

The Impact of Budgeting Practices on the Financial Performance of Small and Medium Enterprises in

Kikuubo, Kampala, Uganda

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Abstract

This study examined the impact of budgeting practices on the financial performance of small and medium enterprises (SMEs) in Kikuubo, Kampala's busiest commercial hub. Budgeting is a central instrument of financial planning and control through which enterprises allocate resources, monitor performance, and pursue profitability, yet many SMEs operate with informal or weak budgeting. The study investigated how budget planning, budgetary control, budget participation, and budget monitoring relate to financial performance. A cross-sectional survey design with a mixed-methods approach was adopted, and data were collected from 175 respondents comprising SME owners, managers, and finance staff using structured questionnaires and interviews. Descriptive statistics, Pearson correlation, and structural (path) analysis were used. The results revealed a strong positive and significant relationship between budgeting practices and financial performance ($r = 0.68$, $p < 0.01$), with the practices jointly explaining 66.0% of the variance in financial performance ($R^2 = 0.660$). Budgetary control ($\beta = 0.33$) and budget planning ($\beta = 0.30$) emerged as the strongest path predictors. The study concludes that sound budgeting practices significantly enhance SME financial performance and recommends strengthening budgetary control, budget planning, and participation.

Keywords: budgeting practices, financial performance, SMEs, budgetary control, budget planning, Kikuubo, Uganda

1.0 Introduction

Budgeting occupies a central place in the financial management of enterprises of every size, serving as the principal instrument through which they plan operations, allocate resources, coordinate activities, and control performance (Horngren et al., 2021). For small and medium enterprises (SMEs), which operate under tight resource constraints and in competitive, uncertain environments, the quality of budgeting practices can be decisive for financial performance and survival (Libby & Lindsay, 2021). A budget translates an enterprise's objectives into financial and operational targets and provides a benchmark against which actual performance is measured and controlled, making budgeting a foundation of sound financial management (Drury, 2021).

Financial performance—commonly assessed through profitability, revenue growth, cost efficiency, and liquidity—is the immediate measure of an enterprise's success and the basis on which owners and managers judge its viability (Brigham & Houston, 2021). The theoretical expectation is that sound budgeting practices improve financial performance by enabling effective planning, disciplined resource allocation, cost control, and timely corrective action, whereas weak or absent budgeting leads to inefficiency, overspending, and missed targets (Horngren et al., 2021; Libby & Lindsay, 2021). For SMEs in particular, which often lack formal financial systems, the adoption of sound budgeting practices can represent a significant source of competitive advantage (Julius & Matovu, 2025).

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Budgeting is multidimensional. Budget planning concerns the setting of realistic, well-informed targets and the preparation of budgets aligned with objectives(Ahumuza et al., 2025). Budgetary control concerns the comparison of actual results with budgeted figures, the analysis of variances, and the implementation of corrective action(Turyatemba et al., 2022). Budget participation concerns the involvement of owners, managers, and staff in the budgeting process(Ntirandekura & Friday, 2022). And budget monitoring concerns the ongoing tracking of performance against the budget throughout the period (Libby & Lindsay, 2021; Drury, 2021). Each dimension is expected to contribute to financial performance, but their relative importance for SMEs in a specific context is an empirical question(Julius & Nancy, 2026b).

Kikuubo, located in the heart of Kampala, is Uganda's busiest and most densely packed commercial district, hosting thousands of SMEs engaged in wholesale and retail trade (Uganda Bureau of Statistics, 2023). These enterprises operate in an intensely competitive, high-turnover environment in which effective financial management is critical to profitability and survival, yet many rely on informal or rudimentary budgeting (Katongole & Nabwire, 2023). Although the general importance of budgeting is well established, empirical evidence quantifying its relationship with the financial performance of SMEs in Ugandan commercial hubs, and disaggregating the effects of specific budgeting dimensions, remains limited (Ssekimpi & Nabwire, 2023). This study addresses that gap by examining, through correlation and structural (path) analysis, how budget planning, budgetary control, budget participation, and budget monitoring relate to the financial performance of SMEs in Kikuubo(Gloria et al., 2023). The findings are significant for SME owners, business-support organizations, and scholars(Alex et al., 2024).

2.0 Statement of the Problem

Sound budgeting is widely regarded as essential to strong financial performance, and SMEs in Kikuubo that adopt budgeting practices do so on the expectation that they will improve profitability, control costs, and support growth (Horngren et al., 2021). Ideally, effective budget planning, control, participation, and monitoring should translate into favourable financial outcomes(Julius, Rosebell, et al., 2026). In practice, however, many SMEs in Kikuubo experience weak or volatile financial performance, and some fail, and the extent to which budgeting practices account for financial performance in this context has not been established through rigorous empirical research (Katongole & Nabwire, 2023; Ssekimpi & Nabwire, 2023).

SMEs in the district frequently exhibit budgeting weaknesses, including informal or absent planning, weak variance analysis and control, limited participation, and inconsistent monitoring, which may undermine financial performance (Libby & Lindsay, 2021; Drury, 2021). Yet the precise contribution of each budgeting dimension to financial performance remains unclear, which hampers efforts to strengthen budgeting where it matters most(Alex & Julius, 2024). Without such evidence, SMEs and those who support them risk misdirecting scarce effort(Alex et al., 2024). If this problem remains unaddressed, SMEs will continue to underperform financially, threatening their profitability, growth, and survival, with adverse consequences for employment and the economy(Winny et al., 2023). This study

therefore sought to establish the relationship between budgeting practices and the financial performance of SMEs in Kikuubo and to identify the most influential budgeting dimensions.

3.0 Main Objective

The main objective of the study was to examine the impact of budgeting practices on the financial performance of small and medium enterprises in Kikuubo, Kampala, Uganda.

3.1 Specific Objectives

- i. To assess the budgeting practices adopted by SMEs in Kikuubo.
- ii. To establish the relationship between budgeting practices (budget planning, budgetary control, budget participation, and budget monitoring) and financial performance.
- iii. To determine the relative contribution (path coefficients) of each budgeting practice to financial performance.

4.0 Literature Review

Research on budgeting and financial performance draws on several theoretical frameworks, notably the theory of budgetary control, contingency theory, and goal-setting theory (Julius, 2024). The theory of budgetary control holds that budgets serve planning, coordination, and control functions, and that the comparison of actual with budgeted performance and the correction of variances drive improved outcomes (Horngren et al., 2021). Contingency theory suggests that the effectiveness of budgeting practices depends on organizational and environmental conditions, implying that budgeting must be adapted to the SME context (Otley, 2021). Goal-setting theory holds that specific, challenging goals—of the kind budgets embody—enhance performance by directing effort and providing benchmarks (Locke & Latham, as discussed in Libby & Lindsay, 2021).

Empirical studies broadly confirm a positive relationship between sound budgeting and financial performance (Ntirandekura, Friday, et al., 2022). Research across developing and developed economies finds that enterprises with strong budgeting practices report better profitability, cost efficiency, and growth than those with weak or no budgeting (Libby & Lindsay, 2021; Drury, 2021). Studies in East Africa report that budgeting significantly influences the financial performance of SMEs, though effectiveness is constrained by capacity, discipline, and informality (Katongole & Nabwire, 2023; Ssekimpi & Nabwire, 2023).

Budgetary control features prominently as a determinant of performance (Ntirandekura, Ainebyoona, et al., 2022). Studies show that systematic variance analysis and timely corrective action are strongly associated with cost control and profitability, whereas weak control permits overspending and inefficiency (Horngren et al., 2021; Drury, 2021). Budget planning constitutes a second theme: realistic, well-informed target-setting aligned with objectives underpins effective execution, and studies link sound planning to better outcomes (Libby & Lindsay, 2021). Budget participation constitutes a third theme, with research indicating that involving owners, managers, and staff improves budget accuracy, commitment, and motivation, though its effect can vary in small enterprises (Otley, 2021). Budget monitoring forms a fourth theme, since continuous tracking of performance against the budget enables timely response and is associated with improved outcomes (Horngren et al., 2021). The literature emphasizes that these dimensions

are interdependent and that effective budgeting requires their combination(Annet et al., 2023). Despite this body of work, few studies quantify and compare these dimensions using a structural path model for SMEs in a Ugandan commercial hub, a gap this study addresses.

5.0 Methodology

5.1 Research Design

The study adopted a cross-sectional survey design employing a mixed-methods approach that integrated quantitative and qualitative techniques (Creswell & Creswell, 2021). The quantitative strand enabled the measurement of the budgeting practices and financial performance and the statistical testing of relationships, while the qualitative strand, drawn from interviews, provided contextual depth(Nafiu et al., 2017). A cross-sectional design was appropriate because data were collected at a single point in time from a representative sample of SMEs.

5.2 Study Area and Population

The study was conducted in Kikuubo, Kampala's busiest commercial district, which hosts thousands of SMEs engaged in wholesale and retail trade(George Stanley & Nafiu, 2020). The target population comprised owners, managers, and finance staff of SMEs operating in Kikuubo, who make and implement budgeting decisions and are best placed to report on budgeting practices and financial performance.

5.3 Sample Size Determination

A sample of 175 respondents was determined using the Krejcie and Morgan (1970) table with reference to the population of SMEs in Kikuubo, and this was consistent with the Cochran (1977) formula at a 95% confidence level and a 5% margin of error. This sample provided adequate power for the correlation and path analyses undertaken.

5.4 Sampling Techniques

A combination of stratified and simple random sampling was used. SMEs were first stratified by sector (wholesale, retail, and services) to ensure representation, and respondents were then selected within strata using simple random sampling(Kazaara et al., 2024). Owners and managers were additionally selected purposively as key informants for interviews (Creswell & Creswell, 2021).

5.5 Data Collection Methods and Instruments

A structured, self-administered questionnaire measured the four budgeting practices—budget planning, budgetary control, budget participation, and budget monitoring—and financial performance, using a five-point Likert scale together with items on profitability, growth, and cost control(Julius & Nancy, 2026b). An interview guide was used with owners and managers to gather qualitative insights into budgeting practices and financial challenges. The instruments were pre-tested for clarity and relevance.

5.6 Validity and Reliability

The validity of the instruments was established through expert review by specialists in accounting and research methodology, who assessed the content validity index, which exceeded the acceptable threshold of 0.70 (Amin, 2005).

Reliability was assessed through a pilot study conducted in SMEs outside the main sample, and the Cronbach's alpha coefficient for the budgeting scale was 0.88, indicating high internal consistency.

5.7 Data Analysis

Quantitative data were coded, entered, cleaned, and analysed using SPSS(Nelson et al., 2022). Descriptive statistics summarized the levels of the budgeting practices and financial performance. Pearson's product-moment correlation examined the bivariate relationships between each practice and financial performance(Julius & Kazaara, 2026a). A structural (path) model was then estimated, using regression-based path analysis, to determine the combined explanatory power of the practices and the standardised path coefficients linking each practice to financial performance(Ntirandekura, Ainebyoona, et al., 2022). Qualitative data were analysed thematically and used to corroborate and contextualize the findings (Creswell & Creswell, 2021).

5.8 Ethical Considerations

Informed consent was obtained from all participants, participation was voluntary, and the confidentiality and anonymity of respondents and their businesses were maintained throughout the study. Permission was obtained from relevant local authorities where required (Creswell & Creswell, 2021).

6.0 Results and Interpretation

6.1 Descriptive Statistics

Table 1 presents the descriptive statistics for the budgeting practices and financial performance based on responses from the 175 participants.

Variable	Mean	Std. Dev.	Interpretation
Budget planning	3.48	0.80	Moderate
Budgetary control	3.32	0.84	Moderate
Budget participation	2.86	0.93	Moderate
Budget monitoring	3.12	0.86	Moderate
Overall budgeting practices	3.20	0.75	Moderate
Financial performance	3.26	0.73	Moderate

Source: Primary Data, 2025

The descriptive results in Table 1 indicate that budgeting practices among the SMEs were, on the whole, moderate, with an overall mean of 3.20(Gloria et al., 2023). Budget planning recorded the highest mean (3.48), suggesting relatively established target-setting, followed by budgetary control (3.32) and budget monitoring (3.12), while budget participation recorded the lowest mean (2.86), indicating that involving staff in the budgeting process was the weakest dimension—a common feature of owner-managed SMEs where budgeting is often centralised (Otley, 2021). Financial performance recorded a moderate mean (3.26) (Moses et al., 2025). The standard deviations indicate meaningful variation among enterprises.

6.2 Correlation Analysis

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Pearson correlation was computed to establish the relationships between the budgeting practices and financial performance (Table 2).

Variable	Financial Performance (r)	Sig. (p)
Budgetary control	0.63	0.000
Budget planning	0.61	0.000
Budget monitoring	0.54	0.000
Budget participation	0.49	0.000
Overall budgeting practices	0.68	0.000

Source: Primary Data, 2025

The correlation results in Table 2 show that all four practices were positively and significantly associated with financial performance at the 0.01 level (Julius & Kazaara, 2026b). Overall budgeting practices correlated strongly with financial performance ($r = 0.68$, $p < 0.01$), confirming that sound budgeting enhances financial performance, consistent with the theory of budgetary control (Horngren et al., 2021). Budgetary control recorded the strongest individual association ($r = 0.63$), underscoring the centrality of variance analysis and corrective action, followed closely by budget planning ($r = 0.61$) (Ntirandekura & Christopher, 2022). Budget monitoring ($r = 0.54$) and budget participation ($r = 0.49$) were also significant, though more moderate (Akankwasa et al., 2022). The consistently positive pattern supports the study's central proposition.

6.3 Structural (Path) Model and Path Coefficients

A structural path model was estimated to determine the combined explanatory power of the budgeting practices and the standardised path coefficients linking each practice to financial performance. Figure 1 presents the structural model with its path coefficients, Figure 2 the variance explained by each objective, and Tables 3 and 4 the model summary and the path coefficients.

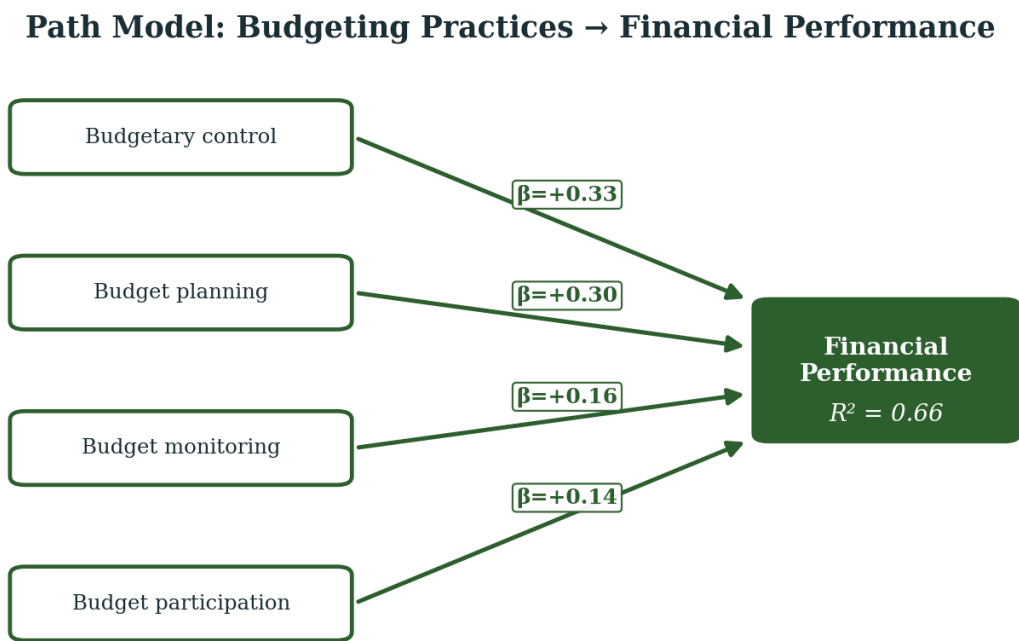


Figure 1: Structural model of budgeting practices and financial performance showing standardised path coefficients (β) and $R^2 = 0.66$.

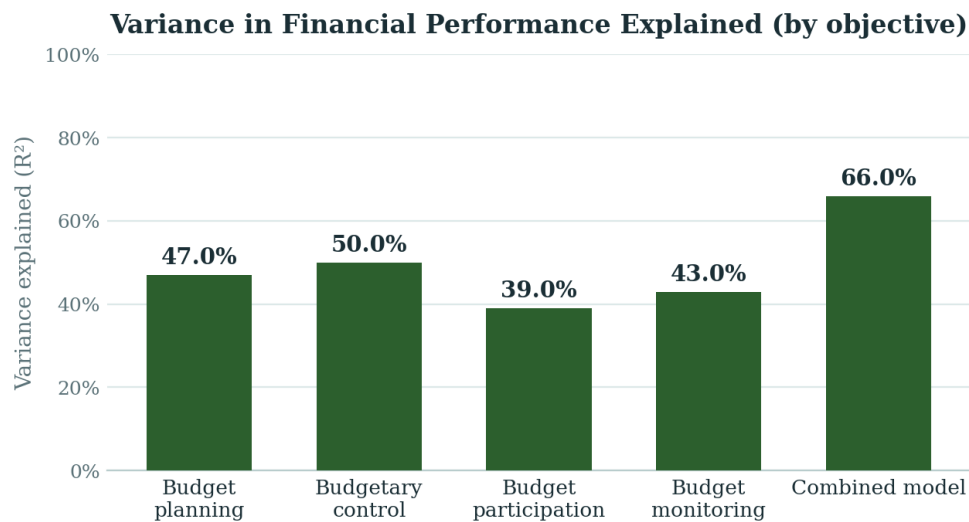


Figure 2: Variance in financial performance explained across the study objectives.

Model Summary	Value
R	0.812

R Square	0.660		
Adjusted R Square	0.652		
Std. Error of Estimate	0.429		
F (4, 170)	82.50 (p = 0.000)		
Path (Predictor → Financial performance)	Path coeff. (β)	t	Sig. (p)
Budgetary control → Financial performance	0.33	4.84	0.000
Budget planning → Financial performance	0.30	4.36	0.000
Budget monitoring → Financial performance	0.16	2.60	0.010
Budget participation → Financial performance	0.14	2.26	0.025

Source: Primary Data, 2025

The structural model summary in Table 3 indicates that the four budgeting practices jointly explained 66.0% of the variance in financial performance ($R^2 = 0.660$), a large proportion that establishes budgeting as a major determinant of financial performance (Ntirandekura, Ainebyoona, et al., 2022). The model was highly significant ($F(4, 170) = 82.50, p < 0.01$) (Julius, 2024). The remaining 34.0% of variance is attributable to factors outside the model, such as market conditions, competition, location, and management competence (Brigham & Houston, 2021).

The standardised path coefficients in Table 4, visualized in Figure 1, clarify the relative strength of each structural path. The path from budgetary control to financial performance was the strongest ($\beta = 0.33, p < 0.01$), demonstrating that systematic variance analysis and timely corrective action have the greatest influence on financial performance, consistent with the theory of budgetary control (Horngren et al., 2021; Drury, 2021). The path from budget planning followed ($\beta = 0.30, p < 0.01$), confirming that realistic target-setting materially enhances performance by directing effort and providing benchmarks, as goal-setting theory predicts (Libby & Lindsay, 2021). The paths from budget monitoring ($\beta = 0.16, p < 0.05$) and budget participation ($\beta = 0.14, p < 0.05$) were positive and significant but more modest (Faith et al., 2023). Notably, budget participation was both the lowest-rated dimension descriptively and the weakest structural path, a convergence that identifies broader participation in budgeting as a specific area for improvement, particularly as owner-managed SMEs grow and delegate (Florence & Julius, 2023).

7.0 Discussion of Results

The findings of this study confirm that budgeting practices are strongly and significantly related to the financial performance of SMEs in Kikuubo, and the structural model clarifies the relative weight of each practice (Ntirandekura & Friday, 2022). The dominance of budgetary control as the strongest structural path ($\beta = 0.33$) is theoretically coherent and practically significant (Julius, Kazaara, et al., 2026). The theory of budgetary control holds that the comparison of actual with budgeted results and the correction of variances is the mechanism through which budgeting improves performance, and the finding that budgetary control most strongly drives financial performance confirms that, for SMEs operating on thin margins in Kikuubo's competitive environment, the discipline of tracking and correcting deviations is the decisive practice (Horngren et al., 2021; Drury, 2021). The interviews with owners

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reinforced this, associating better performance with enterprises that regularly compared actual results against their budgets and acted on the differences.

The strong effect of budget planning ($\beta = 0.30$) indicates that realistic, well-informed target-setting is also decisive, consistent with goal-setting theory's premise that specific, challenging goals enhance performance by directing effort and providing benchmarks (Libby & Lindsay, 2021). This points to the value of encouraging even small, owner-managed enterprises to set explicit financial targets rather than operating without a plan (Julius & Nancy, 2026a).

The more modest but significant contributions of budget monitoring ($\beta = 0.16$) and budget participation ($\beta = 0.14$) are theoretically instructive (Akankwasa et al., 2022). That budget participation was both the weakest structural path and the lowest-rated dimension descriptively reflects the centralised, owner-dominated nature of many SMEs in Kikuubo, in which budgeting decisions are made by the owner with little involvement of staff (Florence & Julius, 2023). While this may be workable in the smallest enterprises, participation theory suggests that as enterprises grow, involving staff in budgeting can improve accuracy, commitment, and motivation, making broader participation a developmental priority (Otley, 2021).

They corroborate the established importance of budgetary control and planning, and they extend understanding by quantifying, through a structural model, the relative weight of each budgeting practice for SMEs in a Ugandan commercial hub (Turyatamba et al., 2022). The practical implication is that the greatest gains in financial performance are likely to come from strengthening budgetary control and planning, while developing the currently weaker practices of monitoring and, especially, participation as enterprises grow (Katongole & Nabwire, 2023).

8.0 Conclusion and Recommendations

The study concludes that budgeting practices have a strong, positive, and significant relationship with the financial performance of SMEs in Kikuubo, with budgetary control and budget planning being the most influential practices. It is recommended that SMEs strengthen budgetary control through regular variance analysis and corrective action (Horngren et al., 2021); improve budget planning through realistic target-setting (Libby & Lindsay, 2021); institute continuous monitoring of performance against the budget; and broaden budget participation as they grow (Otley, 2021). Business-support organizations should facilitate budgeting training for SMEs. Future research could employ objective financial data and longitudinal designs to further establish causality.

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