BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULT OF COMMERCE

DEPARTMENT OF ACCOUNTANCY

EMPLOYEES'S PERCEPTIONS Of THE IMPACT OF MANAGEMENT CONTROL SYSTEMS ON DAILY SALES VARIANCE IN A FAST FOOD SME: A CASE STUDY OF CHICKEN MCRUPS INVESTMENTS.

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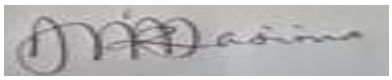
A DISSERTATION SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE BACHELOR OF ACCOUNTANCY HONORS DEGREE OF BINDURA UNIVERSITY OF SCIENCE EDUCATION, FACULTY OF COMMERCE.

(JUNE 202

APPROVAL FORM

I'm sure that this project was presented according to the University guidelines for the typing of research. A research entitled "Employees' perceptions on the impact of management control systems on daily sales variance in a fast food SMES, a case study of Chicken MCRUPS Investments." suitable to be submitted to Bindura University of Science Education, Faculty of Commerce

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TITTLE	EMPLOYEES'S PERCEPTIONS OF THE IMPACT OF MANAGEMENT CONTROL SYSTEMS ON DAILY SALES VARIANCE IN A FAST FOOD SMES A CASE STUDY OF CHICKEN MCRUPS INVESTMENTS.
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DEDICATION

This work is dedicated to my parents Mr and Mrs River, my wife Priscah Takuza, my best friend Shadreck Dandara and my Boss Mr A Rupiya. Your love, encouragement and financial support carried me through. I am forever grateful for your belief in me.

ABSTRACT

This study investigates the impact of management control systems (MCS) on daily sales variances within fast food small and medium enterprises (SMEs) in Zimbabwe, using a case study of Chicken MCRUPS Investment in Harare. The research was prompted by the persistent daily sales variances averaging 27% below the budget, significantly exceeding the 10% industry benchmark for stable market conditions. Guided by Contingency Theory, the study evaluates the individual and collective effects of four core management control dimensions which are budgetary control system, performance monitoring mechanisms, feedback and reporting systems, and reward and incentive controls. The study used a convergent mixed methods design. Quantitative data was collected via structured questionnaires from a sample of 55 employees selected through Slovin formula, while qualitative data were collected through semi-structured interviews with 9 key informants including branch and operation managers. Quantitative analysis was performed using descriptive and inferential statistics (Pearson correlation) via SPSS version 27, while qualitative data underwent systematic thematic analysis. The empirical findings reveal that all four management control mechanisms have a statistically significant positive relationship with daily sales variance reduction. The study concludes that a robust, integrated configuration of management control systems is vital to mitigating revenue volatility. To effectively reduce daily sales variances, it is recommended that Chicken MCRUPS Investment shifts towards branch level participative budgeting, develops real time performance dashboards with standardized KPIs, formalizes daily exception based reporting thresholds (targeting variances exceeding 10%), and institutes transparent financial and non-financial reward mechanisms tied directly to daily targets.

Key words: Management control systems, Daily sales variances, Fast-food SMEs, Budgetary controls, Performance monitoring, Feedback systems, Incentives

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ABBREVIATIONS

SMEs	**Small and Medium Enterprises**
MCS	**Management Control Systems**
KPIs	**Key Performance Indicators**
USD	**United States Dollar**
SPSS	**Statistical Package for the Social Sciences**
POS	**Point Of Sales**
AFCFTA	**African Continental Free Trade Area**
ZNCC	**Zimbabwe National Statistics Agency**
JAOC	**Journal of Accounting Change**

CHAPTER I

INTRODUCTION

1.0 Introduction

This chapter serves to point out the background of the study, problem statement, research objectives, questions, assumptions, significance, limitations and delimitation of the study.

1.1 Background of the Study

Management control systems have been given constant attention by authors who analyse organisational performance under diverse industries and economic conditions in a global perspective. The fast-food industry earns about USD 797 billion in revenue each year globally, which makes it an important industry to work on applied research (Statista, 2024). Sales variance analysis is an integral part of management accounting practice in food service enterprises which have a number of national markets. Ahmed and Halim (2025) established that the performance management systems must integrate the financial measures and non-financial measures to capture the variance patterns in operation settings. Day-to-day sales variances in fast food operations result from things such as demand fluctuations, pricing errors, waste, and inconsistent flows of customers (Messabia et al., 2022).

Jaattela (2026) showed that management control system packages are not isolated individual mechanisms but interdependent functions. The worldwide fast-food industry is a major employer with more than 13 million workers and sales consistency is directly linked to the financial viability of the franchise operation (ILO, 2023). Keathley-Herring et. al (2024) found that the design of control systems must consider the particular task characteristics that are prevalent in in service delivery environments.

Stormer and Hiebl (2024) added to the understanding by conceptualising management control systems as packages with planning, cybernetic, reward, and administrative controls. Ayinde (2022) established that such contingency factors as: firm size, technology and environmental uncertainty influence the design of appropriate control systems.

The African fast-food industry has grown significantly in the last decade due to urbanisation, growth in disposable income and dietary shifts (Messabia et al., 2022). The African Development Bank (2022) estimated that more than 80 percent of food businesses operating across Sub-Saharan African countries are informal food enterprises. Amoako (2020) found out that most small enterprises in Ghana lacked formal management accounting systems but relied on informal owner managed financial controls only. This informality causes problems when trying to track daily sales variances because there are often no systematic data collection and analysis in these types of businesses.

Nkundabanyanga et al., (2020) studied management control system in Ugandan manufacturing firms and found that there are positive associations with organisational performance outcomes. The African Continental Free Trade Area agreement has made competition among food service companies more intense and this has made precise cost and revenue management more important (Ajewumi et al., 2024). Kamala and Enow (2022) reported that for the South African firms who use formal budgetary control systems, cash flow disruptions experienced were less than those enterprises operating without formal budgetary control systems. Labour productivity in African food service enterprises varies significantly from country to country, and rates of adoption of management control remain low, compared to other parts of the world.

Ndemewah and Hiebl (2022) established management accounting practices in South African firms was evolving towards more sophisticated control mechanism over observable periods. However, the adoption rate of structured management control systems among African SMEs has not been improving at a rate commensurate with expectations set out by international development organisations and policymakers (Teklay & Bobe, 2024). The International Finance Corporation (2021) reported that access to business management training for African SME owners is about 15 percent of the entire population. This training deficit is part of weak internal controls, poor variance analysis and poor financial decision making in small scale food enterprises on the African continent.

Zimbabwe's economic environment poses specific problems in small and medium enterprises for small and medium enterprises seeking to implement and maintain management control systems in the day-to-day running of businesses. The Zimbabwe National Statistics Agency

(2022) estimated that SMEs account for about 60 percent of the national gross domestic product and employ over 5.7 million people. Hyperinflational episodes in 2008 and frequent episodes of currency instability have made financial planning systems in all sectors of the Zimbabwean economy problematic from independence (Chishamba, 2025). Chipangura and Kaseke (2020) noted that Zimbabwean SMEs which applied basic management control practices had improved survival rates during economic instability.

Like many fast-food SMEs in Zimbabwe, Chicken MCRUPS Investments, in part, uses manual record keeping systems, which are subject to errors and data inconsistencies. Mupfumira and Kubiku (2021) argued that Zimbabwean SMEs need context-specific management control frameworks instead of direct transplant of model developed in Western economies. These contextual realities provide the need for practical research studies on the effects of management control systems on day-to-day sales variances in Zimbabwean fast-food SMEs in particular.

1.2 Problem Statement

Chicken MCRUPS Investments has had persistent and unpredictable variances in daily sales threatening the financial sustainability of its fast-food business operations. According to the company internal records of 2023, the daily sales per store were showing an average of 27 per cent below the budget in the operating outlets of the enterprise. This level of variance is above the 10 percent level that the industry benchmarks view as acceptable for fast food enterprises operating in stable market conditions under consistent conditions. Preliminary observations at Chicken MCRUPS Investments indicate that there is no or inconsistent application of budgetary controls across branches and operating shifts. Staff members do not have clear performance benchmarks for daily sales target and variance reports are generated irregularly but not based on systematic daily reporting schedule. Feedback mechanism between management and the front-line employees seems feeble, leading to a delay in corrective action in situations where actual sales is below planned revenue levels significantly. The enterprise has not established a structured variance investigation policy which results in managerial review of variance deviations that exceed pre-determined materiality thresholds over any given period of time. Without empirical evidence on the specific impact that management control systems have on the daily sales variances, the enterprise is restricted in designing interventions that address its operational challenges. This study therefore conducts research and scrutinizes

the impact of management control systems on daily sales variances at Chicken MCRUPS Investments for evidence-based management decision-making.

1.3 Purpose of the Study

The idea of this research is to examine the employees' perceptions of the impact of management control systems on daily sales variances at Chicken MCRUPS Investments in Harare, Zimbabwe.

1.4 Research Objectives

i. To assess the effect of budgetary control systems on daily sales variances at Chicken MCRUPS Investments in Harare.
ii. To evaluate the influence of performance monitoring mechanisms on daily sales variances at Chicken MCRUPS Investments in Harare.
iii. To examine the role of feedback and reporting systems in reducing daily sales variances at Chicken MCRUPS Investments in Harare.
iv. To determine the effect of reward and incentive controls on daily sales variances at Chicken MCRUPS Investments in Harare.

1.5 Research Questions

i. What is the effect of budgetary control systems on daily sales variances at Chicken MCRUPS Investments in Harare?
ii. How do performance monitoring mechanisms influence daily sales variances at Chicken MCRUPS Investments in Harare?
iii. What role do feedback and reporting systems play in reducing daily sales variances at Chicken MCRUPS Investments in Harare?
iv. What is the effect of reward and incentive controls on daily sales variances at Chicken MCRUPS Investments in Harare?

1.6 Assumptions of the Study

i. The respondents at Chicken MCRUPS Investments will give honest and accurate answers to the research instruments administered during the fieldwork.

ii. The daily sales records maintained by the enterprise are reasonably accurate, and reflect actual transaction volumes during the periods under review.

1.7 Significance of the Study

1.7.0 to the student/researcher

This study adds to the body of knowledge about management control system through creating empirical evidence from a fast-food SME operating in Zimbabwe.

1.7.1 to Chicken MCRUPS Investment

The results of the study will help the management to identify specific control mechanism in reducing the daily sales variances in their operations.

1.7.2 to the University

The University use this study to assess the ability and understanding of the research principles. Additionally, Students and future researches may use this study as a reference point in the investigation of management control system effectiveness in other small enterprise sectors within Zimbabwe.

1.7.3 to the other fast food SMEs in Zimbabwe

They recommendations from this study to enhance their own sales variance management and control practices, the design of inexpensive and context appropriate control systems, consistent with the resource constraints experienced in the Zimbabwean fast-food SMEs.

1.8 Delimitation of the Study

i. The research's focus is only on Chicken MCRUPS Investments, the fast food small and medium enterprise operating in Harare.
ii. The time frame considered for the investigation is limited to the period between January 2023 and December 2025.

1.9 Limitations of the Study

i. Respondent bias may be a problem with the accuracy of data obtained by questionnaires, as the participants may give socially desirable answers instead of truthful answers regarding operations.

ii. Currency fluctuations during the period of study might complicate the interpretation of sales variance data because nominal figures will mask real changes in sales volume.

1.10 Chapter Summary

The chapter formed the basis of the research on employees' perceptions of effects of management control systems on day-to-day sales variances at the Chicken MCRUPS Investments in Zimbabwe. The scope and limits of this scholarly study were clearly defined by displaying research objectives, questions, assumptions, significance, limitations and constraints.

CHAPTER II

LITERATURE REVIEW

2.0 Introduction

The chapter reviews Contingency Theory, budgetary controls, performance monitoring, feedback and incentives. The chapter draws on empirical and theoretical literature to determine variable relationships and the need for the current research in the Zimbabwean fast-food industry.

2.1 Theoretical Framework

2.1.0 Contingency Theory

This research draws upon Contingency Theory, which originated in organisational theory (Joan Woodward, 1958; Paul Lawrence and Jay Lorsch, 1967) and was later applied to management accounting and control (Robert Chenhall and David Otley). This theory represents a reaction against universalistic theories of management, which recognise that organisational effectiveness is contingent on "fit" between structures and systems and situational variables.

The first key proposition of Contingency Theory is that there is no universal best practice approach to design and implement management control systems; rather, best practices vary according to contingencies such as environmental uncertainty, organisational size, technology and strategy (Chenhall, 2003; Otley, 2016). Contingency Theory focuses on "fit" or congruence between organisational systems and their environment. Second, management control systems are assumed to be "bundled", meaning that practices like budgeting, performance measurement, feedback and incentives must be coordinated and integrated (Bedford, 2020). Third, this theory emphasises that the nature of the environment - uncertain and complex - affects the design of control systems, with more adaptive control systems required in uncertain environments. Finally, Contingency Theory also assumes that management effectiveness is contingent on the capacity to align control tools to the circumstances, rather than standardised solutions.

Contingency Theory is well suited to the study of the effect of management control systems on daily sales variances at Chicken MCRUPS Investments in Harare, Zimbabwe. The fast-food industry is characterised by variable demand, perishable resources and economic uncertainty.

As a result, management control systems need to be specifically designed to suit these circumstances in order to reduce daily sales variances. Research demonstrates that SMEs perform better when control systems are tailored to the operational environment and resource constraints. Therefore, Contingency Theory offers a suitable framework for understanding the effects of context-tailored control system configurations on sales performance.

2.2 The Effect of Budgetary Control Systems on Daily Sales Variances in the Fast-Food Industry

2.2.0 Conceptual and theoretical frameworks

Budgetary control is characterized as the regular comparison of actual results against budgeted goals for discrete time periods (Merchant and Van der Stede, 2023). Management control systems, such as budgetary controls, are used in combinations that result in greater impacts than the sum of the individual parts (Bedford, 2020). Furthermore, successful control combines both diagnostic monitoring of performance variations and interactive processes to discern their causes (Merchant and Van der Stede, 2023).

The fast-food industry relies heavily on daily budgets for accurate forecasting due to perishable inputs, high turnover rates, and day-to-day demand fluctuations. Operations require budgets that account for hourly sales, seasonal variations, and input cost fluctuations. In developing nations, small firms often lack a dedicated management accountant, leaving owner-managers to handle budgetary controls alongside other duties (Störmer and Hiebl, 2024). Consequently, formal budgetary controls must be appropriately scaled to the size of the organization.

2.2.1 Empirical Evidence

Meta-analysis reveals that diagnostic control positively affects organizational performance measures (Bellora-Bienengräber et al., 2023). Furthermore, SMEs with formal budgeting systems demonstrated higher resilience during the COVID-19 pandemic than those without (Roffia and Dabić, 2023).Budgetary control is a crucial element in determining the financial performance of SMEs in Somalia (Ali et al., 2023). In South Africa, around 60% of manufacturing SMEs practice budgeting, while 40% lack formal systems (Kamala and Enow, 2021). Additionally, poor financial management systems are a primary cause of SME failure in South Africa (Maharaj and Doorasamy, 2024).

Variance analysis mechanisms act as effective ex ante controls that eliminate budgetary slack during pre-planning (Deng et al., 2020). Accountability-based variance practices further reduce managers' inclinations to build slack into financial targets. SMEs can only maintain advanced control systems if lower-level employees commit to the processes (Reinking and Resch, 2023). Connecting management accounting to daily problems enhances its use in small firms (Ylä-Kujala et al., 2023), and adaptive budgeting practices offer more flexibility to respond to market volatility than traditional annual budgets (Nguyen et al., 2024).

2.3 The Influence of Performance Monitoring Mechanisms on Daily Sales Variances in the Fast-Food Industry

2.3.0 Conceptual and Theoretical Frameworks

Performance monitoring is the ongoing or intermittent observation of employee behaviour against standards to achieve organizational goals. It is a key element of results controls that hold managers accountable (Merchant and Van der Stede, 2023). In fast-food environments, monitoring involves tracking daily units sold, average check size, customer turnover, and waste. Point-of-sale (POS) systems allow real-time tracking, enabling managers to spot negative trends and apply remedial measures like discounts mid-day. Key Performance Indicators (KPIs) convert business strategies into tangible goals. In fast-food operations, these include sales per employee, average ticket value, and food cost percentage.

Monitoring mechanisms are most effective as part of a broader control system rather than as isolated surveillance (Merchant and Otley, 2020). Electronic or high-tech monitoring can lead to information overload if managers lack analytical skills (Ahmad et al., 2022), and excessive monitoring can reduce employee trust and prompt counterproductive behaviours like aggressive upselling at the expense of long-term retention.

2.3.1 Empirical Evidence

Diagnostic control systems, including regular monitoring, are consistently and positively related to organizational performance (Bellora-Bienengräber et al., 2023). Management accounting tools like real-time monitoring positively impact performance when used routinely by trained managers (Dahal, 2022). SMEs prefer actionable and relevant information over extensive, abstract performance dashboards (Reinking and Resch, 2023). Integrated

information systems also heavily support SME resilience during operational uncertainty (Roffia and Dabić, 2023).

Integrating monitoring with budgetary, feedback, and reward controls yields superior performance impacts compared to using single controls in isolation (Bedford, 2020). Monitoring combined with flexible planning improves resilience (Störmer and Hiebl, 2024), while a lack of integrated financial management contributes to SME failure in developing economies (Maharaj and Doorasamy, 2024). Interactive and diagnostic use of monetary and non-monetary KPIs positively affects individual creativity and task performance (Nuhu et al., 2022). Development-focused performance appraisals also positively impact job meaningfulness (Naeem et al., 2022). Implementing systems progressively, rather than suddenly, leads to lower resistance and greater compliance in developing country SMEs (Dlamini, 2024).

2.4 The Role of Feedback and Reporting Systems in Reducing Daily Sales Variances in the Fast-Food Industry

2.4.0 Conceptual and Theoretical Frameworks

Feedback systems deliver outcome information to employees, allowing them to make corrections to meet targets. Feedback acts as a corrective link between measurement and operational adjustments (Merchant and Van der Stede, 2023).This reporting concept focuses managerial attention on variances above specific significance levels (e.g., 5-10% in fast food) to prevent information overload (Merchant and Van der Stede, 2023).

The lagged reporting limits branch managers' abilities to diagnose variance and intervene. Fast-food businesses require sub-daily or daily reporting cycles. Furthermore, variance reports must be user-friendly, detailing targets, actuals, variances, and suggested responses (Dlamini, 2024; Merchant and Otley, 2020). The channel used to convey feedback influences its reception. Because fast food involves high-volume, shift-based workframes, feedback systems must be accessible to all employees, balancing formal reporting with informal communication to contextualize operations.

2.4.1 Empirical Evidence and Findings

The interactive use of control focusing on dialogue and feedback has a positive impact on innovation and performance (Bellora-Bienengräber et al., 2023). Regular use of these practices yields higher performance than ad-hoc application (Dahal, 2022). Operational control systems are only effective when designed with the support of the employees who provide the data (Reinking and Resch, 2023). Face-to-face communication between managers and employees creates essential trust for system integration.

Budgetary control is notably improved when variance investigation incorporates accountability mechanisms that promote honest self-reporting (Deng et al., 2020). Exceptions-based reporting is most successful when accompanied by positive, learning-geared feedback rather than punitive measures (Bedford, 2020). Rolling forecasts and frequent revisions allow organizations to better adapt target performance levels to changing circumstances (Nguyen et al., 2024). Frequent reporting directly benefits small business performance when integrated into daily routines (Ylä-Kujala et al., 2023).

2.5 The Effect of Reward and Incentive Controls on Daily Sales Variances in the Fast-Food Industry

2.5.0 Conceptual and Theoretical Frameworks

Reward controls align employee behavior with organizational goals by tying performance to tangible outcomes. A principal-agent issue arises if branch employees lack motivation to maximize daily sales because their pay does not reflect daily revenues (Merchant and Van der Stede, 2023). Monetary rewards (commissions, bonuses) theoretically drive harder work toward sales targets. However, purely financial short-term incentives can prioritize sales over customer satisfaction. In developing economies like Zimbabwe, currency instability and capital constraints make high monetary bonuses difficult, rendering non-financial incentives (recognition, career development, and autonomy) highly feasible alternatives.

Fast food relies heavily on teamwork across service and kitchen staff, suggesting group-based incentives may minimize variances more effectively than individual plans. Incentive systems emphasizing only sales volume can trigger dysfunctional behaviours like high discounting or wasteful practices, necessitating balanced targets.

2.5.1 Empirical Evidence

Performance based rewards have a positive effect on SME employee performance, mediated heavily by employee motivation (Manzoor et al., 2021). Diagnostic control systems featuring formal reward mechanisms tied to measurable outcomes consistently associate positively with firm performance (Bellora-Bienengräber et al., 2023). Performance appraisal frameworks combining efficiency and effectiveness prove the value of multi-criteria performance metrics in reward allocations (Cai et al., 2022). Formula driven bonus schemes based on strict financial targets achieve more effective cost/revenue control than discretionary bonuses (Merchant and Van der Stede, 2023).

2.6 Research Gap

Much of the empirical data on management control systems is based on developed economies, or large corporate contexts, and little is done to focus on small and medium firms in the volatile and limited resource environments (Dlamini, 2024; Störmer and Hiebl, 2024). Moreover, previous studies usually analyze individual control mechanisms separately but not as a system. The context-specific research on the fast-food segment is also insufficient, as the peculiarities of this operation are the perishable inventory, demand fluctuations, and the necessity to have decisions in real time, which impose specific control challenges (Nguyen et al., 2024). Thus, this research fills this gap by studying the synergy effect of management control systems on the daily sales variances in a fast-food SME setting. It offers context-relevant insights of Chicken MCRUPS Investments in Zimbabwe.

2.7 Chapter Summary

The chapter has presented the conceptual framework, theoretical framework and empirical review pertaining the management control systems namely budgetary control system, performance monitoring, reporting system and rewards their effect on daily sales variances in SMEs the fast food industry.

CHAPTER III

RESEARCH METHODOLOGY

3.0 Introduction

The chapter explains the research strategy, research philosophy, research design, sampling methods, target population, sample size determination and research instruments which were utilized. The process of data collection, approach to data presentation and analysis, reliability and validity of the data collected and consideration of ethical regulations that informed the study are also outlined.

3.1 Research Philosophy

The pragmatist philosophy of research was utilised in this study to inform the research about the employees' perceptions on management control systems and their influence the daily sales variances at the enterprise. Pragmatism was a state of philosophy which judged theories and ideas on the basis of their practical implications and their applicability in real-life (Saunders et al. 2023). The choice of pragmatism was driven by the fact that the research would need to have a quantitative element of measuring sales variances as well as a qualitative element of how systems of control can work in the particular organisational setting. Creswell and Creswell (2023) claimed that mixed methods research needs a philosophical basis that is pragmatic due to its ability to allow combining various data sources.

3.2 Research Strategy

The research used a case study research strategy to investigate the effect of management control systems on the daily sales variances at Chicken MCRUPS Investments in Harare, Zimbabwe. The case study strategy was defined by Saunders et al. (2023) as an empirical study of a modern phenomenon in its real-life application in the context of various sources of evidence. The case study approach was chosen since the study involved a detailed comprehension of the management control systems operating in one fast food SME operating environment. Bell et al. (2022) claimed that case studies are especially applicable to explore the complex organisational phenomena that cannot be divorced of their contextual contexts.

3.3 Research Design

The research design was a mixed methods study that uses both quantitative and qualitative data collection and analysis methods in a coherent research framework. Creswell and Creswell (2023) described mixed methods research as a method that combines both quantitative and qualitative data to give a more detailed explanation of the research problems. Particularly, the researcher adopted convergent mixed methods design where both quantitative and qualitative data gathered simultaneously, followed by a combination at the interpretative stage of analysis.

The quantitative part was the implementation of a structured questionnaire to the employees directly engaged in sales processes and financial management of the enterprise in various operating branches. The qualitative aspect entailed the implementation of semi-structured interviews with key informants who had comprehensive understanding of the implementation of the control system and the daily sales operations. Bell et al. (2022) advocated mixed methods designs in organisational research since it enables researchers to both identify patterns that can be measured and also the contextual meanings of the patterns.

3.4 Target Population

The study focused on the employees and management personnel at Chicken MCRUPS Investments that were directly involved in sales operations, financial management, and control system implementation activities. The entire population targeted was 80 people spread out among the different branches of operation and the administrative offices of the enterprise in the metropolitan of Harare Zimbabwe. The qualitative data were collected using key informants who were 9 people; eight branch managers and one operations manager who had the strategic knowledge of management control system design and implementation. The sample used to collect quantitative data consisted of 71 respondents who included 5 finance officers, 16 supervisors, 34 frontline sales personnel and 16 cashiers engaged in daily sales processes and data recording.

Table 3.1: below presents the distribution of the target population by category and designation at Chicken MCRUPS Investment

Table 3.1 Targeted Population Distribution

Designation	Number	Data Category	Data Collection Method
Operations Manager	1	Qualitative	Interview
Branch Managers	8	Qualitative	Interview
Finance Officers	5	Quantitative	Questionnaire
Supervisors	16	Quantitative	Questionnaire
Frontline Sales Staff	34	Quantitative	Questionnaire
Cashiers	16	Quantitative	Questionnaire
Total	**80**		

Source: Chicken MCRUPS Investments Human Resources Records (2026).

3.5 Sampling Method

Two sampling methods were utilized in the study; key informants were sampled by purposive sampling and simple random sampling was used to sample quantitative survey respondents. Saunders et al. (2023) defined purposive sampling as a non-probability method in which the researcher chooses the participants according to their knowledge and experience pertinent to the research. Purposive sampling was used to sample all 9 key informants as the branch managers and the operations manager had unique institutional knowledge on the implementation of management control systems. The quantitative respondent pool of 71 people was selected using a simple random sampling method so that every eligible employee had the same chance of being selected to form part of the sample survey. Creswell and Creswell (2023) advised the use of a mixture of probability and non-probability sampling methods in mixed methods research studies to maximise the representativeness and data richness.

3.6 Sample Size

The quantitative component had a sample size that was calculated based on the Slovin formula which is suitable in calculating sample sizes of known finite populations under investigation in surveys. Sekaran and Bougie (2020) suggested the Slovin formula to find suitable sample sizes in business research studies with defined and available populations of finite size. It is given as: n = N / (1 + Ne^ 2) where n is the size of the sample needed; N is the population size and e is the acceptable margin of error.

Applying the formula with N = 71 (quantitative respondents) and e = 0.05 (5 percent margin of error), the calculation produced the following sample size determination result: $n = 71 / (1 + 71 \times 0.05^2) = 71 / (1 + 71 \times 0.0025) = 71 / (1 + 0.1775) = 71 / 1.1775 = 60.3$, rounded up to 60 respondents for the quantitative survey component.

In the qualitative aspect all the 9 key informants were considered through a census method based on the principle of data saturation in qualitative research methodology that is used here. Saunders, Lewis and Thornhill (2023) described data saturation as the stage when no new themes emerge during an interview and no new information of significant difference emerges to the already gathered data. The overall study sample was thus 60 respondents of the study in quantitative survey and 9 respondents in qualitative interview, resulting in a total sample of 69 research respondents.

3.7 Research Instruments

The research involved the use of a structured questionnaire for quantitative data and a semi-structured interview guide for qualitative data using the participants. The questionnaire was developed with closed-ended questions that were measured on a five-point Likert scale, where strongly disagree and strongly agree were the two extreme points on all the four research objective dimensions. Budgetary controls, performance monitoring mechanisms, feedback and reporting systems and reward and incentive controls were independent variable measures measured in sections of the questionnaire respectively.

The semi-structured interview guide had open-ended questions that enabled the key informants to narrate their experiences concerning management control systems in their own language and views. Bell, Bryman and Harley (2022) suggested that using the semi-structured interviews in collecting qualitative data due to the flexibility to probe deeper to gain more understanding and thematic consistency. The two instruments were oriented to the four research objectives to guarantee the full coverage of all the variables being researched in this study at Chicken MCRUPS Investments.

3.8 Data Collection Procedures

The data collection process started when the researcher received an ethical clearance from the academic institution and was given a written consent by the management of the Chicken MCRUPS Investments to commence data collection. The researcher personalized the questionnaires to the sampled respondents (n=60) of the enterprise branches at normal working hours over two weeks. They were allowed some time to answer the questionnaire and the researcher was present in the field to explain any questions on certain items in the research instrument.

The interviews with the 9 key informants were semi-structured, and each interview took about 30 to 45 minutes in which they were interviewed individually at their respective workplaces.

The audio-taping of interviews was done with the express permission of all the participants and the researcher also made field notes in order to record non-verbal communication and contextual observations in each of the sessions. In convergent mixed methods designs, Creswell and Creswell (2023) suggested concurrent data collection to make sure that quantitative and qualitative data indicate the same temporal circumstances of the research.

3.9 Data Presentation and Analysis Methods

The questionnaire data in quantitative form were analysed by the Statistical Package of the Social Sciences (SPSS) version 27 which produced an inferential and descriptive statistical output. Means, standard deviations and frequency distributions were calculated to provide a summary of the respondent perceptions on all the four dimensions of independent variables that were measured. Inferential statistics such as Pearson correlation analysis and multiple regression analysis were done to test the relationship between respondents' perception of management control systems and daily sales variances. Interpretative data in the form of interviews were transcribed word-to-word and analysed through thematic analysis based on the six-step model of systematic qualitative analysis outlined by Braun and Clarke (2022). Interpretation of the interview transcripts was done through an iterative process of coding and the results were tabulated and reported alongside quantitative data to allow triangulation and convergence of the evidence between the two sources of data. According to Saunders, Lewis and Thornhill (2023) it was suggested that mixed methods results should be portrayed using combined displays that combine both quantitative and qualitative results to interpret the outcomes holistically.

3.10 Reliability and Validity

The reliability of the quantitative instrument was measured through the use of Cronbach alpha coefficient and the minimum value was 0.70 to test the acceptable internal consistency of the measurement scales. Sekaran and Bougie (2020) determined that the value of alpha of 0.70 and above implies that questionnaire items, which measure the same construct give consistent results over time in repeated measurement. To determine ambiguous items and improve the tool further, a pilot study was carried out in 10 respondents of the target population to exclude them, who were then not included in the final sample. To achieve content validity, questionnaire items were developed based on the literature review conducted and the instrument was sent to the research supervisor to be reviewed and approved by the research supervisor as an expert. Construct validity was taken care of by matching every section of the questionnaires to the particular research goals and theoretical constructs that were found in the

literature review of this study. Member checking contributed to enhancing qualitative credibility by making selected participants of the interview read summarised transcripts to ascertain the accuracy of the recorded interpretations and findings. Bell, Bryman and Harley (2022) also suggested the triangulation of quantitative and qualitative results as another validity measure that enhances the overall validity of the results of mixed methods research.

3.11 Ethical Considerations

This research was conducted in accordance with all ethical norms which govern research, especially in areas such as participant confidentiality and building trust researchers other researchers when they conducting their researches The respondents were assured by the researcher that the benefits of the study would be to inform policy makers

3.12 Chapter Summary

This chapter focused on analysis approach, taking into consideration the methods used for gathering data, the population, and the instrumentation tools that were used. This chapter also covered the sample size based on sampling.

CHAPTER IV

DATA ANALYSIS AND DISCUSSIONS

4.0 Introduction

The chapter outlines the data analysis and discussion of collected data. Results of each research objective are provided in the form of descriptive statistics, inferential statistics and thematic analysis of the collected qualitative interview data.

4.1 Response rate of research instruments

Table 4.1 Response rate of research instruments

Instrument	Administered	Returned	Response Rate (%)	Usable
Questionnaires	60	55	91.7	55
Interviews	9	9	100.0	9

Source: Primary Data (2026)

As indicated by Table 4.1, 60 questionnaires were distributed, with 55 completed and returned, resulting in a response rate of 91.7 percent. All 9 planned semi-structured interviews were successfully conducted, indicating 100 percent response rate in the qualitative data. The notable response rate (91.7 percent) exceeded the 70 percent benchmark by Saunders et al. (2023), signifying a robust data collection effort.

4.2 Demographics of Study Participants

4.2.0 Gender Distribution

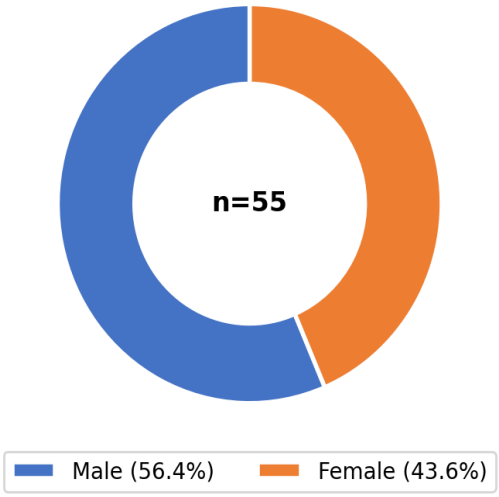


Figure 4.1 Gender Distribution

Figure 4.1 showed that 31 respondents (56.4 percent) were male and 24 respondents (43.6 percent) were female, indicating a balanced representation at Chicken MCRUPS Investments.

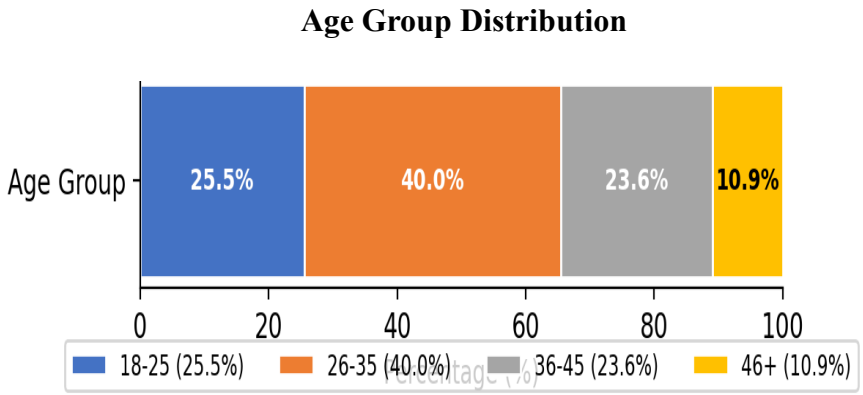


Figure 4.2 Age Group Distribution

Figure 4.2 showed that the age group of 26 to 35 years had the highest representation at (40.0 percent), with 18 to 25 years coming in second with 25.5 percent of the respondents. The age distribution reflecting a young workforce in alignment with industry trends.

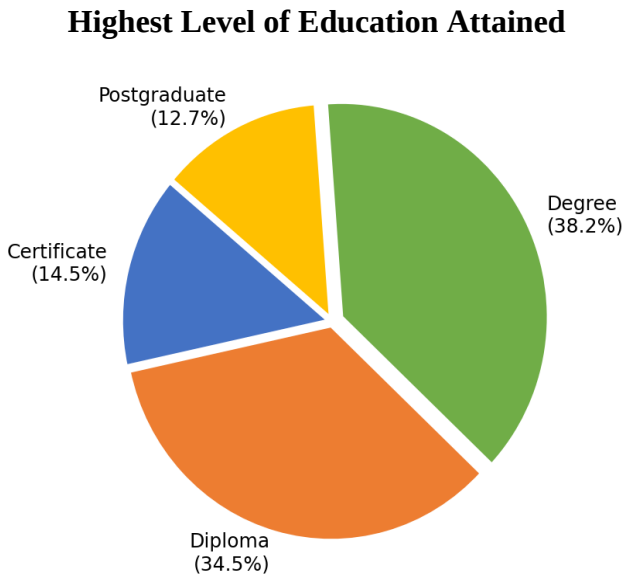


Figure 4.3 Highest Level of Education Attained

Figure 4.3 indicated that respondents with a degree qualification (38.2) were more than those with a diploma (34.5), suggesting an understanding of management processes.

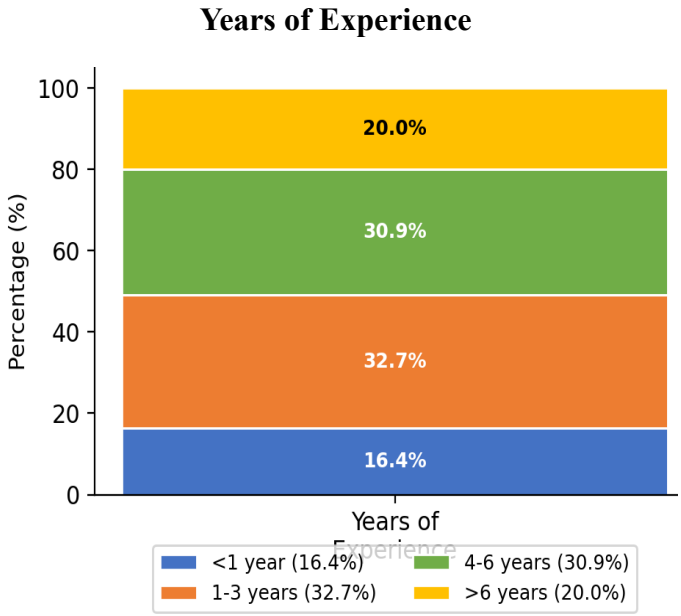


Figure 4.4 Years of Experience

Figure 4.4 highlights, 32.7 percent of respondents had 1 to 3 years of tenure, with 30.9 percent having an experience of 4 to 6 years. The distribution is sufficient for evaluation of the management control systems and daily sales variance patterns.

4.3 Reliability Statistics

Table 4.2 Reliability Statistics (Cronbach's Alpha)

Variable	Items	Cronbach's Alpha	Decision
Budgetary Control Systems	8	0.847	Reliable
Performance Monitoring Mechanisms	8	0.812	Reliable
Feedback and Reporting Systems	8	0.879	Reliable
Reward and Incentive Controls	8	0.834	Reliable
Daily Sales Variances (DV)	6	0.791	Reliable

Source: SPSS Output (2026)

Table 4.2 showed the coefficients of the Cronbach alpha indicated each variable had and alpha value above the 0.70 minimum, confirming internal consistency of the survey instrument suggested by Sekaran and Bougie (2020). The feedback and reporting systems showed highest reliability at 0.879, providing confidence in the data collected.

4.4 The Effect of Budgetary Control Systems on Daily Sales Variances

The study assessed the effect of budgetary control systems on daily sales variances at Chicken MCRUPS Investments.

Table 4.3 Descriptive Statistics for Budgetary Control Systems

No.	Statement	Mean Statistic	Std. Error	Std. Deviation	N
1	The enterprise prepares daily sales budgets for each branch before trading.	3.78	0.137	1.018	55
2	Budget targets for daily sales are clearly communicated to all staff.	3.56	0.148	1.097	55
3	Branch managers participate in setting daily sales budget targets.	3.25	0.155	1.149	55
4	Actual sales figures are compared against budgeted targets regularly.	3.91	0.129	0.957	55
5	Management investigates causes of significant budget deviations.	3.42	0.152	1.127	55
6	Corrective actions are taken promptly when sales fall below budget.	3.15	0.161	1.194	55
7	The budgeting process is flexible enough for unexpected demand changes.	2.89	0.158	1.172	55
8	Budgetary controls have reduced the gap between planned and actual sales.	3.47	0.141	1.046	55

Source: SPSS Output (2026)

Table 4.3 showed the descriptive statistics of eight items used in the effect of budgetary control systems on the daily sales variances in Chicken MCRUPS Investments. The mean score of participative budgeting was below the average (M = 3.25, SD = 1.149), indicating that the branch managers were not involved much in determining the daily sales budget targets. The standard deviations of most items (more than 1.0) were rather high, which indicated a great variation in the perceptions of respondents of the effectiveness of the budgetary control system in different branches. The timely corrective action item was rated moderately (M = 3.15, SD = 1.194) implying that the response of the enterprise to the detected budget deviations was not always viewed as timely or not.

The composite average of the budgetary control systems variable was 3.43, implying that the respondents felt there was moderate, but inconsistent utilization of budgetary controls in the enterprise. Budget target communication (M = 3.56, SD = 1.097) was rated higher than the middle, indicating that although there was communication of budget targets, the clarity and scope of this communication was different among branches. Moderate agreement was observed in management investigation of significant deviations (M = 3.42, SD = 1.127) and this indicates that there was some investigation of variance but it was not seen to be systematic or exhaustive. The role of budgetary controls in minimising the planned-actual gap (M = 3.47, SD = 1.046) had moderate levels of agreeableness, which implied that respondents recognised positive, but not strong influence of budgetary controls.

4.4.0 Inferential Statistics for Budgetary Control Systems

Table 4.4 Pearson Correlation between Budgetary Control Systems and Daily Sales Variances

	Budgetary Control Systems	Daily Sales Variances
Pearson Correlation (r)	1.000	0.621
Sig. (2-tailed)		0.000
N	55	55

Correlation is significant at the 0.01 level (2-tailed).

Table 4.4 illustrate a statistically significant positive correlation ($r = 0.621$, $p < 0.01$) was found between budgetary control systems and the daily sales variances, suggesting that effective budgeting contributes to improve sales performance.

4.4.1 Thematic Results for Budgetary Control Systems

Qualitative interviews revealed inconsistencies in budget preparation and a lack of involvement from branch managers. Delays in corrective actions for budgets variances were also noted. These qualitative results were consistent with the quantitative results, especially the low scores of participative budgeting and flexibility of budgeting process in the survey.

4.5 The Influence of Performance Monitoring Mechanisms on Daily Sales Variances

The research evaluated the influence of performance monitoring mechanisms on daily sales variances.

Table 4.5 Descriptive Statistics for Performance Monitoring Mechanisms

No.	Statement	Mean Statistic	Std. Error	Std. Deviation	N
1	The enterprise uses POS systems to track daily sales in real time.	4.05	0.118	0.876	55
2	Management monitors individual employee sales performance daily.	3.69	0.142	1.053	55
3	KPIs for daily sales are clearly defined and understood by staff.	3.33	0.153	1.135	55
4	Daily sales data are reviewed by supervisors before each day ends.	3.51	0.146	1.082	55
5	The enterprise uses dashboards or reports to display daily sales.	3.22	0.159	1.179	55
6	Monitoring has helped identify patterns in daily sales variances.	3.71	0.133	0.987	55
7	Employees are aware their daily sales performance is monitored.	4.11	0.112	0.831	55
8	Monitoring systems have improved daily sales consistency over time.	3.60	0.139	1.031	55

Source: SPSS Output (2026)

Table 4.5 has given the descriptive statistics of eight items which evaluated the effect of performance monitoring mechanisms on the daily sales variances at the enterprise. The research demonstrate that performance monitoring mechanisms have positive correlation ($r = 0.574$, $p < 0.01$) with sales variances. Employees were aware of monitoring processes which helped improve consistency, although the use of performance dashboard was insufficient.

4.5.0 Inferential Statistics for Performance Monitoring Mechanisms

Table 4.6 Pearson Correlation between Performance Monitoring and Daily Sales Variances

	Performance Monitoring	Daily Sales Variances
Pearson Correlation (r)	1.000	0.574
Sig. (2-tailed)		0.000
N	55	55

Correlation is significant at the 0.01 level (2-tailed).

Table 4.6 revealed a positive relationship between performance monitoring mechanisms and the daily sales variances ($r = 0.574$, $p < 0.01$) in the enterprise, which was statistically significant. This positive but medium correlation reflected that the stronger monitoring mechanisms the enterprises were, the more likely they were to report more consistent daily sales results in all its operating branches.

4.5.1 Thematic Results for Performance Monitoring Mechanisms

The qualitative analysis revealed two major themes. The initial theme was 'technology adoption without full utilisation' with eight of nine interviewees stating that point-of-sale systems were installed but data generated was underutilised by the management. According to the branch managers, POS data were utilized in end-of-day cash-reconciling, as opposed to real-time sales variance monitoring, per actual trading shift to a trading shift. The second theme was 'lack of standardised key performance indicators' since five interviewees reported that the daily sales targets in different branches were not consistently measured with a uniform set of criteria being used.

According to one supervisor, various branch managers applied different measures to measure the daily performance, thus creating confusion as to what was acceptable and unacceptable level of sales variance. The results were complementary to the quantitative results, especially the low average scores of dashboards use and KPI clarity in the questionnaire responses of the sampled employees.

4.6 The Role of Feedback and Reporting Systems in Reducing Daily Sales Variances

The study examined the role of feedback and reporting systems in reducing daily sales variances.

Table 4.7 Descriptive Statistics for Feedback and Reporting Systems

No.	Statement	Mean Statistic	Std. Error	Std. Deviation	N
1	Management provides timely feedback when daily sales targets are missed.	3.04	0.162	1.202	55
2	Daily sales variance reports are produced and distributed regularly.	2.78	0.165	1.224	55
3	Feedback is communicated through formal meetings or written reports.	3.16	0.155	1.149	55
4	Exception reporting highlights only significant variances for investigation.	2.65	0.160	1.187	55
5	Employees receive constructive feedback explaining variance causes.	3.09	0.151	1.120	55
6	Feedback has helped staff understand factors affecting daily sales.	3.38	0.143	1.061	55
7	Reporting systems allow comparison of daily sales across branches.	3.25	0.148	1.097	55
8	Feedback and reporting systems have reduced daily sales variances.	3.02	0.156	1.157	55

Source: SPSS Output (2026)

Table 4.7 showed the descriptive statistics of eight items used to measure the role of feedback and reporting systems used to reduce the daily sales variances at the enterprise. The mean of the feedback and reporting systems as an overall composite was 3.05, the lowest of the four independent variables and this represents the poorest dimension of management control to be measured. The moderately rated communication of feedback via formal channels (M = 3.16, SD = 1.149) indicated that, although there were some formal feedback processes, they were not always and fully implemented. The positive feedback with constructive reasons about the causes of the variance (M = 3.09, SD = 1.120) showed that employees felt that feedback was sometimes informative but not frequently followed by the explanation of reasons why that feedback was given. The cross-branch comparison aspect of reporting systems (M = 3.25, SD = 1.097) was slightly higher than the middle point, which indicated the partial functionality but did not feel that it was fully functioning. The role of feedback systems in the mitigation of daily sales variances (M = 3.02, SD = 1.157) was scored at the middle point, which means that the perceived effect of current feedback mechanisms had weak effects on variances. High standard

deviations on all items (greater than 1.0) indicated that there was a significant difference between the opinions of the respondents with regard to the quality and effectiveness of feedback and reporting systems across branches.

4.6.0 Inferential Statistics for Feedback and Reporting Systems

Table 4.8 Pearson Correlation between Feedback/Reporting Systems and Daily Sales Variances

	Feedback & Reporting	Daily Sales Variances
Pearson Correlation (r)	1.000	0.689
Sig. (2-tailed)		0.000
N	55	55

Correlation is significant at the 0.01 level (2-tailed).

Table 4.8 indicated the highest correlation amongst all the 4 independent variables and the feedback and reporting systems had a significant positive relationship with the daily sales variances ($r = 0.689$, $p = 0.01$). This result suggested that the feedback and reporting systems were the most effective to reduce the daily sales variances than the other management control elements that were studied.

4.6.1 Thematic Results for Feedback and Reporting Systems

During the research data collection process, the data collected in the form of qualitative interviews yielded two themes of significance as far as feedback and reporting systems at Chicken MCRUPS Investments were concerned. The initial theme was the ‘delayed and infrequent variance reporting’ as seven interviewees affirmed that daily sales variance reports were not prepared until the end of a week. The second theme was ‘lack of organised feedback systems’ because 6 interviewees indicated that feedback of their performance in sales was provided in an unstructured manner and irregularly in various branches. One branch manager reported that feedback was normally given only when the performance was significantly poor in terms of sales, whereas satisfactory or even exceeding the target performance was not formally recognized by the management. The operations manager admitted that the enterprise did not have standardised feedback templates or regular meetings especially devoted to the discussion of causes of variance in sales daily and remedial measures.

4.7 The Effect of Reward and Incentive Controls on Daily Sales Variances

The study determined the effect of reward and incentive controls on daily sales variances.

Table 4.9 Descriptive Statistics for Reward and Incentive Controls

No.	Statement	Mean Statistic	Std. Error	Std. Deviation	N
1	Financial incentives such as bonuses are offered for meeting targets.	2.56	0.167	1.238	55
2	Non-financial incentives like recognition motivate staff toward targets.	3.11	0.154	1.142	55
3	Reward criteria for daily sales are clearly defined and communicated.	2.47	0.163	1.209	55
4	Employees who exceed targets receive fair and proportionate rewards.	2.38	0.170	1.261	55
5	The reward system motivates extra effort toward meeting sales targets.	2.85	0.159	1.179	55
6	Team-based incentives encourage collaboration for collective targets.	2.91	0.152	1.127	55
7	The incentive system is consistently applied across all branches.	2.53	0.168	1.246	55
8	Reward controls have reduced unfavorable daily sales variances.	2.73	0.157	1.164	55

Source: SPSS Output (2026)

Table 4.9 showed the descriptive statistics of eight items that have been used to determine the effect of the reward and incentive controls on the daily sales variances in Chicken MCRUPS Investments. The reward and incentive controls had the lowest overall composite mean of 2.69, the lowest of all four independent variables, indicating this as the least developed control mechanism at the enterprise. When the incentive system was implemented consistently across branches (M = 2.53, SD = 1.246) it scored low, indicating that employees felt that the reward system was unfairly applied across branches. The motivational impact of the reward system (M = 2.85, SD = 1.179) was rated below the midpoint of the scale and this means that the current system of incentives did not have the desired motivational effect that would lead to reduction in the variance. Collaborative achievement incentives (through teams) (M = 2.91, SD = 1.127) rated in the middle of the range, indicating that there was a degree of informal team incentive but was not formalised into formal incentives. A positive effect of the reward controls (M = 2.73, SD = 1.164) proved that the respondents saw little positive influence of the existing incentive program on the consistency of daily sales. The standard deviations were also high (greater than 1.1 on all items) which showed that there was a significant variation in the experiences of the employees in various branches towards the reward and incentive systems. The results showed that the reward and incentive dimension was the biggest gap in the

management control system set up at Chicken MCRUPS Investments during the period of the study.

4.7.0 Inferential Statistics for Reward and Incentive Controls

Table 4.10 Pearson Correlation between Reward/Incentive Controls and Daily Sales Variances

	Reward & Incentive	Daily Sales Variances
Pearson Correlation (r)	1.000	0.512
Sig. (2-tailed)		0.000
N	55	55

Correlation is significant at the 0.01 level (2-tailed).

As illustrated by table 4.10, the result indicated that there was a moderate statistically significant positive relationship between reward and incentive controls and daily sales variances ($r = 0.512$, $p < 0.01$) at the enterprise. The least strong correlation between the four variables, this finding still proved a significant positive association between incentive controls and the daily sales variance reduction.

4.7.1 Thematic Results for Reward and Incentive Controls

The qualitative analysis of the interview data yielded two key themes on reward and incentive controls at Chicken MCRUPS Investments where the study investigation was carried out. The initial theme was the 'lack of formal financial incentives' since all nine interviewees affirmed that the venture did not have an organized bonus system that was tied to meeting the daily sales target. Branch managers complained that salary packages were unchanged and did not have the performance-based element and that there were occasional bonuses that were handed out at the will of the management without any clear criteria being used The operations manager recognised that the budget constraint restricted the ability of the enterprise to adopt formal incentive programmes but realised that they could help in minimising the sales variance trends.

4.8 Chapter Summary

In this chapter, the quantitative and qualitative data were analysed and discussed based on the results of 55 questionnaires and 9 interviewees in Chicken MCRUPS Investments. The qualitative results always supported quantitative data and proved the existence of management control systems, which were inconsistently used in all branches of the enterprise.

CHAPTER V

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

The chapter provides the summary, conclusions and recommendations of the results of this research on the employees' perceptions on management control systems and daily sales variances.

5.1 Summary of the Study

The study investigated the employees' perceptions on the management control systems influence the day-to-day sales variances at Chicken MCRUPS Investments, a fast-food SME based in Harare, Zimbabwe. There were four research objectives that guided the investigation and evaluated the budgetary controls, performance monitoring mechanisms, feedback and reporting systems, and the reward and incentive controls. It was a pragmatist philosophy and convergent mixed methods research design. The strategy adopted was the case study and 55 respondents to the questionnaire were chosen using the Slovin formula and 9 key informants were chosen using purposive sampling. Descriptive statistics and Pearson correlation analysis in SPSS version 27 were used to analyse quantitative data and thematic analysis techniques were used to analyse qualitative data using a systematic approach.

5.2 Summary of Findings

The first objective determined the impact of budgetary control systems on the daily sales variances in the Chicken MCRUPS Investments in the area of study. The results indicated that there is a strong positive relationship ($r = 0.621$, $p < 0.01$) between the budgetary control systems and the daily sales variance reduction within the enterprise. The descriptive statistics reflected moderate use of budgetary controls (composite mean = 3.43) with the scores of budget flexibility and participative budgeting lying below the midpoint of the scale.

The second objective tested the impact of performance monitoring systems on the daily sales variances in Chicken MCRUPS Investments in its operating branches in Harare. The study found a strong positive relationship ($r = 0.574$, $p < 0.01$) between performance monitoring

mechanisms and the reduction in daily sales variance in the enterprise. The highest scoring items were point-of-sale systems and awareness of employees about monitoring (M = 4.05 and M = 4.11, respectively), and the lowest-scoring items were dashboard usage and KPI clarity.

The third objective was to explore how feedback and reporting systems could help in minimizing daily sales variances in Chicken MCRUPS Investments within the data collection period. The highest correlation with the daily sales variances ($r = 0.689$, $p < 0.01$) of all the four management control system components analysed were recorded with feedback and reporting systems. But this variable also had the lowest composite mean (3.05), which means that feedback and reporting mechanisms were the least developed control dimension at the enterprise

The fourth objective established the influence of reward and incentives controls in the daily sales variances at Chicken MCRUPS Investments in its branches in Harare. It was found to have a significant positive correlation with ($r = 0.512$, $p < 0.01$) though this was the weakest association of the four independent variables measured in the study. The lowest composite mean (2.69) of all variables was reward and incentive controls with the lowest scoring on individual item.

5.3 Conclusions

The research was able to conclude that management control systems positively influenced the daily sales variances in Chicken MCRUPS Investments in Harare, Zimbabwe, with a statistically significant impact. The fact that quantitative and qualitative evidence and results overlapped made these conclusions credible as they presented not only statistical data but also contextual explanations of the patterns observed. The researcher concluded that Chicken MCRUPS Investments would need a thorough and a combination type of approach to reinforce all the four components of management control systems in order to attain significant and lasting variance reduction.

5.4 Recommendations

Recommendation 1: The enterprise needs to adopt the daily sales budget preparation by branch with the involvement of branch managers as they will be able to provide localised information about the demand trends and customer flows. Participative budgeting will enhance the accuracy of the budget and make the staff more committed towards meeting the required targets in the

day hence avoiding the occurrence of high levels and frequencies of negative sales variances recorded.

Recommendation 2: The management needs to come up with standardised key performance indicators of daily sales and implement real-time performance reports that show actual sales versus the budgeted sales per branch. Supervisors should be trained on how to interpret and put into action monitoring data during trading hours, and not necessarily basing on the post hoc processes of cash reconciliation at the end of the day.

Recommendation 3: The enterprise must have a well-organized daily feedback mechanism which will produce and disseminate variance reports to the branch managers prior to the commencement of the next trading day. Exception reporting procedures must be implemented to bring the attention of the management particularly to the branches or shifts whose daily sales variances are greater than a set limit of ten percent or more.

Recommendation 4: It should be designed and adopted as a formal reward and incentive programme that is attached to meeting of the daily sales targets at all branches of Chicken MCRUPS Investments regularly. The programme must integrate both financial and non-financial incentives like performance bonuses and employee-of-the-month rewards with well-stated and transparent eligibility requirements.

Recommendation 5: The enterprise needs to employ an integrated management control system approach where budgetary controls, monitoring, feedback, and incentives are integrated in a comprehensive framework of operational control. Management training on the design of the control system and variance analysis should be done on a regular basis to develop the internal capability required to maintain such practices in all the branches in the long-run.

5.5 Areas for Further Study

Future scholars ought to conduct a comparative analysis that would look at how the management control systems affect daily sales variances in various fast-food SMEs in Zimbabwe. Multi-case design would help provide analytical generalisation of results beyond one enterprise and compare the effectiveness of the control system in various organisational settings and locations.

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APPENDICES

Appendix A: Questionnaire for the Employees

My name is B223215B, a student at Bindura University of Science Education pursuing a Bachelors of Accountancy Honours Degree. I am conducting a research study entitled: "The impact of management control systems on daily sales variances in fast food SMEs: A case of Chicken MCRUPS Investment." You have been selected to participate in this study because of your direct involvement in sales operations, financial management, or control system activities at Chicken MCRUPS Investment.

Your responses will be used strictly for academic purposes and will be treated with the highest level of confidentiality. Please answer all questions as honestly as possible.

Instructions

Please respond to each statement by placing a tick (✓) in the column that best represents your level of agreement. The scale is defined as follows:

1 = Strongly Disagree (SD) 2 = Disagree (D) 3 = Neutral (N) 4 = Agree (A)

5 = Strongly Agree (SA)

SECTION A: Demographic Information

Please tick (✓) appropriately.

1. Gender:	Male [ ] Female [ ]
2. Age Group:	18–25 [ ] 26–35 [ ] 36–45 [ ] 46 and above [ ]
3. Highest Qualification:	Certificate [ ] Diploma [ ] Degree [ ] Postgraduate [ ]
4. Designation:	Finance Officer [ ] Supervisor [ ] Sales Staff [ ] Cashier [ ]
5. Years of Service:	Less than 1 year [ ] 1–3 years [ ] 4–6 years [ ] Above 6 years [ ]

SECTION B: Budgetary Control Systems and Daily Sales Variances

No.	Statement	SD (1)	D (2)	N (3)	A (4)	SA (5)

1	The enterprise prepares daily sales budgets for each branch before the start of every trading period.					
2	Budget targets for daily sales are clearly communicated to all staff members at the beginning of each shift.					
3	Branch managers participate in setting the daily sales budget targets for their respective outlets.					
4	Actual daily sales figures are compared against budgeted targets on a regular and systematic basis.					
5	Management investigates the causes of significant deviations between actual and budgeted daily sales figures.					
6	Corrective actions are taken promptly when daily sales fall below the budgeted targets at any branch.					
7	The budgeting process at the enterprise is flexible enough to accommodate unexpected changes in daily demand.					

SECTION C: Performance Monitoring Mechanisms and Daily Sales Variances

No.	Statement	SD (1)	D (2)	N (3)	A (4)	SA (5)
1	The enterprise uses point-of-sale systems to track daily sales transactions at each branch in real time.					
2	Management monitors individual employee sales performance against set daily targets on a consistent basis.					

3	Key performance indicators for daily sales are clearly defined and understood by all staff members at branches.					
4	Daily sales performance data are reviewed by supervisors before the end of each trading day at the enterprise.					
5	The enterprise uses performance dashboards or reports to display daily sales figures for management review.					
6	Employees are aware that their daily sales performance is being monitored by management on a regular basis.					
7	The monitoring systems in place have contributed to improved consistency in daily sales outcomes over time.					

SECTION D: Feedback and Reporting Systems and Daily Sales Variances

No.	Statement	SD (1)	D (2)	N (3)	A (4)	SA (5)
1	Management provides timely feedback to staff when daily sales targets are not met at any operating branch.					
2	Daily sales variance reports are produced and distributed to relevant managers on a regular scheduled basis.					
3	The enterprise uses exception reporting to highlight only significant daily sales variances requiring investigation.					
4	Employees receive constructive feedback that explains the causes of daily sales variances and suggests improvements.					

5	Reporting systems at the enterprise allow managers to compare daily sales performance across different branches.					
6	The feedback and reporting systems in place have contributed to reducing daily sales variances over recent periods.					

SECTION E: Reward and Incentive Controls and Daily Sales Variances

No.	Statement	SD (1)	D (2)	N (3)	A (4)	SA (5)
1	The enterprise offers financial incentives such as bonuses to employees who consistently meet daily sales targets.					
2	Non-financial incentives such as public recognition are used to motivate staff toward achieving daily sales targets.					
3	Reward criteria for daily sales performance are clearly defined and transparently communicated to all employees.					
4	Employees who exceed their daily sales targets receive rewards that are perceived as fair and proportionate.					
5	Team-based incentives encourage collaboration among staff members to achieve collective daily sales performance goals.					

SECTION F: Daily Sales Variances (Dependent Variable)

No.	Statement	SD (1)	D (2)	N (3)	A (4)	SA (5)

1	Daily sales figures at the enterprise frequently deviate from the planned or budgeted targets set by management.					
2	The magnitude of daily sales variances has decreased noticeably over the past twelve months at the enterprise.					
3	Management control systems at the enterprise have helped stabilise daily sales performance across all branches.					
4	The enterprise has a clear policy for investigating and responding to significant daily sales variances reported.					
5	Staff members understand their individual contribution to minimising daily sales variances at their respective branches.					
6	The overall consistency of daily sales outcomes has improved since the enterprise strengthened its control systems.					

Thank you for completing this questionnaire. Your contribution to this research is greatly appreciated!!

Appendix B: Interview Guide

Thank you for agreeing to participate in this interview. My name is B223215B and I am conducting research on the impact of management control systems on daily sales variances at Chicken MCRUPS Investment. This study being undertaken for academic purposes at Bindura University of Science Education. Your responses will be treated with strict confidentiality.

Questions

1. In your experience as a manager, how does the enterprise prepare and implement daily sales budgets across the different operating branches, and how effective has this budgeting process been in controlling daily sales variances?
2. What specific challenges has the enterprise encountered in using budgetary controls to manage daily sales variances, and what improvements would you recommend to strengthen the budgeting process?
3. What performance monitoring tools or systems does the enterprise currently use to track daily sales at each branch, and how has this monitoring influenced the consistency of daily sales outcomes?
4. How does the enterprise communicate daily sales performance feedback to branch staff, and how quickly are variance reports generated and shared with the responsible managers?
5. What types of rewards or incentives does the enterprise currently offer to motivate employees toward meeting daily sales targets, and how effective have these incentives been in reducing sales variances?

Appendix C: Data collection approval

BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

CHAIRPERSON, ACCOUNTANCY DEPARTMENT

Private Bag 1020
BINDURA, Zimbabwe
Tel: 0271 – 7531-6, 7615
Mr O. Manyani:0772357174

22 May 2026

RE: REQUEST FOR DATA COLLECTION

PERMISSION TO CARRY OUT RESERCH - ARTHER RIVER B223215B

The department of Accountancy at Bindura University of Science Education we acknowledge receipt for ARTHER RIVER B223215B to carry out academic research in fulfilment of his studies. His research topic is "IMPACT OF MANAGEMENT CONTROL SYSTEMS ON DAILY SALES VARIANCES IN FAST FOOD SMES. CASE STUDY OF CHICKEN MCRUPS INVESTMENTS"

We undertake to assist him in every way possible. Through our assistance all information provided shall be used solely for purposes of academic research. Should you require any clarification please do not hesitate to contact the undersigned?

Yours faithfully

CHICKEN MCRUPS
1340 TSUNGUBVI GLENDALE
01 JUN 2026
CELL: 0775 064 924
chickenmcrups@gmail.com

O. Manyani (Mr), Chairperson

BINDURA UNIVERSITY OF SCIENCE EDUCATION
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CHAIRPERSON
22 MAY 2026
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