

Factors Influencing the Adoption of Management Accounting Practices in Cameroon

Fidelis Akanga¹, Dominic Roberts²

Bournemouth University, Poole, United Kingdom¹

MacEwan University, Edmonton, Canada²

akangaf@yahoo.co.uk¹, robertsd43@macewan.ca²



Article History

Received on 9 September 2024

^{1st} Revised on 25 February 2025

^{2nd} Revised on 6 June 2025

^{3rd} Revised on 14 January 2026

Accepted on 27 February 2026

Abstract

Purpose: This study aims to identify the factors that influence the adoption of Merchant Advisory Panels (MAPs) by organizations in Cameroon (a former German, British, and French colony) and how MAPs can help organizations to be resilient to internal and external environments.

Methodology: This study used a case study approach and data were collected using 20 in-depth interviews with managers and accountants of private sector organizations in Cameroon and document review.

Results: There is a considerable disparity in the adoption of MAP by organizations operating in Cameroon due to colonial heritage. Organizations in the English-speaking regions consider professional accountants, in contrast to those in French Cameroon. Owing to external factors, such as the Anglophone crisis, government intervention through price regulation, and the COVID-19 pandemic, organizations have adopted innovative MAPs to help them stay resilient.

Conclusions: MAP plays a key role in decision-making organizations. However, in the case of Cameroon, differences in the use of accounting professionals mean that there is no consistency in decision making. The government should enact legislations and provide support for organizations to use accounting professionals to benefit organizations.

Limitations: This study is limited to a few organizations in the two regions of the country. This means that their perceptions and use of MAP might differ for other organizations facing different situations.

Contributions: Management accounting is one of the techniques used by organizations to govern themselves and make good decisions. Therefore, understanding how these practices play in different socioeconomic, cultural, and political settings is of great importance. This is exactly what this research achieves.

Keywords: *Cameroon, Internal and External Environment, Management Accounting Practices, Organisational Resilient*

How to Cite: Akanga, F., & Roberts, D. (2026). Factors Influencing the Adoption of Management Accounting Practices in Cameroon. *International Journal of Accounting and Management Information Systems*. 4(1), 23-36.

1. Introduction

Despite being relegated to the periphery, research on Management Accounting (MA) practices in emerging economies has increased over the past decade. This increase is due to an increase in the number “of accounting scholars from LDCs to rich countries and Western PhD programs that encourage candidates to conduct indigenous research” (Dlamini, 2024). Ndemewah and Hiebl (2022) attribute the increase in research on MA in emerging economies, especially in Africa, to strong economic growth coupled with political and economic reforms in African countries. Ndemewah and Hiebl (2022) argue that the increase in research on MA in Africa can also be attributed to the increased interest from international investors from China and major European countries. With this increase in foreign direct investment in Africa, controlling these investments poses a major challenge for funders. These

difficulties are due to the idiosyncrasies of MA practices in Africa, which have been described as being on a collision course with MA practices from Western countries.

Despite this increase in foreign direct investment in Africa and the possible conflicts that might arise with the application of MA practices from Western countries, [Ndemewah and Hiebl \(2022\)](#) and the increase in research on emerging economies, little is known about any possible adaptations of such MA practices originating from Western countries or the development of specific MA practices that fit the idiosyncrasies of the African context ([P. J. Lassou, Hopper, & Ntim, 2021](#)). [P. J. Lassou et al. \(2021\)](#) argue that an understanding of MA practices in Africa should start with an explanation of any possible MA techniques used in Africa and any possible factors that influence these MA practices especially as most of these reforms do not take into account the local realities in these countries. MA practices in Africa are often influenced by “interference, sabotage and corruption”.

[P. J. C. Lassou and Hopper \(2016\)](#) argue that MA practices in Francophone Africa that do not favour the colonial powers are often thwarted. To [Ndemewah and Hiebl \(2022\)](#), MA practices in Africa can also be influenced by religious and colonial lineage. MA practices in Africa can also be influenced by the differences in cultural, socio-economic, historical, and institutional factors in the different countries ([Ndemewah & Hiebl, 2022](#)). As a result of these different factors that can potentially influence MA practices in Africa, MA practices developed in the Western world cannot be applied in Africa because Africa is heterogenous and the management and business practices in Africa differ from those of other developing countries and the developed world.

[Mangematin and Belkhouja \(2015\)](#) argue that colonial relationships have influenced the level of research on MA practices in Africa. [Ndemewah and Hiebl \(2022\)](#) argue that despite the similar impacts of British and French in Africa, research on MA practices in Francophone Africa has been the least investigated. Some scholars ([A. Ahmed, Abdulrahman, & Abd Ghani, 2019](#); [AlKhajeh & Khalid, 2018](#)), [Cele, Nyide, and Stainbank \(2022\)](#), and [Msomi, Ngibe, and Bingwa \(2020\)](#) have investigated the use of MA practices in Africa. However, much of the research has been in Anglophone Africa with very similar backgrounds. With this, in mind, the question that we want to answer is, are MA practices adopted by organisations influenced by differences in cultural, socio-economic, historical, and institutional factors in the different countries? Given the differences in cultural, socio-economic, historical, and institutional factors in Cameroon, we are using Cameroon as our case study.

In this paper, we are making important contributions; our first contribution is towards management accounting literature by evaluating the MA practices adopted by organisations in Cameroon. We also contribute to policy by investigating whether the MA practices adopted by organizations in Cameroon are influenced by differences in cultural, socio-economic, historical, and institutional factors. Furthermore, we contribute to the management of organizations by evaluating the impact of these factors on MA practices adopted by the private sector in Cameroon, as the private sector in Cameroon contributes significantly to economic growth and development. Finally, we contribute to the management accounting profession by evaluating specific MA practices implemented by organizations in Cameroon to help them become resilient to external and internal environmental factors. This paper is structured as follows; in the second section, we shall present a brief history of Cameroon; the third section, we shall present a literature review; the fourth section, we shall present a research method and methodology; in the fifth section, we shall present our research framework; in the sixth section, is for data analysis and presentation of findings; the seventh section is our conclusion, recommendations/implications of our research.

2. Literature Review

2.1 Brief History of Cameroon

Today, Cameroon was created by the Germans after they annexed *Kamerun* (the name by which Cameroon was known under German rule) on July 12, 1884 ([Dze-Ngwa, 2015](#)). According to [Richmond and Visoka \(2022\)](#), the Germans brought together existing sovereign ethnic groups to exercise control over Kamerun. However, due to the strict German rule on these sovereign ethnic

groups, nationalists and resistance groups emerged within the territory and were quickly suppressed. The German colonial administration of Kamerun lasted for 32 years, from 1884 to 1916, after the Germans were defeated and ousted from the territory following World War I ([Dze-Ngwa, 2015](#)).

Following the defeat of the Germans, Cameroon was divided between the British (one-fifth) and the French (four-fifths). The division was confirmed in 1919 and in 1922, when the two territories became trust territories of the League of Nations ([Dupraz, 2019](#)). The British part was attached to Nigeria, while the French part became the protectorate of Cameroun. In 1946 and immediately after the Second World War, the League of Nations collapsed because of its ineffectiveness in stopping the war, and the two Cameroon territories reverted to the United Nations but remained under the influence of France and Britain ([Richmond & Visoka, 2022](#)). Because of the anticolonial sentiments blowing across Africa in the 1950s, [Richmond and Visoka \(2022\)](#) argue that French Cameroon became established as an autonomous state in 1956 and in 1960, became an independent state. On February 11, 1961, through a UN-imposed plebiscite, the British Northern Cameroon voted to remain with Nigeria, while the British Southern Cameroon voted for a union with already independent French Cameroon ([Dupraz, 2019](#)).

At the Foumban Constitutional Conference of July 1961, the two Cameroons opted for a federation ([Dupraz, 2019](#)). According to [Richmond and Visoka \(2022\)](#), to make reunification and federation work, the leaders of the two Cameroons opted for the choice of English and French as the official languages of the Federal Republic of Cameroon. [Dze-Ngwa \(2015\)](#) argues that the decision to opt for English and French, even when many could not speak the languages, was because none of the more than 250 indigenous languages was widely spoken in Cameroon. Therefore, the choice of English and French was pragmatic ([Richmond & Visoka, 2022](#)).

Because of their different colonial histories and masters, the economic development of the two Cameroons differed ([Bournakis, Rizov, & Christopoulos, 2023](#)). [Bournakis et al. \(2023\)](#) argue that “the two countries’ colonial practices in Cameroon differed on a number of dimensions the legal system (common vs. civil law), the nature of colonial rule (direct vs. indirect), labour policies (paid vs. forced), and the dominant religion.” To ([Dupraz, 2019](#)), Southern British Cameroon was more prosperous because of the education, institutions, and culture it inherited from the British.

In terms of education, British influence in Africa came through missionaries who employed local teachers, and education was provided mostly in the local languages ([Dupraz, 2019](#)). In contrast, in the French colonies, the government was the sole provider of education, regulated teachers’ qualifications, and targeted only a small population ([Dupraz, 2019](#)). In French Cameroon, there was a higher school dropout rate than in British Cameroon because the French required students to repeat if they felt the student was not proficient enough in a particular subject ([Dupraz, 2019](#)). According to [Dupraz \(2019\)](#), schools in British Southern Cameroons were regularly supervised, and more efficient schools were subsidized, unlike in French Cameroon, where the government turned a blind eye. These differences in the educational systems between British Southern Cameroons and French Cameroon contributed to variations in their economic growth.. [Dupraz \(2019\)](#) argued that these differences made British colonies more developed and richer than French colonies.

With this in mind, there has been growing discontent among British Southern Cameroonians and nationalist movements within the territory that the people of British Southern Cameroons were not given an opportunity during the plebiscite to determine their independence ([Richmond & Visoka, 2022](#)). This discontentment was further exacerbated in 1972 when the President, Ahidjo, through a referendum, abolished the Federal government for a Francophone-dominated centralized system of governance and changed the name of the country from the Federal Republic of Cameroon to the United Republic of Cameroon [Dze-Ngwa \(2015\)](#). In 1985, President Paul Biya, through a Presidential decree, abolished the Unitary state and renamed Cameroon as the Republic of Cameroon, further creating discontent and “Anglophone Cameroonians therefore developed the feeling of being marginalized not only economically but also in other key sectors of the society such as education and in judicial processes” ([Richmond & Visoka, 2022](#)).

Teachers and lawyers came out in October 2016 to protest against marginalization and the appointment of French teachers and magistrates with very little knowledge of English to schools and courts of the English-speaking area ([BBC, 2017](#)). Members of the public joined the protest, and on October 1, 2017, the Anglophone Cameroonians declared their independence. The central government of mostly French Cameroon responded by opening gunfire, killing 122, more than 100 were injured, and more than 100 students were arrested and are said to have been tortured and detained in dehumanizing conditions ([BBC, 2017](#)).

Despite these political turmoils, Cameroon's Gross Domestic Product (GDP) between 1980 and 1986 witnessed a 7% growth rate. This led to the former American President, Ronald Reagan referring to Cameroon as "shining example for Africa". Unfortunately, in 1988, Cameroon joined the list of many African countries that adopted the World Bank's Structural Adjustment Program (SAP). In 1986/87, the GDP fell by 3%, further dropped by 9% in 1987/88, and further dropped by 6-7% in 1988/89 ([WorldBank, 2020](#)). According to [Tambi \(2015\)](#), overall, the GDP of Cameroon fell by 60% by the end of 1994. That "between 1985 and 1987 the country's export price index in CFA franc (FCFA) terms dropped by 65 per cent for oil, 24 per cent for cocoa, 11 per cent for coffee and 20 per cent for rubber, bringing about a 27 per cent in the country's terms of trade." As a result, [Tambi \(2015\)](#) argues that the current account, fiscal deficits widened, and foreign debt grew by more than FCFA 150 billion.

In terms of development, since independence, Cameroon has adopted an interventionist approach through a series of five-year development programmes ([Olembe, 2024](#)). According to [Olembe \(2024\)](#), the objective of the five-year development plans was to promote nation building and economic development. Unfortunately, these programmes have not been accompanied by an increase in production and productivity ([Fonjong, 2019](#)). [Fonjong \(2019\)](#) argues that the Cameroonian authorities' policies are a misuse of economic policies to sustain economic growth. This has resulted in widespread poverty and underdevelopment in rural areas and increased inequality in living standards in urban areas ([Tambi \(2015\)](#)), as people have been forced to abandon traditional farming methods in search of modern and industrialized methods of production ([Olembe, 2024](#)). Given this shift in economic policies in Cameroon, it is important to understand the MA practices that have been adopted by organizations in Cameroon and the factors that influence the adoption of these MA practices and their effect on development in Cameroon.

2.2 The Role of Management Accounting Practices

MA is defined as "...the process of identification, measurement, accumulation, analysis, preparation, interpretation, and communication of financial information used by management to plan, evaluate, and control an organization and to assure appropriate use of and accountability for its resources" and also providing financial and non-financial information to assist management in formulating and implementing strategies within the organization ([Dahal, 2019](#)). Different scholars [Azudin and Mansor \(2018\)](#), [Alvarez, Sensini, Bello, and Vazquez \(2021\)](#), [Almatarneh, Jarrah, and Jarrah \(2022\)](#), and [Maziriri \(2017\)](#) have explained different reasons why organisations adopt different MA techniques. The adoption of these MA techniques has affected the way managers use management accounting information in planning, control, decision making, and communication and has also shifted the focus of management accounting information from simply cost determination to the redistribution of organizational resources and the creation of value for the organization ([Almatarneh et al., 2022](#)).

MA plays a key role in organizations by helping management understand the lifecycle through which organizations must go through. MA practices can be used to "influence perceptions, change language and infuse dialogue, thereby permeating the way in which priorities, concerns and worries, and new possibilities for action are expressed." [Maziriri \(2017\)](#) argue that MA practices can be used to explore and interpret accounting practices in the light of the organizational contexts in which they are implemented. Robert and Scapens (1985) argue that MA is used within organisations as the "language" that provides the organizations with a set of categories to make sense of activities, anticipate the future, and assess and plan actions. MA provides a medium for communicating organizational expectations and world views, and the development of a new set of subjective meanings ([Maziriri, 2017](#)). MA is

about a set of organizational cultures such as “planning and budgeting activities, systems of hierarchical accountability, performance appraisal procedures, budgetary controls, and remuneration arrangements.” [Dahal \(2019\)](#) argues that MA helps managers with techniques to put in place strategies to deal with increasing customer demands that have become intertwined with technologies and ever-evolving global competition, thereby making the management of organizations tougher.

In contrast, several scholars have argued that, as a result of continuous changes in the internal and external environments, MA practices adopted by organizations have been influenced by globalization, intense competition, information technologies, regulations, and advancements in product design and production ([Alsharari, Dixon, & Youssef, 2015](#); [Asiaei, Bontis, Alizadeh, & Yaghoubi, 2022](#); [Johnstone, 2020](#); [Nuhu, Baird, & Bala Appuhamilage, 2017](#)). Therefore, to understand the role of MA practices in organizations and development, it is important to explore this impact in the context in which it occurred ([Carmona & Ezzamel, 2023](#)). According to [Alvarez et al. \(2021\)](#), organizations are pushed to adopt new MA practices because of changes in the business environment and economic conditions. To maintain a competitive advantage, different organizations have adopted different MA practices ([Almatarneh et al., 2022](#); [Nimtrakoon & Tayles, 2015](#)).

[Nimtrakoon and Tayles \(2015\)](#) argue that organizations are adopting MA practices, such as “activity-based costing ([Goulabchand, Claret, & Lattuca](#)), Balanced Scorecard (BSC), quality initiatives, increased benchmarking, greater customer orientation, and the emergence of various “strategic” management accounting (MA) techniques” to influence the way MA is used by organizations to position themselves in the external environment. [Alvarez et al. \(2021\)](#) argue that MA practices used alongside new technology have led to the development of innovative technologies comparable with the complex and changing business environment [Almatarneh et al. \(2022\)](#) while enhancing the profitability of the organization through efficient resource utilization and waste reduction ([Azudin & Mansor, 2018](#)).

[Alawattage and Wickramasinghe \(2022\)](#) argue that organizational objectives are continuously reformulated, especially as they are influenced by different MA practices. [Carmona and Ezzamel \(2023\)](#) argue that organizations must adopt new MA practices to help meet “advances in information technology, more competitive markets, different organizational structures.” Managers are beginning to use a range of MA practices in conjunction with other financial and non-financial measures to help them meet their objectives. ([Alawattage & Wickramasinghe, 2022](#)) argue that organizations are now using MA practices as a political tool, embedding this into their decision-making, such as decisions on bargaining, learning, rationalization, and controlling the investment process ([Alawattage & Wickramasinghe, 2022](#)). MA practices have permeated organizations and social institutions and are “linked to a particular strategic programmatic ambition to increase efficiency, to promote economic growth, to encourage responsibility, to improve decision making, to enhance competitiveness.” The unintended consequences of the variability in MA practices are now portraying MA as “just political, unintended, temporary, etc., foregrounding its political, symbolic, and ritual functions”(Carmona & Ezzamel, 2023).

[Carmona and Ezzamel \(2023\)](#) argue that by introducing new MA practices always leads to new routines. These new routines are often adopted and institutionalized within organizations and accepted as the “taken-for-granted” assumptions of the organization. [Nimtrakoon and Tayles \(2015\)](#) argue that both internal and external factors affect the design and implementation of MA practice and control systems. [Azudin and Mansor \(2018\)](#) argue that organisational culture and performances are often the most affected given the context in which the organisation operates. The context often generates subtle mechanisms that interfere with MA rules and practices and the way these are institutionalized within the organization. Despite the role played by the adoption of MA practices, [Nimtrakoon and Tayles \(2015\)](#) argue that the adoption of both traditional and contemporary MA practices does not guarantee organizational success but “depend on the particular circumstance in which the organization operates.”

3. Methodology

In this study, we adopted the case study as our main research method and used qualitative research methods to collect data. Data were collected using 20 in-depth interviews, document reviews, and by combining both inductive and abductive approaches. Case study research method according to [Greenhalgh \(2025\)](#) is “an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident.” Case study research method provides the researcher with the opportunity to deal with operational links needing to be traced over time, rather than mere frequencies or incidence. [Dasgupta \(2015\)](#) argues that investigating complex phenomena, such as the factors that influence the adoption of MA practices and their effect on development, and given the fact that an understanding of these factors requires a holistic and in-depth investigation, and such phenomena cannot be studied outside of the context in which MA practices occur, the case study research method provides the researcher with the opportunity to answer the “how” and “why” research questions ([Greenhalgh, 2025](#)).

Using an inductive approach, we began by building on specific observations in which management had changed MA practices to respond to changes in both the external and internal environments and develop general patterns, such as their effect on the organization and development ([Dasgupta, 2015](#)). By adopting this inductive approach, [Dasgupta \(2015\)](#) argues that we were able to “make sense of situations without imposing pre-existing expectations on the setting.” In contrast, using the abductive approach, we were able to link our “empirical observation with imaginative interpretation” ([Dasgupta, 2015](#)) and thus infer unrelated facts to better understand the factors that influence the adoption of MA practices in our case, their effect on development, and how organizations respond to these factors in situ.

By using interviews, we were able to understand phenomenon of those factors which influence their choice of MA practices, how these MA practices have affected their ideas within the organisations, meanings, interactions, and decision making. Through document review, we examined official accounting documents such as budgets and financial reports to identify the different MA practices used over time and their frequency of use and how these were used in decision making. We analyzed these documents to ascertain any changes that might have occurred over time, which helped us understand the evolution of these MA practices, the source of these MA practices, and the relationship with the internal and external environment. We also observed different managerial communications concerning these MA practices.

Qualitative data for this study were transcribed using thematic analysis. Thematic analysis provides researchers with the opportunity to analyze data by classifying it into different codes and researcher-generated themes ([Lochmiller, 2021](#)). According to [S. K. Ahmed et al. \(2025\)](#), thematic analysis is used in qualitative research to amplify diverse topics that arise from the data using different forms of interpretation. Thematic analysis allows researchers to relate the concepts that are identified during the data collection process, any observed behaviors, actions, and thoughts of interviewees, and the data. Thematic analysis allows researchers to adopt the flexibility of either using inductive or abductive approaches in conjunction with in-depth interviews and document reviews.

Data were collected using two main methods (in-depth interviews and document reviews) with different participants at different locations. Thematic analysis is the best method for analyzing the data as the researcher is able to identify, analyze, organize, describe, and report the different themes found within a dataset ([Lochmiller, 2021](#)). Therefore, in such cases, thematic analysis can be used to produce and present data that reflect the reality [S. K. Ahmed et al. \(2025\)](#) the different factors that influence the adoption of MA practices and their effect on development.

To understand how the internal and external environments affect the adoption of MA practices by organizations and how these MA practices help these organizations to be resilient to the internal and external environments, this research adopts contingency theory.

Contingency theory originated from the seminal works of ([Burns & Stalker, 1961](#)). The goal of these studies was to provide ways to interpret and understand how the interrelationships between organizational systems and subsystems and environments interact under varying conditions. Therefore, the studies looked at the influence of the environment on organizational structure, the influence of technology on organizations, and the influence of the environment on integration and differentiation within organizations ([Burns & Stalker, 1961](#)).

Contingency theorists argue that the best way to organize an organization depends on the environment in which it operates ([Williams, Ashill, & Naumann, 2017](#)). Given the differences in environmental factors, decision makers strive to make strategic decisions by aligning their organizational goals with the conditions in the external environment ([Williams et al., 2017](#)). Despite the intuitive nature of the theory and its rationale, the theory has been criticized for capturing only a small percentage of performance variables and focusing mainly on the manager while ignoring other important performance variables, such as class domination ([Williams et al., 2017](#)).

This study investigates the factors that influence the adoption of MA practices and how these practices help organizations to be resilient to internal and external environments. These factors are technology, culture, socioeconomic conditions, structure, size, strategy, and the internal and external environments in which the organization operates ([Dlamini, 2022](#)). [Dlamini \(2022\)](#) argues that because different factors influence MA practices within organizations, the effectiveness of an organization depends on the fit of these factors and the “functional relationships between environmental, management, and performance variables.” Since there is no specific organizational structure applicable to all organizations [Dlamini \(2022\)](#), contingency theory is maintained to maintain theoretical (open systems) validity and improve its potential for practical application.

Contingency theory, as used in this research, is “based on the premise that there is no universally appropriate (accounting) system that applies to all organizations in all circumstances.” Contingency theory provides us with the possibility to understand how accounting practices influence organizations in the context in which they find themselves. Contingency theory is therefore used to identify specific MA practices associated with particular circumstances of the organization and how these can be matched ([Otley, 2016](#)). [Otley \(2016\)](#) identifies three areas in which the use of contingency theory in MA research should focus: first, attention should be paid to the aspect of MA to be explained and if there are any specific practices used by the organization and the extent and manner of use.

Second, the different variables selected should be well defined, as this might cause difficulties in comparability. Third, what is used to match should be defined because if not properly defined, this might cause significant difficulties in the future. In our case, and given the heterogeneous nature of Cameroon, different ethnic groups, different colonial histories, and the present context of discontent and cries for marginalization, contingency theory helps us understand whether MA practices by organizations in Cameroon are influenced by differences in cultural, socioeconomic, historical, and institutional factors.

3.1 Data analysis and Presentation of Findings

Data for this study were collected through in-depth interviews and document reviews, combining both inductive and abductive approaches. The names used in this analysis are not the real names of the participants. Our first question was to determine whether there was a management accounting department in the different organizations of our interviewees. Our respondents responded that there was no specific management accounting department in their organizations. The reason according to Stephen was “*because the accounting profession is pretty new in Cameroon.*” Joana on her part argued that “*most accounting professionals in Cameroon study towards ACCA qualifications.*” Jacob argued that the reason for the lack of management accountants in Cameroon was that “*university education in Cameroon is not oriented towards professional certification. Therefore, the few who study for ACCA do so on their own and not as part of the education curriculum in Cameroon.*” The absence of any curriculum in the accounting profession is not surprising, as the regulation and practice of the

accounting profession varies between common law and civil law countries ([Altintas & Yilmaz, 2012](#)). To be able to perform any accounting services in common law countries, [Altintas and Yilmaz \(2012\)](#) professional certifications were required; in contrast, in civil law countries where the accounting profession is not harmonized but depends on national legislation ([Hoozée & Mitchell, 2018](#)).

Next, we investigated whether any management accounting information is produced within organizations and by whom. Jean stated that *"despite their organisation not having a management accountant, it is the responsibility of the accountant to produce any required management accounting information."* Kingsley and Thomas echoed a similar situation. The use of accountants to produce management accounting information can make the position of the accountant problematic for the organization ([Daniels & Davids, 2019](#)). [Daniels and Davids \(2019\)](#) argue that management accounting information requires specialists' personnel to be responsible for such information because "the roles of bean-counter and the business-oriented management accountant are so different and difficult to imagine someone acting in both roles". [Zaman Groff, Slapničar, and Štumberger \(2015\)](#) argue that information prepared by management accountants provides "technical validity" and "organisational validity" because users of any information have different motivations and attitudes that can lead to different perceptions.

Given that the accounting profession is not well developed in Cameroon, coupled with intense global competition, we asked our interviewees about the qualifications of those working in accounting departments. Jean argued that *"the primary requirement was a university degree and not necessarily in accounting and finance."* This was also confirmed by William and who also added that *"our priority is on individuals who are committed to achieving our organisational goals because the responsibility does not fall on a single individual."* [Hoozée and Mitchell \(2018\)](#) argued that some organizations do not consider degree qualifications and prioritize their employees as company employees rather than functional specialists. [Kastberg and Siverbo \(2016\)](#) argue that the responsibility of management accounting should not be the responsibility of a single individual but the responsibility of the staff of the accounting department who should be trained on basic MA techniques. Thomas argued that *"the role the management accountant is not only about reducing costs, but minimising waste. This is why we believe that the role of management accounting is the responsibility of all staff of the accounting department."* argue that getting every member of the accounting department being part of the management accounting process provides a well-established means to control product defects, cycle time, product rework and control of the operations of the organisation.

We asked our interviewees whether they understood the importance of management accountants' roles within organizations. William stated that *"information by management accountants plays a vital role in the decision making with their organisation."* To Thelma *"the role of a management accountant is not about decision making, but vital for cost control and day to day running of the organisation."* To Divine, *"the role of management accountant helps them use both financial and non-financial information in the running of their organisation."* Scholars have confirmed that the role of a management accountant within organizations is to provide both financial and non-financial information that can be used to measure the effectiveness and efficiency of organizational processes, such as customer satisfaction and lead times (Matsuoka [Matsuoka \(2020\)](#), standard operating procedures to implement behavioral control systems to reflect best practice within the organization ([Kastberg and Siverbo \(2016\)](#)), and "a stimulus for organizational change and progress."

Next, we inquired our interviewees about the different MA practices they used. All respondents indicated that budgets were their top technique. To Joana, *"we use budgets to control costs."* Thomas argued that they use "budgets to monitor performance and if the responsible managers are meeting targets." To Sampson, *"budgets provide us the means to monitor divisional profits."* In the present business context, [Arnold and Gillenkirch \(2015\)](#) argue that organizations use budgets to monitor performance, prevent any deviations from budget, and as a means to initiate dialogue with the management team to meet short-term budget targets. Another MA technique used by our interviewees is variances. According to Jacob, *"variances are used for evaluation and control purposes and minimise*

any potential waste.” Kingsley argues that “variances are used to evaluate if plans have been implemented and as a non-financial performance measurement criterion.” The use of variances as a non-financial measurement criterion has been elaborated ([Massicotte & Henri, 2021](#)). According to [Massicotte and Henri \(2021\)](#), organizations are increasingly using MA techniques as a measurement instrument to oversee the implementation of core strategic plans. Oliver argues that “they use variances analysis to ensure effective use of resources, reduce material cost and also ensure continuous improvement of our product quality.” use of variance analysis to ensure continuous improvement of product quality is a new shift in the current business environment in providing technical and technological solutions in reducing material cost, improving product quality and functionality.

The next MA technique used by our interviewees was Cost Volume Profit (CVP) analysis. Dickson states that “our organisation is using CVP analysis to help make decision in the short term and is used in making strategic decisions as to which products to produce.” Olivia stated that “we use CVP analysis to decide on our target profits for our products and therefore knowing what output we should focus on.” This conforms with [Bauer and Bauer \(2018\)](#) argument that CVP analysis is increasingly used in the present business context to determine production output and target profits and also provides much information used today in making short-term decisions ([Le, Tran, Van Tran, & Van Nguyen, 2020](#)). Divine argues that “CVP analysis helps us understand levels of production we have to maintain if we have to meet demand from our customers.” [Bauer and Bauer \(2018\)](#) argue that organizations are also using CVP analysis to ensure that they maintain sufficient levels of output to minimize any threats to their operations.

The innovative MA practices used by the interviewees included target costing, activity-based costing, and performance indicators, such as benchmarking and Key Performance Indicators (KPIs). According to Ebogo, “we have increased competition from locals producing similar products. This has seen demand for our products drop. As a result, we have increased the use of benchmarking to understand what they are doing differently.” Elizabeth stated that “the COVID-19 pandemic has had a serious blow on the marketing of our products. Because people were no longer going out as before, our sales have decreased seriously. Therefore, adopting techniques such as target costing and ABC helps us reduce our cost, but make sure that we are putting the right products in the market.” Joana argues that “the effect of the Anglophone crisis has had a serious effect on our production capacity. We had had to scale down production and adopted ABC, target costing in order to stay operational.” To Sampson, “the Anglophone crisis meant that we are highly reliant on KPIs to identify which of our production sites to operate.” Some of the KPIs adopted according to Sampson are “availability of personnel, production sites not seriously affect by the crisis, and easy access to the market.” Academic scholars have been divided on the various reasons why SMEs are reluctant to adopt innovative MA practices ([Ax & Greve, 2017](#)). To [Ylä-Kujala, Kouhia-Kuusisto, Ikäheimonen, Laine, and Kärri \(2023\)](#) smaller firms need support form management to implement innovative techniques such as ABC.

Next, we investigated the effects of external influences on the choice of MA practices used by our interviewees. MA practices play a very important role for both the state and organizations. In development, MA serves organizations with the necessary tools to create jobs, plan resources, ensure good governance, and improve the quality of life in the societies in which they operate ([Dlamini, 2024](#)). [Dlamini \(2024\)](#) argue that one of the main problems with organisations meeting these objectives is that local politics and culture have transformed MA practices into objects of “coercion or external legitimacy rather than rational control and democratic accountability.” William stated, “their organization is often forced to change their budgetary process to support political ideologies.” Sampson stated that “culture has a significant effect on their choice of MA practices, especially when it comes to the allocation of resources.” Olive stated that “there is significant influence from political actors on their planning and operational activities, and this limits their ability to meet the needs of customers and contribute to society.” The effect of political and cultural changes and interference from external actors has left our organizations unable to enact meaningful management accounting change and drive stability within society ([Amara & Benelifa, 2017](#)).

External factors, such as crises, can affect organizational performance and sustainability ([Vărzaru, 2022](#)). Manfred argued that *“the Anglophone crisis has had an impact on their choice of MA practices. Because of the crisis, we have had to abandon some of our long-term strategies and are now focused on the short term and putting in place short term budgets because nothing is certain in the current political climate.”* [Vărzaru \(2022\)](#) argued that turbulent economic and political environments affect the performance and sustainability of organizations. Divine argues that *“the Anglophone crisis has affected labour skills as many have migrated out of the English regions. To cope with staff shortages, the company incurs extra costs on staff transportation to work. Unfortunately, we have to pass this cost to the customers and that means our products more expensive than our competitors.”* War can drive change within organizations, especially regarding the use of MA practices by those managing the organization, as they will seek new ways to move the organization from the present state to a future state ([Vărzaru, 2022](#)). To Thelma, *“the Anglophone crisis is affected our organizational culture, but we have measures to focus on meeting the needs of our customers. One of those measures is having customers into clusters and we use local bike riders to deliver our products to the customers.”* [Ax and Greve \(2017\)](#) argued that, even though adopting MA practices might affect the organizational culture, there are social and economic benefits for organizations that adopt these innovations.

4. Results and Discussion

The importance of information used in decision making cannot be understated. Users of accounting information who are both internal and external rely heavily on timely and accurate information to help them in their decision making. Management accounting information serves for strategy decision making by managers and top executives. Therefore, the success of any organization relies on the timely, quality, and usefulness of management accounting information ([Maelah, Al Lami, & Ghas, 2021](#)). This information can be financial and/or non-financial in nature and is used by organizations for planning, monitoring, controlling, implementation, and appraisal of strategies, and, above all, for decision making ([Maelah et al., 2021](#)). [Maelah et al. \(2021\)](#) argues that management accounting information is relevant to all managers at different levels within the organisation regardless of their size.

The quality of management accounting information depends on the quality of the data input into the system. For managers to make useful economic decisions about their organizations, they require information that allows them to cope with continuous changes in the external environment ([Campanale, Cinquini, & Grossi, 2021](#)). [Campanale et al. \(2021\)](#) argue that to meet these requirements, organizations must use different management accounting practices, as this will facilitate decision-making and coordination between different functional departments.

In the case of Cameroon, organizations faced with different situations in their external environment have adopted different MA practices. They adopt different MA practices because there is no universal MA practice to help organizations deal with different situations. The effectiveness of an organization in dealing with any external factors affecting decision making is based on the fit of the MA practices put in place by management and the environmental factor in which the MA practice is designed to deal with. From our findings, organizations in Cameroon are faced with different economic, social, cultural, and political situations. As a result, they adopt different MA practices to deal with these situations. Faced with these different situations, managers align their organizational goals with the conditions in the external environment in which they operate ([Hutaibat & Alhatabat, 2020](#); [Williams et al., 2017](#)).

According to [Otley \(2016\)](#), the effectiveness of any MA practice used by organizations facing different external environmental situations depends on the specific practices used by the organization and the extent and manner of use. In the case of organizations, MA practices such as budgets, variances, CVP, ABC, and target costing have been used for evaluation purposes, control, and improvement of strategic decisions. This is according to [Williams et al. \(2017\)](#), who state that organizations in Cameroon face different situations in their external environment. [Warren, Moffitt, and Byrnes \(2015\)](#) argue that the use of MA practices contributes towards the development and evolution of effective management control systems.

5. Conclusions

5.1 Conclusion

This study concludes that organizational performance is influenced by both internal and external factors, particularly during crises. Management Accounting (MA) practices play a crucial role in enhancing organizational resilience by providing relevant information for better decision-making. Despite the relatively underdeveloped MA profession in Cameroon, organizations have adopted various techniques, such as continuous budgeting, target costing, activity-based costing (Goulabchand et al.), and Key Performance Indicators (KPIs), to cope with environmental uncertainties, including the Anglophone crisis. Furthermore, this study highlights the importance of professional accountants in strengthening organizational performance, although their use remains uneven across regions. Government intervention is therefore essential to standardize the adoption of professional accounting practices and improve organizational competitiveness and sustainability.

5.2 Research Limitations

This study is limited by its focus on a specific national context (Cameroon), which may restrict the generalizability of its findings. Additionally, the study relies on qualitative insights and secondary references, which may not fully capture the diversity of management accounting practices across different industries.

5.3 Suggestions and Directions for Future Research

Future research should expand this scope by incorporating comparative studies across countries or regions to enhance generalizability. Further studies should adopt quantitative or mixed-methods approaches to provide more robust empirical evidence. In addition, future research could explore the role of digital accounting systems, sustainability reporting, and government policy interventions in strengthening organizational resilience and performance in developing economies.

Author Contributions

FA contributed to the conceptualization, study design, data collection, data analysis, and manuscript drafting. DR contributed to the supervision, validation, critical revision of the manuscript, and final approval of the version to be published. All authors have read and agreed to the published version of the manuscript.

References

- Ahmed, A., Abdulrahman, S., & Abd Ghani, M. B. (2019). Management accounting practices in many countries around the world a review of the literature. *IOSR Journal of Business and Management (IOSR-JBM)*, 21(2), 5. doi:<https://doi.org/10.9790/487X-2102060509>
- Ahmed, S. K., Mohammed, R. A., Nashwan, A. J., Ibrahim, R. H., Abdalla, A. Q., Ameen, B. M. M., & Khahir, R. M. (2025). Using thematic analysis in qualitative research. *Journal of Medicine, Surgery, and Public Health*, 6, 1-6. doi:<https://doi.org/10.1016/j.glmedi.2025.100198>
- Alawattage, C., & Wickramasinghe, D. (2022). Strategising management accounting: liberal origins and neoliberal trends. *Accounting, Auditing & Accountability Journal*, 35(2), 518-546. doi:<https://doi.org/10.1108/AAAJ-01-2021-5124>
- AlKhajeh, M. H. A., & Khalid, A. A. (2018). Management accounting practices (MAPs) impact on small and medium enterprise business performance within the Gauteng Province of South Africa. *Journal of Accounting and Auditing: Research and Practice*, 2018, 1-8. doi:<https://doi.org/10.5171/2018.345766>
- Almatarneh, Z., Jarrah, B. A. F., & Jarrah, M. A. A. (2022). The role of management accounting in the development of supply chain performance in logistics manufacturing companies. *Uncertain Supply Chain Management*, 10(1), 13-18. doi:<https://doi.org/10.5267/j.uscm.2021.10.015>
- Alsharari, N. M., Dixon, R., & Youssef, M. A. E.-A. (2015). Management accounting change: critical review and a new contextual framework. *Journal of Accounting & Organizational Change*, 11(4), 476-502. doi:<https://doi.org/10.1108/JAOC-05-2014-0030>
- Altintas, N., & Yilmaz, F. (2012). The accounting profession: A descriptive study of the common and code law countries. *Journal of Modern Accounting and Auditing*, 8(7), 932.

- Alvarez, T., Sensini, L., Bello, C., & Vazquez, M. (2021). Management accounting practices and performance of SMEs in the Hotel industry: Evidence from an emerging economy. *International Journal of Business and Social Science*, 12(2), 24-35. doi:<https://doi.org/10.30845/ijbss.v12n2p3>
- Amara, T., & Benelifa, S. (2017). The impact of external and internal factors on the management accounting practices. *International Journal of Finance and Accounting*, 6(2), 46-58. doi:<https://doi.org/10.5923/j.ijfa.20170602.02>
- Arnold, M. C., & Gillenkirch, R. M. (2015). Using negotiated budgets for planning and performance evaluation: An experimental study. *Accounting, organizations and society*, 43, 1-16. doi:<https://doi.org/10.1016/j.aos.2015.02.002>
- Asiaei, K., Bontis, N., Alizadeh, R., & Yaghoubi, M. (2022). Green intellectual capital and environmental management accounting: Natural resource orchestration in favor of environmental performance. *Business Strategy and the Environment*, 31(1), 76-93. doi:<https://doi.org/10.1002/bse.2875>
- Ax, C., & Greve, J. (2017). Adoption of management accounting innovations: Organizational culture compatibility and perceived outcomes. *Management accounting research*, 34, 59-74. doi:<https://doi.org/10.1016/j.mar.2016.07.007>
- Azudin, A., & Mansor, N. (2018). Management accounting practices of SMEs: The impact of organizational DNA, business potential and operational technology. *Asia Pacific Management Review*, 23(3), 222-226. doi:<https://doi.org/10.1016/j.apmr.2017.07.014>
- Bauer, K., & Bauer, M. (2018). *Possibilities to control volume of production in cyp analysis: an example of companies providing taxi services*. Paper presented at the The 6th International Scientific Conference IFRS: Global Rules and Local Use.
- BBC. (2017). Deaths in Cameroon independence protests.
- Bournakis, I., Rizov, M., & Christopoulos, D. (2023). Revisiting the effect of institutions on the economic performance of SSA countries: Do legal origins matter in the context of ethnic heterogeneity? *Economic Modelling*, 125, 1-18. doi:<https://doi.org/10.1016/j.econmod.2023.106332>
- Burns, T., & Stalker, G. M. (1961). *The Management of Innovation*: Tavistock Publications.
- Campanale, C., Cinquini, L., & Grossi, G. (2021). The role of multiple values in developing management accounting practices in hybrid organisations. *The British Accounting Review*, 53(6), 1-20. doi:<https://doi.org/10.1016/j.bar.2021.100999>
- Carmona, S., & Ezzamel, M. (2023). Management accounting and strategy—A review and reflections on future research. *European Accounting Review*, 32(5), 1129-1156. doi:<https://doi.org/10.1080/09638180.2023.2215821>
- Cele, S., Nyide, C. J., & Stainbank, L. J. (2022). Use of management accounting practices and factors affecting its use: A survey of small and medium-sized enterprises in Durban. *Journal of Economic and Financial Sciences*, 15(1), 661. doi:<https://doi.org/10.4102/jef.v15i1.661>
- Dahal, R. K. (2019). Changing role of management accounting in 21st Century. *Review of Public Administration and Management*, 7(3), 1-8. doi:<https://doi.org/10.24105/2315-7844.7.264>
- Daniels, N., & Davids, R. (2019). Retaining newly qualified chartered accountants: A South African case study. *South African Journal of Accounting Research*, 33(3), 220-235. doi:<https://doi.org/10.1080/10291954.2019.1638590>
- Dasgupta, M. (2015). Exploring the relevance of case study research. *Vision*, 19(2), 147-160. doi:<https://doi.org/10.1177/0972262915575661>
- Dlamini, B. (2022). Factors influencing the use of Management Accounting Practices among SMEs in emerging economies: A case of Zimbabwe. *The Journal of Accounting and Management*, 12(2).
- Dlamini, B. (2024). A systematic literature review of management accounting research in small businesses: trends and implications in the emerging economies. *International Journal of Business Ecosystem & Strategy* (2687-2293), 6(3), 150-159. doi:<https://doi.org/10.36096/ijbes.v6i3.525>
- Dupraz, Y. (2019). French and British colonial legacies in education: Evidence from the partition of Cameroon. *The Journal of Economic History*, 79(3), 628-668. doi:<https://doi.org/10.1017/S0022050719000299>

- Dze-Ngwa, W. (2015). The First World War and its aftermath in Cameroon: A historical evaluation of a centenary, 1914-2014. *International Journal of Liberal Arts and Social Science*, 3(2), 78-90.
- Fonjong, L. (2019). *Natural resource endowment and the fallacy of development in Cameroon*: Langaa RPCIG.
- Goulabchand, R., Claret, P.-G., & Lattuca, B. (2020). What if the worst consequences of COVID-19 concerned non-COVID patients? *Journal of infection and public health*, 13(9), 1237-1239. doi:<https://doi.org/10.1016/j.jiph.2020.06.014>
- Greenhalgh, T. (2025). Case studies: a guide for researchers, educators, and implementers. *BMJ medicine*, 4(1), e001623. doi:<https://doi.org/10.1136/bmjmed-2025-001623>
- Hoozée, S., & Mitchell, F. (2018). Who influences the design of management accounting systems? An exploratory study. *Australian Accounting Review*, 28(3), 374-390. doi:<https://doi.org/10.1111/auar.12193>
- Hutaibat, K., & Alhatabat, Z. (2020). Management accounting practices' adoption in UK universities. *Journal of Further and Higher Education*, 44(8), 1024-1038. doi:<https://doi.org/10.1080/0309877X.2019.1643457>
- Johnstone, L. (2020). A systematic analysis of environmental management systems in SMEs: Possible research directions from a management accounting and control stance. *Journal of Cleaner Production*, 244, 118802. doi:<https://doi.org/10.1016/j.jclepro.2019.118802>
- Kastberg, G., & Siverbo, S. (2016). The role of management accounting and control in making professional organizations horizontal. *Accounting, Auditing & Accountability Journal*, 29(3), 428-451. doi:<https://doi.org/10.1108/AAAJ-03-2014-1632>
- Lassou, P. J., Hopper, T., & Ntim, C. (2021). Accounting and development in Africa. *Critical Perspectives on Accounting*, 78(3), 102280. doi:<https://doi.org/10.1016/j.cpa.2020.102280>
- Lassou, P. J. C., & Hopper, T. (2016). Government accounting reform in an ex-French African colony: the political economy of neocolonialism. *Critical Perspectives on Accounting*, 36, 39-57. doi:<https://doi.org/10.1016/j.cpa.2015.10.006>
- Le, O. T. T., Tran, P. T. T., Van Tran, T., & Van Nguyen, C. (2020). Application of cost-volume-profit analysis in decision-making by public universities in Vietnam. *The Journal of Asian Finance, Economics and Business*, 7(6), 305-316. doi:<https://doi.org/10.13106/jafeb.2020.vol7.no6.305>
- Lochmiller, C. R. (2021). Conducting thematic analysis with qualitative data. *The qualitative report*, 26(6), 2029-2044. doi:<https://doi.org/10.46743/2160-3715/2021.5008>
- Maelah, R., Al Lami, M. F. F., & Ghas, G. (2021). Usefulness of management accounting information in decision making among SMEs: the moderating role of cloud computing. *Asia-Pacific Management Accounting Journal*, 16(1), 59-92.
- Mangematin, V., & Belkhouja, M. (2015). A note on the evolution of the French management scholarship, 1994-2014. *M@n@gement*, 18(3), 194-204. doi:<https://doi.org/10.3917/mana.183.0194>
- Massicotte, S., & Henri, J.-F. (2021). The use of management accounting information by boards of directors to oversee strategy implementation. *The British Accounting Review*, 53(3), 100953. doi:<https://doi.org/10.1016/j.bar.2020.100953>
- Matsuoka, K. (2020). Exploring the interface between management accounting and marketing: a literature review of customer accounting. *Journal of Management Control*, 31(3), 157-208. doi:<https://doi.org/10.1007/s00187-020-00299-9>
- Maziriri, E. T. (2017). The impact of management accounting practices (Maps) on the business performance of small and medium enterprises within the gauteng province of South Africa *The impact of management accounting practices (MAPs) on the business performance of small and medium enterprises within the Gauteng province of South Africa: Maziriri, Eugene Tafadzwa*.
- Msomi, M. P., Ngibe, M., & Bingwa, L. L. (2020). The integration of management accounting practices as an innovative strategy towards sustaining small businesses operating in eThekweni metropolitan, South Africa. *Problems and Perspectives in Management*, 18(3), 268. doi:[https://doi.org/10.21511/ppm.18\(3\).2020.23](https://doi.org/10.21511/ppm.18(3).2020.23)
- Ndemewah, S. R., & Hiebl, M. R. (2022). Management accounting research on Africa. *European Accounting Review*, 31(4), 1029-1057. doi:<https://doi.org/10.1080/09638180.2021.1897025>

- Nimtrakoon, S., & Tayles, M. (2015). Explaining management accounting practices and strategy in Thailand: A selection approach using cluster analysis. *Journal of Accounting in Emerging Economies*, 5(3), 269-298. doi:<https://doi.org/10.1108/JAEE-02-2013-0012>
- Nuhu, N. A., Baird, K., & Bala Appuhamilage, A. (2017). The adoption and success of contemporary management accounting practices in the public sector. *Asian Review of Accounting*, 25(1), 106-126. doi:<https://doi.org/10.1108/ARA-02-2016-0017>
- Olembe, E. (2024). Archives in Cameroon in public development policies: From five-year plans to the national development strategy 2020–2030. *Journal of African Policy Studies*, 30(1), 2.
- Otley, D. (2016). The contingency theory of management accounting and control: 1980–2014. *Management accounting research*, 31, 45-62. doi:<https://doi.org/10.1016/j.mar.2016.02.001>
- Richmond, O. P., & Visoka, G. (2022). *The Palgrave Encyclopedia of Peace and Conflict Studies*: Springer.
- Tambi, M. D. (2015). Economic growth, crisis, and recovery in Cameroon: A literature review. *Journal of Industrial Distribution & Business*, 6(1), 5-15. doi:<https://doi.org/10.13106/ijidb.2015.vol6.no1.5>.
- Värzaru, A. A. (2022). Assessing artificial intelligence technology acceptance in managerial accounting. *Electronics*, 11(14), 2256. doi:<https://doi.org/10.3390/electronics11142256>
- Warren, J. D., Moffitt, K. C., & Byrnes, P. (2015). How big data will change accounting. *Accounting Horizons*, 29(2), 397-407. doi:<https://doi.org/10.2308/acch-51069>
- Williams, P., Ashill, N., & Naumann, E. (2017). Toward a contingency theory of CRM adoption. *Journal of Strategic Marketing*, 25(5-6), 454-474. doi:<https://doi.org/10.1080/0965254X.2016.1149211>
- WorldBank. (2020). *Cameroon: Inclusive Growth and Development*. Retrieved from Washington: <https://documents1.worldbank.org/curated/en/257351468227696503/pdf/509370PUB0Came101Official0Use0Only1.pdf>
- Ylä-Kujala, A., Kouhia-Kuusisto, K., Ikäheimonen, T., Laine, T., & Kärri, T. (2023). Management accounting adoption in small businesses: interfaces with challenges and performance. *Journal of Accounting & Organizational Change*, 19(6), 46-69. doi:<https://doi.org/10.1108/JAOC-07-2022-0100>
- Zaman Groff, M., Slapničar, S., & Štumberger, N. (2015). The influence of professional qualification on customer perceptions of accounting services quality and retention decisions. *Journal of Business Economics and Management*, 16(4), 753-768. doi:<https://doi.org/10.3846/16111699.2013.858076>