FACTORS AFFECTING COST CONTROL OF SELECTED FOOD CATERING BUSINESSES AMIDST COVID-19 RECESSIONS IN BACOOR, CAVITE

THESIS

BIANCA P. DIAZ LOUISSE E. DISCAYA CARMELA P. LAGUNILLA EUNICE FRANCHESSKA A. VILLANUEVA

Cavite State UNIVERSITY

Indang, Cavite

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BIANCA P. DIAZ
LOUISSE E. DISCAYA
CARMELA P. LAGUNILLA
EUNICE FRANCHESSKA A. VILLANUEVA
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ABSTRACT

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The COVID-19 had challenged every catering business in almost every aspect of their perceived level of advantage of controllable business factors including the practice of cost control amidst recession.

This study focused on evaluating the association between the level of advantage on controllable business factors and the practice of cost control measures of catering businesses during recessions due to the COVID-19 pandemic and determining the significant difference in the practice of cost control measures among businesses when grouped according to their profile.

There were 43 catering businesses who participated as the sample of the study. This was conducted through an online survey in Bacoor, Cavite. A survey questionnaire composed of three parts was designed and distributed to the participants. The data were analyzed using percentage, frequency distribution, the median for ungrouped data, Somer's Delta, Kruskal- Wallis *H* test, and Mann-Whitney *U* Test.

It can be concluded that internal factors are not associated significantly with the catering cost control measures of the catering businesses during the COVID-19 pandemic. Moreover, it was found that there are no significant differences in the practice of cost control measures among businesses when grouped according to number of years in operation, age and sex of the participants.

Although this study focused on food catering businesses in Bacoor, Cavite, it yielded significant results about the level of practice in cost control and perceived

level of advantage of catering businesses in terms of internal control factors. This study recommended further study with a broader scope of research locale.

TABLE OF CONTENTS

	Page
TITLE PAGE	i
APPROVAL SHEET	ii
BIOGRAPHICAL DATA	iii
ACKNOWLEDGEMENT	vii
ABSTRACT	xiii
LIST OF TABLES	xvii
LIST OF APPENDICES	xix
INTRODUCTION	1
Statement of the Problem	3
Objectives of the Study	4
Significance of the Study	5
Time and Place of the Study	6
Scope and Limitations of the Study	6
Definition of Terms	7
Theoretical Framework	8
Conceptual Framework	11
REVIEW OF RELATED LITERATURE	13
METHODOLOGY	
Research Design	44
Hypotheses	45
Sources of Data	45
Participants of the Study	46
Sampling Technique	46
Data Gathered	48
Statistical Treatment of Data	50

RESULTS AND DISCUSSION	53
SUMMARY, CONCLUSION, AND RECOMMENDATION	79
Summary	79
Conclusion	80
Recommendation	81
REFERENCES	83
APPENDICES	99

LIST OF TABLES

Table		Page
1	List of participants in every barangay in Bacoor, Cavite	47
2	Parameter to measure the level of practice of cost control measures of the catering businesses.	49
3	Parameter to assess the perceived level of advantage of catering businesses in terms of controllable business factors	49
4	Range of reliability and its coefficient of Cronbach's alpha	50
5	Results and interpretation of reliability test	50
6	Descriptive summary of demographic profile of the participants	54
7	Profile of the catering business in terms of number of years in operations and form of organization	56
8	Profile of the catering business in terms of number of employees	56
9	Profile of the catering business in terms of organization's current business model (pre-pandemic services)	57
10	Profile of the catering business in terms of organization's current business model (services actively doing now)	58
11	The extent of the practice of cost control of the catering businesses in terms of food cost control	60
12	The extent of the practice of cost control of the catering businesses in terms of labor cost control	62
13	The extent of the practice of cost control of the catering businesses in terms of other expenses control.	63
14	The perceived level of advantage of catering businesses in terms of controllable business factors	
	(internal control factors- human resource)	65

catering businesses in terms of controllable business factors (internal control factors- finance)	66
The perceived level of advantage of catering businesses in terms of controllable business factors (internal control factors- capital resources)	68
The perceived level of advantage of catering businesses in terms of controllable business factors (internal control factors- operational structure)	70
The perceived level of advantage of catering businesses in terms of controllable business factors (internal control factors- marketing)	73
Evaluation of the significant association of internal factors on practice of cost control measures of catering business during the economic downturn due to the COVID-19 pandemic.	76
Testing the significant difference in the practice of cost control measures among businesses when grouped	70
	catering businesses in terms of controllable business factors (internal control factors- finance)

LIST OF APPENDICES

Appendix	P	age
1	Letter of Request for Population of Food Catering Businesses	100
2	Letter of Request for Survey Questionnaire Validation	102
3	Survey Questionnaire	106
4	Survey Questionnaire Validation	118
5	Request for Adviser and Technical Critic	122
6	Title Approval Sheet	124
7	Request for Proposal Oral Review	126
8	Approval Sheet for Proposal	128
9	Request for Manuscript Oral Review	130
10	Routing Slip	132
11	Certificate from Statistician	134
12	Curriculum Vitae	136

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Bianca P. Diaz Louisse E. Discaya Carmela P. Lagunilla Eunice Franchesska A. Villanueva

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INTRODUCTION

The COVID-19 pandemic had challenged every business in almost every possible way that it even forced some to close, including restaurants and catering services (Peñarubia, 2020). Businesses that stayed in operations were adapting to the changes by adhering to the regulatory requirements. In 2020, the Philippine economy collapsed for the first time after 29 years. The series of lockdowns and community quarantine imposed on the affected cities in the country caused the economy to crash by about (16.5%) in the second quarter, which continued to shrink in the third quarter resulting in recession (Dela Cruz & Morales, 2020). Social distancing and human contact restrictions were the first preventive methods that the government imposed on the people; in all cases, every individual must stay inside their houses. In the current situation, mass gatherings were found inappropriate. It was worst on the part of the caterers.

The catering business falls under the hospitality industry; its service was to provide food, drinks, and extra entertainment that makes huge events possible in various locations. It coordinates all the food preparation down to the tools and