
**E-PROCUREMENT ON PROCUREMENT MANAGEMENT: A CASE STUDY OF COCA COLA
UGANDA**

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Abstract: The study aimed at e-procurement on procurement management with a case study of Coca-Cola Uganda and it was guided by the following objectives; To examine the effect of e-procurement planning on procurement management at Coca Cola Uganda, to examine the effect of e-supplier selection on procurement management at Coca Cola Uganda and to examine the effect of e-contract administration on procurement management at Coca Cola Uganda. The study was carried out using cross sectional case study design. This design was adopted in this study because according to Amin (2015), the cross-sectional study enables the study to be carried out at a particular time across categories of respondents without need of follow-up on them thus saving time and resources while the case study helps to provide an in-depth study of the problem within limited time scale. From the findings, suppliers supplied as per Coca cola's specifications that most managers, non-management employees and suppliers concurred (56%) that service providers adhere to all Coca cola's specifications during its electronic procurement while 11% were undecided and 33% opposed. Thus, findings show that suppliers adhered to all Coca cola's specifications during its electronic procurement. The management of Coca cola Uganda should improve its e-supplier selection to enhance in its cost management. This will be realized if Coca cola's specifications for its electronic procurement are according to the nature of requirements, Coca cola's service providers adhere to all specifications for its electronic procurement, the end user accurately and concisely described the product or service required and Coca cola's officials inspect to verify that goods, equipment or services conform to specifications for its electronic procurement.

Key words: E-procurement and procurement management

Background of the study

Over the past 40 years, even as personal and public region 201 had been using E-procurement (IT) systems to streamline and automate their purchasing and different tactics (Alex & Kazaara, 2023), it is only in the beyond decade that e-procurement structures have attracted attention in particular in regards to fee control. at the same time as there's debate approximately how these days e-procurement has emerged (Ramadhan et al., 2023), there may be absolute confidence that the use of the internet in e-procurement gives numerous blessings over earlier inter-organizational equipment. as an example, digital facts Interchange has been supplying automated buying transactions between customers and their providers because it was launched in the Sixties (Isaac et al., 2023). company aid planning (ERP) accompanied inside the Seventies, and then came the economic use of the internet in Nineteen Eighties (Nelson, Christopher, Teddy, et al., 2022). It turned into handiest in the 2010s that the world extensive web - the multimedia functionality of the internet - have become widely enabled and supplied the crucial useful resource for the automation of procurement (Mwelu et al., 2019).

The globalization of markets is driven by forces associated with the mixture of an records primarily based reduction of limitations to worldwide change, extending to groups' personal home market, thru stepped forward procurement control consisting of the reduction and convergence of transaction and delivery fees (Damasus et al., 2023). The globalizing significance of facts and communications technology (ICT) in procurement management on the macro and micro degrees has lengthy been understood in Australia. Australian investment in ICT is the 1/3 maximum inside the world as a percentage of Gross domestic Product (GDP) and is diagnosed as considered one of its strengths (Lydia et al., 2023).

This investment has positioned Australia a number of the top places in the global for the supply, excellent and fee competitiveness of its ICT personnel (Jones, 2014), constant with a 2nd ranking at the back of the United States in e-procurement readiness (Turyatamba et al., 2022). improvement of procurement techniques in commercial enterprise to business (B2B) markets can lower the prices incurred in the identity and next selection of the great suppliers, boom the value of purchases in terms of their rate-quality dating, and lower transaction fees related to greater manner performance (Faridah et al., 2023). those upgrades can fantastically impact deliver chain control (Deus, 2023). Take-up of e-procurement inside the ecu Union stays stubbornly low despite efforts through government to make it greater without problems available and useable, even though it organizations are the various first adopters (Ntirandekura et al., 2022). In line with the European fee (2019), less than 5% of the full price of procurement budgets is processed electronically. This parent includes re-orders from pre-accepted provider carriers, which may also have originally been authorised without using procurement management (N. Moses et al., 2022). This has been because of the technical, logistical and administrative complexity of the changeover. In Uganda, a few organizations have introduced electronic technology in their procurement with various goals among that is to improve value saving (Gracious, 2023). among those organizations is Coca Cola, a telecommunication organisation. one of the targets of adopting e-procurement at Coca Cola was to improve the management of price range (Coca

Cola Procurement file, 2010). however, Karan (2010) determined that loss of clean guidelines is hindering the use of e- procurement at Coca Cola (Tasha et al., 2023). It turned into referred to that it's miles a challenge to build and sustain relationships with entities which are not organized to go surfing and small corporations no longer enabled for e-procurement (Paul & Kazaara, 2023). Coca Cola's monetary health within the close to term has been vulnerable, because it has not done well in 2019 in comparison to 2018. The sales for 2019 stood at \$2732.0 million, which declined with the aid of 10.9%. It posted an internet loss folks\$ 112 million in 2019 in comparison to an internet earnings people\$ 169 million within the comparable period 2018 (Bazgosha et al., 2012). Consistent with the Coca Cola control, the losses had been in general due to improved administrative cost all through 2019. Failure through Coca Cola Uganda to correctly provide you with right procurement procedures like e-procurement persisted to have detrimental outcomes on price management, which affected their performance inside the aggressive organizations (Denis & Richard, 2023).

Problem Statement

Coca Cola Uganda recorded a non-stop negative procurement management inside the purchasing function notwithstanding the enterprise's use of e-procurement (Karan, 2010). there was evidence in increased fees of the provided items/offering/works, which restrained the operations of the organization (K. Moses et al., 2023). However, e-procurement at Coca Cola Uganda became below expectancies because of a lack of knowledge of the effects from non-adoption and hyperlink to competitive benefit (Coca Cola Procurement report, 2010), a presumption that e-procurement is usually for massive

corporations and the belief that it's far too early to evaluate conclusively. Further, the adoption process changed into complicated and a tedious intervention (Christopher, Moses, et al., 2022). Consequently, the troubles in the e-procurement management are notion to be contributing to poor procurement control at Coca Cola Uganda. however, there has been no evidence linking the two. for this reason, this examine seeks to analyze how e-procurement influences procurement management at Coca Cola Uganda (Ronald et al., 2023b).

Objectives of the Study

1. To examine the effect of e-procurement planning on procurement management at Coca Cola Uganda.
2. To examine the effect of e-supplier selection on procurement management at Coca Cola Uganda.
3. To examine the effect of e-contract administration on procurement management at Coca Cola Uganda.

Methodology

Research Design

The study were carried out using cross sectional case study design. This design were adopted in this study because according to Amin (2015), the cross-sectional study enables the study to be carried out at a particular time across categories of respondents without need of follow-up on them thus saving time and resources while the case study helps to provide an in-depth study of the problem within limited time scale. Both qualitative and quantitative approaches were used for data collection and analysis. Using both approaches gave the study more accurate results. The quantitative approach generated numerical data that can be statistically manipulated (Amin, 2015) to understand the effect of e-procurement on cost management. The qualitative approach generated textual data to provide an in-depth understanding (Amin, 2015) of the effect of e-procurement on cost management.

Study Population

Received: 13.10.2023

Accepted: 15.10.2023

Published on: 30.10.2023

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The study was carried out at Coca Cola Uganda headquarters located in Namanve and a total of 260 staffs and suppliers constituted the study population. The breakdown of the population is 1 Chief Executive officer, 6 Heads of Department, 20 Managers, 86 Officers, 37 Assistants and 110 Suppliers.

Determination of Sample Size

Krejcie & Morgan (1970) produced a table for determining sample size for any population of a defined (finite) size based on this confidence level. Krejcie & Morgan (1970), state that, using this table, as the population increases the sample size increases at a diminishing rate (plateau) and remains, eventually constant at slightly more than 380 cases. Alreck & Settle (2015) provide similar evidence. Krejcie & Morgan (1970) size table were used to determine the sample size as 202. The following table shows the population, sample size and sampling methods.

Table 1: Accessible population and sample size

NO.	Population category	Total Population	Sample Size		Sampling method
1.	Chief Executive officer	1		1	Purposive
2.	Heads of Depart.	6		6	Purposive
3.	Managers	20		15	Simple random
4.	Non-management employees (Officers)	123		94	Stratified
6.	Suppliers for the period 2012/13	110		86	Stratified
TOTAL		260	202		

Source: Population adopted from Coca Cola Uganda Human Resource Department and sample size determined using Krejcie & Morgan (1970) Table as cited by Amin 2015

Therefore, for a study population of 260 the total sample size was 202 respondents. These respondents were obtained from Coca Cola Uganda and constituted staff from different departments and suppliers.

Sampling Techniques and Procedure

The researcher used non probability sampling which used purposive sampling method based on the small sample and the informants' knowledge on the procurement function. Probability sampling methods that were

Received: 13.10.2023

Accepted: 15.10.2023

Published on: 30.10.2023

used are simple random and stratified sampling. Simple random sampling involved giving an equal opportunity in the selection of managers where only part of the population of managers to participate in the study. Stratified sampling involved dividing the sampling frame into two subsets consisting of non-management employees and suppliers due to the need to give each section / respondent a chance of being selected. The non-probability method which used is purposive sampling, were used to the Chief Executive Officer and Heads of Departments. This method was used on these categories because they hold higher positions of responsibility and thus, they are more knowledgeable about the activities at Coca Cola including e-procurement and cost management. The procedure was preferred due to the population being heterogeneous.

Data Collection Methods

Three types of data collection methods were used in the study. These included questionnaire survey, face-to-face interview and documentary review.

Questionnaire survey

A questionnaire survey is a research method for collecting information from a selected group of respondents using standardized questionnaires (Saunders et al, 2010). This method involves collecting information from a sample of Coca Cola staff (managers, officers and assistants) and suppliers in a systematic way. Questionnaire survey were used for these categories of respondents to save on time because their number were big to interview

Face-to-face interview

Face-to-face interviews were used to collect data from the Chief Executive Officer and Heads of Departments because they are thought to have more knowledge about the issues the study seeks and interviews helped the researcher to establish rapport with these categories of respondents and therefore gain their cooperation to obtain in-depth information. They also allowed the researcher to clarify ambiguous answers and obtained in-depth information through probing. Structured interviews designed to collect data for this study. Open-ended questions were used so that other valuable questions can emerge from the dialogue between interviewer and interviewee.

Data Analysis

Two types of analyses were conducted and these was included quantitative and qualitative analyses. The following subsections explain the analyses in detail.

Quantitative Analysis

Quantitative data was collected, edited and coded using the Statistical Package for the Social Sciences (SPSS version 14) (Nelson, Christopher, & Milton, 2022). Two types of analyses were computed. The first included descriptive statistics (frequencies and percentages) and the second include inferential statistics (correlation, coefficient of determination and regression). The frequencies and percentages were used to determine the respondents' views on each of the study variables. Pearson correlation and coefficient of determination was used to test for significant relationships between the variables. A correlation close to +1 or -1 was show that there was a very strong relationship between the variables whereas a correlation close to 0 showed that there was a weak or no relationship. The sign of the correlation was used to determine the change in variables. The coefficient of determination was used to determine the magnitude of variance in procurement management accounted for by e-procurement management. The significance of the correlation results was determined whether to accept or reject the hypothesis (Nelson et al., 2023). The regression was used to determine which of the indicators of the independent variables significantly affected the dependent variable.

Qualitative Analysis

In qualitative analysis, content analysis was used to edit the data and reorganize it into meaningful shorter sentences. This was then presented as quotations to supplement the quantitative data in order to have a clearly interpretation of the results.

Received: 13.10.2023

Accepted: 15.10.2023

Published on: 30.10.2023

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RESULTS

Descriptive results about e-supplier selection at Coca cola Uganda

Table 1: Findings about specification from Coca cola Uganda managers, non-management employees and suppliers

Items about specification		SA	A	U	D	SD	Total
1.	Coca cola's specifications for its electronic procurement describe the best requirements	25 (19%)	70 (54%)	22 (17%)	8 (6%)	5 (4%)	130 (100%)
2.	Coca cola's specifications for its electronic procurement are according to the nature of requirements	15 (12%)	37 (28%)	28 (22%)	34 (26%)	16 (12%)	130 (100%)
3.	Coca cola's service providers adhere to all specifications for its electronic procurement	10 (8%)	40 (30%)	36 (28%)	30 (23%)	14 (11%)	130 (100%)
4.	Coca cola's specifications for its electronic procurement identify quality and operational characteristics	37 (28%)	69 (54%)	11 (8%)	11 (8%)	2 (2%)	130 (100%)
5.	Coca cola's specifications for its electronic procurement require the ability of the end user to accurately and concisely describe the product or service required	17 (13%)	36 (28%)	34 (26%)	33 (25%)	10 (8%)	130 (100%)
6.	Coca cola's officials always inspect to verify that goods, equipment or services conform to specifications for its electronic procurement	13 (10%)	39 (30%)	25 (19%)	38 (29%)	15 (12%)	130 (100%)

Source: Data from the field, 2022

Findings in Table 1 show that most Coca cola Uganda managers, non-management employees and suppliers concurred to two items (that is items 1 and 4) compared to Coca cola Uganda managers, non-management employees and suppliers who opposed these items and Coca cola Uganda managers, non-management employees and suppliers who were undecided with these items (Ramadhan et al., 2023). A comparison on these items shows that on item 1, most managers, non-management employees and suppliers (73%) concurred that Coca cola's specifications for its electronic procurement describe the best requirements while 17% were undecided and 10% opposed (Frank et al., 2023). This shows that Coca cola's specifications for its electronic procurement described the best requirements. On item 4, most managers, non-management employees and suppliers (82%) concurred that Coca cola's specifications for

Received: 13.10.2023

Accepted: 15.10.2023

Published on: 30.10.2023

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its electronic procurement identify quality and operational characteristics while 8% were undecided and 10% opposed (Derrick et al., 2023). This shows that Coca cola's specifications for its electronic procurement identified quality and operational characteristics. However, findings show that the percentage of Coca cola Uganda managers, non-management employees and suppliers that opposed four items (that is items 2, 3, 5 and 6) was almost an equal to the percentage of Coca cola Uganda managers, non-management employees and suppliers that concurred to these items (Faridah et al., 2023). A comparison on these items shows that on item 2, the percentage of Coca cola Uganda managers, non-management employees and suppliers concurred that Coca cola's specifications for its electronic procurement are according to the nature of requirements was 40% while 22% were undecided and 38% opposed (Rashid et al., 2023). This shows that sometimes, Coca cola's specifications for its electronic procurement were according to the nature of requirements. On item 3, the percentage of Coca cola Uganda managers, non-management employees and suppliers concurred that Coca cola's service providers adhere to all specifications for its electronic procurement was 38% while 28% were undecided and 34% opposed (Lydia et al., 2023). This shows that sometimes, Coca cola's service providers adhered to all specifications for its electronic procurement. On item 5, the percentage of Coca cola Uganda managers, non-management employees and suppliers concurred that Coca cola's specifications for its electronic procurement require the ability of the end user to accurately and concisely describe the product or service required was 41% while 26% were undecided and 33% opposed (Kazaara & Kazaara, 2023). This shows that sometimes, Coca cola's specifications for its electronic procurement required the ability of the end user to accurately. On item 6, the percentage of Coca cola Uganda managers, non-management employees and suppliers concurred that Coca cola's officials always inspect to verify that goods, equipment or services conform to specifications for its electronic procurement was 40% while 19% were undecided and 41% opposed. This shows that sometimes, Coca cola's officials inspected to verify that goods, equipment or services conformed to specifications for its electronic procurement (Ronald et al., 2023a).

Interview findings about e-supplier selection

The findings show that at Coca cola, there is a process for selecting suppliers and with such a process in place, the selection of suppliers would be satisfactory. However, this was not the case as revealed in interviews with other key informants who indicated shortcomings in the selection of suppliers as shown in the following. *Supplier selection is still wanting. In most cases, not all bidders are granted equal opportunities in Coca cola's procurement, the procedure applied in Coca cola's procurement is not objective, and some companies do not take part in Coca cola's tenders regardless of nationality (Interview with Head of Department, 4th June 2013).*

The implications of these findings are that there is discrimination in supplier selection.

Another head of department echoes similarly as shown in the following: *I am not satisfied the selection of suppliers at Coca cola. This is because not all Coca cola's suppliers are evaluated under same criteria. Coca cola does not provide fair opportunities to qualified suppliers to compare for contracts to offer the best prices, quality and services, and the Coca cola's qualification procedure are not clearly and exhaustively described (Interview with Head of Department, 7th June 2013).*

Another head of department had this to say,

Supplier selection sometimes is poor because Coca cola's rules and procedures are not adhered to, Coca cola's procedure for reviewing complaints filed by unsuccessful candidates is ineffective, there was no genuine competition in Coca cola's procurement and all Coca cola's procurements are not conducted to deliver best value for money.

Thus, the implication of these findings is that the competitive bidding lacked in Coca cola's supplier selection process.

Descriptive results about E-contract administration at Coca cola Uganda

Two dimensions were used to measure e-supplier selection and these were specification and methods of source selection. Findings about these two dimensions of e-supplier selection are presented in the following sub sections.

Contract risk management

Coca cola Uganda managers, non-management employees and suppliers were requested to respond to seven items about contract risk management by indicating their agreement using a five-point Likert scale as shown in Table 13. The items are presented in the first column of Table 13 and the proportion of Coca cola Uganda managers, non-management employees and suppliers to the responses on each of the items is presented in form of frequencies and percentages in columns 2 to 6. The last column presents the total percentage of Coca cola Uganda managers, non-management employees and suppliers on each of the items (Kazaara & Christopher, 2023).

Table 2: Findings about contract risk management from Coca cola Uganda managers, non-management employees and suppliers

Items about contract risk management	SA	A	U	D	SD	Total
1. All Coca cola's electronic procurement activity are monitored	2 (2%)	50 (38%)	33 (25%)	28 (22%)	17 (13%)	130 (100%)
2. Coca cola has sufficient personnel to monitor its electronic procurements	5 (4%)	48 (37%)	28 (22%)	33 (25%)	16 (12%)	130 (100%)
3. Suppliers supply as per Coca cola's specifications during its electronic procurement	15 (12%)	62 (47%)	19 (15%)	25 (19%)	9 (7%)	130 (100%)
4. Service providers adhere to all Coca cola's specifications during its electronic procurement	17 (13%)	57 (43%)	14 (11%)	32 (25%)	10 (8%)	130 (100%)
5. Identification of risks in Coca cola's electronic procurement is satisfactorily handled	19 (15%)	53 (40%)	17 (13%)	27 (21%)	14 (11%)	130 (100%)
6. Assessment of risks in Coca cola's electronic procurement is satisfactorily handled	15 (12%)	48 (36%)	20 (15%)	32 (25%)	15 (12%)	130 (100%)
7. Prioritization of risks in Coca cola's electronic procurement is satisfactorily handled	20 (15%)	67 (52%)	11 (8%)	19 (15%)	13 (10%)	130 (100%)

Source: Data from the field, 2022

Findings in Table 2 show that most Coca cola Uganda managers, non-management employees and suppliers concurred to four items (that is items 3, 4, 5 and 7) compared to Coca cola Uganda managers, non-management employees and suppliers who opposed these items and Coca cola Uganda managers, non-management employees and suppliers who were undecided with these items (Richard et al., 2022). A comparison on these items shows that on item 3, most managers, non-management employees and suppliers concurred (59%) that suppliers supply as per Coca cola's specifications during its electronic procurement while 15% were undecided and 26% opposed (Mark & Jacob, 2023). Thus, findings show that suppliers supplied as per Coca cola's specifications. On item 4, most managers, non-management employees and suppliers concurred (56%) that service providers adhere to all Coca cola's specifications during its electronic procurement while 11% were undecided and 33% opposed (Christopher, Komunda, et al., 2022). Thus, findings show that suppliers adhered to all Coca cola's specifications during its electronic

Received: 13.10.2023

Accepted: 15.10.2023

Published on: 30.10.2023

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procurement. On item 5, most managers, non-management employees and suppliers concurred (55%) that identification of risks in Coca cola's electronic procurement is satisfactorily handled while 13% were undecided and 32% opposed. Thus, findings show that identification of risks in Coca cola's electronic procurement was satisfactorily handled. On item 7, most managers, non-management employees and suppliers concurred (62%) that prioritization of risks in Coca cola's electronic procurement is satisfactorily handled while 8% were undecided and 25% opposed. Thus, findings show that prioritization of risks in Coca cola's electronic procurement was satisfactorily handled (Gracious, 2023).

However, findings show that the percentage of Coca cola Uganda managers, nonmanagement employees and suppliers that opposed three items (that is items 1, 2 and 6) was almost an equal to the percentage of Coca cola Uganda managers, non-management employees and suppliers that concurred to these items (K. Moses et al., 2023). A comparison on these items shows that on item 1, the percentage of Coca cola Uganda managers, non-management employees and suppliers that concurred that all Coca cola's electronic procurement activity are monitored was 40% while 25% were undecided and 35 opposed (Turyatamba et al., 2022). Thus, findings show that sometimes, all Coca cola's electronic procurement activity was monitored. On item 2, the percentage of Coca cola Uganda managers, non-management employees and suppliers that concurred that Coca cola's has sufficient personnel to monitor its electronic procurements was 41% while 22% were undecided and 37 opposed. Thus, findings show that sometimes, Coca cola had sufficient personnel to monitor its electronic procurements (N. Moses et al., 2022). On item 6, the percentage of Coca cola Uganda managers, non- management employees and suppliers that concurred that assessment of risks in Coca cola's electronic procurement is satisfactorily handled was 48% while 15% were undecided and 37 opposed. Thus, findings show that sometimes, assessment of risks in Coca cola's electronic procurement was satisfactorily handled.

Quality assurance

Coca cola Uganda managers, non-management employees and suppliers were requested to respond to six items about quality assurance by indicating their agreement using a five-point Likert scale as shown in Table 7. The items are presented in the first column of Table and the proportion of Coca cola Uganda managers, non-management employees and suppliers to the responses on each of the items is presented in form of frequencies and percentages in columns 2 to 6. The last column presents the total percentage of Coca cola Uganda managers, non-management employees and suppliers on each of the items (Faridah et al., 2023). The analysis and interpretation of the findings about quality assurance follows the presentation of findings in Table 3.

Table 3: Findings about quality assurance from Coca cola Uganda managers, non- management employees and suppliers

Items about quality assurance	SA	A	U	D	SD	Total
1. All Coca cola's electronic procurement activity are monitored to ensure that products/services are of the quality required for their intended use	20 (15%)	56 (44%)	11 (8%)	34 (26%)	9 (7%)	130 (100%)
2. Coca cola has sufficient personnel to monitor Implementation of its electronic procurement as per services/products requirement.	30 (23%)	43 (33%)	15 (12%)	22 (17%)	20 (15%)	130 (100%)
3. Suppliers supply as per Coca cola's specifications during its electronic procurement	26 (20%)	38 (30%)	20 (15%)	21 (16%)	25 (19%)	130 (100%)
4. Coca cola's staff is involved in assessing the quality of products/services electronically procured	33 (25%)	40 (32%)	25 (19%)	21 (16%)	11 (8%)	130 (100%)
5. Most electronically procured Coca cola's goods and services are of poor quality	29 (22%)	22 (17%)	21 (16%)	20 (15%)	38 (30%)	130 (100%)
6. Organizational political interference always compromised the quality of Coca cola's electronically procured goods, services and works	23 (18%)	21 (16%)	27 (21%)	13 (10%)	46 (35%)	130 (100%)

Source: Data from the field, 2022

Findings in Table 3 show that most Coca cola Uganda managers, non-management employees and suppliers concurred to four item (that item 1, 2, 3 and 4) compared to Coca cola Uganda managers, non-management employees and suppliers who opposed this item and Coca cola Uganda managers, non-management employees and suppliers who were undecided with this item (Faridah et al., 2023). A comparison on these items shows that, on item 1, most managers, non-management employees and suppliers (59%) concurred that all Coca cola's electronic procurement activity are monitored to ensure that products/services are of the quality required for their intended use while 8% were undecided and 33% opposed (Racheal et al., 2023). Therefore, findings show that all Coca cola's electronic procurement activity were monitored to ensure that products/services were of the quality required for their intended use. On item 2, most managers, non-management employees and suppliers (56%) concurred that Coca cola has sufficient personnel to monitor implementation of its electronic procurement as per services/products requirement while 12% were undecided and 32% opposed. Therefore, findings show that Coca cola had sufficient personnel to monitor implementation of its electronic procurement as per services/products

Received: 13.10.2023

Accepted: 15.10.2023

Published on: 30.10.2023

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requirement. On item 3, most managers, nonmanagement employees and suppliers (50%) concurred that suppliers supply as per Coca cola's specifications during its electronic procurement while 15% were undecided and 35% opposed. Therefore, findings show that suppliers supplied as per Coca cola's specifications during its electronic procurement. On item 4, most managers, non-management employees and suppliers (57%) concurred that Coca cola's staff is involved in assessing the quality of products/services electronically procured while 19% were undecided and 24% opposed. Therefore, findings show that coca cola's staff was involved in assessing the quality of products/services electronically procured.

However, findings show that the percentage of Coca cola Uganda managers, nonmanagement employees and suppliers that opposed two items (that is items 5 and 6) was almost an equal to the percentage of Coca cola Uganda managers, non-management employees and suppliers that concurred to these items. A comparison on these items shows that on item 5, the percentage of managers, non-management employees and suppliers that concurred that most electronically procured Coca cola's goods and services are of poor quality was 39% while 16% were undecided and 45% opposed (Oromo et al., 2023). Thus, findings show that sometimes, electronically procured Coca cola's goods and services were of poor quality. On item 6, the percentage of managers, non-management employees and suppliers that concurred that organizational political interference always compromised the quality of Coca cola's electronically procured goods, services and works was 34% while 21% were undecided and 45% opposed. Thus, findings show that sometimes, organizational political interference always compromised the quality of Coca cola's electronically procured goods, services and work.

Conclusions

E-procurement planning and cost management at Coca cola Uganda

This study showed e-procurement planning plays a significant central role in an organization's cost management. Therefore, e-procurement planning is one of the primary functions of procurement with a potential to contribute to the success of Coca cola procurement operations and improved cost management. Nevertheless it appears that good e-procurement planning is not done as often as it should be at Coca cola Uganda and this might be the case for other organizations in Uganda. This study revealed the critical strengths and limitations of procurement planning at Coca cola ranging from the process, through the expected practices and the actors to be involved.

Findings of this study showed that effective e-supplier selection is very important to the success of an organization such as Coca cola. Companies in order to attain the goals of low cost have to consider better supplier selection approaches such as describing better specifications, adhering to specifications, ability of the end user to accurately and concisely describe the product or service required, verification of conformity of goods, equipment or services to specifications, involving of stakeholders in sourcing of goods and services, and use of competent group of suppliers.

Recommendations

The management of Coca cola Uganda should improve its procurement budgeting in its e- procurement planning to enhance its cost management. Specifically, Coca cola should always have budgets for its electronic procurements to facilitate budgetary decisions, approved Coca cola budgets should be integrated to electronic procurement plans by the contracts committee and Coca cola electronic procurement plans should spell out well the methods of procurement. The management of Coca cola Uganda should improve its e-supplier selection to enhance in its cost management. This will be realized if Coca cola's specifications for its electronic procurement are according to the nature of requirements, Coca cola's service providers adhere to all specifications for its electronic procurement, the end user accurately and concisely described the product or service required and Coca cola's officials inspect to verify that goods, equipment or services conform to specifications for its electronic procurement.

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