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The Practice of Accounting in Cameroonians Very Small Enterprises (VSEs)

Robert Sangue Fotso, Roland Hermann Bio ñomo
University of Yaounde II, Yaounde, Cameroon

While accounting practices (APs) are inherent to all businesses, factors to identify them are not always unanimous in the literature. This paper aims to analyze the contingency factors and accounting practices factors (APFs), to see if and how very small enterprises (VSEs) produce and use accounting data. This research focuses on 10 semi-structured interviews with VSEs promoters or managers in Yaounde and surrounding. Content analysis is used to identify theirs accounting practices. That is, how and if accounting figures are produced and used. Very small enterprises (VSEs) use accounting practices. The majority is involved on forecasting and analyses or cost calculation. Mostly, cost calculation (management accounting) is used but, some are also applying daily registration of transactions (general accounting) and the assessment of financial situation (financial analysis). The principal implication here is in regard with accounting standards for VSEs. Taxation must be based on accounting. But that is not the case in our context. At least, 75% of companies in Cameroun are VSEs. This means that they should be taken into account for accounting rules revisions. It emerges that the accounting practices of very small enterprises depend on the retention capacity of the manager, its profile, and the nature of the activity. The emergence of these variables can permit to apprehend the Information Accounting System of VSEs.

Keywords: accounting practices, contingency factors, content analysis, very small enterprises

Introduction

We can assume that the company's size permits to identify the role and the importance of accounting information in the decision-making process (Horvat & Mojzer, 2019). But, this assumption is difficult to confirm because the Association for Information Systems (AIS) is in relationship with the stakeholders of the company. With this concern, many studies on accounting practice (AP) are focused on management accounting and control for large and medium size enterprises (Flacke & Segbers, 2005; Ohachosim, Onwuchekwa, & Ifeanyi, 2012; Husin & Ibrahim, 2014; Nwobu, Faboyede, & Onwuelingo, 2015; Cassar, Itter, & Cavalluzzo, 2015; Mballa, 2016; Tripathi, 2017; Zotorvie, 2017; Khocha, 2017; Azudin & Mansor, 2018; Palermo, 2018; Horvat & Mojzer, 2019). This paper aims to analyze the AP of VSEs. It opines to diversify the scope of AP and to show their multi-faced character.

Accounting research has undergone profound changes in last decades. The analysis of accounting regulations shows that they remain silent on the existing of AP in very small enterprises (VSEs). The manager

Robert Sangue Fotso, Ph.D., associate professor, Department of Management Sciences, University of Yaounde II, Yaounde, Cameroon.
Roland Hermann Bio ñomo, Ph.D., assistant lecturer, Department of Management Sciences, University of Yaounde II, Yaounde, Cameroon.

of the VSEs presents a routinized and empirical behaviour state on an arbitrarily established way of doing. The convergence of the national accounting systems towards International Financial Referred Standard (IFRS) remains satisfactory for listed companies (Feudjo, 2010; Mballa, 2016; Kadoumai & Degos, 2018); but, this is not the case for VSEs.

In Cameroun, the withholding tax that small businesses have to pay entitles them to the taxpayer card and discharges them from any other contribution tax. The amount of this tax depends on the category of activity performed (Missoka, 2013). However, the taxpayer is not always able to pay this tax obligation. In VSEs, accounting which should be the proof of taxation is almost inexistent.

According to the provisions of law No. 2015/010 amending and supplementing the law No. 2010/001 of 13 April 2010 on the promotion of small and medium-sized enterprises (SMEs) in Cameroon, a VSE is a business that employs at most five persons whose annual turnover excluding taxes do not exceed 15 million CFA Francs.

According to data from the 2016 General Census of Enterprises (RGE), on the 203,149 active enterprises surveyed, 79.1% are VSEs in Cameroon (Institut National de la Statistique, 2018). In the world, 95% to 98% of the companies surveyed are very small entities. Social science research rarely talks about this type of organisation, which dominates the Cameroonian economic sphere. If this lack of accounting data is clearly pronounced in SMEs which are better off, the situation is naturally worse in the VSEs (Lassoued & Abdelmoula, 2006).

In view of the above, accounting standards and regulations do not clearly predict accounting procedures and methods of VSEs. Their accounting methods and procedures are weakly standardized and application remains optional. Assuming that AP can be defined "ex post" in VSEs, what the AP used is? From them, is there any unknown AP? Does the regulation provide special provisions for VSEs? From this, the main question of this research is: What are the explaining factors of accounting practices in the very small enterprises?

Otherwise, this research aims to understand how the AIS of Cameroonians in VSEs are constituted. It tries to analyze the origins (production) and the destination (use) of accounting information. It also tries to define AIS' characteristics and determine factors. In short, the purpose here is to analyze the AIS and its implications factors on the AP of VSEs. So, AIS can be defined as an available, historical, or predictive system that covers all accounting sectors (Lassoued & Abdelmoula, 2006). Several authors have addressed the concept of AP in the corporate culture literature. Some, like Dupuy (1994), discuss about the accounting data producing process and the use of the resulting information. There is a distinction between: Objectivity refers to a data system with past or future accounting sources, and subjectivity means the using accounting data.

This research also aims to analyze the accounting choices of VSEs because the literature on theirs AP remains unfortunately absent. The accounting behaviour of the manager in VSEs is justified by certain contingency factors, and presents in the accounting literature of SMEs. To identify these determinants factors, it is important that the context should be taken into account, in order to achieve effective implications.

The organisational structure of this paper presents in the second section—the conceptual framework. In the third, we develop the previous studies on AP and the evidence of theoretical aspect. On the fourth, the methodological protocol and the discussion of results come finally.

Scope of Accounting Practices in the Management of VSEs

This first section intends to present the recent literature on AP, and to emphasise the view of theoretical framework on the AP of VSEs.

The Presentation of the Accounting Practices Literature

Accounting studies are not clearly defining the AP. Most of works only categorise the AP without really defining the concept. This research presents them as the accounting choices made on a daily way by managers. This realistic approach suggests that there is no formal management control, general accounting, management accounting, etc, in the VSEs. We assume that VSEs' management is based on the routines and habits of the manager (Quinn, 2011; Quinn & Hielb, 2018; Gerard, 2020). These are really discretionary differences (Bouaziz & Omri, 2013) because VSEs' practices are essentially guided by the adaptations of managers. It should also be noted that this approach to AP emphasizes management accounting which essentially revolves around cost analysis.

AP remains the principal focus of Watt and Zimmerman's (1978; 1990) research on "politico-contractual theory". There is an important distinction between positive sciences understood as a body of knowledge about "what is", and normative sciences as a body of knowledge about "what should be" (Casta, 2009). AP being the object of positivist science, this study proposes to submit the "politico-contractual theory" to induction method in VSEs. This theory is presented as a "sociology of accounting" by Christensen (1983). He studies accounting choices and methods in companies.

The heterogeneity of the AIS permits to identify contingency factors which can influence the accounting choices of SMEs (Lassoued & Abdelmoula, 2006). These factors are part of the contingency theory, which include two trends apprehended by the dimensional bias of Chapellier's AP: the factors resulting from the structural contingency (size, age of the company, sector of activity, and degree of computerisation of management); and factors resulting from behavioural contingency (size of the company, experience of the manager, age of the manager, role of the internal accountant, training of the internal accountant, study level, type of training, and training of the manager). A third dimension was introduced by Chapellier and Mohammed (2010). This is the organizational dimension. It represents the characteristics of the unit in charge of providing and communicating accounting data (morphology of accounting service, degree of specialisation of the service, degree of computerization, and profile of the internal accountant). These three dimensions show with force how closely the manager's behaviour has a link with AP of VSEs. The importance of practices in safeguarding and recording of transactions permits to judge the complexity or not of the information system in general and the AIS in particular. Two components make it possible to judge the simplicity or the difficulty to apprehend AP (Mbumba & Mbaka, 2014).

Several factors are called to judge the relevant of practices and the elements which determine them. The factors arising from the structural contingency are: age, size, activity sector, and the level of computarization. The age of the company or his life duration since creation is basic criteria that are weakly retained in the literature. During the first years of the entity's existence, accounting information is more detailed than when it is already experienced (Mbumba & Mbaka, 2014). This is due to the fact that, in the first years, the manager is an important information, because this seeker is in a learning situation. Over the time, this demand will decrease and then stabilize thereafter. This justifies the importance of recording information at the start of the company. Concerning the activity sector, Chapellier (1994) argued that there is only a partial link between the type of activity and the AP of SMEs. The multiplication of sectors automatically allows a clearer examination since it reflects the heterogeneity of SMEs and avoids the sectorisation of results (Nobre, 2001). Small entities may prepare their interim financial statements on their own using a computerised accounting system. For

Lassoued and Abdelmoula (2006), computerization of management allows the processing of information in quantity and quality, which improves the decision-making conditions of the managers. Nevertheless, Chapellier (1997) revealed that the degree of computerization is partially associated with the AP of SMEs. This statement reveals that, like the VSEs, AP is mostly depending on the live context of the entity and is slightly influenced by computer science.

The factors resulting from the behavioural contingency are: age of the manager, experience, and training of the manager. Some studies show that the using of accounting data degree decreases when the age of managers increases. This was refuted by Ngongang (2007) which found that the experience and age of the manager had no significant effect on AIS and AP. Similarly, Lassoued and Abdelmoula (2006) concluded that the age of the manager does not influence the using of accounting data. Many authors note that the degree of using of accounting data increases with experience. Some, like Reix (1981), on the other hand, find no relationship between degree of using of accounting data and user experience. Others, finally, demonstrate an inverse relationship. According to them, the more experienced the manager is, the older he is, the more he consumes less information and subsequently he uses less management accounting data (Chapellier, 1994). Several authors have studied the impact of the level of manager training on the degree of using of accounting data. The literature, on this, states that the most trained managers have a stronger or more intense use of accounting data. However, the type of training itself may explain the extent to which this data are used (Holmes & Nicholls, 1988). Managers with accounting or management training have a high degree of use of management accounting data.

According to Feldman and Pentland (2003) and Feldman (2004), routines are a behavioral counterpart of a behavioral component. Many studies agree that they are also patterns of behavior which are using all knowledge and involving multiple actors. They are important to understand AP in entities. For example, Quinn and Hielb (2018) build a theory on this topic, utilize contingency factors, and explore many aspects of management accounting. There are three types: factors at the organisational level, factors at the organisational field level, and factors at the political and economic level. Routines and habits can permit to understand the organisational dynamics in a particular domain.

The literature review mentioned above only allows to evoke the highlighted practices in SMEs and to predict their presence in the VSEs. It was also necessary to highlight the fact that the VSEs' manager relies on routines and habits acquired over time to determine his AP (Quinn & Hielb, 2018).

The Theoretical Analysis of Accounting Practices

Colasse (2000) grouped accounting theories into three sets: descriptive theories, normative theories, and explanatory theories. Granger (1993) used epistemological analysis based on three pillars: scientific reality, description and explanation, and scientificity of validation criteria.

The Theory of Littleton (1886-1974): Accounting methods are developed on the basis of trial and error. The inductivism is described as the emergence of accounting theories, practice, and experience. As accumulated knowledge becomes more concentrated, the best option emerges through an empirical selection process. This is an inductive generalization based on assumptions and accounting conventions. Even the recent revision of the Organisation pour l'Harmonisation en Afrique du Droit des Affaires (OHADA) Uniform Act recognizes this: The introduction of accounting conventions as principles shows how important it is for practitioners to agree on certain principles and customs in order to establish them as rules.

Chambers (1917-1999) proposed an accounting method that takes inflation into account: the indexed historical cost. His criticism of Littleton's reasoned argument is that the description is not sufficient to be consistent. Its approach is deductive and it makes proposals for empirical verification. Despite the logic and consistency of Chambers' assumptions, this does not guarantee the validity of the feedback process.

Watt and Zimmerman's (1978; 1990) program focuses on the positive theory of accounting. On the basis of economic theories and particularly the Agency Theory (Jensen & Meckling, 1976), they make the assumption that the heads of the entities play a central role in determining accounting standards; this implies that it is important to understand their motivations and to identify the factors that influence theirs accounting choices. This position shows that even in the formal sector, despite the existence of accounting rules, a great deal of flexibility remains at the discretion of managers who context these standards.

In order to better appreciate the accounting of VSEs, it is important to take into account the aspirations of Littleton's inductive theory in the establishment of observation mechanisms and explanatory factors of management control and management AP. Research on the AP of these entities is still under development. This is why special emphasis is placed on construction in this research. It makes it possible to start from the stories and daily practices of those in charge to lead to a theory that will be debated in the framework of other research, hence the debate on the existence of AP in the VSEs.

The methodological approach that will follow allows us to give our opinion on the presence of AP of VSEs.

Methodological Protocol

This study aims to analyze the AP of VSEs. From the semi-structured interviews conducted with a dozen entities, we conceive that AP is in various forms in the VSEs. But taxation and regulation have a hard time identifying them because of the difficulty in finding the factors that enable them to be captured, which has led to the promotion of the contingency theory widely mentioned in the accounting literature.

Research Design

The field study of this research is qualitative, because it explores a phenomenon based on an interpretative approach (Girod-Séville & Perret, 1999; Spence, 2007). The lack of a database for VSEs has allowed us to justify the qualitative nature of this research. This is a multiple case study, which involves studying a phenomenon in different situations. It is necessary if we want to clarify the "how and why" of phenomena, in situations where researchers have little control on the events and situations studied (Yin, 1984; Eisenhardt, 1989). Since the interviewees are very busy in the working place and do not have enough time to develop their answers, part of the questions were considered as directive and for the other part, we needed small developments.

After the data collection, we remain in contact with the interviewees because of contradictions or inconsistencies in the data collected. All in all, this forward-thinking behaviour aimed to make data analysis more digestible. This allowed us to ensure the validity and reliability of the data (Vaivio, 2008). Thus, the research method used here facilitates the integration and consideration of managerial dynamics and internal characteristics of organizations (Alsaid & Ambilichu, 2020). This also permits to evaluate the effect of the manager cognition on decision-making (Schwarz, 2000; DeCaro, Arnold, Boamah, & Garmestani, 2017).

The sample was built up gradually by successive iterations; each element selected by reasoned choice and in order to represent all the sectors of activities. The precision on the size of this sample was done out of convenience. The interviews based on the principle of saturation (Yin, 2013) are all located in the Yaounde area, which comprises almost 24% of the enterprises surveyed in 2009 (Institut National de la Statistique, 2011) and its surroundings. Now, there will be room for the presentation of the data collection process.

Field data Processing

Interviews with respondents were recorded and transcribed in writing. The choice of VSEs was based on the fact that some were not prepared to answer our questions. A total of 10 interviews were conducted with mangers or promoters. They were conducted by the authors who are researchers at the University of Yaoundé II (Cameroun). The languages used have been French and English, and the recordings remain available to those who wish to verify their existence. Questions not included in the guide could also be asked to improve the quality of the answers without influencing the logic of the respondents. We also had to do a sweep during the first 10 month of November 2017, to convince and select.

This research allows us to study methods, customs, and practices used for financial reporting. Thus, it is a matter of analyzing the AP of VSEs and presenting their determinants. The heterogeneity of the entities made it possible to give a perception of the AP according to the experiences of each protagonist in his sector of activity.

Table 1

General Characteristics of the Sample

Interviews codes	Nature of activity	Respondent occupation	Former occupation	Sex of respondent	Duration
I.1	Photography	Owner	Unemployed	M	40’
I.2	Call-box	Owner	Unemployed	F	55’
I.3	Mobile money	Manager	Internet cafe manager	M	35’
I.4	Secretariat	Manager	Trainee	F	42’
I.5	Driving-school	Manager	Trainee	F	38’
I.6	Fruit and vegetables	Owner	Secretariat manager	F	37’
I.7	Secretariat	Manage	Unemployed	F	52’
I.8	Mini-bakery	Manage	Dressmaker	F	50’
I.9	Call-box	Owner	Unemployed	M	54’
I.10	Mini Power Supply	Owner	Resourceful	M	1h15’

Source: Data collected.

All interviews required nearly eight hours of time, average of about 48 minutes per interview.

Special difficulties were encountered during the interviews. The investigator travelled to the site of the various activities. Despite the fact that officials were informed, the main difficulty was to conduct the interview. Each time, it was necessary to stop the registration to allow receiving customers. Only the I.10 interview was carried out normally. The person concerned had given us an appointment at 6 pm and when we arrived we had to wait until he designed to receive us. There was an altercation with a client when the developer had suspended service for the time of interview. It was necessary that the seller, who obviously wanted to answer to ours questions honestly, moved away from his place of business to finish the interview. For this purpose, he revealed that he did not record transactions.

With the sweep carried out, the investigator did not have any real difficulty to be accepted on the day of interviews, since we exploited our personal relationships. Despite this, the refusal rate has been 25.5% of the interviews requested. It was also necessary to explain to those concerned the purpose of academic research and why they had to be registered. On this point, the interviews (I.1, I.2, I.3, I.6, I.9, and I.10) paid particular attention. But for the others, it was question of trust in the investigator who reassured them of the strict confidentiality of the research and answers given. The concerns for this case were managers and not proprietors of the businesses, what justifies the doubt expressed, while the others (five of six interviewees) are themselves promoters.

At the same time, the actual situation of the interviewees could be observed during breaks (when serving customers). It has not been question of answering, but of evaluating the truth. For example, in some (less than ¼), we observed old notebooks on which some figures were noted, whenever we have asked to make copies (at all) of any document, but they refuse.

Data Analysis

Table 2

Contingency Factors Observe During the Field Study

Typology of factors	Factors		Significance of factors
Structural contingency factors (SCF)	Size	Turnover	A small size does not allow to judge the weakness of the level accounting information and to define the scope of the study.
		Number of employees	
	Age of the firm		The younger the entity is, the more information the manager needs because he is in a learning situation. Over time, this demand stabilizes. (Age five years)
	Activity		The heterogeneity of the activities studied makes it possible to generalize the results of the study.
	Accounting computerization		It depends heavily on the size of the entity and the context in which it lives.
Behavioural contingency factors (BCF)	Age of the manager		The older the manager, the less he uses accounting figures.
	Years of experience		The more experienced the manager is, the less he uses accounting figures. (Experience three years)
	Level of study		Les dirigeants les plus formés utilisent plus les pratiques comptables que les autres. (Secondaire et plus)
	Type of training		Those who have a training in Accounting or Management use AP more.
Accounting practices factors (APF)	Production of accounting figures	Daily recording of transactions	The safeguard of accounting information shows the existence of a general accounting system.
		Periodic synthesis	The entity has the concern to present synthetic states even embryonic.
		Calculation of costs	The entity is concerned to understand what it is spending and how it is gaining or losing.
		Forecast	The entity is concerned with a forward-looking approach.
		Assessment of financial situation	The entity has diagnostic concerns about its financial situation.
		Taxation	Entity has tax proof concerns.
	Using of accounting figures	Internal use	The entity is concerned about the functioning of the internal information system.
		External use	The entity is concerned about the operation of the external information system.

Source: Data collected.

Because of the number of interviewees, our data analysis is manual. Many qualitative researches have been reassessed and redefined by Taylor (2018). He reveals that the process of theorising during a research process remains very important. It permits to promote theoretical development. Even if we are in a qualitative research, we still need an initial theoretical framework. This paper uses content analysis (Hsieh & Shannon, 2005; Vourvachis & Woodward, 2015; Krippendorff, 2018) to present the empirical situation and needs of VSEs promoters. Because a computarised analysis cannot fully reflect discussion with the respondents (Bryman, 2012), the manual analysis maintains the exact words and phrases of interviewees during the results discussion. The interviews were retranscribed in their entirety and transcripts were read from beginning to end (Ruiz & Collazzo, 2020). Overall, the analysis focused on identifying key words and ideas in the interview verbatim. Then, the different verbatim were reread and the concepts that stood out were annotated in memos. The data processing method used is the thematic content analysis (Paillé & Mucchelli, 2012), which makes it possible to identify the different factors of accounting practice in terms of accounting assumptions and conventions, culture, motivations, needs, and opportunity of promoters.

This study does not fundamentally influence the responses of actors. Where necessary, the comments of respondents are transcribed and the approach justifies the scientific character recognized in the social sciences.

After all the interviews retranscribed, the Table 2 was used to see if contingency factors and AP factors are present or not in the 10 VSEs interviewed. So, the responses were “favourable” or “unfavourable” to the influence or not of the contingency factors; or to the presence or not of the AP of the different parts of accounting concerning both production and using of AP.

From the above, we can now present ours results on the Table 2. It shows the different contingency factors and AP with the responses (favourable or unfavourable) coming from the interpretation of transcripts.

Presentation of Outcomes

We asked a series of questions that were answered or not by respondents. Some questions required brief answers, but others involved going deep into the day-to-day management, forecasting, and analytics in order to identify significant factors that would allow us to reach conclusions.

The diversity of the results obtained makes it possible to evaluate the factors that influence accounting choices of VSEs; it is possible to say globally whatever the sector of activity, the type of AP of the VSEs depends on the level of study of the manager and the type of training. Under-trained or self-taught actors use practices that come with their intellectual comfort and this does not necessarily have an inverse effect on the activity. Table 3 shows the primacy given to qualitative factors in apprehending the AP of the VSEs. This can be explained by the fact that the manager remains the driving force of the system. The behavioural factors which accompany his person influence his conception of a quantifiable data system vis-a-vis of his stakeholders, in particular the state (Marchesnay, 2003; Sogbossi, 2010). Despite all this, some entities, or at least more than half, sometimes unknowingly use traditional management tools for the production of accounting data. Since the will of the manager is confused with the vision of the company, the interviews reveal that the AP of the VSEs can be understood at cultural, psychological, and the activity level with taking into account the cognitive behaviour of the manager. The answers on the Table 2 show the number of “favourable” and “unfavourable” responds on if different accounting factors characterise the companies, and influence the presence or not, of AP in VSEs. These factors are observed in the literature on AP of SMEs (Chapellier, 1994; 1997; Nobre, 2001; Feldman, 2004; Lassoued & Abdelmoula, 2006; Ngongang, 2007; Feldman & Pentland, 2003; Lassoued & Abdelmoula, 2006; Mbumba & Mbaka, 2014; Quinn & Hielb, 2018).

Table 3

Numbers Positive and Negative Responses per Factors Observed

Factors	Number of responses	
	Favourable	Unfavourable
Turnover (SCF)	10	-
Number of employees (SCF)	10	-
Age of the firm (SCF)	7	3
Activity (SCF)	8	2
Accounting computerization (SCF)	4	6
Age of the manager (BCF)	5	5
Years of experience (BCF)	4	6
Level of study (BCF)	7	3
Type of training (BCF)	1	9
Daily recording of transactions (APF)	5	5
Periodic synthesis (APF)	5	5
Calculation of costs (APF)	7	1
Forcast (APF)	9	1
Assessment of financial situation (APF)	8	2
Taxation (APF)	9	1
Internal use (APF)	8	1
External use (APF)	4	6

Source: Data collected.

From the development above, we can confirm some previews results as following. As Watt and Zimmerman (1978; 1990) are mainly focused on what is, this descriptive issue is focused on the object of this research on VSEs. As positive science objectives, ours results confirm that AP of VSEs is related with the behaviour of the manager. As Quinn and Hielb (2018) said, contingency factors are used to characterise AP. On this way, we can say that cognitive and routines of the managers can justify the situation (Feldman & Pentland, 2003, Feldman, 2004; Quinn, 2011; Quinn & Hielb, 2018; Gerard, 2020). The capacity of retention and the adaptations of the manager are very important for forecasting and are depending on his age.

We also confirm result from Lassoued and Abdelmoula (2006) and Chapellier and Mohammed (2010) that structural contingency, behavioural contingency, and those from the organizational dimension are took into account to found the level of production and using of accounting data of VSEs. But we must briefly highlight that Ngongang (2007) found that the experience and age of the manager do not affect determination AP of SMEs, but this result is not verified in this study. Even result of Reix (1981) and Lassoued and Abdelmoula (2006) verified that here the age and the experience of the manager do not have an effect the use of accounting data.

The results of Chapellier (1994) are also verified and confirmed. The more the manager of the VSEs is experienced, the older he is, and subsequently he uses and produces less management accounting data. We can finally and generally understand that in all the companies, despite the profile of the manager, his managerial behavior is playing an essential role in determining the AP, like in VSEs. This is justified by Jensen and Meckling (1976) with their agency cost theory between agents. As far as AP is mostly standardised in big companies, because of the flow of an important accounting data, also AP is mainly depending and is related to manager. They are not formalised and are depending on his retention capacity, his age, his level of training, his type of training, and the domain of accounting concerns. We saw that forecasting and cost calculation (management accounting) are mostly involved in the accounting process of VSEs. We take only this two because they are understandable by the managers of VSEs (seven favourables answers on eight in total for cost calculation that is 87.5% and nine favourables answers on 10 in total for forecasting that is 90%). For the general accounting (daily recording of transactions five favourables on 10, periodic synthesis five on 10); financial analysis (assessment of financial situation 8 favourables on 10); taxation (nine favourables on 10); and using of accounting information (eight favourables on 10 for internal use and four favourables on 10 for external use), we conclude that these answers are biased, because on theses accounting domains, only one on 10 interviewees were briefly knowing something about. AP practices are mainly concerned with management accounting and budgetary forecast in VSEs (Carlsson-Wall, Iredahl, Kraus, & Wiklund, 2020; Najera & Collazzo, 2020; Spraakman, Sanchez-Rodriguez, & Tuck-Riggs, 2020). This study confirms results of Uddin, Biswas, Ali, and Khatun (2017) and Ruiz and Collazzo (2020) on the using of planning, setting objectives, calculation of cost and forecasting. This means that VSEs in our context use AP for management accounting (Spraakman et al., 2020) and budgetary forecast (Aliabadi, Gal, & Mashyekhi, 2020) on SMEs and micro and small enterprises. Ours discussions on the object of this research are following the tree aspects mention above to characterise AP in VSEs.

Discussion

Psychological Approach of Management Accounting Practices and Forecast

For this psychological approach of AP in VSEs, we mean the mental nature of safeguarding accounting figures. This is done through daily retention (head) for cases (I.1, I.6, I.8, I.9, and I.10). In the case of the Photography VSEs I.1, the manager entrusts us with this

> …If I have worked a lot in one day, I will say maybe tomorrow will be a little better, I'll come up with more material, or buy a little more material, that's how I try to juggle a little…indeed, I don't need the accounting tools to be able to save all that, I keep that in mind.

During the Interview I.6, the manager presents her forecasting approach, like this: "I supply when it ends". She also tells us that all her accounting operations are "in her head".

In the case I.8, the manager tells us that for all the activities of production of the accounting data, the record is done on flying papers which are thrown after its backup trace. The Interview I.9 also presents a similar situation. This is the only English-speaking interviewee who does not have a significant feature for this study. The Interview I.10 is a relatively young and self-taught entrepreneur (middle course level first year); we observe a flourishing activity in which everything is psychological in terms of numbers. This psychological perspective that we introduce in this research has an important sociological and cultural signification.

The Influence of the Profile of Manager on Accounting Practices

AP is influenced by the profile of the manager and characterized by the following factors: the age of the manager, the number of years of experience, the level of study, and the type of training. It should be understood that the production of accounting data depends essentially on the profile of the manager and his philosophy. Both are influenced by experience, training, and age. During our hearings, the oldest were I.1, 38, I.2, 38, and I.6, 48. Of all, only I.2 revealed that it saves its figures in a notebook and that he does a summary at the end of the month. This partially verifies the work of Holmes and Nicholls (1988). The manager's profile can permit us to identify if AP is used, and which aspect of accounting is involved in the management process.

The most experienced are I.1, five years, I.2, seven years, I.7, six years, and I.10, five years. Experience is a very important cultural factor. The more experienced the manager is, the less use he makes of AP. This is verified; only I.7 who is the most educated and his 30 years old makes a synthetic report to his boss. But for the most part, everything remains psychological and only retention serves as accounting practice.

The level of study and type of training in this case do not easily verify the formalisation of the AP of the VSEs. Only I.1 has training as a manager, I.2 and I.7 have studied law, and I.10 has only done primary education. On the other hand, the degree of use of accounting data decreases when the manager is experimented, only if we consider the data coming from retention. Only I.2 verifies the conclusion of Chapellier (1994) but not that of Holmes and Nicholls (1988) on the link between the type of training and the use of accounting data. This leads us to wonder about the possible link between the nature of the activity and AP.

The Predisposition of Certain Activities to Use Cost and Forecast Accounting Practices

It is important to note that some activities are more willing to accept AP in a natural way. These activities occupy a special place not because of their nature, but because they lend themselves without embarrassment and unambiguously to AP. These are actually service activities. Here we have: I.2, I.3, I.4, I.5, and I.7. Since this redundancy in the service activity is immaterial, the control of the activity does not require a lot of staff. These activities therefore lend themselves easily to the provisions of accounting practice. For example, for the driving school, the manager does not make any effort. Each time there is a new customer it records in the machine: "we record each time there is a customer and we issue him a receipt and a follow-up sheet". According to the I.7 interview, "revenues and expenses are saved in manual registers and the summary is done on a weekly basis". Case I.4 specifies that the registration is done "Progressively on a file at the time of the transaction" and "Yes, per week". The case I.2 is more detailed,

> I do the accounts at the end of the day and there I plan what I will buy the next day and I note each entry and each exit. On the credit transfer, I'm waiting to sell a whole day and I see what came out.
>
> I do the assessment of the week and I also do the monthly assessment and I can know what a month has brought me, a week and I can also know what I can afford based on what I have earned.
>
> Yes. When I go out to buy, I write down everything I spend.
>
> I calculate in writing. I write down everything I bought and spent.
>
> Yes, I often do forecasts.
>
> Uh.... Well when I sell for a month I keep a little money because I go out two or three times a month and when I manage to pass quickly, after two weeks I can still come out. When I notice that something is missing on the counter, I note, if the market is not nearby, to determine the quantity, I can imagine the quantity I can sell until I get out. For example, the Yupi sweets that students love so much, I can buy two boxes when I go out, I know I can sell them all month.
>
> Yes of course I make forecasts.
>
> Yes, I determine that from the sales I make. If I see that sales are down, I know that the business is not doing well, otherwise it's okay.

All justify the importance of nature of activities to apprehend AP in VSEs.

Conclusion and Implications

The purpose of this communication was to analyze the AP of the Cameroonian VSEs. The evidence for taxation is non-existent in these entities and the accounting standardization that governs the accounting of companies is deficient in VSEs. The psychological factor (retention), the profile of the manager, and the priority of certain activities have made it possible to identify the AP of the VSEs. These factors reflect the need for accounting standards to converge towards psychological, cognitive, and activity-based determinants. They may be psychological, dependent on the manager, or related to the activity. The identification of the Information Accounting System of the VSEs is affected by the ability of the manager to retain the daily flow of operations. Formal AP should not be required to VSEs. This remark does not reflect the reality because the actors rush to the VSEs because the requirements for production and financial communication are almost nil. Finally, these results provide both theoretical and practical advances.

The theory is enriched in the sense that this research contributes to giving a broader content to the notion of AP. These include qualitative factors, such as the nature of the activity and the cognitive influence of the manager. At the managerial level, not using formal management tools does not mean that AP does not exist. VSEs use practices that are specific and adapted to their context. It was not possible to clearly identify the ambitions of the managers, which does not make it possible to know clearly the objectives pursued, nor the other dimensions of AP in the VSEs.

The main practical implication here is that taxation must be based on accounting. At least 75% of companies in Cameroun are VSEs. This means that VSEs should be taken into account in the accounting rules revisions. It emerges that the accounting practices of very small enterprises depend on the retention capacity of the manager, its profile, and the nature of the activity.

Beyond this contribution, it is a question of exploring in depth the cognitive overload of the manager of the VSEs in the framework of human resources management research. This could permit to consider cultural factors and to understand how the need of the manager controls AP.

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