and divisional profit. A well-designed menu mix is based on operating costs and sales quantity that provides sustainability to the enterprise. Thanks to sales analysis, management may create standards with the help of sales, production, and labor performance. This is important because a proper sales analysis helps to achieve well-maintained standards and menu quality (DeFranco & Noriega, 2000).

2.4 Food and Beverage Control Challenges

Catering businesses (whether on-site or at special locations) are challenged by the episodic nature of events, and the issues of food handling and food safety with large groups. While beverages make up part of almost every dining experience, some establishments are founded on beverage sales. To reduce the number of control problems, management must establish standards and standard procedures for bar operation. Effective revenue control requires that employees adhere strictly to these standards and standard procedures and that the performance of bartenders be monitored by management. Goode et al. (2013) indicated that food and beverage control tends to be more difficult than the control of materials in many other industries. The main reasons for this are:

2.4.1 Perishability of the Product

Kaipia (2013) denoted that the food, whether raw or cooked, is a perishable commodity and has a limited life. The caterer, therefore, has to ensure that she buys produce in the correct quality and quantity about estimated demand and that it is correctly stored and processed.

2.4.2 Business Volume Unpredictability

Sales instability is typical of most catering establishments (Doogan, 2001). There is often a change in the volume of business from day to day, and in many establishments from hour to hour. This causes basic problems concerning the quantities of commodities to be purchased and prepared as well as the staffing required.

2.4.3 Menu Mix Unpredictability

According to Andaleeb & Conway (2006) to be competitive and satisfy a particular market, caterers must often offer a wide choice of menu items to the customers. Predicting menu items' preferences on the top of customer volume can be a challenge. Effective forecasting as part of the total food and beverage control system is therefore necessary. It is therefore necessary to be able to predict not only the number of customers who will be using the facility at a particular period in time, but as to what the customer's selection will be from the alternatives offered on a menu.

2.4.4 Food and Beverage Operation Short Cycle

The speed at which catering operations take place, relative to many other industries, allows little time for many control tasks. According to Frank (2001), it is not uncommon that items ordered

one day are received, processed, and sold the same or the next day. It is for this reason that in larger catering establishments cost reporting is done daily or at least weekly basis.

Perishable items cannot be brought very much in advance of their need; and the problem of availability at times of production relative to the price that can be afforded concerning the selling price.

2.4.5 Departmentalization

Many food and beverage operations have several production and service departments, offering different products and operating under different policies. It is, therefore, necessary to be able to produce separate trading results for each of the production and selling activities.

2.5.4 Theoretical Review

A literature review or narrative review is a type of review article (Snyder, 2019). A literature review is a scholarly paper that presents the current knowledge including substantive findings as well as theoretical and methodological contributions to a particular topic. Two theories were used in the study include Behaviouristic Approach and Traditional Approach.

2.5.1 Behavioristic Approach

Behaviorism was the primary psychological paradigm of the early twentieth century and is characterized by the work of Watson (1913) and Skinner (1976). It is an approach to learning that focuses on observable and quantifiable behavior and discounts the need to refer to mental processes (Pritchard, 2009). Knowledge is seen as a repertoire of behaviors that are largely passive, mechanical responses to environmental stimuli (Wray, 2010). To describe this

knowledge, no reference to internal, mental processes is needed, and instead, someone is said to understand something if they possess the appropriate repertoire of behaviors.

Behaviorism, also known as behavioral psychology, is a theory of learning based on the idea that all behaviors are acquired through conditioning. Conditioning occurs through interaction with the environment (Bandura, 1974). Behaviorism is only concerned with observable stimulus-response behaviors, as they can be studied in a systematic and observable manner.

From a behaviorist perspective, all behavior is considered to be a repertoire of responses to a particular stimulus. Appropriate responses can be taught and learned through the use of an effective reinforcement schedule (Bolles, 1972). Therefore, from this perspective, disruptive behavior is considered to be an undesirable response to a set of stimuli, and children can be taught more desirable responses through the use of reinforcement. Using this basic theory, behaviorism has had considerable influence on organization management techniques and the encouragement of appropriate behaviors at the workplace.

2.5.2 Traditional Approach

Choo et al. (2010) the traditional approach is value-based and emphasizes the inclusion of values in the study of political phenomena. The adherents of this approach believe that the study of political science should not be based on facts alone since facts and values are closely related to each other.

According to Byrnes et al. (2018), the traditional approach has two main aspects. One is directing personnel, or keeping an eye on things, or by walking around to see whether he or she

can correct what is not right or what is cost control break-downs. The other aspect of the traditional approach is the measurement of performance with that desired or deemed attainable. This is the comparison aspect of the management scheme which is usually considered to have four parts: -

Establishing Standards or goals: It can be expressed in different ways, for instance, a budget figure, a percentage figure, and a performance figure, such as meals served per server per hour (Davis et al., 2013).

Measurement of Performance: It means measuring performance, and it is usually a quantitative figure, such as the amount and percentage figure (Byrnes et al., 2018).

Comparison and Analysis: Once the standard or goal has been established and actual performance is determined, it is possible to compare the two and a manager can find out the variance (Choo et al., 2010).

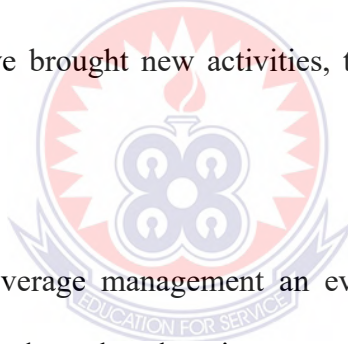
Corrective Action: Once a significant variance is determined, the manager must take corrective action. Such action must involve more observation, personnel changes, and different methods of operation among many others, or perhaps the standard is unrealistic and needs to be changed (Byrnes et al., 2018).

2.6 Empirical Review

According to Ivanovic et al. (2015), contemporary food and beverage operations efficiency is one of the essential ingredients of a successful foodservice company. Beloglazov et al. (2012) skills and knowledge of management are needed to ensure efficient operations with minimal problems arising. A comprehensive understanding of food and beverage management comprises

well-planned and managed foodservice operations from concept development through costing and evaluation of performance.

Riley's (2005) paper is a reflection on the changes that have taken place in the area of food and beverage and serves as a reminder that it is still one of the most complex activities within the area of hospitality. The paper highlights major changes, with particular emphasis on marketing and the rising influence of design. However, the basic argument is that the changes that have taken place during the last two decades are essentially add-ons to the basic activities of the function: very little has fallen away. In other words, although technological advances, particularly in the kitchen, and the invasion of modern business techniques, such as branding and business process engineering, have brought new activities, the need for traditional knowledge and skills remains.

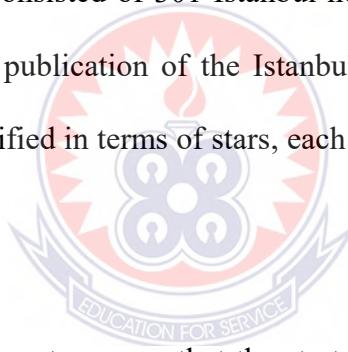


This makes modern food and beverage management an even more complex activity but an exciting one. The paper acknowledges the changing career patterns of those with food and beverage backgrounds but suspects that it is skill the bedrock of hotel management. The paper defends the case for food and beverage training within hospitality management courses but acknowledges the problems associated with this.

According to Hansen et al. (2021), one of the principal difficulties in valuing an inventory is assigning the unit value for each item, because all purchases may not have been made at the same price. It is not uncommon for prices to change several times during the course of a month. Determining the proper value to assign to units remaining in inventory at the end of the month

raises a question as to which, if any, of the various purchase prices should be assigned to the unit remaining in the inventory.

Cengiz et al.'s (2018) study aim to explore the relationship between the level of importance of F&B cost-control measures given by F&B managers and their frequency of use in F&B departments. It measures whether the frequent use of these control measures mediates the positive relationship between the importance given by F&B managers and hotel financial and non-financial performance. The survey questionnaire was designed to collect data to test the research hypotheses. The research explores the cost-control process in hotel enterprises in Istanbul/Turkey. The population consisted of 301 Istanbul hotels with three, four, or five stars. This data was obtained from the publication of the Istanbul Culture and Tourism Directorate (2015). Once the hotels were classified in terms of stars, each stratum represented hotels with the same star.



Thus, stratified sampling was chosen to ensure that the stratum represented the population with certainty. The initial sample consisted of 150 hotels. The results indicate that there is a positive relationship between the level of importance of F&B cost-control measures given by F&B managers and the frequency of use. Additionally, the frequent practice of these control measures mediates the positive relationship between the level of importance given by F&B managers and hotel financial and non-financial performance.

2.7 Conceptual Framework

A conceptual framework is an analytical tool that is used to get a comprehensive understanding of a phenomenon (Delmas, 2013). It can be used in different fields of work and is most commonly used to visually explain the key concepts or variables and the relationships between them that need to be studied. As the present literature reveals, several factors influence the efficiency of food and beverage control management practices. This is shown in Figure 2.1 below:

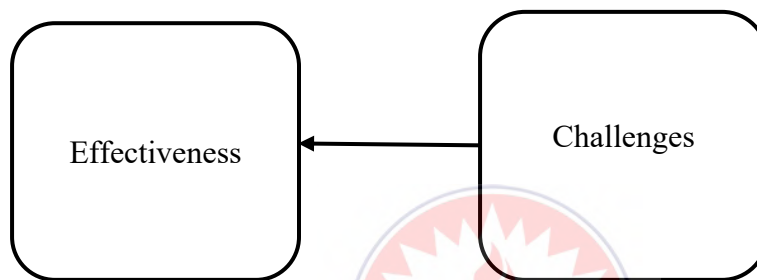


Fig. 2.1 Conceptual Framework

Source: Author's Construct (2021)

As presented in Figure 2.1, the effectiveness of Food and Beverage Control Management and challenges. Also, the figure is depicting the relationship between the effectiveness and challenges of Food and Beverage Control Management and challenges. As the Food and Beverage Control Management is to assist the catering establishment in achieving their goal of profit-making how does the challenge impact. This research, therefore, seeks to survey the effects of the above-mentioned factors on the promotion of practices Food and Beverage Control Management among selected food establishments in Kumasi.

CHAPTER THREE

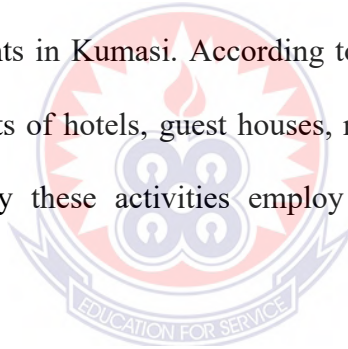
METHODOLOGY

3.1 Research Design

The researcher used a quantitative design call descriptive. Descriptive research seeks to describe the current status of an identified variable. This research project is designed to provide systematic information about a phenomenon.

3.2 Population

The population of this study will include managers and departmental heads of Food and Beverage in catering establishments in Kumasi. According to Ghana Statistical Service (2012), this sector of the economy consists of hotels, guest houses, restaurants, and traditional catering services (chop bars). Collectively these activities employ 56,169 and are the third-largest employer in the Metropolis.



3.3 Sampling Technique

The study is using a probability sampling technique called Simple random sampling. In this case each individual is chosen entirely by chance and each member of the population which are foodservices has an equal chance, or probability, of being selected.

One way of obtaining a random sample is to give each individual in a population a number, and then use a table of random numbers to decide which individuals to include. As with all probability sampling methods, simple random sampling allows the sampling error to be calculated and reduces selection bias

3.4 Sample Size

The sample size was used to represent the entire population since all the shareholders cannot be sampled for the study. With prior experience from Gyebi et al. (2021) study which used 81 foodservice providers within the Kumasi metropolis. Among the foodservice providers, fifteen (15) participants were from hotels, nineteen (19) from restaurants, sixteen (16) from guest houses, twelve (12) from chop bars, and nineteen (19) from street food vending. According Gyebi et al. (2021) this is from a list of Foodservice providers in Kumasi, obtained from the Ghana Tourism Authority. Therefore the study will be depending on the 81 foodservices in Kumasi Metropolis.

3.5 Data Collection Instruments

A primary source of data will be used for the study. Specifically, the researcher will make use of closed-ended questionnaires for this study. A formal questionnaire is being used as the key data collection tool for the study. To meet the specified research objectives, a questionnaire is developed. The closed-ended questionnaire is an example of such a method and it was used for this research. A closed-ended questionnaire with 27 questions is the instrument being used to collect the data. To provide a description of the respondent, the questionnaire sought information on gender, position, working experience, and Sector of the industry. Table 3.1 is providing detailed information on the constructs being used in the research, the number of items used to measure the constructs, and the literary source of the collected items.

3.6 Data Analysis

For ease of analysis, the data collected will be sorted, classified, and tabulated. In order to produce the data analysis on the basis of questions from study and goals, the researcher is using statistical tools called Statistical Package for the Social Sciences (SPSS). The data analysis is consisted in particular of descriptive statistics.

The rate of recurrence, percentages, means and standard deviations is being included. The data processing findings are then analyzed, inferences made, and submitted. The study is using regression and correlation analysis in testing the significance of the variables to the dependent variable at a 95% confidence level.

3.7 Ethical considerations

The researcher will take several steps to ensure that acceptable behavior is observed in the report and would follow the practices and procedures that would lead to the protection of human and non – human subjects.

Firstly, the researcher would ensure that consent and voluntary engagement are notified. A letter will be forwarded to ask for a research authorization.

Secondly, the researcher will ensure that respondent's privacy, confidentiality, and anonymity are respected. The information received will be kept private and used for academic purpose only.

The findings of the study will be secretly reported and thus no researcher or respondent can be found in this report. At the end of the day, the researcher will try as much as possible to remain honest, respectful, and sympathetic towards all participants.

CHAPTER FOUR

DATA ANALYSIS AND DISCUSSION

4.1 Demographic Characteristics

This stage of the analysis sought to enquire into the background of respondents in order to determine the degree of credibility of the data gathered. This consists of the respondents' gender, position, sector of the industry and working experience. Results from the background information were presented using descriptive analysis which involves frequencies and percentages as shown in Figures below.

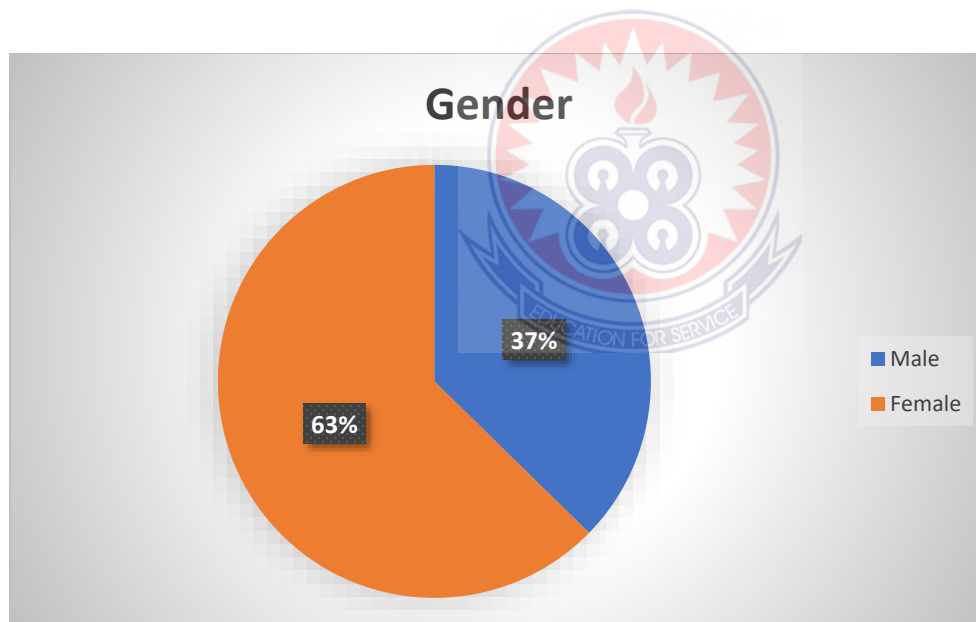


Fig. 4.1: Gender Distribution of Respondents

From Fig. 4.1, the gender of the respondents were largely females constituting 63%, with the males constituting 37%. This gender distribution is consistent with the findings of Miller et al., (2013) where the hospitality industry was found to be predominantly females.

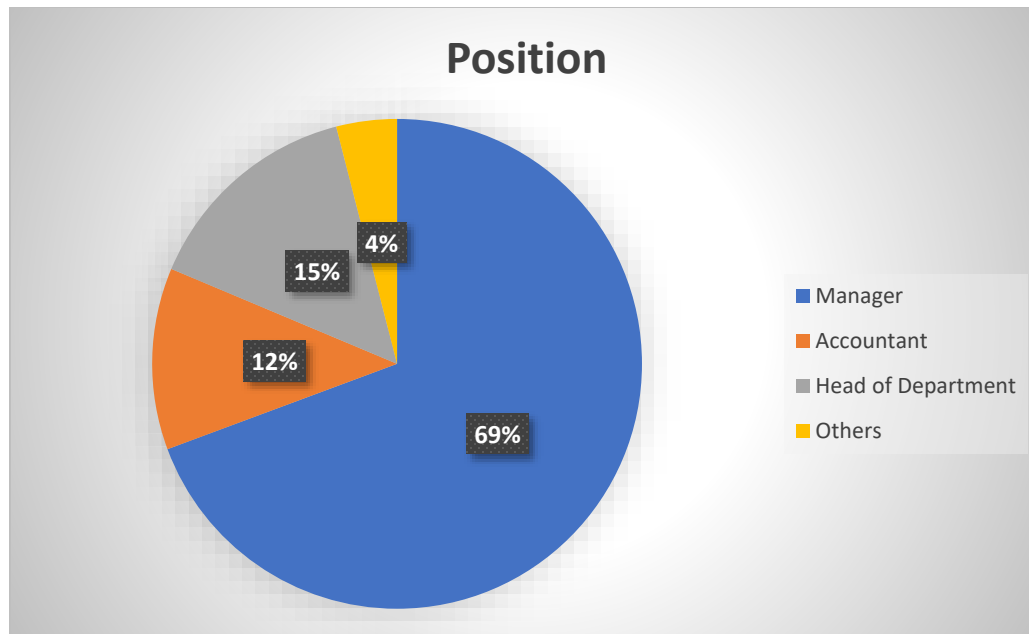


Fig. 4.2: Position Distribution of Respondents

From Fig. 4.2, majority of the respondents occupied the position of the manager (69%), followed by the position of head of department (15%), then accountants (12%) and 4% being other positions. This result could be attributed to the fact that majority of the respondents from local establishments such as chop bars and street vendors, who were sole proprietors or owners played the role of managers.

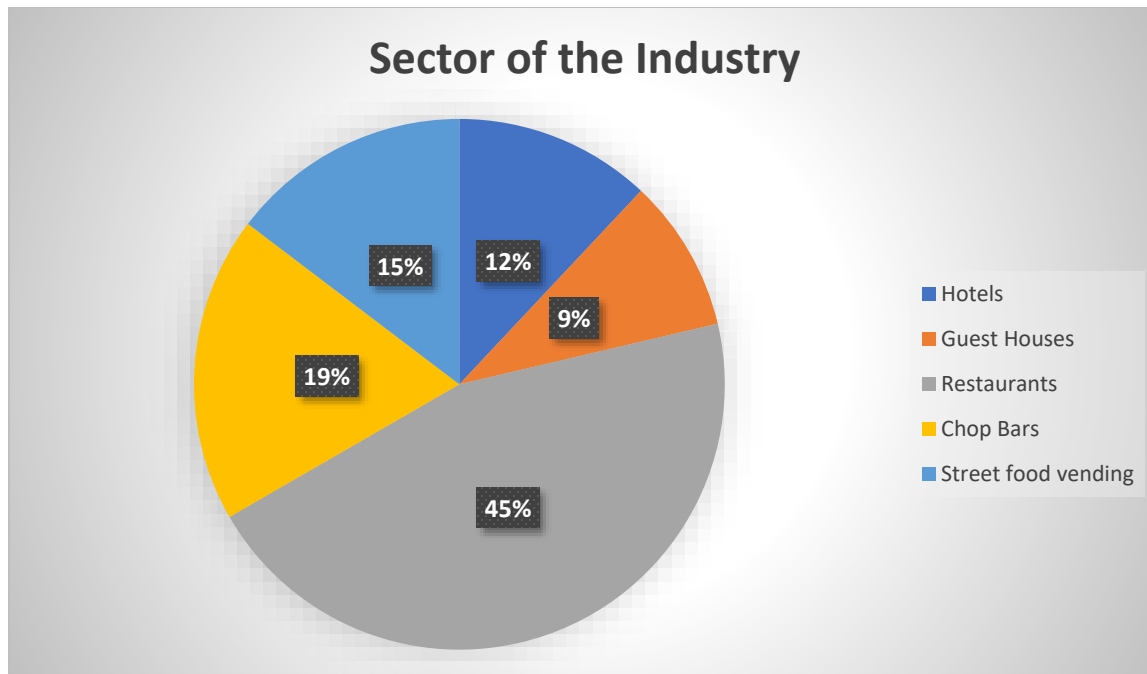


Fig. 4.3: Sector of the industry of respondents

The results in Fig.4.3 shows that majority of the respondents were from the restaurant sector (45%), followed by chop bars (19%), then street food vending (15%). The study showed 12% of respondents from hotels and 9% being from the guest houses. The above result could be explained from the point that most of the people from local catering establishments such as chop bars and street food vending services were not comfortable participating due to their low literacy level and the fact that were had no knowledge on the subject under discussion, that is, control management practices. The sector that was very welcoming were the restaurants, which had personnel that were more educated.

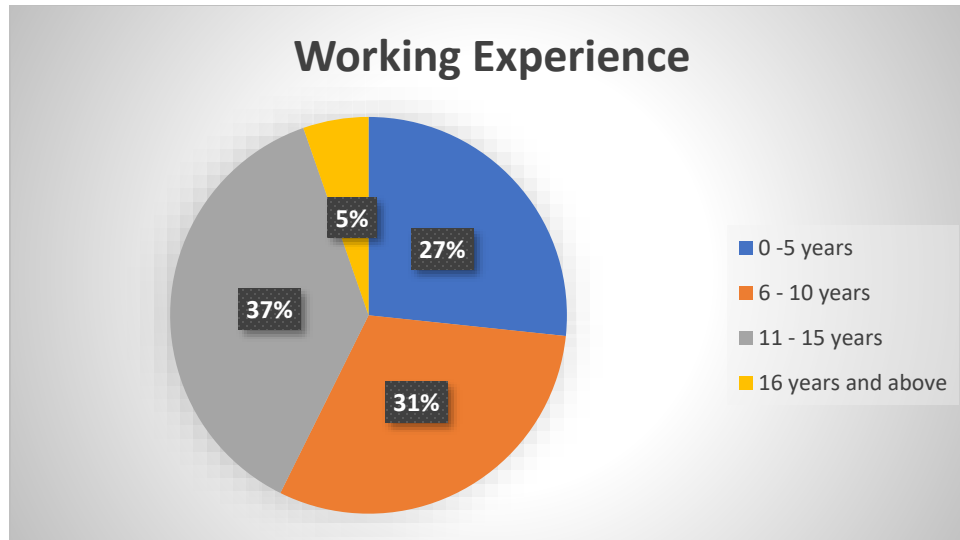


Fig. 4.4: Working Experience of Respondents

The results from Fig. 4.4 showed that majority of the respondents (37%) had worked with their establishment for 11 – 15 years. Those who had worked for 6 – 10 years were 31%, those who had worked for 0 – 5 years were 27%, then lastly, 5% indicated they had worked for more than 16 years. This result shows that majority of the respondents had worked with their establishment for over 5 years, and therefore have adequate knowledge or information about their food and beverage establishments.

4.2 Effectiveness of the food and beverage control management practices

This section assessed the effectiveness of the food and beverage control management practices used by catering establishments in Kumasi, according to the first objective. This was assessed based on the food and beverage standard control management practices obtained from literature and subjected to descriptive (mean scores) and standard deviation as measurement techniques. The results of the descriptive analysis is presented in Table 4.1 below.

Table 4.1: Descriptive Statistics on the Effectiveness of Control Management Practices used by Catering Establishments in Kumasi.

S/N	STATEMENT	Mean	Std. Deviation
PURCHASING STAGE			
1	Considering “Economic Order Quantity” during purchasing	3.81	0.872
2	Considering “Safety Stock” for meeting excessive demand	3.42	0.818
3	Establishing a long-term contract with a supplier that can permanently meet product specifications	3.93	1.003
		3.72	0.961
STORING STAGE			
1	Observing and controlling delivery personnel	3.29	1.139
2	Merging the delivery and storage of the products under the same employee’s responsibility	3.52	1.087
3	Following the daily warehouse stocks of food items	3.69	1.017
		3.5	1.094
PRODUCTION STAGE			
1	Updating the standard recipes based on the current production process	3.01	1.037
2	Continuously performing portion size controls, to prevent possible deviations	3.37	1.029
3	Keeping records and reports related to the losses incurred during the production stage	2.92	1.064
		3.1	1.056
PREPARING AND PRODUCTION STAGE			
1	Designing standard recipes in the kitchen department in order to control the amount and quality of the products	3.96	0.919
2	Determining the size and costs of the standard portion	3.84	1.183
3	Determining the target price that enhances customer value	3.57	1.516
		3.66	1.217
SERVICE STAGE			
1	Determining the target price that enhances customer value	3.71	0.928
2	Designing the cost-control process in accordance with this target price	3.26	0.938
3	Providing the sustainability of loyal customers	3.17	0.979
		3.38	0.954
SALES CONTROL PROCESS			
1	Designing standards and standard procedures for sales and revenue control	2.84	1.542
2	Designing the menu mix that fits the profitability target of the enterprise	2.91	1.305
3	Comparing the prime costs (including material and labour cost) with the industry average	3.47	0.956
		3.07	1.252

Generally, the result in table 4.1 shows that the indicators of respondents' assessment of the effectiveness of control management practices adopted by catering establishments in Kumasi had low standard deviation which meant the measure of assessment of lean practices was highly consistent and reliable. The study result showed that the control management practice that is most effectively adopted is purchasing, with a composite mean score of 3.72 and standard deviation of 0.961. Another fact that is revealed here is the fact that, the mean value of the most effective control management practice low, and close to the neutral/undecided (3.5). This depicts that, overall, the level of effectiveness of the food and beverage control management practices among catering establishments in Kumasi is low.

With regards to the level of effectiveness at the purchasing stage of F & B control management practices which was assessed to be good ($M = 3.72$, $SD = 0.961$), the respondents agreed the most that F & B enterprises in Kumasi are effective at establishing a long-term contract with a supplier that can permanently meet product specifications ($M = 3.93$; $SD = 1.003$) and also effective ($M = 3.81$; $SD = 0.872$). Respondents were however neutral on the effectiveness of catering establishment in Kumasi at considering "safety stock" for meeting excessive demand ($M = 3.42$; $SD = 0.818$).

The second food and beverage control management practices that respondents indicated catering establishments in Kumasi are effective at is the preparation and production stage, as related to costing (composite $M = 3.66$; $SD = 1.516$). With regards to preparing and production stage, the respondents agreed the most on catering establishments in Kumasi being effective at designing standard recipes in the kitchen department in order to control the amount and quality of the

products ($M = 3.96$; $SD = 0.919$), followed by determining the size and costs of the standard portion ($M = 3.84$; $SD = 1.183$). Respondents barely agreed that catering establishments in Kumasi are effective at determining the target price that enhances customer value ($M = 3.57$; $SD = 1.516$).

Respondents' perception on the effectiveness of storing as a control management practice was generally neutral ($M = 3.5$; $SD = 1.012$), which mean respondents ranked it as being fair. On the storing stage of the control management practices, respondents agreed that catering establishments in Kumasi are effective at following the daily warehouse stocks of food items ($M = 3.69$; $SD = 1.017$). Respondents were neutral on the statement that catering establishments in Kumasi are effective at merging the delivery and storage of the products under the same employee's responsibility ($M = 3.52$; $SD = 1.087$). Respondents however disagreed that catering establishments are effective at observing and controlling delivery personnel ($M = 3.29$; $SD = 1.139$).

With regards to the production stage of the food and beverage control management practices, the composite mean was 3.1, which shows average level of effectiveness. Respondents were neutral on the fact that catering establishments in Kumasi are effective at continuously performing portion size controls to prevent possible deviations ($M = 3.37$; $SD = 1.029$), and also on the practice of updating the standard recipes based on the current production process ($M = 3.01$; $SD = 1.037$). Respondents also disagreed on the control management practice of observing and controlling delivery personnel ($M = 3.29$; $SD = 1.139$).

With regards to the service stage of the food and beverage control management practices, the composite mean was 3.38, which means the level of effectiveness of service management practices is average. Under this practice, respondents agreed on the effectiveness of the control management practice of determining the target price that enhances customer value with mean value of 3.71 and standard deviation of 0.928. Respondents however indicated with a mean score of 3.26 and 3.17 that the level of effectiveness of catering establishments in Kumasi at designing the cost-control process in accordance with this target price and providing the sustainability of loyal customers is on the average.

Sales control process was rated the least effective food and beverage control management practice among catering establishments in Kumasi with composite mean value of 3.07. The level of effectiveness in comparing the prime costs (including material and labour cost) with the industry average was assessed by respondents with a mean value of 3.47 to be fair. Respondents also found the level of effectiveness of catering establishments in Kumasi in designing the menu mix that fits the profitability target of the enterprise, and designing standards and standard procedures for sales and revenue control to be average with mean values of 2.91 and 2.84 respectively.

4.2.1 Challenges of food and beverage control management practices

This section explores the challenges of food and beverage control management practices. Potential challenges as highlighted in literature were identified and outlined for respondents to indicate the extent to which they agreed each item severely challenges the implementation of food and beverage control management practices in catering services in Kumasi, on a Likert

scale of 1 to 5. The mean values were used to analyze the result. The results are presented in the table below.

Table 4.2 Descriptive Statistics of Challenges of food and beverage control management practices

S/N	Statement	Mean	Std. Dev.
1	Perishability of the Product	4.31	0.762
2	Business Volume Unpredictability	4.05	1.015
3	Menu Mix Unpredictability	3.44	1.281
4	Food and Beverage Operation Short Cycle	3.72	1.032
5	Departmentalization	3.28	1.415

The result in Table 4.2 showed that most important challenge catering establishments in Kumasi faces in adopting food and beverage control management practices is the perishability of products with mean value of 4.31 and standard deviation of 0.762. The low value of the standard deviation depicts a narrow deviation of responses from the mean value, which means majority of the respondents agreed to the perishability of the product being a major challenge to adopting food and beverage control management practices by catering establishments in Kumasi. This was followed by business volume unpredictability with mean value of 4.05 and standard deviation of 1.015. Respondents also agreed that Food and Beverage Operation Short Cycle was a challenge to control management practices at a mean score of 3.72 and standard deviation of 1.032. The study findings revealed that respondents were neutral on the item of Menu Mix Unpredictability being a challenge to food control management practices ($M = 3.44$; $SD = 1.218$). The findings also showed that respondents disagreed on departmentalization being a challenge to food and beverage control management practices by catering establishments in Kumasi ($M = 3.23$; $SD = 1.415$).

4.2.2 Impact of the challenges on the effectiveness of the food and beverage control management practices

The study sought to determine the relationship between the challenges of adopting food and beverage control management practices and the effectiveness of the food and beverage control management practices. A linear regression model was used to determine the impact of the challenges of food and beverage control management practices on the effectiveness of food and beverage control management practices where challenges was used as independent variable and the dependent variable was the effectiveness of food and beverage control management practices.

Table 4.3: Challenges and Effectiveness (Model Summary)^b

Model	R	R Square	Adjusted R Square	R Std. Error of the Estimate
1	0.889 ^a	0.79	0.158	0.558

a. Predictors: (Constant), CHALLENGE

b. Dependent Variable: EFFECTIVENESS

Table 4.3 presented the model summary which comprised of R-square which measured the coefficient of determination, thus, the amount of variance in the effectiveness of food and beverage control management practices explained by challenges (the independent variable). Thus, the model was explained by about 7.9 percent (R-square value of 0.79). The model's fitness was assessed using F-statistics (Table 4.4). showing insignificant model performance. The results indicated the model predicted the outcome insignificantly with a p-value of F-statistics of $0.158 > 0.05$. This showed the model was weak (fitting) for the assessment, which means the regression model statistically does not significantly predict the outcome variable (effectiveness of food and beverage control management practices).

Table 4.4: Challenges and Effectiveness of Control Management Practices: Fitness Assessment (ANOVA^a)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35.774	1	7.155	23.001	0.158 ^b
	Residual	38.884	15	0.311		
	Total	74.659	13			

a. Dependent Variable: EFFECTIVENESS
b. Predictors: (Constant), CHALLENGE

Table 4.5: Challenges to Control Management Practices and Effectiveness of Control Management Practices: Regression Coefficients^a

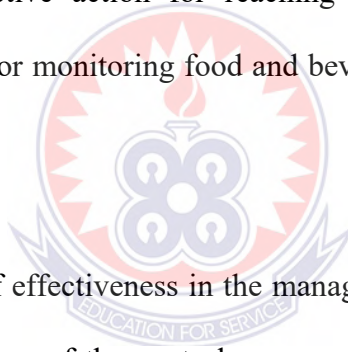
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.408	0.363		1.123	0.263
	CHALLENGE	-0.058	0.109	0.054	0.835	0.159

a. Dependent Variable: EFFECTIVENESS

There was a negative relationship between challenges and effective, however, the relationship was statistically insignificant. From Table 4.8, the regression coefficient, t-value, and p-value of challenge: coefficient was -0.058; t-value was 0.835 and p-value of 0.159 > 0.05. These results showed a non-significant negative relationship between challenges to food and beverage control management practices and effectiveness of food and beverage control management practices. This means that there is no direct bearing or influence of the challenges to implementing control management practices on the effectiveness of the control management practices being used by catering establishments in Kumasi.

4.3 Effectiveness of the Food and Beverage Control Management Practice

The study used descriptive statistics to measure the central tendencies of respondents' indicators to the effectiveness of the control management practices being used by catering establishments in Kumasi. After analyzing the data, the findings showed that, overall, the level of effectiveness of the food and beverage control management practice in determining the operating and financial success of foodservices in Kumasi was perceived by respondents to be average. This means that the managers of most of the catering establishments in Kumasi do not have adequate knowledge and skills in understanding the relationship of costs, sales and profits, to use appropriate techniques for monitoring thoroughly financial performance along with each phase of the control process, and take prompt corrective action for reaching organizational goals, establishing effective procedures and metrics for monitoring food and beverage sales performance (Horng & Tsai, 2020).



The findings showed high level of effectiveness in the management of the purchasing stage and the preparation and production stage of the control process. These findings are consistent with Cheng and Podolsky (2016) who also identified the management of purchasing and procurement of the Kenyan food and beverage industry to be very effective, although the preparation stage was found to be of an average effectiveness in their case. Dittmer (2013) mentioned that substantial cost-control measures can be achieved at the purchasing stage because every money that is saved at this stage affects the bottom line. A study by Agyekum (2015) revealed a very rigorous and vigilant practices of local food vendors when it comes to purchasing their raw materials from the market. This was identified to be because they realized that costs of raw materials have significant effect on the pricing of their food, and the quality of the supplies also

has strong bearing on customer value. Consistent with Miller et al., (2015), this study showed that managers of catering establishment in Kumasi were found to be effective at establishing a long-term contract with a supplier that can permanently meet product specifications and at considering “economic order quantity” during purchasing. Also, understanding how to effectively set the selling price through designing standard recipes in the kitchen department to control the amount of products used was found to be a significant attribute of catering establishments in Kumasi, which is consistent with findings of DeFranco and Noriega (2010) in Bangladesh.

The findings also found an average level of effectiveness in the management of the storage stage, service stage, production stage and sales control stage of the food and beverage control process among catering establishments in Kumasi. These results seem to be inconsistent with Cheng and Podolsky (2016) in their case of food control process management in Kenya, where managers within the foodservices were seen to be effective at storing, service and sale control stage, which yield significant returns for the industry. Although respondents’ assessment of the level of effectiveness is not outright poor/low, an average or fair level of effectiveness means that catering establishments in Kumasi are not fully utilizing control management standard practices in the storage, production and sales of products to maximize revenue, sales and profits and improve customer value (Dittmer, 2013). As argued by Osborne (2018), effective management of production, service and sales stage of the control process ensure high-quality products and services at reasonable prices, which in turn increases customer loyalty as their perceive the value for their payment. This means that average level effectiveness would yield average level of

customer loyalty, which is bad for the food and beverage business considering the high competitiveness and substitution level of the industry (Kaipia, 2013).

4.3.1 Challenges of Food and Beverage Control Management Practices

The second objective was set to assess the challenges of the food and beverage control management practices among catering establishments in Kumasi. The study findings identified perishability of products as the most critical challenge facing the practice of food and beverage control management among catering establishment in Kumasi. The next critical challenge was business volume unpredictability, which was followed by food and beverage operation short cycle. According to Osborne (2018), sales instability is typical of most catering establishments, and the rapid changes in volume of business coupled with rapid changes in customers' preferences which affects menu mix predictability are major challenges for today's food services. Andaleeb and Conway (2016) added that, the speed at which catering operations take place, relative to many other industries, allows little time for many control tasks thus making it difficult for most food and beverage managers to fully utilize control practices.

The study findings on the other hand showed that respondents also were indecisive on menu mix unpredictability and departmentalization as being challenges for practicing control management among catering establishments in Kumasi. This is inconsistent with previous studies which found that, to be competitive and satisfy a particular market, caterers must often offer a wide choice of menu items to the customers which presents a major challenge to most managers in predicting menu items' preferences on the top of customer volume (Doolan, 2016). The indecisiveness of

responses could be attributed to the little or absence of dynamism in the food preferences of most Kumasi consumers (Agyekum, 2018).

4.3.2 Impact of the Challenges on the Effectiveness of the Food and Beverage Control Management Practices

The third objective of the study was set to understand whether the challenges in practicing control management within the food and beverage sector in Kumasi affected the level of effectiveness of the food and beverage control management practices. The linear regression model was used to assess this relationship. The study findings revealed an insignificant negative effect of the challenges on effectiveness. The negative coefficient of regression shows that an increase in challenges results in a decrease in effectiveness, however, this relationship was insignificant, meaning the effect of challenges on effectiveness was very weak (5.8%).

This finding is consistent with Sani and Siow (2014) in terms of the direction of impact, where challenges to control task implementation were negatively related to effectiveness of control mechanism. It was however inconsistent in terms of its significance, since Sani and Siow (2014) saw a significant impact of challenges on effectiveness in the control management practices, even though their study was set within the manufacturing industry. From the study finding, the level of effectiveness of the food and beverage control management practices is not significantly impacted by the challenges that beset managers in their practices. This means that as managers of catering establishments in Kumasi put measures in place to address the various challenges identified in this study to impede proper adoption/implementation of control management practices, they should also look out for other possible factors that could affect their effectiveness, such as

willingness to diligently commit to control measures, knowledge or expertise of managers in food and beverage control management, among others.



CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Summary of Findings

The main aim of this study was to assess the food and beverage control management practices of selected catering establishments in Kumasi. Based on this aim, three objectives and questions were posed to direct the field investigation and analysis of data. Summary of key findings for the study has thus been presented according to the three research objectives outlined in chapter 1.

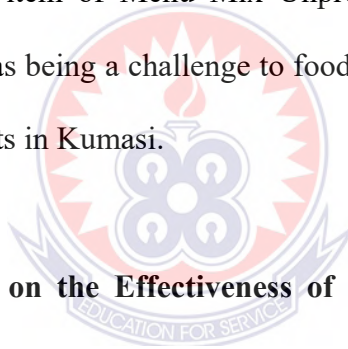
5.1.1 Effectiveness of the Food and Beverage Control Management Practices

the study used descriptive statistics to measure the central tendencies of respondents' indicators to the level of effectiveness of food and beverage control management practices of selected catering establishments in Kumasi. The study found that the overall level of effectiveness of the food and beverage control management practice of food establishments in Kumasi was rated to be average. The control management practice with the most agreed level of effectiveness in was the management of the purchasing stage, followed by preparation and production stage of the control process. The study findings showed that managers of catering establishment in Kumasi were effective at establishing long-term contracts with suppliers that can permanently meet product specifications, considering "economic order quantity" during purchasing, and also understanding how to effectively set the selling price through designing standard recipes in the kitchen department to control the amount of products used. The findings then found an average level of effectiveness in the management of the storage stage, service stage, production stage and

sales control stage of the food and beverage control process among catering establishments in Kumasi.

5.1.2 Challenges of Food and Beverage Control Management Practices

The study findings showed that most important challenge catering establishments in Kumasi faces in adopting food and beverage control management practices is the perishability of products. This was followed by business volume unpredictability, and then Operation Short Cycle, to which respondents agreed as being challenges to control management practices at a mean score of 3.72 and standard deviation of 1.032. The study findings also revealed that respondents were neutral on the item of Menu Mix Unpredictability being a challenge and disagreed on departmentalization as being a challenge to food and beverage control management practices by catering establishments in Kumasi.



5.1.3 Impact of the Challenges on the Effectiveness of the Food and Beverage Control Management Practices

The third objective of the study was set to understand whether the challenges in practicing control management within the food and beverage sector in Kumasi affected the level of effectiveness of the food and beverage control management practices. The linear regression model was used to assess this relationship and found an insignificant negative effect of the challenges on effectiveness. The result implied that an increase in challenges results in a decrease in effectiveness, although this impact is insignificant. In other words, impact of challenges on the effectiveness of food and beverage control management practices is very weak and insignificant. The study found that other factors, such as willingness of managers to

diligently commit to control measures and knowledge or expertise of managers and staffs in food and beverage control management, could contribute to the level of effectiveness of food and beverage control management practices.

5.2 Conclusion

The main aim of this study was to assess the food and beverage control management practices of selected catering establishments in Kumasi. Based on the findings of the study, the conclusion drawn is that the level of effectiveness of control management practices among catering establishments in Kumasi is on the average. There is therefore more room for improvement for managers of catering establishments in managing the control process of their business, especially at the storage stage, service stage, production stage and sales control stage of the food and beverage control process. Catering establishments in Kumasi are effective with controlling the purchasing stage and production and preparation stage to ensure that cost is maximized. There are some factors that adversely affects the implementation of control management practices in catering establishments in Kumasi and the findings of this study identified some of these challenges to be perishability of products, business volume unpredictability, and then Operation Short Cycle. Although other factors such as menu mix unpredictability and departmentalization are present at catering establishments, they are not a major setback to control management practices. The last conclusion drawn is that, although rise in challenges leads to less effectiveness in food and beverage control management practices; in Kumasi particularly, the challenges besetting control management practices do not significantly affect or determine the effectiveness of the food and beverage sector's control management practices.

5.3 Recommendations

The following recommendations are based on the findings of the study.

1. The study recommends that catering establishments, especially large establishments, consider employing full-time staff such as receiving clerks and storeroom managers to monitor the day-to-day operations and intensively educating other staff on control management practices. This is recommended since the study showed that the success or failure of F & B control depends on the staff. Ideally, if they know the standards, understand the system and what is to be accomplished, and have a real desire to carry it out, their intelligent cooperation with adequate instruction and supervision should ensure a satisfactory outcome.
2. Industry quality regulators should incorporate the advocacy for effective control management practices in the activities and operations of food and beverage sector, and empower catering establishments through training programs for managers and key staff members. This is because, the study found that control management practices enhance quality of products and services of industry players, which is a major for industry regulators.
3. The rapid changes and unpredictability of the business volume and consumer tastes in the food and beverage industry prompts the need for catering establishment to start considering investing in technological advances especially in the kitchen to facilitate control management of the production, service, and storing stage.

5.3.1 Recommendations for Future Researches

It is recommended that a comparative study should be conducted in the future between different firms within the food and beverage sector to understand into details the various and different forms of control management practices used by firms and which practices are best. This would bring to light the other factors that contributes to low level of effectiveness of control management practices that were not captured by this study. In this case, future studies could explore other approaches such as qualitative approach in order to obtain first-hand information.



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APPENDICES

UNIVERSITY OF EDUCATION, WINNEBA

DEPARTMENT OF TOURISM AND HOSPITALITY

This questionnaire is designed to enable the researcher to obtain data for **assessing the food and beverage control management practices of catering establishments in Kumasi**. You are required to produce as accurate information as possible. The confidentiality of such information is guaranteed as the results are purely for academic purposes.

SECTION A

Demographic Characteristics

1. Gender	A)	Male	[28]
	B)	Female	[47]
2. Position	A)	Manager	[52]
	B)	Accountant	[9]
	C)	Head of Department	[11]
	D)	Others	[3]
3. Sector of the industry	A)	Hotels	[9]
	B)	Guest Houses	[7]
	C)	Restaurants	[34]
	D)	Chop Bars	[14]
	E)	Street food vending	[11]

	process					
2	Continuously performing portion size controls, to prevent possible deviations					
3	Keeping records and reports related to the losses incurred during the production stage					
	PREPARING AND PRODUCTION STAGE					
1	Designing standard recipes in the kitchen department in order to control the amount and quality of the products					
2	Determining the size and costs of the standard portion					
3	Determining the target price that enhances customer value					
	SERVICE STAGE					
1	Determining the target price that enhances customer value					
2	Designing the cost-control process in accordance with this target price					
3	Providing the sustainability of loyal customers					
	SALES CONTROL PROCESS					
1	Designing standards and standard procedures for sales and revenue control					
2	Designing the menu mix that fits the profitability target of the enterprise					
3	Comparing the prime costs (including material and labour cost) with the industry average					

SECTION C**Challenges of Food and Beverage Control Management**

Kindly indicate the extent to which you agree to each of the following items regarding using a Likert scale of 1 – 5 [where 1=**Strongly Disagree**; 2=**Disagree**; 3=**Neutral**; 4=**Agree** and 5 =**Strongly Agree**].

S/N	Statement	1	2	3	4	5
1	Perishability of the Product					
2	Business Volume Unpredictability					
3	Menu Mix Unpredictability					
4	Food and Beverage Operation Short Cycle					
5	Departmentalization					

