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Influence of Staff Training on Sales Control in F&B on Financial Performance of Classified Restaurants in Nairobi County, Kenya

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Abstract

This study was to evaluate the influence of staff training on sales control in food and beverage, on the financial performance of classified restaurants in Nairobi County, Kenya. The study focused on determining the relationship between staff training in sales control in food and beverage, on the financial performance of classified restaurants. The study used a descriptive cross-sectional survey design and adopted stratified, random sampling. The study used Fisher, Laing, and Stoeckel formula in selecting the sample of classified restaurants, while adopted purposive sampling in selecting participants. The overall response rate was 85.94 %(110 respondents). The research instruments used were questionnaires and interview guides based on the objective and conceptual framework. The respondents comprised of food and beverage controllers, supervisors, cashiers, and managers of classified restaurants. The researcher did Pre-testing in two selected classified restaurants that were

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not included in the final study. Cronbach's Alpha formula was applied for the reliability of the instruments, where a coefficient ranging from 0.65 to 1 was adequate for data analysis and reporting. The research was analyzed the collected data and was presented in the descriptive and inferential analysis. The findings of the research were presented in graphs, tables, and pie charts. Pearson correlation analysis and simple regression procedures were used to determine the relationship between independent variables and the dependent variable. The results of a simple regression analysis were used to test the study hypotheses at a 5% level of significance. For Pearson's correlation analysis, staff training had r = 0.429 (p-value = 0.039). The correlation coefficients were significant since all the p-values were less than 0.05. Results of regression analysis showed that staff training had a significant positive effect on financial performance as a unit change in staff training will increase financial performance by the rate of β = 0.921, 0.979, and 1.263. The study recommends that policy implementers should use more staff training on the use of automated and manual systems to avert fraud and theft in sales control. For practice, restaurants and the hotel industry should adopt modern technology and authorization systems staff training that minimizes fraudulent practices. Finally, subsequent studies to consider replicating this study in the unclassified restaurants in Kenya to establish the influence of staff training on sales control in food and beverage, on the financial performance of classified restaurants.

Keywords: *Staff Training, Sales control, F&B, Financial Performance, Classified, Restaurant, Kenya*

1.1 Background of Study

Control is a process or function of management, which helps to direct and regulate operations to achieve the pre-determined and desired goals of the particular establishment (Davis, 2012). Davis, (2012) further, it is a process in which certain steps are taken to achieve the set goals of bringing the actual and the desired results together. Food and beverage control is a process by which a manager regulates and guides the cost and revenue of operating a catering establishment or activity in Hotels and Restaurants, and other catering premises. In hotels, food and beverage often account for up to half of the total revenue, while in restaurants; food and beverage are the main or the only source of revenue (Dopson & Hayes, 2015).Staff training varies from organization to another depending on the set goals and objectives of the management on training as a motivating factor (Cole, 2002). To avoid deficiencies in performance it is important to set performance standards, receive feedback, train, and motivate employees (Dessler, 2015).

According to Herda, Notbohm, and Dowdell (2014), organizations with staff that have less financial knowledge and skills or less competence are, more likely to be identified with weak control systems. However, the use of control audit can detect whether the control is effective and can prevent the fraud, or provide reasonable assurance for the realization of the control goals (Pridgen & Wang, 2012). Given the important role played by Sales control in F&B, it was a basis to research the influence of the relationship between staff training in sales control in food and beverage, on the financial performance of classified restaurants in Nairobi City County, Kenya.

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1.2 Problem Statement and Justification

Sales control is aims at safeguarding revenue; ensure reliable and accurate reporting, and achieving set objectives. Despite the rationale for the introduction of sales control, there are increasing concerns regarding the capability and sensitivity in sales control in food and beverage in hospitality and restaurant outlets. Studies carried out on sales control confirm that employee theft and fraud cost restaurants from 4% to 5% of annual sales each year and the weaker the sales control system, the more confidence the employees will have to commit fraud in the USA (NRA, 2008).

According to Oseifuah, and Gyekye (2013), the efficiency of control systems practiced by the small business sector is quite low, with only 45% of the firms having satisfactory control systems. It has been affirmed that restaurant failures have been due to improper internal control and inadequate planning (Parsa, Self, Njite, & King, 2005). Nana (2012) revealed that the hospitality business has distinctive problems in the implementation of revenue control. Further, improper handling of control system characterized by staff training and a higher employee turnover rate than most other businesses, make it complicated to handle sales effectively.

Studies done and documented in Kenya have focused on the effect of weak control systems, which have encouraged collusion to fraud, loss of revenue, and embezzlement of collected revenue (Ndungu, 2013 and Musya, 2014). Further, Ndungu, (2013) and Musya,(2014) affirms that systems of control enhance efficiency and accurate data capturing and that frequent audits have helped in evaluating and improving the effectiveness of the systems, whereby formalized policies like staff training and procedures for all activities allow good and efficient communication, control and monitoring of activities. Further, the study affirms that management identifies risks that affect the achievement of the objectives of the organization and has put in place mechanisms for mitigation of crucial risks that may result from fraud. However, the rational choice theory eludes that controls integrated framework can provide direction in an effective control system and deal with fraud and theft as a measure to increase financial performance (Daft, 2007).

From the studies done, there is little information on staff training on sales control in food and beverage, on the financial performance of classified restaurants. It is against this that the research intended to evaluate the influence of staff training on sales control in food and beverage, on the financial performance of classified restaurants in Nairobi County, Kenya, to bridge the knowledge gap.

1.3 Research Objective

To determine the relationship between staff training in sales control in food and beverage, on the financial performance of classified restaurants in Nairobi County, Kenya.

1.4 Hypothesis

H0: There is no significant relationship between staff training in sales control in food and beverage and the financial performance of classified restaurants.

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1.5 Conceptual Framework

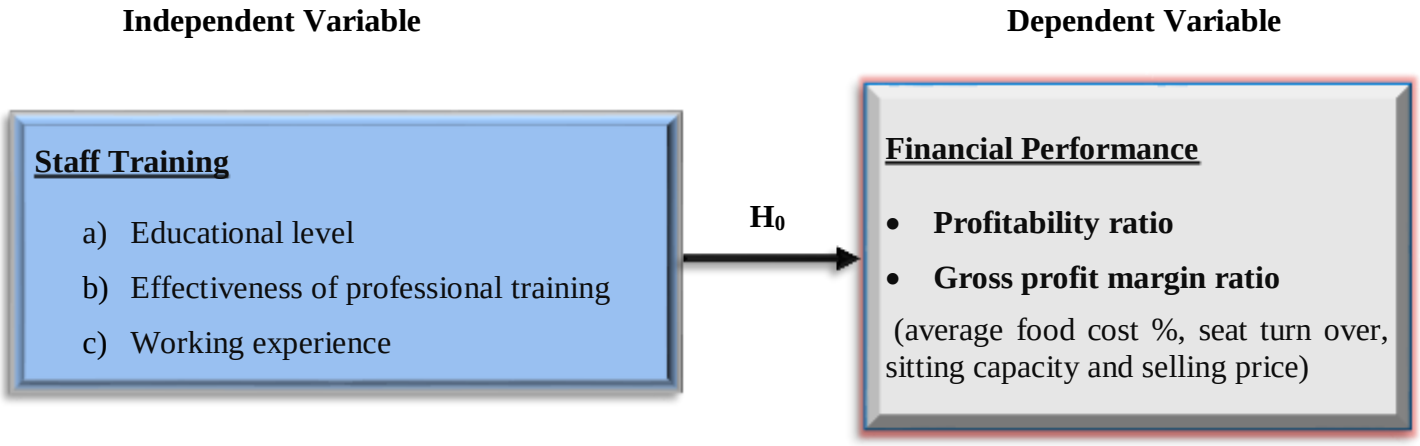

Figure 1: Conceptual Framework

Source: Adopted from rational choice theory (Frazer, 2012; Becker, 1996; Cornish & Clark, 1986; Rubin, 1978).

The conceptual framework in figure 1 suggests that financial performance depends on sales control in F&B of classified restaurants on various factors such as staff training on sales control in F&B. Misappropriation and fraud of sales will reduce when classified restaurants improve on independent variables like staff training on sales control.

2.1 Theoretical Underpinnings and Model

This study was based on rational choice theory (Daft, 2007).The rational model of decision-making is a model where individuals use facts and information, analysis, and a systematic procedure to come to a decision. The process of rational decision-making favors logic, objectivity, and analysis over subjectivity and insight (Lindenberg, 2013). Based on the logic of choice, a rational decision-making model would maximize the value and profitability of an organization (Kinicki, 2008). According to this model, people follow a rational method while making any decision. The sequences of various steps in this model include; identification of the problem, generation of solutions and alternatives, selection of best alternatives, and implementing the desired solution. Every alternative has its consequences and the best outcome is chosen only after evaluating them right (Ferrell, 2012). By adopting this model, the decision-makers have the opportunities to contemplate on what are the things that matter the most in their situation and select the choices that best reflect their standards.

In the rational decision, making model theory managers may use systematic procedures to make a good decision, which is applicable in the hospitality industry (Daft, 2007; Frazer 2012). Further, the study by Daft states that when managers understand the rationale theory, they may use it in making a rational decision. Further, people who use the rational choice theory when contemplating a deviant act must weigh their fear of sanctions and disapproval with the potential for gain and gratification.

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The outcome of a decision toward a deviant act is the weight placed on the fear of the offender being caught. Daft (2007), affirms that when making a personal decision there is a need to have a systematic analysis of a problem by choice and implementation in a logical way. The rational model of decision-making assumes that people will make choices that maximize benefits and minimize any costs. This is true to managers in restaurants as they make decisions especially in staff training where they focus on the needs, costs, and benefits in terms of financial performance.

The model of rational decision making is applicable in the influence of staff training on sales control in food and beverage in that when a manager has full and perfect information on which to base a choice measurable criteria exist for which data can be collected and analyzed about sales control. Thus, the manager has the cognitive ability, time, and resources to evaluate each type of sales control in F&B and come up with the best alternative.

2.2 Staff Training on Sales Control

Staff training needs on sales control in F&B in restaurants require identification to enhance employee level and competency. Thus, without proper staff training, the employees will not grasp their duties (Elnaga & Imran, 2013). Staff training can be a formal or informal process whereby its implementation has a significant impact on the performance of the employees (UlAfaq, Yusoff, Khan, Azam & Thukiman, 2011). Singh and Muhanty (2012) agree that training requires various methods, and it provides opportunities to develop the knowledge and skills for staff to be successful in their job and career.

Staff training can be done through on-the-job training and or coaching which enhance the development of individual plan to increase employee performance (Raja, Furqan, & Muhammad 2011; Hameed & Waheed 2011). Abeeha and Bariha, (2012), concur that there is a need for a clear understanding of the organization's goals to build on the staff skills needed. Management considers staff training as an effort that is oriented more towards broadening an individual's skills for future responsibility (George & Scott, 2012). The analysis in identifying the training needs and the job should always be the first step in the training process (Infande, 2015). Therefore, when the human resource department is identifying the training needs, they need to initiate the appropriate training effort to close the gap between expected and actual results. This is relevant in running a restaurant, which requires efficient personnel, as it is easy to win the hearts and minds of staff, and getting personnel to identify with the organization (Armstrong, 2009). However, training varies from organization to another depending on the set goals and objectives of the management on training as a motivating factor (Cole, 2002). To avoid deficiencies in performance it is important to set performance standards, receive feedback, train, and motivate employees (Dessler, 2015).

According to Herda, Notbohm, and Dowdell (2014), organizations with staff that have less financial knowledge and skills or less competence are, more likely to be identified with weak control systems. However, the use of control audit can detect whether the control is effective and can prevent the fraud, or provide reasonable assurance for the realization of the control goals (Pridgen & Wang, 2012).

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2.3 Financial Performance

Financial performance in the hospitality industry is measured by the use of; seat turnover, average spending power per head, sales per seats available, and cost percentage (Lillicrap & Cousins, 2014: Mungai, 2015). Weda (2015), in his study, finds profitability as the most suitable measure for financial performance. Further, alludes that even though profitability is a difficult concept to measure due to the contradictions between economic and accounting profits, and that return on equity, sales, return on assets, gross profit margin, as well as the net profit, are the best methods used to measure profitability.

Control of fraud and theft in sales processes can yield to financial performance in a restaurant by the use of both manual and automated control systems, which will capture reports useful in making economic decisions (Davies, 2005). Different types of sales control that has shoddy accounting practices can expose the firm and the staff running it, to fraud and potentially criminal charges (Lillicrap & Cousins, 2014).

2.4 Summary of Literature and Research Gaps

From the literature review on sales control, it is as a strategy to safeguard assets, ensure financial information is accurate and reliable, compliance with all financial and operational requirements, and assist in achieving the business' objectives. The literature reviewed has shown a research gap, as the studies on control have concentrated on the effect of internal control on the generation of revenue, effectiveness of internal control on financial performance, and effects of internal control in restaurants on financial statements. Little has been documented on the influence of sales control in F&B on the financial performance of classified restaurants in Nairobi, county, Kenya, which warrants the study to bridge the knowledge gap.

3.0 Research Methodology

3.1 Research Design

The study adopted a descriptive cross-sectional survey design. A descriptive cross-sectional survey is used when the problem has been defined and where the researcher has issues to be described by the respondents about the problem (Kothari, 2004). It determines and reports the way things are in describing the possible behavior, attitude, values, and characteristics of the respondents (Ader& Mellenbergh,2008).

Kombo and Tromp (2006) asserted that the purpose of descriptive survey design is to explain the state of affairs as it exists. The researcher used a descriptive cross-sectional survey design to examine the influence of sales control in F&B on financial performance to enable to generalize information. The design was cross-sectional since the study involved obtaining responses from different types of respondents in each restaurant. A cross-sectional study design is less costly, saves time since the information obtained is from different categories of respondents simultaneously. Besides, there is no biased information received from respondents since there is complete independence of research instruments for respondents.

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3.2 Sampling Techniques

Sampling is the process of selecting a number of individuals, objects, or cases from a target population so that the selected group has elements representing the characteristics in the entire group (Kombo & Tromp, 2006). The study used purposive sampling for respondents and stratified and random sampling techniques for selected restaurants. Purposive sampling is a technique that helps a researcher to use individuals who have the required information concerning the objectives of the study (Mugenda & Mugenda, 2008). The study adopted this sampling technique since the researcher pre-identified four types of respondents, who were F & B cashiers, F & B supervisors, F & B controllers, and restaurant managers in each restaurant before the commencement of the study The selected classified restaurants were stratified into three strata of 5-star, 4-star, and 3-star. Stratified random sampling is usually preferred to simple random sampling since the former produces estimates of population parameters with high precision (Mugenda & Mugenda, 2008). The research used simple random sampling to select the required number of restaurants from the strata for inclusion in the sample. This ensured that each participant had an equal chance of representation.

The sample size of 30 to 50 % is representative enough of the target population (Mugenda and Mugenda, 2003). The study used a purposive sampling technique to select respondents who included F & B cashiers, F & B supervisors, F & B controllers, and restaurant managers, who would give information on the influence of sales control in F&B on the financial performance of classified restaurants in Nairobi City County, Kenya.

3.3 Sampling Frame and Sample Size

3.3.1 Sampling Frame

The sampling frame comprised of all classified restaurants from the Kenya Gazette June (2003). A sampling frame is required to define the universe (population). The frame (data sources) could be a list from households, establishments, and industries with detailed addresses, products produced and/or consumption, expenditure, and revenue data (Kothari, 2011). Kenya Gazette keeps records of all classified restaurants and the researcher obtained the list of classified restaurants from the Kenya Gazette June (2003).

3.3.2 Sample Size

A sample size gives the exact number of population units used to represent that population. Usually, samples are used to draw inferences about the population being studied (Kothari, 2011). Further, it is the process of obtaining information about an entire population by examining only a part of it. Mugenda and Mugenda (2003), Oso and Onen (2011), Copper and Schindler (2003), and White (2000) argue that sampling is commonly used in inferential statistics to make predictions on the behavior of the population. Using sampling techniques, there is a guarantee that the characteristics of the population are accurate in the sample. In descriptive research, a sample size of 10-50% is acceptable (Mugenda & Mugenda, 2003).

The study used a stratified random sampling technique since the population was not homogeneous and required to be sub-divided into groups or strata to obtain a representative sample. Stratified

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random sampling involves dividing the population into homogeneous subgroups and then taking a simple random sample in each subgroup making it possible to make reliable estimates for each stratum as well as for the population as a whole (Cooper & Schindler, 2003). Neuman (2003) affirms that the main factor considered in determining the sample size is the need to keep sampling manageable enough. According to Orodho (2005), sampling is selecting a given number of subjects from a defined population as representative of that population. The list of classified restaurants is as attached in (Appendices VIII) on the hotels and restaurant classifications 2003.

Stratified sampling was employed whereby the following procedure was followed: five-star restaurant (6), four-star restaurants (15), three-star restaurants (25), and (gazette notice 13 June 2003 classified restaurants). The researcher used Fisher's formula to arrive at the total number of sampled restaurants. The formula, according to Fisher, Laing, and Stoeckel (1983) is as given below;

Where:

n = is the desired sample size when the target population is less than 10,000.

z = standardized normal deviations at a 95% confidence level, which is 1.96.

p = the probability of having at least any of the four categories of the targeted individuals according to the Kenya Gazette June (2003), which was 0.09

q = 1-p, which is 0.91

d = Significance level of the measure taken at 0.1 because of the low value of inclusion probability (0.09).

Now, substituting these values in the formula, the researcher obtained the sample size. Hence, from the targeted 46 restaurants, 32 restaurants were sampled. Using proportion allocation of sample sizes in the three categories of restaurants, which includes five-star restaurants, four-star restaurants, and three-star restaurants. From each of these 32 restaurants, four respondents were picked, so that the overall sampled respondents' distributions were as shown in Table 1

Table 1: Sample Size Distribution per Stratum

Restaurants' Classification	Stratum population size	Stratum sample size	Sampled respondents per stratum
Five-star	6	4	16
Four-star	15	11	44
Three-star	25	17	68
TOTAL	**46**	**32**	**128**

From the 32 classified selected restaurants earmarked for sampling, the study targeted and purposively chose four key senior staff in every classified restaurant who headed various key sections/functions namely F&B Manager, F&B Controller, F&B supervisor and F&B cashiers.

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These key members are the custodians and key owners of the different types of sales control and above all, they have great knowledge and expertise on different types of sales control in selected classified restaurants. Following this, the calculation for the number for sample respondent in the study was as follows:

The number of selected classified restaurants to be sampled (32) *Number of respondents (4) =128 respondents. From each of these 32 restaurants, the researcher picked four respondents, so that the overall sampled respondents' distributions were as shown in Table 2.

Table 2: Sample Size of Respondents

Classified restaurants	Classified restaurants sampled	Number of respondents per restaurant	Sample of respondents Purposive
Five-star	4	16	16
Four-star	11	44	44
Three-star	17	68	68
TOTAL	**32**	**128**	**128**

3.4 Research Instruments

Data was collected using a survey questionnaire and an interview guide.

The questionnaires were administered to F&B Supervisors, F&B Cashiers, and F&B Controller while interviews were administered to F&B Restaurant managers. This study adopted the use of unstructured questionnaire and interview guide questions to collect in-depth information from the respondents. The questionnaire gave the respondents adequate time to be able to answer the questions (Curvin & Slatter, 1996).

3.5 Pre-Testing

Pre-testing was done on two classified restaurants to test the influence of sales control in F&B on financial performance and were not included in the final sampling. According to Mugenda and Mugenda (2003), pre-testing allowed errors to be identified before the actual collection of data begins and a sample of between 1% and 10% of the population is adequate for pretest study. The questionnaires were tested before embarking on the formal data collection. Restaurants picked for pre-testing were not included in the final data collection to avoid biases in the exercise. The exercise was done to improve the instrument and in identifying the unexpected errors and or omissions of the significant questions and comments that were appropriate to the study.

3.6 Validity and Reliability

The questions asked were based on objectives and conceptual framework on the influence of sales control in F&B in selected classified restaurants for validity purposes. The study used Cronbach's

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Alpha formula to enhance reliability, as the test was to ensure consistent results or data after repeated trials. The Cronbach's Alpha formula test for reliability instrument was modified based on the pre-test. A threshold of an alpha score of 0.70 or more was to indicate that the instrument is reliable.

Where n = Number of items on the test, SD = The Standard Deviation for the set of test scores, and Σ Variance = Summation of the variances of the scores for each of individual items on the test. The researcher conducted a pretest to ensure that there are validity and reliability of an instrument to obtain data that is consistent with the main objective (Saunders, 2009). The results for the reliability test results obtained shows that a Cronbach's Alpha reliability of 0.745was achieved on the Educational level, 0.961 was achieved on Effectiveness of professional training and 0.957 on Working experience was satisfactory (Mugenda & Mugenda, 2008).

3.7 Data Analysis

Data were analyzed using descriptive and inferential analysis techniques. The data collected was run through various models to determine the effect of F&B sales control on financial performance. The researcher used Pearson correlation and multiple regressions analysis to determine the relationship between the independent variables and the dependent variable. Multiple regressions were used to analyze the relationship between the combined influence of sales control in F&B and financial performance in selected classified restaurants.

4.0 Presentation of Findings, Interpretation and Discussion

4.1 Response Rate by Staff Categories

The results of the response rate shows that the study targeted 46 classified restaurants, out of which a sample size of 32 restaurants was randomly selected and four participants purposively picked in each restaurant that comprised of F&B Supervisors, F&B Managers, F&B controllers, and F&B Cashiers. This gave a total number of 128 respondents who were to participate in the study. However, only 110 respondents fully participated in the study, giving an overall response rate of 83.21%. In each category of the restaurants, the respective response rates for 5-star, 4-star, and 3-star were 75%, 86.4%, and 88.24% respectively. According to Mugenda and Mugenda (2003), the response rates surpassed the minimum threshold of at least 50%. The response was appropriate since any response above 75% adequate for data analysis, presentation, and discussions.

4.2 Analysis and Presentation of Research Findings

4.2.1 Descriptive Analysis for Staff Training on Sales Control

The descriptive analysis of staff training on sales control is in Socio-Demographic Characteristics factors and staff training policy factors as presented below.

To obtain a response on personal information, to address the first objective of determining staff training on sales control, the participants had to state their, educational levels, professional training, and experience at work. Only F & B supervisors, controllers, and cashiers were responding to these

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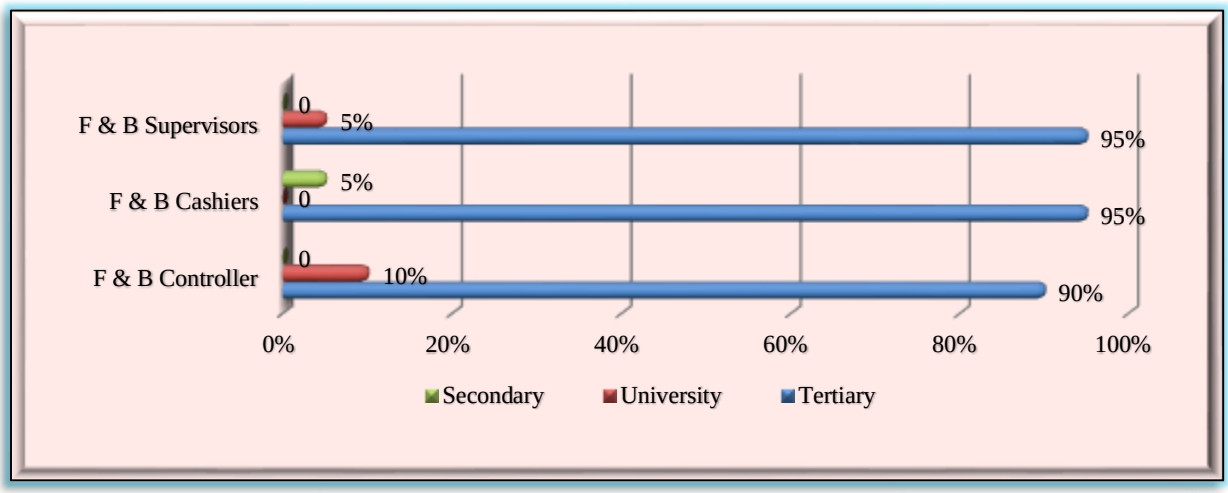
questions since F&B managers had questions that yielded only qualitative data (see Appendix V). The results are presented in the following subsections.



Key= a- University; b-Tertiary; c=Secondary

Note n=85

Figure 2: Distribution by Educational Level

The study in figure 2 indicates that 95% (27) of F&B cashiers had attained tertiary education 5 %(1) had attained secondary education level, while no F&B cashier had university education level. Also, it shows that 95% (28) of F&B supervisors had attained tertiary education, 5 %(1) had attained university education level while no F&B supervisor had secondary education level as the highest level of education. The study also indicates that 90% (24) of F&B controllers had attained tertiary education, 10 %(4) had attained university education level while no F&B controller had secondary education level as the highest level of education. The results imply that on average, the restaurants employed qualified staff who could run the affairs of the restaurants well to attain optimum financial performance. Elnaga and Imran, (2013) concur that without proper education on the job, the employees will not have a firm grasp on their responsibilities or duties.

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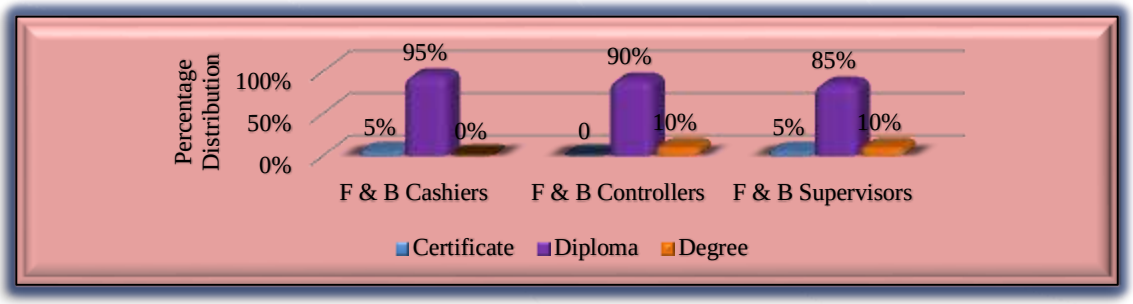

Note n= 85

Figure 3: Distribution by Professional Training

As presented in figure 3, 85% (25) of the supervisors had professional training in diploma, 10% (3) of the supervisors had professional training in degree and 5% (1) of the supervisors had professional training in certificate respectively. The study shows that 90% (25) of F&B controllers had a diploma and 10% (3) of F&B controllers had degree training in relevant fields respectively. While 95% (27) of F&B cashiers had a diploma and 5% (1) of F&B cashiers had certificate training in the relevant field. Thus, from this finding, the implementation of an effective training process at all levels of management has a significant impact on the performance of the employees (UlAfaq, et.al 2011). Besides, from the interview findings managers responded, "*Most of our staff is well trained professionally*".

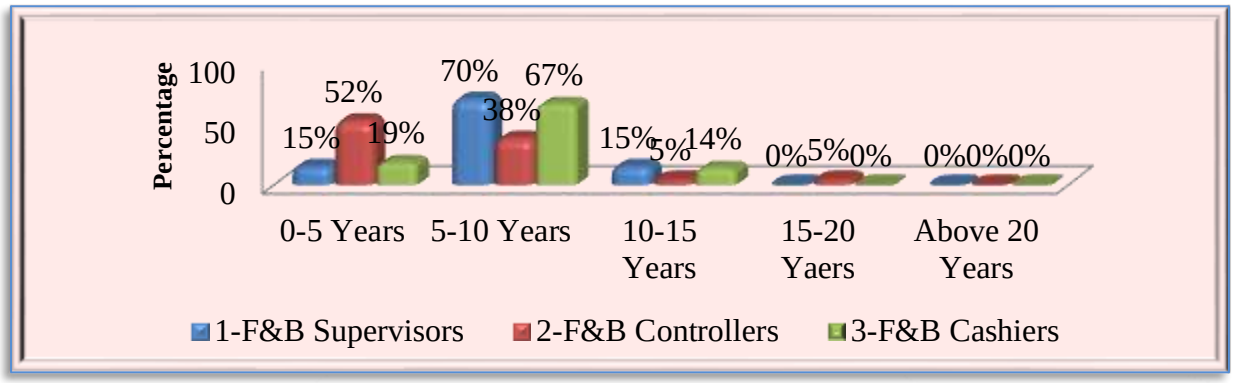

Figure 4: Distribution by Working Experience

As shown in figure 4, the study found that 52% (15) of controllers, 19% (5) of cashiers, and 15% (4) of supervisors respectively had work experience of 0-5 years in their respective restaurants. In addition, 70% (20) of supervisors, 67% (19) of cashiers, and 38% (11) of controllers had 5-10 years' work experience at their respective restaurants. In addition, 15% (5) of supervisors, 14% (4) of cashiers, and 5% (2) of controllers had work experience of 10-15 years and none of the respondents had over 20 years of work experience.

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In support Abeeha and Bariha, (2012), agree that there is a need for a clear understanding of organization at the strategic, tactical, and operational levels; knowledge on what it takes to execute the business plans, and understands how to build the skills needed to make products and s the customer wants to pay for. From the findings, respondents had gained adequate working experience and could be trusted with day-to-day operations of the restaurants and therefore possess the necessary knowledge and information, which was considered useful for this study.

Table 3: Staff Training on Sales Controls Policy Factors

	N	Mean	Std. Deviation
Training needs identified and delivered to personnel	29	4.14	.441
Policies and practices in training actions	29	4.38	.561
Formal process competence &training plans	29	4.31	.541
Average	**29**	**4.28**	**.514**

Notes n=29. A five Likert scale was used starting with the lowest to highest with 1 strongly disagree and 5 strongly agree.

As presented in Table 3, the results show that training needs identified and delivered to personnel had a mean= 4.14 and standard deviation=0.441. Policies and practices in training actions, on the other hand, had a mean of 4.38 and a standard deviation of 0.561. The existence of formal processes to evaluate competence and training plans had a mean of 4.31 and a standard deviation of 0.541. Further, the average mean and standard deviation was 4.28 and 0.514 respectively. The fact that all the mean values were above four indicates that respondents unanimously agreed with the three statements regarding staff training in their respective restaurants.

4.2.2 Inferential Analysis for Staff Training on Sales Control

H0: There is no significant relationship between staff training in sales control in F&B and the financial performance of classified restaurants.

The study sought to determine whether there was a relationship between staff training in sales control in F&B and financial performance. The study used Pearson's product-moment correlation coefficient of analysis.

Table 4: Correlations for Staff Training on Sales Control

		Training	Financial performance
Training	Pearson Correlation	1	.429
	Sig. (2-tailed)		.039
	N	29	29
Financial performance	Pearson Correlation	.429	1
	Sig. (2-tailed)	.039	
	N	29	29

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

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Note n=29

Sig. (2-tailed) – is significance or P-value of the relationship between the variables, N – is the number of participants or respondents in the study, and (r) - is Pearson Correlation coefficient (r)

As presented in table 4, the study found that staff training on sales control in F&B has a positive correlation to a financial performance where r = 0.429 and statistically significantly related to each other at 0.039, thus, rejected the null hypothesis and the alternative accepted. The value of the regression coefficient implied a moderate but positive relationship between the two variables.

The second part of the inferential analysis is the regression between staff training and financial performance, which is a model summary, ANOVA results, and the regression coefficients. In the model summary, the obtained values explain the extent to which variations in staff training lead to changes in financial performance either positively or negatively. This section, therefore, gives the extent to which a change in financial performance attributes to a change(s) in staff training and this is given by the value of R2 (coefficient of determination). The results are as presented in Table 5,6,7.

Table 5: Model Summary for Staff Training

R	R^2	Adjusted R^2	Std. Error	F Change	Sig.
.521	.271	.255	3.15193	4.833	.025

Dependent Variable: Financial performance
Predictors: (Constant), Staff training

Table 6: ANOVA Results for Staff Training

	Sum of Squares	df	Mean Squares	F-statistics	Sig.
Regression	28.309	1	28.309	4.833	.025
Residual	105.434	18	5.857		
Total	133.743	19			

Dependent Variable: Financial performance
Predictors: (Constant), Staff training

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Table 7: Regression Coefficients for Staff Training

		Beta	Std. Error	t-statistics	Sig.
(Constant)	15.16		7.725	1.962	0.060
Training needs identified and delivered to personnel	0.921		.440	2.093	0.045
Policies and practices in training actions	0.979		.522	1.875	0.051
Formal process competence &training plans	1.263		.559	2.259	0.040
Dependent Variable: Financial performance					

Table 5 presents the regression model of Staff Training on financial performance. As presented in the table, the coefficient of determination R square = 0.271 and R = 0.521 at 0.05 significance level. The coefficient of determination indicates that staff training influence 27.1% of the variation in financial performance. The implication here is that there exists a positive significant relationship between staff training and financial performance.

The ANOVA results as shown in Table 6 confirm that the model fit is appropriate for this data since the p-value of 0.025, which is less than 0.05. This implies that there is a significant positive relationship between staff training and financial performance.

The Beta results in table 7 indicate that staff training has a positive and significant effect on financial performance. The fitted model FP = 15.16+0.921+0.979+1.263*X1. For one unit increase in training needs identified and delivered to personnel, financial performance increases by 0.921 units; policies and practices in training actions increase by 0.979 units; formal process competence and training plans increase by 1.263 units. This implies that a unit change in staff training will increase financial performance by the rate of β = 0.921, 0.979, and 1.263. Even when staff training is non-existence, financial performance is still positive at 15.16 indicating that there are other drivers of financial performance including different types of sales control, the various components of internal control of sales, and the challenges of sales control in food and beverage. Thus, reject the null hypothesis, accept the alternative, and concluded that there is a significant relationship between staff training and the financial performance of classified restaurants.

4.2.3 Staff Training on Sales Control in F&B

H0: There is no significant relationship between staff training in sales control in F&B and the financial performance of classified restaurants.

Understanding the relationship between staff training in sales control in F&B was important in assessing how the variations influence financial performance. The study finding shows that the analysis of staff training of the Sales control in F&B by restaurants had an average value of 12.8276 and a standard deviation of 1.41595. This indicates that most of the restaurants gave staff training

priority as it enhances the skills of the employees. The results conform to the findings of Herda, et.al (2014), who found that organizations are more likely to be identified with an internal control weakness if their personnel have less financial expertise or have less accounting financial expertise. The findings could mean that most of the restaurants subject employees to regular training to sharpen their skills. In agreement, Pridgen and Wang (2012), asserted that policies and mechanisms that can prevent fraud should be put in place to act as checks and balances for the attainment of quality reporting.

The interview findings reveal that the organizations provide training in sales control through both induction and in-house training for staff and the restaurant believed that a trained employee is an important asset in as far as good performance is concerned. The average staff training on sales controls was 12.83 and the standard deviation was 1.42. This implies that on average the respondents agree that the various components of staff training influence sales controls. The standard deviation in the analysis shows that there is a small deviation of the responses forms then mean value.

Pearson correlation test shows that staff training in sales control in F&B has a positive correlation to financial performance at 0.429 and statistically significantly related to each other at 0.039, thus reject the null hypothesis and accept the alternative. The fact that the P-value is below 0.05 is therefore an indication that an increase in staff training in sales control could lead to an increase in the financial performance among the studied F&B restaurants. In support, Pridgen and Wang (2012) assert that an improvement in the training of employees results in improved performance among the studied organizations in Asia.

4.3 Measuring financial performance

Understanding the relationship between determinants of gross profit margin in sales control in F&B was important in assessing how the variations influence financial performance. The findings reveal that the average food cost of the restaurants per day was below 32.8%, average sitting capacity ranging from 298 to 1001 guests per day. The average seat turnover was above 1.6, which can be adjusted to an average seat turnover of two, and in a range of selling price 100 to 3000 per day with a mean of between shillings 1571.8 to 2251 per day.

5.0 Conclusions

The study concludes that in identification and delivery of staff training needs in sales control, there was the presence of policies and practices in training actions for any issues identified in sales control and that there was the existence of a formal process to evaluate competence and training plans among the studied restaurants to enhance performance.

6.0 Recommendations

Based on the results and conclusions of the findings of the study, the following are the recommendations to policy implementers, academia, and further studies.

The study recommends that the policy implementers should use staff training in automated systems and avoid manual systems to avert fraud and theft in sales collection control to improve revenue hence health financial performance. The study recommends that the management should seek the s

of qualified personnel who can effectively provide quality training as per the needs of the targeted employees to avert fraud and theft.

This study contributes to the body of knowledge in both methodology and theory. The research will be helpful to researchers and academia in pursuit to expand their knowledge in the influence of staff training on sales control in food and beverage in the hospitality industry to derive more value and broader conclusions.

This study was done in classified restaurants in Nairobi county Kenya. It, therefore, recommends that subsequent studies should consider replicating this study in the unclassified restaurants in Kenya to establish the influence of staff training on sales control in F&B in classified or unclassified restaurants in hotels and restaurants. Secondly, future research may attempt to replicate the study in different sectors to confirm the influence of staff training on sales control in food and beverage, on the financial performance of firms.

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