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Effect Of Center-Led Supply Management On Financial Performance Of Hotels In Homabay County

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Keywords:

Cost based management;
Cost-led supply management;
Hotel industry;
Financial performance
Cost reduction.

Abstract

Cost Based Management has been associated with successful quality planning and improved financial performance in hotel industry globally, particularly in averting effects of economic crisis. Financial performance of the hotel industry in Kenya has been erratic and characterised by revenue decline in the last ten years; from 40.3% in 2011 to 36.4% in 2012, 36.1% in 2013 to 31.6% in 2014, to 29.1% in 2015. The worst performance was between 2019 and 2021 due to the effect of COVID 19. The study set out specifically to explore effects of center-led supply management linked to cost reduction goals on financial performance of hotels in Homabay County as variable of cost-based management practices. This study was grounded in contingency theory, efficiency theory, and agency theory. The study adopted a correlation study design. The target population was 340 employees, who included hotel managers, heads of procurement, heads of accounts, heads of rooms, executive chefs, food and beverage managers, front desk managers, internal controllers, store keepers and hotel entertainment leaders of the 34 hotels in Homabay County. Sample size was 200 employees and was determined by Krejcie & Morgan, 1970 formula and stratified random sampling was used to draw the sample for the study. Data collection was done using structured questionnaire with open ended and closed ended questions or statements majorly on Likert's scale format. Data was analysing using Statistical Package for Social Scientists (SPSS) version 21.0. Both descriptive and inferential statistics were used in the analysis. Ordinal logistic regression analysis was used to establish effects of independent variable on the dependent variable. Descriptive statistics were presented in form of percentages, frequency counts and median. The study findings revealed that center-led supply management organization, had positive correlation with financial performance, however, it was statistically insignificant, ($z=0.08$; $p=0.936$; at 95%). The study, therefore failed to reject the null hypotheses. The study recommends further research on this variable to determine the reason for the statistical insignificance despite the positive correlation.

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1. Introduction

Cost-based management is form of management accounting which allows a business to predict impending expenditures to help reduce the chance of going over the budget (Sapovadia, 2019). According to Zengin & Ada, (2010), Cost Management practices constitute the most important tools; and are viewed as important factors to increasing revenue of a company (Awodele, Adegboyega, Sofolahan, Adamu, & Saidu, 2020). Cost management practices support decision-making and improve competitive advantages which result in a better resource allocation (Mamidu & AKINOLA, 2019). Additionally, cost-based management may be part of the overall business management effectiveness. Firms with cost-based management practices implementation can know amount of costs they are likely to incur in future, as long as they had current and future information on cost. Managers are, therefore able to command more informed decision with positive improvement of financial performance of hotels.

There is a number of finance and economic theories which may be used to explain cost-based management practices and how they relate to financial performance of hotels, such as the contingency theory, agency theory and efficiency theory. The contingency theory is the dominant theory to cost management practice since it is based on the premise that there are no universally appropriate cost management practice systems that applies equally well to all firms in all circumstances (Erasmus, 2021). This suggests that the particular features of an appropriate costing technique will depend upon the specific circumstances in which firms must find it.

Management of the hotel sector has been a major challenge yet the industry plays a major role in tourism industry and country's GDP. The industry is also important for local economies. It contributes to the funding of infrastructure developments of local communities. The hospitality industry's main function is to offer travelers homes away from homes and provide friendly reception and warm greetings(Ampofo, 2020).Adan,Erdem(2014) in their study of cost based management practices in Turkish hotels concluded that the hotels benefitted in profitability, productivity, sustainability, budgeting, pricing and competitiveness however little study was found on implementation of cost based management practices in hotels in Kenya. The study therefore attempted to assess effect of cost-based management practices on performance of hotels in Homa bay County, Kenya.

Cost based management practices support decision-making, and improve competitive benefit which result in improved resource allocations, (Mamidu & AKINOLA, 2019). Effective cost-based management practice aids to finish a task by spending limited resource, (Gichuki, 2014) and ensures it is valuable to businesses. It reduces invested working capital, lowers unit cost, and offers improved quality of the process and product, (Seth, Chadha, Ruparel, Arora, & Sharma, 2020). Firms implementing cost-based management practices can tell the cost they are likely to incur in future, as long as they got information cost for current, and future. Managers would, therefore, make healthier decision with positive improvement on financial performance of hotels.

Cost based management practices implemented by different businesses include center led supply management organization, strategic sourcing process, talented supply management professionals, strict process of determining real cost saving and executive compensation linked to cost reduction goal, and price led costing.

Center-led supply management is a type of supply management in which strategic decisions are coordinated centrally while transactional works are executed in a distributed fashion. A single department handles the purchases and supplies of goods and services for all the

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departments of an organization. It permits an enterprise to leverage overall corporate spending and driving standardized sourcing processes across the organization. The resulting economies of scale allow the company to wield the full power of their spending, enhance operational efficiencies, and improve knowledge sharing and execution of best practices. Organizations with the best SCM have a 40-65% quicker cash cycle and better organizational performance than intermediate organizations (Rogerson, Crane, Soundararajan, Grosvold, & Cho, 2020).

A study conducted by Miyare (Miyare, 2014) in which he used descriptive study design with a stratified random sample to look at the link between centre-led supply chain management and Kenolkobil's profitability showed that there was a significant positive association between the two. supply chain management According to the study's findings, supply chain management methods have a significant positive correlation with profitability, and using better method raises profitability. It was advised that management maintain constant improvement in their supply chain management procedures, benchmark the procedures, and make sure the procedures are still applicable, (Miyare, 2014). The findings were critical to financial performance of businesses. The study is consistent with Wahdan & Emam, (2017) which asserted that supply chain management impacted positively on productivity, cost reduction and profitability. However, both studies did not bring out which of the two - center-led supply managemnt or decentralised supply management had better financial performance outcome.

Lee (2021) conducted a study aimed at identifying effect of supply chain management (SCM) on operational performances of SMEs in Korea. The study had keen interest on organizational competencies. In his study, he conducted empirical survey on 300 Korean manufacturing SMEs which had introduced SCM strategies. The study showed that specific SCM strategies and organizational competencies had a significant effect on overall business performance. Furthermore, the SCM strategies had a significant effect on SME organizational competencies. This study based some of its findings on secondary data sources which at times suffer publication bias and interest bias. A study based on agribusiness findings may not necessarily explain the situation in the hotel industry

1.1 Statement of the Problem

Hotel industry supports 10.6% of global employment apart from substantially contributing to the country's GDP. However, the overall hotel performance in Kenya has been declining in the past ten years. This has seen a number of big hotels wind up their operations leading to massive lay-offs of their employees. Nonetheless, some hotels remained resilient during the same period. Data from European and American markets which have maintained room occupancy rates of over 65.5% despite economic melt down experienced in the last decade, indicate that the industry players adopted Cost Based Management practices to mitigate financial performance challenges. However, opinions are still diverse on how cost-based management practices relate with performance. Some argue that cost-based management is an effective way to improve performance of businesses. Some are also arguing that cost-based management is old-fashioned and based on previous knowledge, and as a standalone may not immensely influece firm's performance. On the contrary, some studies assert that Cost Based Management involves quality plan and cost reduction strategies which manage cost before inccurrence. In Kenya, limited empirical studies are available on use of cost-

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based management, particularly, in the hotel industry. It is not known the extent to which hotels in Kenya have applied cost-based management practices and level of success achieved, begging for investigations. This paper, therefore, addressed effect of cost-based management practices, specifically, Center led Supply Management on financial performance of hotels in Homabay County, Kenya.

1.2 Research Objective

- To assess effect of Center led Supply Management on financial performance of hotels in Homabay County.

1.3 Research Hypothesis

i. H01: Center led supply management has no significant effect on financial performance of hotels in Homabay County

1.4 Theoretical review

A theory is constituting of interrelated definitions, constructs, concepts and propositions that present a systematic view of phenomena in terms of relations between variables to explain and predict phenomena (Mwanje, 2017). There are a number of finance and economic theories which may be used to explain cost-based management practices and how they relate to financial performance of hotels. This study adopted agency theory, contingency theory and efficiency theory to study effect of cost-based management practices on the performance of hotels in Homa-bay County.

2.1.1 The Contingency Theory

Fred (1964) propounded contingency theory. It is an organizational theory which states; there is not a single finest approach to organizing corporation, to run a business, or make decisions and that ideal course of action is dependent on the internal and external situation. The contingency theory to cost management practice is based on the premise that there are no universally appropriate cost management practice systems that applies equally well to all firms in all circumstances (Erasmus, 2021). This suggests that the particular features of an appropriate costing technique will depend upon the specific circumstances in which firms must find it. How effective the design of a costing practice depends on that ability to adapt to changes in external circumstances and internal factors in order to assist manager in achieving goals. Contingency theory holds that need for efficient organizational structures, processes and competent costing system is contingent on organizational and environmental characteristics. These factors impact the structure and cost-based management practices such as price led costing, executive compensation and center led supply management organization to enhance firm performance (Zuriekat, 2020). Previous studies on contingency have considered one or two variables depending on choice fit and connection impact. Such an approach is deficient considering common elements of contingency factors. Those studies have presented methodological and hypothetical gaps owing to few variables, error in measurement, and contradictory models, (Mahmud, Ferreira, Hoque, & Tavassoli, 2019). Again, the predicted relationship between contingency factors and financial performance has not been properly explained, (Betts, 2003; Hutahayan, 2020). This study hypothesizes that there is a connection between contingency factors, cost-based management practices and financial performance of hotels in Homabay County. There have been rapid changes in the internal and external environments in line with ideology of contingency theory in the hotel industry.

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2.1.2 Efficiency Theory

In the other model, a manager does a deliberate adjustment on resources while response by Harrington (1901) efficiency theory asserts the ability to reduce expenses, improve productivity, and produce more profits. It holds that a manager plans, and controls expenditure by equipping themselves with good information on cost occurrence and what benefit it adds to the value of product. In the "traditional model of cost behavior", cost can either be fixed or varied. Fixed costs are constant within a range while Variable cost change with proportionate change in the activity, (Kafle, 2018). Whereas efficient productions specify optimal combinations of input for particular levels of outputs, many elements may intervene to
impede resource adjustment. Such elements may be hypothesized to be leading to sticky costs behavior upon which cost adjustment is asymmetrical; and quicker for increasing than for decreasing demand change. Hotel management may want to envision effectiveness to earn much profit.

The price of adjustment itself has a significant role in deciding whether adjustment takes place. For instance, if labor inputs are increased, search, recruiting, and training expenses may increase, and if labor inputs are decreased, severance payments may be necessary. As adjustment costs exist, managers compare the expenses of adding resources as activity rises or falls against the option of making no adjustments.

Adjustment occurs when the incremental earnings from producing profitably at a new production level exceed the adjustment expenses. (Kallapur & Eldenburg, 2005). Adjustment cost might be factor for production, e.g labour adjustment, or they might emerge when manager's incentive deviate from that of a company. For instance, a manager realizes loss or gains of state when numbers of subordinate decrease (increase), his decision on reduction or increase in labour resource can be influenced by private adjustments cost (Ngunyu, 2013).

Furthermore, the theory does not support the hypothesis that uncertainty is linked to asymmetric adjustment that favors upward vs downward activity fluctuations, similar to firm-level adjustment costs. Lastly, a study on the influence of adjustment costs on efficiency choices would be incomplete if it does not take into account the methods managers use to assess the losses resulting from using an inefficient combination of resources for production. If a company didn't adapt in a fully competitive market, its costs would be greater than those of its rivals who did so (or who joined the market with new, optimized production technology and capacity) and received the same (market) pricing (Kaplan & Anderson, 2003).

2.1.3 The Agency Theory

Jensen and Meckling postulated the theory in 1976. The theory is based on the idea that when a firm is started, the owners are the managers, and as it grows, owners then appoint managers to operate it in their best interest. There exists a relationship between the owners and their agents, and the owner will then grant decision-making authorities to the management, practically shareholders from many hotels delegate decision-making authority to their managers. By extension, the managers may delegate power to the chief section heads. The agency problem may arise because it's practically unbearable to perfectly contract for all action of an agent whose decision touches on his own welfare and the welfare of the principal. According to (Richardson et al., 2018), the growing labour income is chiefly due to explosion in executive compensation over same period primarily because executives are getting paid with stock, option and bonus. The principal- agent relationship explains reason for such compensations compared to flat salaries.

Competitive market plays significant roles in penalizing poor managerial performance. The markets cover product, labor and capital (Jensen & Meckling, 2019). Monitoring solutions by shareholders, particularly main ones, constitute a significant platform for encouraging managers not to stray from shareholders' interests. Where ownership is disjointed, the board of directors is considered as an alternate mechanism, (Poletti-Hughes & Briano-Turrent, 2019). Criticism on agency theory is held on the work of Brennan (1994). As mentioned by Jensen (1994), Brennan discourages use of incentive for executive compensation, and use in society at large (Jensen, 1998). In his argument, economics understands rational behavior as self – interested. This proposition is wrong in positive sense (i.e., people do not conduct themselves in that manner) and in normative sense (because if they did conduct themselves in a self – interest manner, the world could be more brutal and unwelcoming). Jensen (1994) agrees that Brennan (1994) is right that people don't always performance in self-interest. However, they do not provide support for suppression of incentives. (Lee & O'neill, 2003) submit that the estimates of agency theory are not supported in cases where managerial interests do not obviously conflict with that of stakeholders. They contend that the difference between the ownership structures of relationship oriented Japanese companies viz-a-viz market-based U.S. companies may also limit the generalizability of agency theory. (Bosse & Phillips, 2016; Boyd, 1995) holds that recent researches have demonstrated that agency assumptions can only suit certain contexts and may be dependent on competitive factors.

2. Research Method

The study adopted both descriptive and correlation study design. Descriptive research design offers explanation and narration of facts and characteristics concerning individual, item, or a group of people or items (Cooper & Schindler, 2003), while correlation study design explores associations between individual, item, or a group of people or items. The research therefore used the design as it would offer explanation on effects of cost-based management practices on financial performance of hotels in Homabay County.

Target population in a study is the entire group of items or individuals having common observable characteristics with information that the researcher is interested in, (Jackson & Cox, 2013). Borg and Crall (2009) also definestarget population as a universal set of study of all members of real or hypothetical set of people, events or objects to which an investigator generalized the result (Muhamed, 2014). Target population were 340 employees who included the General managers, head of procurement, head of accounts, head of rooms, executive chef, food and beverage manager, front desk manager, internal controller, store keeper and hotel entertainment leader of the 34 hotels in Homabay County. The 34 hotels were clustered into 8 clusters (sub counties). Stratified random sampling technique was used to select the hotels in Homabay County. This included the General Manager, head of procurement, head of accounts, head of rooms, executive chef, food and beverage manager, front desk manager, internal controller, store keeper and hotel entertainment leader, and human resource manager. Since the target population was finite and small, Krejcie & Morgan, 1970 formula was used to determine the sample size. The sample size was therefore 181 participants. Taking into account a non-response rate of 10% as revealed by previous studies.

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Table 1: List of the Sampled Hotels in Homa-bay County

Hotels per cluster	Target response	Actual response n (/%)
Rangwe Sub County	2 (100%)	2 (100%)
Barakuda Hotel		
Golden Rays		
Homabay Town Sub County	3 (100%)	3 (100%)
Cold Springs Hotel		
Homabay Tourist Hotel		
Staridge Hotel		
Ndhiwa Sub County	3 (100%)	3 (100%)
Belmont Hotel		
View Point Cottages		
Karibuni Eco Hotel		
Suba North Sub County	4 (100%)	4 (100%)
Wayando Beach Eco Resort		
Blue Ridge Hotel		
Rusinga Island Lodge		
Chula Beach Resort		
Suba South Sub County	2 (100%)	2 (100%)
Victoria Sands Lodge		
Takawiri Hotel		
Rachuonyo East Sub County	2 (100%)	2 (100%)
Equator Hotel		
Hotel Legrand		
Rachuonyo North Sub County	2 (100%)	2 (100%)
Maria Condos Hotel		
Qualiswift Hotel		
Rachuonyo South Sub County	2 (100%)	2 (100%)
Pikadili Resort		
Olmak Beach Resort		

Both primary and secondary data was used as the appropriate sources of data for the study. The investigator used questionnaires with both open ended and closed ended questions to collect data satisfactorily. The closed ended questions adopted a five to seven-point likert rating scale, (Teeratansirikool, Siengthai, Badir, & Charoenngam, 2013).

The researcher sought an introductory letter from the Research Ethics Committee of Tom Mboya University granting authority to conduct research in hotels in Homabay county. The researcher then applied for a research permit from the National Commission of Science, Technology and Innovation (NACOSTI). A copy of the permit and university letter was taken by the researcher to the managers of hotels in Homabay County to make them aware of intention to conduct research with their staff, and for early arrangement.

Reliability is the level of internal consistency or stability of measuring device over time (O. M. Mugenda & A. Mugenda, 2003). Cronbach alpha of ≥0.7 was used to ascertain internal consistency of the research instrument, (Popa, 2011). A reliability index of 0.827 was obtained. Since the the variable had good alpha values > 0.7 which is regarded as good, (Hair et al, 2006). This means that the questions asked to the study participants had good internal consistency within the variables which were being assessed.

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Validity in a study refers to the level at which sample size of test object represents the content which a test purports to measure (Mugenda and Mugenda, 2012). The validity of instruments was ascertained by first discussing the questionnaire and interviews schedule drafts with supervisors. The content validity of the instruments was achieved by seeking expert opinion from hoteliers and other managers in the industry. After constructing the questionnaire, the researcher contacted the supervisors in order to get expertise judgment on the validity.

Descriptive statistics was presented in form of percentages, frequency counts and median and range, tables and graphs. Regression analysis was used to establish the effects of cost-led supply management (explanatory variable) on financial performance of hotels in Homa-bay County (outcome variable), and also to test hypothesis. Values of less or equal 0.05 was considered statistically significant.

3. Results and Analysis

This section shows the descriptive results of center led supply management linked to cost reduction and financial performance.

Table 2: Frequency of center-led supply management of hotels in Homabay County

Statement	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree	Median
Food and hotel service purchases and supply are done at a central office	4(2.0%)	13(6.5%)	14(7.0%)	93(46.5%)	76(38.0%)	4.0
There is automation of supply chain in your hotel	6(3.0%)	11(5.5%)	7(3.5%)	94(47.0%)	82(41.0%)	4.0
There are measures put in place to ensure accurate demand planning and forecasting by central supply chain office	4(2.0%)	14(7.0%)	2(1.0%)	93(46.5%)	87(43.5%)	4.0
The hotel controls its distribution and delivery of services at central office.	8(4.0%)	11(5.5%)	7(3.5%)	94(47.0%)	80(40.0%)	4.0
There is timely flow of supplies within the hotel	4(2.0%)	15(7.5%)	1(0.5%)	92(46.0%)	88(44.0%)	4.0
Communication with the suppliers is centrally managed	7(3.5%)	9(4.5%)	18(9.0%)	98(49.0%)	68(34.0%)	4.0
Stock planning is done at a central office	9(4.5%)	7(3.5%)	2(1.0%)	96(48.0%)	86(43.0%)	4.0
Average Median						4.0

Key: 1= strongly disagree, 2=disagree, 3=neither agree nor disagree, 4=agree, 5= strongly agree.

Interpretation: 1–2 Poor financial performance; 3- Somewhat good financial performance; 4- Good financial performance; 5- Excellent financial performance.

The study results in Table 2 showed that the respondents in this study agreed that center-led supply management had contributed to good financial performance with an average median response scale of 4. Out of the 200(100%) respondents, 76(38.0%) strongly agreed that food and hotel service purchases and supply are done at a central office, 93(46.5%) agreed that food and hotel service purchases and supply are done at a central office. However, about 13(6.5%) disagreed that food and hotel service purchases and supply are done at a central office, with another 4(2.0%) strongly disagreeing with the statement. It was notable that 14(7.0%) had no idea or at least failed to give opinion as to whether food and hotel service purchases and supply were done at a central office. As to whether there was automation of supply chain in the hotel under study, 82(41.0%) were in strong agreement, and another 94(47.0%) agreed with the statement that there was automation of supply chain in the hotel. About 11(5.5%) of the respondents disagreed with the statement that there was automation of supply chain in the hotel, with another 6(3.0%) stamping strong disagreement with the statement. However, 7(3.5%) of the respondents were undecided or at least hid their honest opinion as to whether there was automation of supply chain in the hotel or not. Another variable that was assessed was whether there were measures put in place to ensure accurate demand planning and forecasting by central supply chain office. At least 87(43.5%) of the respondents strongly agreed there were measures put in place to ensure accurate demand planning and forecasting by central supply chain office, with another 93(46.5%) agreeing that there were measures put in place to ensure accurate demand planning and forecasting by central supply chain office. Another 14(7.0%) of the respondents disagreed with the statement that there were measures put in place to ensure accurate demand planning and forecasting by central supply chain office, with another strong disagreement from 4(2.0%) of the respondents. Notably, 2(1.0%) remained neutral to this statement.

As to whether the hotel controlled its distribution and delivery of services at central office, 80(40.0%) of the respondents strongly agreed, with another 94(47.0%) expressing a standard level of agreement that the hotel controlled its distribution and delivery of services at central office. However, 11(5.5%) of the respondents disagreed with this statement, with another 8(4.0%) expressing strong level of disagreement that the hotel controlled its distribution and delivery of services at central office. About 7(3.5%) of the respondents were oblivious of this statement, therefore remained neutral or at least did not share their honest opinion as to whether the hotel controlled its distribution and delivery of services at central office. When the respondents' opinion was sought on whether there was timely flow of supplies within the hotel, 88(44.0%) strongly agreed that there was timely flow of supplies within the hotel, with another 92(46.0%) agreeing with the same statement. However, 15(7.5%) disagreed with the idea that there was timely flow of supplies within the hotel, with another 4(2.0%) expressing strong disagreement with the statement. Only 1(0.5%) of the respondents neither agreed nor disagreed with the statement that there was timely flow of supplies within the hotel. Out of the 200(100%) respondents in this study, 68(34.0%) strongly agreed that communication with the suppliers was centrally managed, and another 98(49.0%) agreeing with this statement. However, about 9(4.5%) disagreed with the statement that communication with the suppliers was centrally managed, with another 7(3.5%) expressing their strong disagreement with the statement. Notably, 18(9.0%) of the respondents had no idea or at least failed to share their honest response as to whether communication with the suppliers was centrally managed or not. About 86(43.0%) strongly agreed that stock planning was done at a central office, with another 96(48.0%) agreeing that stock planning was done at a central office. However, 7(3.5%) of the respondents disagreed with the statement that stock planning was done at a central office, with another 9(4.5%) expressing their strong disagreement. About 2(1.0%) had no idea or at least held their honest opinion as to whether stock planning was done at a central office or not. Majority of the respondents agreed that center-led supply management yielded good financial performance of their hotels, (average median=4). This finding is consistent with the findings of Miyare (2014), who found that supply chain management impacted positively on productivity, cost reduction and profitability.

3.1 Correlation Results

Table 3: Spearman's rho correlation matrix.

		Centre-led supply mgt.	Financial performance
Centre-led supply mgt.	Spearman's rho Correlation	1	
	Sig. (2-tailed)		
	N	200	
Financial performance	Spearman's rho Correlation	.065	1
	Sig. (2-tailed)	.361	
	N	200	200

Table 3 above presents the results of the correlation analysis. The results indicate that center-led supply management and financial performance of hotels are statistically insignificantly related with weak positive correlation (r=0.065 p=0.361).

3.2 Regression Analysis

Table 4: Logistic Regression Analysis

Ordered logistic regression Number of obs = 200
LR chi2(3) = 43.67
Prob > chi2 = 0.0000
Log likelihood = -421.90227 Pseudo R2 = 0.0492

Financial Performance	**Odds Ratio**	**Std. Err.**	**z**	**P>|z|**	**[95% Conf. Interval]**	
Center-led supply management.	1.020716	.2619354	0.08	0.936	.6172628	1.687872

The model is a good fit for the data, and therefore can be used as a predictor for financial performance of hotels, (LR chi2 (3) = 43.67; p<0.0001). Even though center-led supply management has positive relationship with financial performance of hotels, its effect is statistically insignificant, (z=0.08; p=0.936; at 95% CI: .6172628 - 1.687872). This finding is consistent with the finding of Miyare, (2014) whose finding revealed positive relationship between supply chain management and financial performance.

Majority of the respondents agreed that center-led supply management yield good financial performance. Even though center-led supply management had weak positive relationship with financial performance of hotels in Homabay County, its effect is statistically insignificant, (**z**=0.08; p=0.936; at 95% CI: .6172628 - 1.687872).

4. Conclusion

Baesd on the results above, the study concluded that center-led supply management was statistically insignificant in predicting the financial performance of hotels in Homa Bay County (p=0.936 at 95% confidence interval). We, therefore, failed to reject the null hypothesis.

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