

Cash Flow Management And Its Impact On The Success Of Small And Medium Sized Enterprises. A Case Study Of Imaniro Sub County Mayuge District

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Abstract

This qualitative study examined the impact of cash flow management on the success of small and medium sized enterprises in Imaniro sub county Mayuge district with an adoption of a descriptive research design with inclusion of both qualitative and quantitative methods under the response rate of 133 respondents. It was guided by corporate finance theory and neoclassical capital theory that states that the corporation aims at maximizing shareholders wealth. The study undertook the effect that cash flow management in form of cash forecast, cost optimization and cash/financial monitoring has on business success and the results showed an affirmative effect that in absence of such management systems it is imperative to obtain a downfall among all businesses in Imaniro sub county Mayuge district. The study found out that 79 (60%) of the study's respondents strongly agreed that cash forecast are essential in developing data driven strategies, 36 (27%) also agreed while 3 (2%) were not sure with the statement however, 13 (10%) disagreed to the statement and 2 (1%) strongly disagreed to the statement. It was therefore recommended that all enterprises in Imaniro Sub County to recruit business management qualified personnel's if they are to obtain the best from their investments. Mayuge shoppers' supermarket as the largest shopping mart in the town is managed by unqualified personnel's in terms of cash flow management and this has caused the business to lose a lot of money in terms of expenses to employees and distributors. Therefore, there should be and a recruitment of a qualified business management administrator to tackle such problems.

Keywords: Cash Flow Management, Small And Medium Sized Enterprises

Background to the study

(Christopher, 2022) defines Cash flow as the movement of money to and from corporate or individual financial accounts over a given period of time, and Cash flow management as the process of monitoring, analyzing and optimizing cash inflows and outflows. business or personal finance context (Alex et al., 2023). It involves managing an entity's cash resources in a way that ensures that the entity can meet its financial obligations on time while maximizing the use of available cash to generate revenue and grow the business. According to (Ntirandekura, Ainebyoona, et al., 2022) organizational success is the achievement of higher performance or maximization of wealth for shareholders and (Akankwasa et al., 2022) defined success as the ability of an entity to produce results in a specified priority in relation to a goal or goals

(Winny , Ariyo, et al., 2023). Business success includes strategic planning, operations, financial, legal and organizational development. (Winny, Kazaara, et al., 2023) noted that in order to define the success of any organization or business, it is important to mention financial indicators that reflect the fulfillment of the economic goals of businesses in financial terms. Market financial indicators take into account investors' view of cumulative abnormal returns, market-to-book ratio and focus on risk considerations. When all these indicators are combined, they form the concept of business performance (Ramadhan et al., 2023). (Benard, 2023) state that most small businesses in the districts of Eastern Uganda do not have access to formal finance because most of them do not have minimum credit security requirements. Therefore, it

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could be plausible that lack of access to finance is responsible for the low business success of such businesses in Mayuge District (Benard, 2023). However, studies on small businesses have been conducted in other countries as they are considered key drivers of Uganda's social and economic development. Consequently, there is relatively little literature on small businesses in the Ugandan context (David et al., 2023). Yet it is evident that as

much as Uganda ranks among the economies with the highest entrepreneurship with 28% of new businesses, it also ranks among the countries with the highest error rate. It is unclear whether this situation is due to poor cash flow management and limited access to finance, as studies conducted in other areas have highlighted that these variables are critical to the success of small businesses (Alex et al., 2023).

Statement of the problem

Small businesses are growing day by day in Mayuge, specifically in Imaniro sub-county. However, small and medium enterprises in Mayuge have been consistently reported to be phasing out in recent years (Turyatamba et al., 2022). The Mayuge District report states that 621 businesses that were registered in 2018 were no longer operational by the end of 2019 (Mayuge District, 2019). On the other hand, the National Small Business Survey (2015) reveals that the majority of businesses in Mayuge are failing, while more than 38% of businesses are experiencing a decline in sales growth, while 35% of these businesses are operating at a loss (Faridah et al., 2023). As a result, the tax base for Mayuge has decreased and in addition, unemployment has increased for many youths in the country (Nelson & Christopher, 2022). This current business failure can be explained by inadequate cash flow management techniques and unskilled entrepreneurs running these businesses to optimize management within Mayuge specifically under Imaniro County (Ivan et al., 2023). With adequate cash flow management practices, these businesses can pay their bills on time, manage debt obligations, avoid defaults on loans or lines of credit, and reduce borrowing costs and improve return on investment (Turyatamba et al., 2022). If SMEs in Imaniro sub-county and Mayuge district as a whole adopt this type of management, they will be in a position to reduce poverty through employment opportunities created by these businesses, the sub-county will increase its income generating capacity and improve the standards of people leaving the area (Christopher & Turyasingura , 2024). The existence of small and medium enterprises in Imaniro district and the rate of their phasing out therefore prompted the researcher to take an interest in the area to investigate how cash flow management can solve this problem among businesses in the sub-county.

Specific objective

1. To examine the effect of cash / financial monitoring on business profitability
2. To determine the effect of cash cost optimization on business survival.
3. To examine the effect of cash forecast on business success.

Methodology

According to Cooper and Schindler (2003), research design is a strategy for conducting research that specifies the procedures necessary to obtain the information needed to structure and solve the research (Olanrewaju et al., 2021). The study adopted a descriptive research design with both qualitative and quantitative methods. The study involved 20 small businesses and 2 medium enterprises in Mayuge District under Imaniro County (Lu et al., 2013). All employees and managers of the selected companies were involved in the study. Sample size refers to the number of subjects in the sample (L. A. Nafiu & Ph, 2012). The research was aimed at sampling 150 respondents using simple

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random size, purposive and cluster sampling methods. (L. Nafiu et al., 2013) argue that the primary method of data collection requires the researcher to use qualitative or quantitative methods himself. This method was used using questionnaires that were distributed to respondents (L. A. Nafiu et al., 2017). The questionnaires were divided into sections, each of which was intended to collect data on a specific research objective. This method collected unique data and there was no change in the generated data. A self-administered questionnaire is a structured form that consists of a series of closed and open questions. Self-administered questionnaires were used because they reduced the cost of data collection (A & Ahmed, 2019). This is because the researcher did not travel all the way to meet the research subjects or recruit interviewers face to face. The researcher only sent the questionnaires to the respondents and forwarded them after completing them within the agreed time period (L. A. Nafiu, 2012). The study used a 5-point Likert scale to measure variables. Scales ranged from strongly agree, agree, not sure, disagree, and strongly disagree. The edited data were analyzed quantitatively and qualitatively as follows; Quantitative data were grouped and statistical descriptions such as tables with frequencies and percentages are used for better interpretation (L. A. Nafiu et al., 2013). However, qualitative data are analyzed to identify responses from respondents that are relevant to the research problem at hand. Primarily, such data was analyzed by explaining the facts gathered from the area in which the researcher quotes the responses of the respondents. Data were analyzed by tables, frequencies and percentages using SPSS & STATA (Nelson et al., 2022)

RESULTS

Table 1: Showing respondents responses about how cash/ financial monitoring affect business profitability

Statement	Strongly agree		Agree		Not sure		Disagree		Strongly disagree	
	F	%	F	%	F	%	F	%	F	%
Financial monitoring is a book keeping strategy that is used in terms of reference	55	41.35	29	21.8	32	24	13	9.77	4	3
Business monitoring creates confidence among managers in times of making short and long term decisions.	133	100								
Cash monitoring help businesses stay resilient in uncertain times and quickly change to rising supply	91	68.4	31	23.3	4	3	7	5.3		
Monitoring provides an insight into potential opportunities that may need to be addressed	23	17.3	39	29.3	47	35.3	20	15	4	3.1

Cash monitoring helps in tracking loan payments	79	59.3	49	36.8	2	1.5	3	2.2		
Financial monitoring helps in determining your business financial stability	98	74	22	16			9	7	4	3
Cash monitoring help to track and analyze cash received and	133	100								
spent on expenses										

Data from field: 2023

This objective aimed at examining the effect of cash/ financial monitoring on business profitability and the results in table 3 Above shows that 55 (41%) of the respondents strongly agreed that financial monitoring is a book keeping strategy that is used in terms of reference,

29 (22%) of them agreed while 32 (24%) of the respondents were not sure of the effect however, 13 (10%) disagreed and 4 (3%) strongly disagreed with the effect (Turyatamba & Turyasingura, 2024). When respondent were asked about creating confidence among managers in times of making short and long term decisions and the study shows that all 133 (100%) respondents strongly agreed to the statement.

91 (68.4%) of the respondents strongly agreed that cash monitoring help business stay resilient in uncertain times and quickly change to rising supply, 31 (23.3%) also agreed to the statement while 4 (3%) were not sure however 7 (5.3%)disagreed to the study. The study also examined the provision of an insight into potential opportunities that may need to be addressed and the results shows that 23 (17.3%) strongly agreed, 39 (29.3%) agreed to the statement while the majority 47 (35.3%) were not sure of the statement, 20 (15%) disagreed however 4 (3.1%) strongly disagreed (Olanrewaju et al., 2021).

The researcher also inquired if cash monitoring help in tracking loan payments and durations, the results shows that 79 (58%) of the respondents strongly agreed to the statement, 53 (39%) were also affirmative with agree, 2 (1%) were not sure of the statement however, 3 (2%) disagreed to the statement (Faith et al., 2023). Furthermore the researcher inquired if financial monitoring helps in determining your businesses financial stability and the results shows that more than half 98 (71.5%) strongly agreed to the statement and 26 (19%) agreed to the statement also, however 9 (6.5%) disagreed and 4 (3%) strongly disagreed to the statement.

Lastly on the first objective with respect to the questionnaire, the researcher asked respondents whether cash monitoring help in tracking and analyzing cash received and determining expenses and the results shows that all respondents 133 (100%) strongly agreed to the statement.

Table 2: Showing respondents responses about cash cost optimization and business survival

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Statement	Strongly agree		Agree		Not sure		Disagree		Strongly disagree	
	f	%	f	%	f	%	f	%	f	%
Businesses survival is wholly dependent on the product and service costs and quality	91	66.4	31	22.6			11	8		
Cash optimization influence investment decisions, cost reduction, enhance financial stability, impute cash discipline	121	91	9	6.8	3	2.8				
Cash optimization influence cost reduction and enhance financial stability.	133	100								
Businesses benefit when they keep their cash at minimum level to avoid over spending of business cash	131	98.5	2	1.5						
Cash optimization helps in managing cash risks among businesses	86	64.6	11	8.3	11	8.3	23	17.3	2	1.5
Cash optimization is important in stocking scarce resources such as raw materials	129	97	4	3						
Utilizing resources is fundamental in managing production costs where minimizing production cost leads to greater profits.	119	89.5	9	6.8	5	3.7				

Data from field: 2023

The second objective intended at examining the effect of cash cost optimization on the survival of businesses in Imaniro sub county Mayuge district and the results from the respondents shows that 91 (68.4%) strongly agreed that business survival is wholly dependent on the product and service costs and quality, 31. (23.3%) also agreed to the statement while 11 (8.3%) of them disagreed with the statement (Sophie & Crispus, 2024). The second sub construct on this questionnaire states that cash optimization influence investment decisions, cost reduction, enhance financial stability and impute cash discipline and the results shows that 121 (91%) of the respondents from Imaniro sub county Mayuge district strongly agreed to the sub construct, 9 (6.8%) also agreed however 3 (2.8%) were not sure with the effect of the sub construct.

The study also went further and examined the effect of cash optimization in influencing cost reduction and enhancing

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financial stability and results shows that all respondents 133 (100%) strongly agreed to the statement (Alex & Moses, 2024). With respect to whether businesses benefit when they keep their cash at minimum level to avoid over spending of business cash the results shows that all respondents were affirmative to the statement where 131 (98.5%) strongly agreed while 2 (1.5%) agreed to the statement. With respect to helping in managing cash risks among businesses, 86 (64.6%) strongly agreed to the statement, 11 (8.3%) also agreed while 11 (8.3%) were not sure however, 23 (17.3%) disagreed to the statement while 2 (1.5%) strongly disagreed to the statement.

The study went further and inquired if cash optimization is important in stocking scarce resources and the result shows that 129 (97%) of the respondents strongly agreed to the statement and 4 (3%) also agreed to the statement (Annet et al., 2023). Lastly the study found out that 119 (89.5%) strongly agreed that utilizing resources is fundamental in managing production costs where minimizing production cost leads to greater profits, 9 (6.8%) agreed however 5 (3%) of the respondents were not sure with the statement.

Interview guide analysis

Respondent 1: cost is involved in all businesses be it manufacturing, wholesale, retailer or even service industry and have huge impact on the problems like production, consumption, price, redundancy, intensification and economic growth. Lack of proper cost management in the company affects the profits of the business process since it is the value accepted by the consumer for a specific product or service. So determining the exact value of the product, you must put much emphasis on how much you have invested in the product or services, but higher costs will result to low earnings or even no earnings so every business needs to optimize its production cost so as low priced and quality goods are produced to consumers.

What effect does cash forecast has on business success?

Effect of cash forecast on business success

Table 3: Showing respondents responses about cash forecast and business success

Statement	Strongly agree		Agree		Not sure		Disagree		Strongly disagree	
	F	%	F	%	F	%	F	%	F	%
Cash forecast gives advance warning of potential cash flow shortages and allows management take action	103	77.5	11	8.3	2	1.5	17	13		
Cash forecast forms a fundamental knowledge necessary in decision making	121	91	7	5	5	4				

Cash forecast help manage outflows	133	100								
Cash forecast is essential in managing loans	105	79	12	9	9	7	7	5		
Cash forecast are important in determining the timing of investment or postpone payables	63	47	21	16	29	22	17	13	3	2
Cash forecast are essential in developing data – driven strategies	79	60	36	27	3	2	13	10	2	1
Cash forecast helps managers in prioritizing the use of cash of the business	49	37	32	24	28	21	17	13	7	5

Data from field: 2023

The third questionnaire examined the effect of cash forecast on business success and the results shows that 103 (77.5%) of the respondents strongly agreed that cash forecast gives advance warning of potential cash flow shortages and allows management take action in time,

11 (8.3%) also agreed to the statement while 2 (1.5%) of the respondents were not sure however, 17 (13%) of the total study respondents disagreed to the statement (Christopher, 2022).

Respondents were also asked if cash forecast forms a fundamental knowledge necessary in decision making and results shows that 121 (91%) of them strongly agreed to the statement, 7 (5%) also agreed however 5 (4%) were not sure with the statement. Furthermore, all respondents 133 (100%) strongly agreed that cash forecast help manage outflows. The study also inquired whether cash forecast is essential in managing loans and the results shows that more than half 105 (79%) of them strongly agreed to the statement, 12 (9%) also agreed while 9 (7%) were not sure with the statement however, 7 (5%) disagreed to the statement (J & M, 2019). The study went further with respect to the questionnaire and asked if cash forecast are important in determining the timing of investment or postpone payables and the results shows that 63 (47%) of them strongly agreed to the statement, 21 (16%) also agreed while 29 (22%) of them were not sure of the statement however 17 (13%) disagreed and 3 (2%) strongly disagreed to the statement.

The study also found out that 79 (60%) of the study's respondents strongly agreed that cash forecast are essential in developing data – driven strategies, 36 (27%) also agreed while 3 (2%) were not sure with the statement however, 13 (10%) disagreed to the statement and 2 (1%) strongly disagreed to the statement (Ntirandekura, Friday, et al., 2022). Lastly the study found out that 49 (37%) of the respondents strongly agreed that cash forecast helps managers in prioritizing the use of cash of the business, 32 (24%) also agreed to the statement while 28 (21%) were

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not sure with the statement however, 17 (13%) disagreed to the statement and 7 (5%) strongly disagreed to the statement.

Conclusion

The aim of this study was to investigate the impact of cash flow management on the success of small and medium sized enterprises in Imaniro sub county Mayuge district. The application and analysis conducted in this study and the findings that cash flow management in form of cash monitoring, cash forecast and cost optimization are similar to so many available literature conducted by several researchers worldwide. As a result of the study carried out the findings cash flow management increase the success of any business be it small, medium or big enterprises. The increase in cash flow management practices among any business contributes to an increase in the chances of surviving the wave of the current financial waves. Cash optimization, cash monitoring and forecast are imperative to maintaining business operations. With an increase in businesses entities operating in the same field, more and more systems of business management are required. This increase in business management system shall contribute to massive decrease in competition with other enterprises in the same field. Cash optimization that serve to reduce expenses and improves quality of service or products, serves as a basis for customer retention and cash forecast will improve the businesses future investment while cash monitoring will help the business stand a chance to avoid business bankruptcy. If the business management cannot embark on cash flow management strategies, businesses in Imaniro Sub County will surely diminish without their next year birth day.

Recommendations

Several observations have been done by the researcher among the small and medium sized businesses in Imaniro sub county and if they are not addressed, these businesses are in a state of phasing out among which Stabex International Petroleum Company in Imaniro sub county along Mayuge and Musita highway should focus on hiring qualified technical accountant personnel's' and these personnel's should always be present to avoid poor management and miss use of customer star card.

Bufulubi maize floor enterprises lacks quality customer care service agents (front desk) and if this goes on like this, the enterprise will corrupt since another maize floor has been set up in Mayuge town with good customer care service agents.

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