Analysis of Management Accounting Practices and Operating Performance of Chain Catering Enterprises under Integrated Chinese-Western Operation Model

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With the continuous trend of chain-oriented development in the catering industry, Chinese-style casual food brands are facing the combined challenges of increasingly homogenized competition and relatively extensive management practices. This paper selects Wei's Cold Noodles (Wei Jia Liangpi) as a case study to explore the influence of the integrated Chinese-Western operation model, which integrates Chinese product characteristics with Western chain management approaches, on management accounting practices and operating performance in chain catering enterprises. Based on the case study methodology, this research reviews the development process of Wei's Cold Noodles from an initial small local shop to a regional chain brand by referring to publicly available information and food delivery platform data. The research findings indicate that, first, the integrated Chinese-Western model is reflected in the combination of a Chinese product matrix and a Western chain management system, including standardized operations, central kitchen management, and digital platforms. Second, centralized production based on the central kitchen and whole-industry-chain integration can effectively reduce operating costs at the store level. Third, the integration of a single-store profitability model with a balanced-scorecard multidimensional performance system provides support for more refined management practices. Fourth, management accounting tools permeate the entire process from store location selection, budget preparation, and channel optimization to brand-level strategic decision-making. This paper provides both theoretical reference and practical insights for the management upgrading of small and medium-sized chain catering enterprises.

Keywords: Integrated Chinese-Western Model; Chain Catering; Management Accounting; Cost Control; Operating Performance

1. Introduction

China's catering industry is entering a fast track of chain-oriented and standardized development. The market share of chain catering enterprises continues to rise, with branding and scale operations becoming the mainstream industry trend. Chinese-style casual food possess advantages including diverse flavors, distinctive regional characteristics, and high consumption frequency, yet they also face challenges such as severe homogenization, low brand recognition, and extensive management. How to preserve the advantages of localized products while introducing modern chain management models has become the key to the breakout of Chinese snack brands.

Against this backdrop, the integrated Chinese-Western operation model—synthesizing Chinese product characteristics with Western chain management—has gradually emerged as a new direction for industry exploration. Wei's Cold Noodles, as a representative chain snack brand in Northwest China, has evolved from a street-side stall into a regionally recognized brand with over 300 directly operated stores and more than ten sub-brands (including Wei's Hamburg, Wei's Coffee, and Wei's Convenience Store). Its transformation from "neglected obscurity" to "thriving popularity" demonstrates not only the persistent adherence to the unique characteristics of Chinese-style snack products and the reasonable adoption of Western fast-food chain management practices, but also the important role of systematically applying management accounting tools in areas such as cost control, expansion decision-making, and performance management.

However, the existing literature on chain catering enterprises predominantly focuses on large listed companies, with insufficient attention paid to regional small and medium-sized chain brands. Nan X.H. and Zhao M.M. observe that the rise and decline of management accounting are closely tied to the evolution of cost structures, and that overcoming the application bottlenecks created by cost complexity in the digital era is a critical contemporary issue [1]. Guo X.C. outlines a financial management framework for catering enterprises encompassing procurement management, cost control, and cash flow management [2], yet case-based research on management accounting in the catering industry remains scarce. Accordingly, this paper addresses the following questions: In what specific dimensions is Wei's Cold Noodles' integrated Chinese-Western model manifested? How does this model affect cost structure and profitability? What role has management accounting played in its growth and expansion? What insights does its experience offer for similar enterprises?

2. Literature Review and Theoretical Framework

2.1 Research on Chain Catering Management

Research on chain catering management has progressed from descriptive observation to theoretical construction. Standardized production processes and replicable store operation templates are regarded as the cornerstones of scale expansion for chain restaurants. Jiang L., employing stochastic frontier analysis, evaluates the technical efficiency of chain restaurants across Chinese provinces and finds that urbanization level, market size, and human capital are key factors influencing efficiency, with significant inter-provincial variation [3]. Wang X.B. and Chen M., from the perspectives of density economies and brand value, reveal an "inverted U-shaped" cannibalization effect in the spatial expansion of chain stores—density economies facilitate expansion in the early stages, but beyond a critical threshold, intra-industry competition inhibits growth, while the enhancement of brand value can effectively mitigate this adverse effect [4].

In the domain of innovation strategy, Luo L.Y., Wu W., Sun S.H., et al. construct an ambidextrous innovation strategy evolution model for latecomer catering enterprises, using Wei's Cold Noodles as a case, dividing its development into three stages—catch-up, surpassing, and industry frontier—and revealing the dynamic matching relationship between ambidextrous innovation and market cognition [5]. Liu F.Q. and Wang S.L. apply the ERRC value innovation framework, and through the analysis of 5,382 user reviews, find that 23.4% of users prefer traditional Chinese snacks, 31.5% prefer Western fast food, and 18.8% prefer combination meals, thus validating the market foundation for Chinese-Western fusion [6]. Wang X. and Zhou W.H., through SWOT analysis, identify the advantages of Wei's Cold Noodles' full-chain supply-production-sales system alongside the threat of narrowing profit margins, and propose multi-dimensional optimization recommendations [7]. Zhang J., from the perspective of indigenous globalization, treats Wei's Cold Noodles as a typical case of differentiated competition by a local brand under the impact of globalization [8]. While these studies provide rich perspectives for understanding the strategic logic of Wei's Cold Noodles, they are predominantly concentrated in the strategic and marketing domains and have yet to conduct a systematic analysis from the standpoint of management accounting.

2.2 Research on Management Accounting and Operating Performance

The core functions of management accounting encompass three major domains: budget management, performance evaluation, and reporting and communication [9]. Yuan C.C. and Wu J.L., from the perspective of cost-volume-profit (CVP) analysis, examine strategies for catering enterprises to optimize operations and management through the dynamic analysis of cost, sales volume, and profit [10]. Cao X.Y. and Wu G.Q., addressing the dual characteristics of catering enterprises—"tangible products plus intangible services"—construct a balanced scorecard indicator system applicable to catering enterprises across four dimensions: financial, customer, internal process, and learning and growth [11]. Xin Y. and Hu X. explore the integrated application of management accounting in the performance assessment of state-owned enterprises, arguing that the two should form a bidirectional, interactive closed-loop mechanism [12]. Wang

J., Zhang Y.P., and Li S.T. study the performance evaluation system of high-tech enterprises from the management accounting perspective, and emphasize the important pathway of business-finance integration [13]. Luo J.H., based on the Ministry of Finance's "Guiding Opinions on Comprehensively Deepening the Application of Management Accounting," points out that data governance, intelligent finance, and talent cultivation are three important elements for promoting the development of management accounting in the digital era [14]. Cheng G. and Cheng C.L. summarize six application scenarios of ChatGPT in management accounting, showing the significant influence and transformative effect brought by artificial intelligence technology on management accounting practices [15].

Regarding factors influencing business performance, Song P. and Guo Q.Q., based on 40,207 reviews from the Amazon platform, find that both the quantity and quality of online reviews significantly affect business performance, with rating heterogeneity exhibiting an "inverted U-shaped" effect [16]. Raab C. and Mayer K. integrate menu engineering with activity-based costing, providing a refined cost accounting framework for catering enterprises [17]. Nevertheless, the existing literature has the following shortcomings: management accounting research predominantly focuses on large enterprises or specific industries, with insufficient attention to small and medium-sized chain catering brands; business performance research is primarily large-sample and quantitative, lacking in-depth case analysis; few studies place management accounting and business performance within a unified framework to examine their underlying mechanisms. This paper seeks to fill these gaps.

2.3 Theoretical Framework

This paper integrates ambidextrous innovation theory with the management accounting framework to construct its analytical pathway. Ambidextrous innovation theory distinguishes between exploitative and exploratory innovation modes [5]. Teece D.J., Pisano G., and Shuen A.'s dynamic capabilities theory posits that enterprises must continuously integrate and reconfigure internal and external capabilities to sustain competitive advantage [18]. Building on this foundation, management accounting plays a critical function in the dynamic transition between ambidextrous innovation modes: the exploitative innovation stage emphasizes cost control and efficiency optimization (standard costing, activity-based cost management); the exploratory innovation stage emphasizes investment decision-making and risk management (CVP analysis, sensitivity analysis [10]); and the hybrid stage undertakes resource allocation and performance balancing (comprehensive budgeting, balanced scorecard [11]).

Based on the above, three hypotheses are proposed:

H1: The integrated Chinese-Western model reduces operating costs and enhances single-store profitability through standardized management.

H2: The embedding of management accounting tools positively affects store-level operating performance.

H3: The forward shift in ambidextrous innovation strategy requires management accounting to upgrade from a cost-control orientation to a strategic decision-making orientation.

3. Research Design

3.1 Research Methodology and Data Sources

This paper adopts a case study methodology. Wei's Cold Noodles, as a representative case of the integrated Chinese-Western model, has a development trajectory that is relatively rare and contains certain theoretical value. This research follows the standardized process of "case selection → data collection → data analysis → theoretical refinement," and adopts pattern matching as well as process tracing techniques for analysis. The data sources mainly include: (1) publicly available information, such as corporate websites and news reports; (2) user reviews and store ratings obtained from Dianping and Meituan platforms; (3) research data related to Wei's Cold Noodles from existing academic literature, including Liu F.Q. and Wang S.L.'s analysis of 5,382 user reviews [6], Luo L.Y., Wu W., Sun S.H., et al.'s qualitative analysis of ambidextrous innovation [5], and Wang X. and Zhou W.H.'s SWOT data [7]; and (4) industry benchmark data from comparable chain brands.

3.2 Analytical Framework

This paper constructs a three-tier analytical framework: "Business Model → Management Accounting Practices → Operating Performance." The first tier characterizes the integrated Chinese-Western model along three dimensions: product (Chinese product categories plus Western-style expansion), operations (standardized processes plus central kitchen plus cold-chain logistics), and brand (indigenous cultural intellectual property plus modern chain image). The second tier analyzes management accounting practices across four dimensions: cost management, budget management, performance evaluation, and strategic decision support. The third tier evaluates operating performance from two perspectives: store-level profitability (single-store profit margin, return on investment) and brand-level performance (user ratings, repurchase rate).

4. Case Study: the Practical Logic of the Integrated Chinese-Western Model at Wei's Cold Noodles

4.1 Development History and Stage Characteristics

Wei's Cold Noodles was founded in 1999 and headquartered in Xi'an. After more than two decades of development, it has transformed from a street-side stall into a Chinese-style fast-food chain group with over 300 directly operated stores and more than ten sub-brands. Based on the three-stage classification proposed by Luo L.Y., Wu W., Sun S.H., et al. [5], this study divides its development into three stages. During the catch-up stage (1999–2010), the company mainly focused on exploitative innovation, expanding its product line to enhance market recognition, exploring franchise models, and accumulating brand legitimacy. During the surpassing stage (2011–2018), it adopted a hybrid strategy of product exploitation and market exploration by establishing standardized production through the central kitchen, promoting mechanization and raw material standardization, and integrating Tang Dynasty Chang'an cultural elements into brand development. During the industry frontier stage (2019–present), the company focuses on dual exploration, developing Chinese-Western fusion products, completing the transition to direct operation, expanding its multi-brand portfolio, and advancing comprehensive digital transformation

Table 1. Three-Stage Development Characteristics of Wei's Cold Noodles

Stage	Period	Innovation Strategy	Core Tactics	Scale
Catch-up	1999–2010	Exploitative Innovation	Product line of 50+ items; franchise exploration; accumulation of legitimacy and identity	< 50 stores
Surpassing	2011–2018	Product Exploitation + Market Exploration	Central kitchen standardization; processing mechanization; Tang culture IP upgrade	50–200 stores
Frontier	2019–Present	Dual Exploration Innovation	Chinese-Western fusion products; full direct operation; 10+ sub-brands; digitalization	300+ stores

4.2 Product Dimension

The integrated Chinese-Western model is first manifested in product strategy. On the Chinese side, Wei's Cold Noodles adheres to traditional Chinese snack categories—its signature cold noodles, sesame paste cold noodles, Chinese-style hamburger (Roujiamo), rice noodles, and rolled noodles constitute a Chinese product matrix, with 23.4% of users expressing a preference for traditional Chinese snacks [6]. On the Western side, 31.5% of users prefer Western fast food and 18.8% prefer combination meals [6], driving the incubation of crossover combinations such as "cold noodles plus coffee" and sub-brands such as Wei's Hamburg and Wei's Coffee. The traditional cold noodle category represents exploitative innovation—continuously improving craftsmanship; Wei's Hamburg and Wei's Coffee represent exploratory innovation—pioneering new domains at the intersection of Chinese and Western cuisines [5].

4.3 Operations Dimension

Chinese snack preparation has traditionally depended on chefs' professional experience, which makes it difficult to ensure flavor consistency and becomes a significant bottleneck restricting chain expansion. Jiang L.'s research indicates that standardized management is an important pathway for improving the technical efficiency of chain restaurants [3]. Wei's Cold Noodles has addressed this bottleneck through three measures. First, the central kitchen carries out centralized production and standardizes important processes, including cold noodle preparation, sauce blending, and flatbread processing, while stores only need to complete assembly and reheating work. The menu engineering cum activity-based costing framework proposed by Raab C. and Mayer K. offers a theoretical reference for standardized cost accounting [17]. Second, vertical integration of the entire industry chain establishes a complete chain covering "cultivation and breeding → production and processing → cold-chain distribution → store sales" [7], which shortens supply chain links and reduces transaction costs. Guo X.C. points out that the coordination between procurement management and cost control is a core part of the financial management of catering enterprises [2]. Third, the company independently develops the Kitchen Display System (KDS), intelligent ordering system, and fully automated cold noodle production line, reducing ordering time from 30 minutes to 2 minutes and improving production efficiency by three times. Luo J.H. emphasizes that data governance is the primary element for promoting management accounting in the digital era [14].

It is worth noting that Wei's Cold Noodles completely withdrew from food delivery platforms in 2025. Since platform commission rates can reach 15%–25%, and the profit margin remains below 3% [6-7], delivery channels have actually weakened profitability. The CVP analysis framework proposed by Yuan C.C. and Wu J.L. provides a theoretical basis for this decision. When the contribution margin of a channel becomes negative, reducing the scale of that channel can instead help improve overall profitability [10].

4.4 Brand Dimension

Wei's Cold Noodles integrates Tang Dynasty Chang'an culture with a modern chain brand image [8]. Its logo combines Chang'an cultural symbols with a minimalist modern design style, while store decoration balances traditional cultural characteristics and fast-food operational efficiency. Wang X.B. and Chen M. confirm that enhancing brand value can effectively reduce the negative impact of intra-industry competition on store expansion [4]. By relying on cultural IP packaging, the brand builds differentiated brand recognition and competitive barriers [5].

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5. Analysis of Management Accounting Practices at Wei's Cold Noodles

5.1 Cost Management Dimension

Nan X.H. and Zhao M.M. point out that the rise and decline of management accounting are closely associated with the evolution of cost structures, and overcoming the application bottlenecks caused by cost complexity is a key approach for deepening management accounting practices [1]. The cost management practices of Wei's Cold Noodles provide a practical response to this perspective.

First, the embedding of standard costing. Standard recipes and processing procedures are formulated for each product, including noodle weight, sauce ratio, and side dish quantities. When products are prepared in stores, the system can automatically deduct inventory, forming a closed-loop process of "standard recipe → actual consumption → variance analysis." It is estimated that this approach reduces the ingredient wastage rate from the industry average of 5%–8% to within 3%. The menu engineering framework proposed by Raab C. and Mayer K. accurately allocates direct materials, labor, and manufacturing overhead through standard cost cards [17].

Second, cost allocation across the entire industry chain. The ecological industrial park undertakes upstream costs, the central kitchen undertakes processing costs, cold-chain logistics undertakes distribution costs, and stores undertake sales costs. Internal transfer pricing among different links forms a chain-wide cost accounting system. Guo X.C. notes that the cost control of catering enterprises should extend from individual stores to the complete supply chain [2].

Third, economies of scale. After the number of stores exceeds 300, the fixed investment of the central kitchen can be allocated across a larger production volume. Wang X.B. and Chen M. find that density economies present an "inverted U-shaped" effect on chain expansion [4]. Wei's Cold Noodles is currently still within the stage where economies of scale are being realized. This verifies H1—that standardized management reduces single-store operating costs through economies of scale.

5.2 Budget Management Dimension

Zuo T.T. points out that budget management, performance evaluation, and reporting and communication represent the three core functions of management accounting, and these functions need to form a synergistic closed loop [9]. The budget management practices of Wei's Cold Noodles are mainly reflected in the following aspects.

First, a flexible budget system. Taking standard sales volume as the reference basis, budgets are dynamically adjusted according to factors such as customer traffic, average transaction value, and weather conditions. The ingredient budget during the summer peak season is higher than that in winter, and the labor budget is correspondingly increased during holidays, achieving a balance between standardized control and localized adaptation.

Second, capital budgeting evaluation. The investment amount for each store is approximately RMB 1.5 million [7]. Before opening a new store, the company needs to carry out systematic assessments, including commercial area footfall analysis, competitive analysis, payback period estimation (18–24 months), breakeven analysis, and sensitivity analysis. The CVP analysis framework of Yuan C.C. and Wu J.L. [10] scientifically determines the margin of safety by systematically calculating the relationships among fixed costs, variable costs, and sales volume.

Third, multi-brand resource allocation. Management accounting sets differentiated budget targets and return expectations for different business units, including the flagship brand (cash cow), Wei's Hamburg and Wei's Coffee (growth businesses), and Wei's Convenience Store (emerging business). This approach helps achieve effective resource allocation among ambidextrous innovation business units.

5.3 Performance Evaluation Dimension

Cao X.Y. and Wu G.Q., considering the dual characteristics of catering enterprises, establish a four-dimensional balanced scorecard indicator system, including the financial dimension (return on assets, cost-to-expense ratio), customer dimension (satisfaction, market share), internal process dimension (dish innovation rate, complaint resolution rate), and learning and growth dimension (employee training investment rate). They recommend using the analytic hierarchy process for weighting evaluation [11]. The practices of Wei's Cold Noodles are highly consistent with this framework.

First, a single-store profitability model. The core indicators include average daily revenue (table turnover rate × average transaction value × seating capacity), average daily costs, average daily net profit, revenue per square meter, revenue per employee, and return on investment. Store manager performance is directly connected with these indicators, forming a closed-loop mechanism of "data → evaluation → incentive → improvement," which verifies H2.

Second, the integration of financial and non-financial indicators. Indicators such as platform ratings, preparation speed, food safety compliance rate, and employee retention are included in performance assessment. Song P. and Guo Q.Q.'s research shows that online ratings have a significant positive impact on business performance [16], supporting the necessity of incorporating platform ratings into performance assessment.

Third, dynamic performance feedback. The IT system enables the collection of real-time performance data, and store-level operational data is summarized at headquarters every day, allowing management to obtain a comprehensive understanding at different levels and achieve "daily tracking, weekly analysis, and monthly assessment." Performance results are fed back into the budget module, forming a closed-loop process of "preparation → execution → evaluation → variance analysis → adjustment," which is highly consistent with the "budget, accounting, and performance tripartite synergy" model proposed by Zuo T.T. [9].

5.4 Digital Transformation and Strategic Decision Support

Wei's Cold Noodles' digital systems provide a technological foundation for the implementation of management accounting. Luo J.H. points out that data governance is the primary element of digital management accounting, and enterprises should establish a unified data middle platform to break down barriers between business and finance [14]. The six major application scenarios of ChatGPT proposed by Cheng G. and Cheng C.L. [15] provide a technological direction for the subsequent intelligent upgrading process. In terms of strategic decision-making, store location selection depends on commercial area analysis and payback period estimation; brand expansion depends on feasibility evaluation [5]; channel adjustment depends on comparative profitability analysis [6]; and the layout of the entire industry chain depends on full-cycle cost-benefit assessment [7]. Teece D.J., Pisano G., and Shuen A.'s dynamic capabilities theory suggests that enterprises need to continuously reconfigure resources to maintain competitive advantages [18]. The management accounting system provides an information foundation for the "sensing–seizing–transforming" dynamic capabilities, thereby verifying H3.

6. Operating Performance Analysis of Wei's Cold Noodles

6.1 Store-Level Profitability

Based on publicly available data, an industry benchmark analysis was carried out. The estimated operational indicators are presented in Table 2. The average daily customer traffic of each store is approximately 400-600 persons, with an average transaction value of RMB 25-35, average daily revenue of approximately RMB 10,000-21,000, and monthly revenue of approximately RMB 300,000–630,000. The food cost ratio ranges from 35%–40%, the labor cost ratio ranges from 18%–22%, rent accounts for 10%–15%, and the composite cost ratio is approximately 68%–85%, resulting in a store-level net profit margin of approximately 15%–32%. However, this net profit margin does not include headquarters cost allocations. After incorporating all costs, the overall cost-profit ratio is only approximately 3.5% [6-7]. Jiang L.'s research shows that the scale expansion of chain restaurants needs to be accompanied by efficiency improvement, and simple numerical growth cannot automatically achieve efficiency enhancement [3].

Table 2. Single-Store Operational Indicators and Industry Benchmarking for Wei's Cold Noodles

Indicator	Wei's Cold Noodles	Industry Average	Notes
Daily Customer Traffic	400–600 Persons	300–500 Persons	Above Industry Average
Average Transaction Value	RMB 25–35	RMB 20–30	Brand Premium Effect
Food Cost Ratio	35%–40%	35%–45%	Central Kitchen Reduces Costs
Labor Cost Ratio	18%–22%	20%–25%	Standardization Reduces Dependency
Store Net Profit Margin	15%–32%	10%–20%	Excluding HQ Cost Allocations
Payback Period	18–30 Months	24–36 Months	Better Than Industry Average
Platform Rating	4.0–4.5	3.5–4.0	Strong Word-of-Mouth

6.2 Brand-Level Market Performance

Wei's Cold Noodles' stores maintain an average Dianping score above 4.0, which exceeds the industry level of 3.5–4.0. Positive reviews are mainly concentrated on aspects such as "authentic flavor," "high value for money," and "clean environment" [6]. Song P. and Guo Q.Q. find that rating heterogeneity presents an "inverted U-shaped" effect on business performance [16]. Moderate differences can enhance information richness, while excessive differences may weaken consumer trust. The multi-brand matrix demonstrates differentiated development performance: the flagship brand contributes the majority of revenue, Wei's Hamburg accumulates brand reputation, Wei's Coffee focuses on the high-end market segment, and Wei's Convenience Store explores cross-category business formats. This strategy reduces the risk associated with a single brand and is consistent with the ambidextrous innovation logic of "balancing exploitation and exploration" [5].

7. Conclusions and Implications

7.1 Research Conclusions

This paper systematically analyzes the management accounting practices and operating performance of chain catering enterprises under the integrated Chinese-Western operation model, taking Wei's Cold Noodles as a case study, and obtains the following main conclusions.

First, the integrated Chinese-Western operation model is essentially a dynamic practice of ambidextrous innovation. During the catch-up stage, Wei's Cold Noodles mainly carried out product exploitative innovation; during the surpassing stage, it adopted a hybrid strategy; and during the frontier stage, it focused on dual exploration. The integrated Chinese-Western model is not a simple static combination, but an organic integration process that dynamically adjusts the innovation portfolio according to different development stages.

Second, management accounting plays a critical role as an invisible infrastructure in the integrated Chinese-Western model. Cost management, through standard costing and a whole-industry-chain cost allocation mechanism, ensures the viability of standardized operations; budget management, through flexible budgeting, capital budgeting, and multi-brand resource allocation, supports strategic decision-making; performance evaluation, through the single-store profitability model and the balanced scorecard indicator system, enables refined management; and digital transformation provides the technological foundation for the real-time, data-driven nature of management accounting.

Third, the integrated Chinese-Western model synergistically influences operating performance through three mechanism pathways. The standardization-driven cost reduction pathway exerts influence from the cost side, compressing the composite cost ratio through central kitchen production and whole-industry-chain integration. The brand premium pathway exerts influence from the revenue side, constructing a differentiated market positioning through the fusion of Chinese and Western cultural images. The management empowerment pathway provides safeguards in terms of operational efficiency and decision-making quality. These three pathways operate in concert, collectively underpinning the growth trajectory of Wei's Cold Noodles from a local snack vendor to a regional chain brand.

7.2 Theoretical Contributions and Practical Implications

In terms of theoretical contributions, first, this paper integrates ambidextrous innovation theory and dynamic capabilities theory into the management accounting analytical framework, proposing a staged upgrading model of management accounting functions from cost-control-oriented to resource-allocation-oriented to strategic-decision-oriented. Second, it constructs a three-tier analytical framework of "business model → management accounting practices → operating performance" and identifies three core mechanism pathways: standardization-driven cost reduction, brand premium, and management empowerment. Third, it extends management accounting research from large enterprises and specific industries to small and medium-sized chain catering enterprises, bridging the gap in the existing literature concerning management accounting practices in the catering industry.

This further suggests that similar enterprises should: firmly anchor themselves in product localization, prudently advance standardization to achieve the unification of distinctive products and standardized management; attach great importance to the empowering effect of digital transformation on management accounting and actively invest in IT infrastructure; and make careful trade-offs between direct operation and franchising, seeking a balance between management control and scale growth.

7.3 Research Limitations and Future Directions

This study also has certain limitations. First, the research subject is a non-listed private enterprise, and its detailed internal financial data cannot be fully obtained from publicly available information. The analysis of profitability and operational efficiency relies primarily on secondary sources and industry reference data, which to some extent reduces the precision of the quantitative analysis. Future research could obtain primary internal operational data through in-depth field investigations to further enhance the reliability of empirical conclusions. Second, this paper adopts a single-case study paradigm. Although this permits an in-depth dissection of the management logic and practical mechanisms of a typical enterprise, the external generalizability of the findings is limited. Future multi-case comparative research could test the universality of the conclusions across different regions and different types of Chinese-style chain catering brands. Third, constrained by research conditions, this paper has not sufficiently explored the specific implementation parameters, internal operational processes, and institutional details of the enterprise's management accounting tools. Future research could incorporate in-depth interviews and participant observation to further refine the micro-level mechanisms of management accounting implementation. Finally, this paper conducts a static mechanism analysis based on cross-sectional data, lacking a long-period time-series dynamic investigation, making it difficult to precisely identify causal effects between management accounting practices and operating performance. Future research could introduce econometric methods such as event studies and difference-in-differences estimation to conduct more rigorous empirical tests of the causal relationships among the variables.

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