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THE DETERMINANTS OF MANAGEMENT'S COMMITMENT TO THE QUALITY OF FINANCIAL INFORMATION IN CAMEROONIAN SME

LES DETERMINANTS DE L'ENGAGEMENT DU DIRIGEANT ENVERS LA QUALITE DE L'INFORMATION FINANCIERE DANS LES PME AU CAMEROUN

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Abstract
This study examines the factors that determine manager's commitment to the quality of financial information in Cameroonian SMEs. A mixed-methods design was adopted. The qualitative phase involved 15 semi-structured interviews conducted in six SMEs across Douala, Yaoundé and Limbe, analysed through thematic coding with NVivo 10 to identify the key determinants influencing manager's commitment. These determinants were then tested quantitatively on a sample of 112 respondents from 25 SMEs in the same regions using a structured questionnaire and a logit regression model processed in SPSS. The results show that fiscal risk perception, personal quality orientation, external stakeholder expectations, and the perceived usefulness of accounting information significantly shape managerial behaviour. While coercive and external pressures strongly influence commitment, intrinsic quality mindset emerges as a powerful internal driver. The study's originality lies in contextualising managerial commitment within Cameroon's hybrid institutional environment, where formal rules intersect with informal governance logics.
Keywords: « determinants; manager commitment; financial information quality; SMEs; mixed methods ».
Résumé
Cette étude examine les facteurs qui déterminent l'engagement du dirigeant envers la qualité de l'information financière dans les PME Camerounaises. Une approche méthodologique mixte a été adoptée. La phase qualitative a porté sur 15 entretiens semi-directifs réalisés dans six PME situées à Douala, Yaoundé et Limbé, puis analysés par un codage thématique à l'aide de NVivo 10 afin d'identifier les principaux déterminants influençant l'engagement du dirigeant. Ces déterminants ont ensuite été testés quantitativement auprès d'un échantillon de 112 répondants issus de 25 PME des mêmes régions, grâce à un questionnaire structuré et un modèle de régression logit traité sous SPSS. Les résultats montrent que la perception du risque fiscal, l'orientation personnelle dans la démarche qualité, les attentes des parties prenantes externes et l'utilité perçue de l'information comptable façonnent significativement le comportement managérial. Si les pressions coercitives et externes influencent fortement l'engagement, la culture interne de qualité apparaît comme un levier puissant. L'originalité de l'étude réside dans la contextualisation de l'engagement managérial au sein d'un environnement institutionnel hybride propre au Cameroun, où les règles formelles se croisent avec les logiques informelles de gouvernance.
Mots-clés : « déterminants ; engagement du dirigeant ; qualité de l'information financière ; PME ; méthodes mixtes».

Introduction

The quality of financial information remains central to effective decision-making, sound resource management, and organisational credibility. Its significance goes far beyond technical accounting procedures; it shapes trust, guides strategic choices, and reinforces the legitimacy of business practices. As Jonas and Blanchet (2000) argue, high-quality information is complete, transparent, and free from intentional bias. Its usefulness emerges when managers, lenders, tax officers, and other stakeholders rely on it to navigate uncertainty and justify their actions. Within this dynamic, the manager's personal commitment becomes a decisive factor because the quality of reporting reflects not only systems, but also attitudes and ethical orientations.

When information lacks quality, accountability weakens, decisions become distorted, and perceptions of performance are easily manipulated. The collapses of Enron (2001) and WorldCom (2002) illustrated how managerial choices, far more than technical flaws can destroy information credibility and destabilise entire markets. As Michaïlesco (2009) notes, these scandals demonstrated that when managerial behaviour is driven by opportunism, even robust regulatory frameworks may fail to protect users. Such events highlight the sensitivity of financial reporting to leadership integrity and managerial judgement, revealing how much the reliability of information ultimately depends on those who produce and validate it.

In Africa, and particularly in Cameroon, the issue takes on specific institutional and cultural dimensions. The economy is overwhelmingly dominated by SMEs, representing 99.8% of enterprises and contributing substantially to national employment (INS, 2016). Yet barely 18.7% of these firms keep formal accounting records, and even fewer prioritise the reliability of their financial information (Ngongang and Ngoe Mekando, 2021). In many cases, reporting practices depend on the manager's willingness to invest in proper bookkeeping, to comply with regulations, or simply to adopt transparent behaviours. This discretionary space makes managerial commitment both a key driver and a main constraint in the pursuit of quality.

Several authors have shown how managerial attitudes influence accounting choices. Djousseu et al., (2023), Feudjo and Ndangwa (2020) report that many African managers adopt simplified methods, such as linear depreciation, primarily for administrative comfort rather than reflecting economic reality. Samassekou, A. B., et al, (2026) also support this idea through their scientific results works which reveal that, governance has instead an unfavourable influence on financial information system. This can alter earnings, mislead users and these insights reinforce the idea that the manager's behavioural posture shapes the value and credibility of financial information.

The academic debate on financial reporting quality remains extensive and multidimensional. Casta and Stolowy (2012) define quality through criteria like relevance, reliability, and faithful representation, drawing from IASB and FASB frameworks. However, these definitions reflect institutional environments where investor markets play a central role. According to François, N. M., et al. (2025), the quality of financial information depends on the profiles of financial managers. Others such as Lebbah, A., and Chachoua, A. (2024), find out that, the quality of financial information depends instead on corporate governance mechanisms. In settings such as Cameroon, where SMEs dominate and reporting is driven more by tax compliance than investment needs, these frameworks may overlook the weight of managerial discretion, informal norms, and relational accountability. Here, the manager's personal engagement often determines whether standards are applied meaningfully or merely symbolically.

Recent literature suggests that accounting quality is not simply the result of technical compliance but arises from organisational behaviour, institutional constraints, and the personal values of key actors (Bouazza and Boukich, 2020; Ayad and El Mezouari, 2025). Accounting becomes a social practice shaped by negotiations, power dynamics, and the priorities of those who control information flows. As Dumontier and Raffournier (1988) observed, the usefulness of accounting depends on "for whom and for what purpose" it is produced. In SMEs, where managers frequently concentrate decision rights, their commitment, or lack thereof, determines whether financial reporting serves transparency or merely fulfils minimal administrative obligations.

Managerial commitment can be further understood through Freeman's (1984) stakeholder theory, which situates managers at the crossroads of multiple obligations. In contexts with limited regulatory enforcement, such as many African economies, committed managers act as internal guarantors of accountability by voluntarily upholding transparency. When managers choose to maintain accurate records, share reliable information with lenders, or comply with tax norms, they strengthen the organisation's credibility. Conversely, when they avoid disclosure, operate informally, or manipulate results, they weaken stakeholder trust and institutional coherence.

Unfortunately, within many Cameroonian SMEs, low managerial engagement, weak accounting literacy, and a preference for informal transactions create fertile ground for poor reporting practices. This environment facilitates opportunistic behaviours such as income smoothing, selective disclosure, or incomplete record-keeping. As Michaïlesco (2009) and Crozier and Friedberg (1977) remind us, information often becomes a strategic resource controlled by managers, who use it to maintain power or reduce external scrutiny. Such dynamics illustrate why managerial commitment remains central to understanding financial information quality.

Existing studies on accounting quality in Cameroon have highlighted several organisational determinants, including the outsourcing of accounting tasks, governance mechanisms, governance structures, and digitalisation levels (Christophe and Omenguele, 2023; Ngongang and Mekando, 2021; Feudjo and Ndangwa, 2020). Others, like Bouazza and Boukich (2020), have stressed the statistical usefulness of accounting data for performance forecasting. Yet one persistent gap lies in understanding the behavioural dimensions particularly the manager's role as a driver of financial information quality. The personal choices, ethical orientations, and engagement of managers have not been sufficiently examined, despite their structural relevance in SME contexts.

This article seeks to address that gap by analysing the managerial commitment to the quality of financial information in Cameroonian SMEs. Drawing on stakeholder theory, signalling theory, and the agency theory, it argues that financial reporting quality is an emergent outcome shaped by managerial behaviour, organisational context, and institutional pressures. By focusing on what managers do, believe, and prioritise, this study contributes to a more nuanced understanding of financial transparency in contexts marked by informality and limited oversight. In view of the above, the main research question guiding this article is: **"**What factors determine manager's commitment to the quality of financial information in Cameroonian SMEs? this led to the following objective.

The main objective of this research work is to understand the factors that determine manager's commitment to the quality of financial information in Cameroonian SMEs. We began with the assumption that, managerial commitment is not only a behavioural variable but also an outcome of institutional contingencies, stakeholder expectations, and informational asymmetries. These presumptions therefore, explains the fact that commitment is a contingent behavioural response shaped by contextual constraints and stakeholder salience.

This article is structured in to three main sections. The first section offers a concise literature review; the second section presents the methodological analysis and the third the presentation and interpretation of the results.

1. SPECIFIC STATE OF THE LITERATURE

1.1. The Stakeholder theory (freeman ,1984): An explicative framework of the behaviour of managers to the quality of financial information

The stakeholder theory, first articulated by Edward Freeman (1984) in his seminal work *Strategic Management: A Stakeholder Approach*, represents a major shift from the traditional shareholder-centric view of the firm. Unlike Milton Friedman's (1970) shareholder theory, which argues that the sole responsibility of a company is to maximise profits for its owners, Freeman's model expands the circle of responsibility to include all individuals or groups that can affect or be affected by the firm's activities. In this sense, employees, customers, suppliers, financial institutions, local communities, regulators, and even the natural environment become legitimate actors in corporate decision-making. Freeman's key argument is that long-term corporate success depends on the ability of an enterprise to balance and satisfy the sometimes-conflicting interests of these diverse stakeholders.

The historical evolution of the theory also reflects changes in governance philosophy. Early thinkers such as Dodd (1932) and Barnard (1938) had already hinted that companies must balance the interests of various contributors to ensure long-term cooperation. Later, Berle and Means (1932) highlighted the growing separation between ownership and control, which made managers accountable not only to shareholders but also to a wider community. Freeman's (1984) contribution consolidated these insights into a coherent framework that challenged agency-driven models such as Jensen and Meckling's (1976), which focused primarily on monitoring and controlling managerial opportunism.

In practical terms, stakeholder theory explains the phenomenon studied in this article by linking the demand for transparency and accountability to the expectations of multiple actors. Financial statements, for example, serve not only investors but also creditors, employees, tax authorities, and customers who depend on accurate information for decision-making. When these groups are actively engaged or demonstrate sensitivity toward financial disclosure, they exert pressure on firms to improve reporting quality. Their commitment can take many forms: participation in governance, insistence on audit quality, or demand for environmental and social disclosures. Conversely, weak stakeholder involvement, coupled with poor institutional enforcement, often leads to complacency and opportunistic reporting an issue that is particularly relevant in many African SMEs. However, stakeholder theory also faces criticism. Some scholars argue that it lacks clear operational boundaries and that satisfying all stakeholders equally is unrealistic (Jensen, 2002).

In essence, Freeman's stakeholder theory justifies this study by focusing on how stakeholder engagement shapes financial reporting quality. It positions accounting information not merely as a technical product but as a social construct that reflects negotiation, trust, and accountability among interdependent actors. Thus, the theory offers both a moral and analytical foundation for understanding why committed stakeholders through their expectations, influence, and participation are central to the production of credible and transparent financial information in SMEs, particularly within the evolving African business landscape. Despite the involvement of external stakeholders in a business activity, the agency problem may still persist if the leaders ruling the business are not committed for transparency.

1.2. The agency theory (Jensen and Meckling, 1976) and the quality of financial information produced

Agency theory, developed by Jensen and Meckling (1976), is one of the most influential frameworks in corporate governance and financial economics. It is built on the idea that in modern enterprises, there is often a separation between ownership and control. Owners (the principals) delegate decision-making authority to managers (the agents), but the interests of the two parties are not always aligned. This misalignment creates what is known as the agency problem. The core issue is that managers may act in their own self-interest rather than in the best interests of the owners, especially when they control the flow of information. This results in information asymmetry, where managers possess more and better knowledge about the firm's financial situation than external stakeholders do.

To mitigate this asymmetry, agency theory emphasizes the importance of transparency and credible financial reporting. Reliable accounting information becomes a key mechanism for reducing the gap between what managers know and what stakeholders such as shareholders, creditors, and regulators can observe. High-quality financial reports allow principals to monitor the behavior of agents and make informed decisions about investment, lending, or continued support. In this sense, financial reporting becomes not only a tool of communication but also a control instrument.

However, the relevance of agency theory becomes even more pronounced in SMEs, particularly in emerging economies like Cameroon, where governance systems are often weak. In such environments, small businesses are typically dominated by owner-managers, and formal control structures are either underdeveloped or absent. This reduces the likelihood of internal checks and increases the risk of biased or poor-quality reporting. Moreover, SMEs often lack the resources or motivation to implement rigorous auditing practices or information systems, further exacerbating the agency problem.

The association between governance mechanisms, management system and the quality of financial information has been the subject of several studies in the accounting and finance literature (Lacombe, 1994; Wafae, 2011; Sangué, 2015; Djongoué, 2015; Mballa, 2016; Mvogo, 2020 et 2021; Michaïlesco, 2010; Souleymanou et Djoumessi, 2021). Some studies suggest that, implementing effective governance mechanisms should reduce the costs associated with conflicts of interest and thus maximize shareholder wealth (Casta, 2009; Bengono et Um Ngouem, 2020; Inès, 2013). An efficient governance system may surely send a strong signal to stakeholders leading to an efficacy management system which can help reduce information asymmetry leading to the satisfaction of all the stakeholders.

1.3. The signal theory and the quality of financial information

Signaling theory provides a useful framework for understanding how information flows between firms and their stakeholders, especially in situations where one party has more or better information than the other. Originally applied by Michael Spence (1973) in labor markets, the theory highlights how parties with more information usually the internal actors like managers or firm owners send signals to reduce the uncertainty or doubts of the other party, usually external stakeholders. In business settings, this is often the case between firms and stakeholders such as investors, creditors, customers, or tax authorities.

The basic problem that signaling theory addresses is the asymmetry of information. In most SMEs, especially in African contexts like Cameroon, external stakeholders cannot easily verify the internal workings of a company. They must rely on financial reports, audits, or other disclosures to evaluate whether the business is healthy, reliable, and worth engaging with. According to Arrow (1985), solving the asymmetry requires credible signals those that are costly enough that only serious or competent firms would be willing to send them.

From this perspective, financial reports themselves become a signal. A firm that produces regular, well-structured, and audited accounts is not just complying with regulations; it is signaling seriousness, professionalism, and reliability to stakeholders. As Brian et al., (2011) argue, the sender in this case is the business leader who chooses whether and how to send information, while the receiver the stakeholder, interprets the credibility and value of that information. When the signals are weak, inconsistent, or absent, stakeholders become suspicious. They may reduce funding, refuse contracts, or increase monitoring costs.

In the case of SMEs in emerging economies, signaling becomes even more important. Formal communication channels are often limited, and stakeholders rely heavily on visible signals such as audited accounts, compliance certificates, or membership in professional associations. Producing such signals requires effort, resources, and sometimes, external assistance. Yet, this effort is essential to reduce mistrust and foster cooperation. Gaps in financial reporting send negative signals about risk, inefficiency, or even dishonesty.

Therefore, stakeholder's expectations create pressures that lead managers to commit to producing high-quality financial information. This commitment helps to reduce information asymmetries (agency theory) and results in the sending of a strong and credible signal to external stakeholders (signaling theory).

These findings converge to validate our presumption, that stakeholder commitment, embedded in context and relational dynamics, determines the quality of financial disclosures.

2. THE STATE OF THE ADOPTED METHODOLOGY

The aim is to shed light on the sampling and data collection, to characterize the variables and to clarify the statistical approaches used.

2.1. Sampling and data collection

Following the qualitative exploration of manager's perceptions and experiences regarding financial reporting, the confirmatory phase of our investigation is analyse through a quantitative approach in which a deductive and confirmatory research design, rooted in a positivist epistemological posture was adopted giving room to a mixed-methods design. The qualitative phase involved 15 semi-structured interviews conducted in six SMEs across Douala, Yaoundé and Limbe, analysed through thematic coding with NVivo 10 to identify the key determinants influencing manager's commitment. These determinants were then tested quantitatively on a sample of 112 respondents from 25 SMEs in the same regions using a structured questionnaire and a logit regression model processed in SPSS.

Table 1: Demographic constitution of the research respondents

Respondent's code	Age	Academic level	Experience (years)
MA01	36	Masters	4
MA02	39	Degree	10
MA03	41	Degree	8
MA04	45	Master 1	14
MA05	50	Masters	20
MA06	31	HND	3
MA07	44	Degree	12
MA08	37	Master 2	6
MA09	43	Degree	11

MA10	39	Degree	9
MA11	42	Degree	7
MA12	33	Master 2	10
MA13	29	Master 1	5
MA14	35	HND	4
MA15	38	Degree	6

Source: Authors

The table above presents the socio-professional characteristics of the 15 managers interviewed during the qualitative phase of our study. The qualitative phase of this study was limited to 15 interviewees because participants selection prioritised the richness, relevance, and diversity of their experiences rather than statistical representativeness. The number of participants was guided by the informational needs of the study, the diversity of perspectives required to capture the phenomenon under investigation, and the principle of data saturation, whereby additional interviews yielded minimal new insights or themes. Again, most major themes emerged within the first 12 interviews. Interviews 13 to 15 confirmed and enriched the existing categories but did not generate new conceptual themes. Consequently, the research team concluded that theoretical saturation had been achieved after the fifteenth interview. Since the core objective of this research is to understand managerial commitment to the quality of financial information, the decision to focus exclusively on managers ensures that the insights collected reflect the attitudes, constraints, and behaviours of those directly responsible for producing, validating, and reporting financial data within SMEs.

Variables of the study

This study essentially highlights two categories of variables. These are primarily variables that concern on one hand the determinants of managers commitment and on the other hand the variables relative to the quality of financial information.

2.1.1. Variables linked to the determinants of managers commitment

Across the commitment literature, commitment is consistently treated as a psychological state reflecting an individual's intention to act, willingness to persevere, and degree of attachment toward an object (Terrasse, 2006; Allen and Meyer (1991)). When transposed to our field, manager's commitment to the quality of financial information in SMEs, this attitude is understood as the manager's personal inclination and sustained effort and sacrifices to ensure that the information produced is accurate, reliable, and compliant with standards. Therefore, Commitment is considered as a multidimensional construct explained as been affective, normative and continuance (instrumental or calculative) proposed by Wiener (1982) and Meyer and Allen (1991).

Indicators derived from the literature

A synthesis of the literature provided reveals five major categories of indicators relevant to measuring managerial commitment to financial information quality:

These dimensions jointly capture how a manager becomes motivated, morally bound, emotionally attached, or strategically compelled to maintain high financial information quality. The table below summarises the various measurements of the manager's commitment to financial information quality.

Table 2: Managerial commitment

Manager's Commitment to Financial Information Quality	Indicators (Based on Uploaded Documents)	Authors / Sources
Affective commitment	Interest, attachment, pleasure in producing good information, personal identification, enthusiasm	Meyer and Allen; Terrasse (pp. 183-189)
Normative commitment	Sense of duty, obligation to respect rules, ethical responsibility, adherence to norms	Wiener (1982); Meyer and Allen; Sensitivity scale (p. 234)
Continuance (instrumental) commitment	Perceived benefits, risk avoidance, cost of not providing quality, strategic advantages	Becker's side-bet theory; motivation scale (p. 8/914)
Cognitive involvement	Beliefs about usefulness, relevance, and importance of quality	Motivation scale + engagement cognitive indicators
Behavioural intention	Intention to maintain efforts, adopt accounting tools, follow procedures	Terrasse (pp. 206, 256)

Source: Authors

Presentation of the econometric model

A model can be understood as a structured representation of a set of hypotheses intended to explain a given phenomenon. In line with the objectives of this study, we propose a model that examines the relationship between the factors determining manager's commitment to financial information quality (MCFIQ).

To formalize this relationship, our general linear model is expressed as:

$$MCFIQ=\beta_0+\sum_{i}^{n}\beta_i X_i+\varepsilon_i$$

Where:

MCFIQ= Manager's Commitment to Financial Information Quality (dependent variable)

β_0 = constant term

β_i = regression coefficients associated with the explanatory variables

X_i = dimensions of Stakeholder Commitment

ε_i = error term

2.1.2. Operationalization of the dependent variable: Manager's Commitment to Financial Information Quality

In this study, Manager's Commitment to Financial Information Quality is conceptualised as a multidimensional construct grounded in the main dimensions of commitment theory (affective, normative, and continuance commitment) as well as cognitive and behavioural intention indicators identified in the measurement scales reviewed. Rather than viewing commitment as a single attitude, we interpret it as a combination of emotional attachment to financial transparency, moral obligation to respect accounting norms, and perceived benefits or costs associated with maintaining high-quality financial information. These orientations, although inherently subjective, can be translated into measurable elements such as willingness to invest in accounting quality, refusal to manipulate figures, pride in reliable reporting, sense of duty toward compliance, and belief in the indispensability of accurate financial data for decision-making.

To make these theoretical constructs empirically measurable, we adopt an operationalisation strategy that converts these qualitative dimensions into observable indicators. The questionnaire therefore captures commitment through explicit behaviours (e.g., maintaining professional accountants, funding training, using accounting systems), internalised norms (e.g., ethical resistance to manipulation), and emotional reactions (e.g., pride in quality, discomfort with unreliable reports). This approach ensures a coherent bridge between conceptual depth and statistical feasibility, allowing us to quantify managerial commitment while preserving its theoretical richness.

Binary operationalisation strategy

To enable econometric modelling, the variable Managerial Commitment to Financial Information Quality (MCFIQ) is transformed into a binary composite indicator. This coding reflects whether the manager demonstrates a high level or low level of commitment based on a set of observable behavioural and attitudinal indicators derived from the questionnaire. The composite indicator is coded as follows:

- 1 = High managerial commitment to financial information quality
- 0 = Low managerial commitment to financial information quality

Rather than relying on a single question, the composite indicator is constructed from a bundle of items that capture the multidimensional nature of commitment (affective, normative, continuance, and behavioural intention) consistent with the commitment literature (Beatty and Kahle (1988); Bloemer and Kasper (1995); Meyer and Allen (1991).

Each questionnaire item acts as a visible signal of a manager's underlying commitment to ensuring high-quality financial reporting. Items expressing willingness to invest in accounting quality, refusal to manipulate information, emotional attachment to transparency, and dependence on financial reports for decision-making are central indicators of true commitment.

To compute the composite indicator, each item is first coded into a binary value:

- 1 = The response reflects high commitment (e.g., "Agree" or "Strongly agree" on positive items; "Disagree/Strongly disagree" on manipulation items)
- 0 = The response reflects weak or absent commitment

Once each item is coded, the composite score is calculated. The 70% threshold ensures that only managers displaying consistent, multidimensional engagement are classified as exhibiting high commitment. This 70% binary commitment variable was constructed using a pre-specified threshold whereby, managers achieving at least 70% of the commitment criteria were classified as highly engaged. This threshold was selected to represent a substantively high level of managerial commitment while avoiding the inclusion of moderately committed managers in the high-engagement category. The choice is consistent with empirical practices in social science research, where thresholds ranging from 70% to 80% have been used to identify substantial agreement, consensus, or attainment levels (Gottlieb et al., 2023). Defining the cut-off *a priori* also reduces the risk of data-driven categorisation and follows methodological recommendations for binary outcome construction in logistic regression (Hosmer et al., 2013; Menard, 2002).

Table 3 : Dependent variable measurement

Dimension of Manager Commitment to Financial Information Quality	Items	Binary Coding Rule (1 = High Commitment / 0 = Low)
Behavioural Intention to Improve Quality	*Intention to reorganise accounting function for better information* (Item 1)	1 = Agree/Strongly agree; 0 = Otherwise
	Willingness to hire a more competent accountant despite no personal ties (Item 3)	1 = Agree/Strongly agree; 0 = Otherwise
	Readiness to externalise accounting to improve quality (Item 6)	1 = Agree/Strongly agree; 0 = Otherwise

Resource Investment Commitment	*Willingness to keep working with professionals even if fees increase* (Item 5)	1 = Agree/Strongly agree; 0 = Otherwise
	Participation in seminars, acquisition of accounting materials, training staff (Item 8)	1 = Any improvement action taken; 0 = None
Normative/Ethical Commitment	*Refusal to manipulate figures even if tax rates increase* (Item 11)	1 = Disagree with manipulation; 0 = Otherwise
	Refusal to manipulate information for better financing conditions (Item 12)	1 = Disagree/Strongly disagree; 0 = Otherwise
	Resistance to opportunistic manipulation even when possible (Item 13)	1 = Disagree/Strongly disagree; 0 = Otherwise
Affective/Emotional Commitment	*Pride in not being sanctioned for poor quality information* (Item 14)	1 = Agree/Strongly agree; 0 = Otherwise
	Concern for reputation if information quality is poor (Item 15)	1 = Agree/Strongly agree; 0 = Otherwise
	Emotional discomfort if stakeholders lose trust in financial information (Item 16)	1 = Agree/Strongly agree; 0 = Otherwise
Dependence on Financial Information / Continuance Commitment	*Disappointment if unable to use financial information for decisions* (Item 17)	1 = Agree/Strongly agree; 0 = Otherwise
	Sadness at abandoning accounting as a management tool (Item 18)	1 = Agree/Strongly agree; 0 = Otherwise
	Accounting is indispensable; no other means to produce reliable information (Item 19)	1 = Agree/Strongly agree; 0 = Otherwise
	Lack of accounting compliance would hinder functioning (Item 20)	1 = Agree/Strongly agree; 0 = Otherwise
	Continuity of business depends on reporting quality (Item 21)	1 = Agree/Strongly agree; 0 = Otherwise

Source: Authors

2.1.3. Variables of the quality financial information

The variables of the production of financial information relate to the content of the financial statements. These Include: the relevance, reliable, comparability, fairness of the financial statements, etc.

2.2. The statistical analysis tools

The objective of this study been to understand the factors that determine manager's commitment to the quality of financial information, we present the various data processing methods and analytical techniques employed to generate the results of this research. The selection of appropriate statistical tools necessitates the use of specialised software tailored to the nature of the intended analysis. For the purposes of this study, the Statistical Package for the Social Sciences (SPSS) is used as the principal tool for data processing. SPSS is used to construct and manage the research database, to compute descriptive statistics, and to perform Exploratory Factor Analysis (EFA) on the different measurement scales developed for our variables. This software was chosen due to its user-friendly interface, widespread availability, and proven effectiveness in handling quantitative research data, particularly in studies dealing with multidimensional constructs such as stakeholder commitment and financial information quality. Its functionalities are especially well-suited for the validation of constructs and the initial phases of data structuring required in confirmatory approaches.

3. Results and interpretations

3.1. Exploratory presentation of manager's commitments to the quality of financial information within Cameroonian SMSs

Here, we present the results of the qualitative exploratory analysis conducted during the fieldwork. It presents the analysis of the narratives and insights on the motivations, constraints, and behaviours that shape managerial commitment to producing high-quality financial information. Through their accounts, we identify the attitudes, practices, and determinants that strengthen or weaken their commitment with transparency, accuracy, and compliance in financial reporting.

From this material, we extract and structure the key dimensions of managerial commitment as perceived and expressed by the respondents. These qualitative findings form the analytical basis for the questions developed subsequently, which presents the quantitative phase aimed at testing how the identified determinants influence the level of managerial commitment to financial information quality.

To enhance the reliability of the thematic analysis, an inter-coder validation procedure was conducted using NVivo. Eight interviews (53% of the corpus) were independently coded by two researchers using a shared codebook. The coding outputs were compared with NVivo's *Coding Comparison Query* to identify areas of agreement and disagreement. Coding discrepancies were subsequently discussed until consensus was reached, leading to the refinement of code definitions and the clarification of coding rules. The validated coding framework was then applied to the remaining interviews. This process resulted in six overarching themes comprising related child codes, which form the analytical grid (Table 4) and the coding synthesis (Table 5).

3.1.1. Presentation of the analytical grid of the study

Table 1 : Analytical grid of the study

Themes	Codes	Supporting excepts
Perception of fiscal control	Audit vigilance; Tax scrutiny	“Tax audits can come anytime; credibility depends on clean books”
Tax minimisation motives through compliance	Tax prudence; Responsible optimisation	“Compliance costs less than fraud; clean reporting avoids penalties”
Manager’s personal quality orientation	Quality culture; Internal excellence	“Quality financial data is the foundation of good management”
Perceived risks of non-quality	Image risk; Financial penalties	“Loss of reputation or treasury shocks can destroy the business”
Stakeholder expectations	Stakeholder pressure; Partner demands	“Banks, suppliers, and investors judge us through our reports”
Perceived usefulness of financial information	Decision relevance; Management utility	“I cannot manage effectively without trustworthy financial data”

Source: NVIVO analysis

3.1.2. Coding synthesis

This table provides a concise synthesis of thematic codes extracted from the qualitative interviews, categorised across six analytical themes: forms of engagement, external accountability, cultural practices, governance context, and impact on quality.

Table 2 : Presenting a synthesis of coding

Themes (Parent Nodes)	Codes (Child Nodes)	Sources	References
Perception of fiscal control and audit pressure	Audit vigilance; Tax scrutiny	15	**47**
Motivation to minimise taxes	Tax optimisation; Strategic reporting	15	**41**
Manager’s personal quality orientation	Quality culture; Internal excellence	15	**38**
Perceived risks of non-quality	Image risk; Financial penalties	15	**34**
Sensitivity to external stakeholders’ expectations	Stakeholder pressure; Partner demands	15	**29**
Perceived usefulness of financial information	Decision relevance; Management utility	15	**17**

Source: NVIVO analysis

The coding synthesis table provides a structured and multilayered view of the determinants that shape manager's commitment to the quality of financial information within Cameroonian SMEs. The distribution of themes, codes, sources, and references reflects the richness and diversity of managerial perceptions uncovered during the qualitative analysis. The first notable observation is the dominance of themes related to regulatory and institutional pressure, particularly Perception of Fiscal Control and Audit Pressure. This theme registers the highest number of references, highlighting that managers operate in an environment where tax vigilance and potential sanctions are powerful behavioural drivers. The recurrence of these codes suggests that compliance remains a central motivation for producing credible financial information, more out of risk avoidance than strategic choice.

A second cluster of determinants revolves around managerial intentionality and internal value systems, as evidenced by the theme Manager's Personal Quality Orientation. Here, references point to a deeply rooted belief among managers that high-quality information is not merely a compliance requirement but a foundational tool for organisational excellence. This finding reinforces the argument that commitment emerges not only from external constraints but also from internalised managerial philosophies.

The table further shows a solid representation of themes linked to perceived risks of non-quality, particularly reputational and financial consequences. Managers express strong awareness that unreliable reporting can jeopardise credit access, partnerships, and long-term viability. This theme interacts closely with that of stakeholder expectations, indicating that managers perceive themselves as operating within an evaluative ecosystem where each error has relational costs.

3.2. Presentation of the independent variables

Based on the qualitative findings and the literature mobilised earlier, this study identifies six main determinants that shape a manager's commitment to the quality of financial information in Cameroonian SMEs. These determinants reflect both external pressures and internal motivations. They are:

- Perception of Fiscal Control and Audit Pressure (FIS)
- Tax Minimisation Motivation (TAX)
- Manager's Personal Quality Orientation (QUA)
- Perceived Risks of Non-Quality (RSK)
- Sensitivity to External Stakeholders' Expectations (EXT)
- Perceived Usefulness of Financial Information (USE)

The dependent variable is the Manager's Commitment to the Quality of Financial Information Quality (MCQFI), measured through a composite indicator coded as 1 (high commitment) and 0 (low commitment).

To assess the influence of these six determinants on MCQFI, we specify the following binary logistic regression model:

$$MCQFI_i=\beta_0+\beta_1 FIS_i+\beta_2 TAX_i+\beta_3 QUA_i+\beta 4RSK_i+\beta 5EXT_i+\beta 6USE_i+\varepsilon_i$$

Where:

- **MCQFI** = Manager's commitment to the quality of financial information
- **FIS** = Perceived fiscal control and audit pressure
- **TAX** = Tax minimisation motivation
- **QUA** = Manager's personal quality orientation
- **RSK** = Perceived risks of non-quality
- **EXT** = Sensitivity to external stakeholders
- **USE** = Perceived usefulness of financial information
- **ε** = Error term

This model allows us to test whether each determinant significantly increases or decreases the probability that a manager will demonstrate strong commitment to producing high-quality financial information.

3.3. Hypotheses development

The formulation of our hypotheses is grounded in the combination of three major theoretical perspectives that help explain why managers commitment, sometimes strongly, sometimes selectively, to the quality of financial information within SMEs. First, agency theory (Jensen and Meckling, 1976) suggests that managers adjust their behaviour according to the level of monitoring and the potential consequences of non-compliance. In environments like Cameroon, where fiscal controls, tax audits and administrative sanctions are visible and often costly, managers may feel compelled to improve the accuracy and reliability of financial statements mainly to avoid penalties or personal exposure. Their commitment is therefore less a matter of intrinsic ethics than a pragmatic reaction to institutional pressure. Second, stakeholder theory (Freeman, 1984) provides insight into how managers adapt to the expectations of key partners such as banks, investors, suppliers and the State. These actors exert economic, relational and reputational influence, which pushes managers to enhance the quality of information they disclose. When external stakeholders show seriousness (for example by verifying figures, requesting justifications or financing audits) managers tend to reciprocate with higher reporting discipline. This relational dynamic makes commitment a socially constructed process rather than an isolated managerial choice. Third, organisational commitment theory (Meyer and Allen, 1991) helps explain the variations observed among managers themselves. Some display affective commitment, driven by personal values, professionalism and a genuine attachment to quality; others display normative commitment, acting out of obligation or duty toward stakeholders; while a third group shows continuance or calculative commitment, motivated by the perceived consequences of low-quality information on taxes, financing or reputation. The qualitative results of this study confirm that these three logics coexist in SMEs, but not with the same intensity. Fiscal pressure and risk perception emerged as dominant forces, echoing agency predictions. At the same time, managers who use financial information frequently for decisions, or who value internal excellence, showed more intrinsic forms of commitment. Stakeholder expectations also played a strong reciprocal role, supporting stakeholder theory's emphasis on interdependence. Altogether, these insights justify the selection of six determinants and guide the construction of our hypotheses, which seek to test how each factor contributes to strengthening or weakening managerial commitment to the quality of financial information.

H_1: Perception of fiscal control and audit pressure influences managerial commitment to financial information quality

H_2: Tax minimisation motivation influences managerial commitment to financial information quality.

H_3: A strong personal quality orientation influences managerial commitment to financial information quality.

H_4: Perceived risks of non-quality influence managerial commitment to financial information quality.

H_5: Sensitivity to external stakeholder's expectations influences managerial commitment to financial information quality.

H6: Perceived usefulness of financial information influences managerial commitment to financial information quality.

3.4. Presentation of the quantitative findings

Here, we present the results obtained from the quantitative analysis. Its main objective is to test, on a broader sample of Cameroonian SME managers, the determinants previously identified in the qualitative phase and to examine how they influence manager's commitment to the quality of financial information. By widening the empirical base, this phase strengthens earlier insights and evaluates the proposed relationships through appropriate statistical techniques.

3.4.1. Socio-demographic characteristics of respondents

This section presents the socio-demographic characteristics of the respondents who participated in the study. Describing these features is essential for understanding the composition of the sample and for assessing the diversity of perspectives represented in the analysis.

Table 6: Socio-demographic characteristics of respondents

Variables	Categories	Frequency	%
Gender	Female	43	38.2
	Male	69	61.8
	Total	112	100.0
Age	Under 30 years	61	54.5
	30 years and above	51	45.5
	Total	112	100.0
Level of education	Higher education – Bachelor's degree	24	21.4
	Higher education – Master's degree	54	48.2
	Higher education – Doctorate	34	30.4
	Total	112	100.0
Marital status	Married	45	40.2
	Single	61	54.5
	Widowed	2	1.8
	Divorced	4	3.6
	Total	112	100.0
Field of study	Economics/Management	34	30.4
	Engineering	26	25.9
	Health Sciences	13	11.6
	Law/Arts	5	4.5
	Electrotechnics/Computer Science	30	26.8
	Others	1	0.9
	Total	112	100.0

Source: Authors

The socio-demographic profile of the respondents reveals a sample that is relatively diverse and balanced across several key characteristics. The descriptive statistics indicate that the sample is relatively young, highly educated, and professionally diverse, which strengthens the reliability of the subsequent analyses. The combination of demographic balance and varied fields of expertise provides a solid foundation for exploring how stakeholder engagement influences the quality of accounting and financial information.

3.4.2. Explanatory results

This part presents the results of the explanatory analyses conducted to test the hypotheses formulated in the study. Using the logit estimation method, the objective is to examine the extent to which five determinants identified (perceived fiscal control, tax minimisation motivation, personal quality orientation, perceived risks of non-quality, sensitivity to external stakeholders) significantly influence managerial commitment to the quality of financial reporting. The explanatory analyses enable us to move beyond simple descriptive tendencies and evaluate the statistical relationships between the variables under study. Through the interpretation of coefficients, significance thresholds, and model fit indicators, this section provides a rigorous assessment of the proposed theoretical assumptions and highlights the mechanisms that most strongly shape the level of managerial commitment to producing credible and decision-useful financial information within the Cameroonian SME context.

3.4.2.1. Assessment of multicollinearity among variables

This subsection evaluates the presence of multicollinearity among the explanatory variables included in the model. Assessing multicollinearity is essential because a high degree of correlation between predictors can distort the estimation of coefficients, reduce the reliability of statistical tests, and ultimately compromise the validity of the econometric results. By examining the correlation matrix between the variables, this test provides an initial diagnostic to determine whether the predictors are sufficiently independent to allow for a robust logit estimation. The results of the multicollinearity assessment are presented and interpreted below

Table 7 : Multicollinearity test

	(1)		(2)	(3)	(4)	(5)	(6)
(1) FIS	1		-0,252*	0,047	-0,137	0,333**	-0,057
(2) TAX			1	0,226	-0,094	0,020	-0,057
(3) QUA				1	-0,115	-0,012	-0,068
(4) RSK					1	0,256*	-0,149**
(5) EXT						1	-0,088
(6) MCQFI							1

Source: Authors

The correlation matrix offers an initial diagnostic of potential multicollinearity among the determinants of managerial commitment to financial information quality. Overall, the correlation coefficients remain within low to moderate ranges, aligning with conventional thresholds in applied econometrics. As highlighted by Gujarati (2004), correlation values exceeding 0.70 may signal problematic redundancy between predictors, whereas coefficients below this threshold generally indicate that each variable preserves its conceptual and statistical individuality. In the present analysis, none of the observed correlations approaches the critical zone, suggesting that multicollinearity is unlikely to compromise the robustness of the model. The relationships displayed are both reasonable and theoretically coherent. For instance, perceived fiscal control (FIS) exhibits a moderate positive correlation with sensitivity to external stakeholders (EXT) (r = 0.333**). This finding is intuitively consistent: managers who feel exposed to tax oversight often also perceive heightened scrutiny from banks, suppliers, and other institutional partners. The magnitude of the correlation, however, remains far below levels that would suggest overlap, confirming that these variables reflect complementary but distinct dimensions of external pressure.

The negative association between fiscal pressure (FIS) and tax minimisation motivation (TAX) (r = -0.252*) reveals another meaningful behavioural dynamic. Managers who anticipate stringent tax audits appear less inclined to pursue aggressive tax avoidance practices. Yet the association remains modest, reinforcing that the constructs capture different conceptual logics, one rooted in compliance, the other in opportunistic cost reduction.

A comparable pattern is observed between perceived non-quality risks (RSK) and managerial commitment to financial information quality (MCQFI), which display a small negative correlation (r = -0.149**). This suggests that heightened awareness of reputational or financial risks does not automatically translate into stronger commitment. This aligns with behavioural research showing that fear or risk sensitivity alone does not necessarily produce systematic improvements in ethical or managerial behaviour.

Normative stakeholder expectations (EXT) also show a moderate positive correlation with risk perception (RSK) (r = 0.256*). This is theoretically consistent: managers who perceive stakeholders as demanding are more likely to be conscious of the potential consequences of poor reporting. Nonetheless, the coefficient remains low enough to confirm that the two variables are not redundant.

Most importantly, none of the independent variables exhibits a correlation exceeding 0.33, confirming that each determinant contributes uniquely to the explanation of managerial commitment. Even in the absence of supplementary indicators such as VIF or tolerance values, the evidence provided by the correlation matrix is sufficient to assert that multicollinearity does not pose a threat to the validity of subsequent logistic estimations.

3.4.2.2. Estimation of the parameters using the Logit method

This subsection presents the estimation of parameters derived from the Logit model, which is employed to test the study's hypotheses concerning the effect of MCAFI. The Logit framework is particularly appropriate when the dependent variable adopts a binary form, as it makes it possible to evaluate how variations in the explanatory factors influence the probability of observing a specific outcome. By examining the sign, magnitude, and statistical significance of the estimated coefficients, the model offers valuable insights into the relative contribution of the different determinants. The findings from the Logit estimations, together with their interpretation, are presented in the following paragraphs.

Table 8: Analysis results

	B	E.S	Wald	Ddl	Sig.	Exp(B)	Intervalle de confiance 95% pour EXP(B)	
							Inférieur	Supérieur
FIS (1)	-2,333	0,805	8,404	1	0,004	0,097	0,020	0,470
TAX (1)	0,225	0,673	0,111	1	0,739	1,252	0,335	4,686
QUA	-2,817	0,899	9,833	1	0,002	0,060	0,010	0,348
RSQ	0,062	0,792	0,006	1	0,937	1,064	0,225	5,025
EXT	3,060	0,609	25,285	1	0,000	21,325	6,470	70,284
Constante	-3,946	1,223	10,415	1	0,001	0,019		
Valeur khi-deux= 86,615*** P=0,000 -2log-vraisemblance=60,51 R-deux de Cox & Snell=0,539 R-deux de Nagelkerke=0,737								

Source: Authors

The logistic regression model begins with a highly significant constant term (B = -3.946, p = 0.001), indicating that in the absence of all explanatory determinants, the probability of observing strong manager's commitment to the quality of financial information is extremely low. This confirms that commitment does not arise spontaneously but is largely shaped by contextual, behavioural, and institutional forces.

The global fit indices demonstrate that the model is robust and theoretically well-specified. The chi-square statistic ($\chi^2 = 86.615$, $p < 0.001$) shows that the set of determinants significantly improves predictive performance compared with the null model. The -2 Log-Likelihood value of 60.51 reflects a substantial reduction in unexplained variance, supporting the model's explanatory adequacy.

Pseudo-R^2 indicators confirm this strength. The Cox and Snell R^2 of 0.539 suggests that more than half of the variance in manager's commitment is explained by the predictors, a notable achievement for behavioural accounting research. The Nagelkerke R^2 of 0.737, approaching the upper limit of the scale, indicates an excellent level of explanatory power. This means that 73.7% of the likelihood of high managerial commitment is driven by the five determinants included in the model. Turning to individual coefficients, three variables emerge as statistically significant: FIS, QUA, and EXT, while TAX and RSQ do not appear to influence commitment.

Together, these findings support theoretical perspectives that emphasis the interaction between environmental pressures and managerial agency. The signaling theory explains the adaptive responses observed, while agency and stakeholder theories clarify why control mechanisms and relational expectations remain essential in settings marked by institutional fragility. Overall, this work demonstrates that improving financial information quality requires both strengthened external governance and a deeper internal culture of managerial responsibility.

Conclusion

The overarching aim of this work was to understand manager's commitment to the quality of financial information in Cameroonian SMEs. More specifically, the study sought to (i) explain the factors that determine manager's commitment to financial information quality, and (ii) analyse how these determinants influence the level of managerial commitment in the specific institutional and cultural environment of Cameroon. The central research question asked: What factors shape manager's commitment to producing high-quality financial information in Cameroonian SMEs, and how do these factors influence the degree of such commitment? we began with the assumption that managerial commitment is not only a behavioural variable but also an outcome of institutional contingencies, stakeholder expectations, and informational asymmetries.

Qualitatively, six major themes emerged, the forms of managerial commitment, contextual determinants, regulatory and fiscal pressures, cultural and relational dynamics, internal governance practices, and their collective influence on financial information quality. Quantitatively, the results showed that factors such as fiscal control, personal quality orientation, and external stakeholder expectations significantly influence managerial commitment. In contrast, tax minimisation motives and risk perception exhibited no substantial statistical effect.

The absence of a significant effect suggests that tax minimisation motives do not directly influence the quality of financial information, as Cameroonian SME managers may rely on alternative tax management strategies. In addition, tax compliance and accounting behaviour are shaped by broader institutional and administrative factors in Cameroon (Ngongang & Ngoe Mekando, 2021). On the other hand, the non-significant effect of risk perception suggests that merely perceiving regulatory or tax-related risks may be insufficient to influence manager's commitment to financial information quality. Managers are more likely to modify their reporting behaviour when they perceive a high probability of detection, severe sanctions, and effective external monitoring. In environments where enforcement is perceived as inconsistent, risk perception alone may not translate into improvements in financial reporting quality (Becker, 1968). Furthermore, considering the African context, particularly in Cameroon, managerial behaviour appears to depend more on institutional conditions, tax culture, governance mechanisms, and perceptions of fairness than on the mere awareness of regulatory risk (Akinboade, 2014; Sundjo & Neh Che, 2020; Ousmanou, 2026). These findings validate the presumption that commitment is a contingent behavioural response shaped by contextual constraints and stakeholder salience. They also confirm that external monitoring especially from banks, tax authorities, and partners remains a critical driver of reporting discipline in environments where formal governance structures are weak.

This study makes three main contributions. Firstly, it adopts a sequential mixed-methods approach, combining qualitative exploration with quantitative validation to identify and empirically test the determinants of manager's commitment to the quality of financial information in Cameroonian SMEs. This methodology provides a more comprehensive and context-sensitive understanding of the phenomenon. Secondly, it enriches the limited African literature by highlighting how institutional factors, including the tax burden, SME governance, the regulatory environment, and stakeholder expectations, shape manager's commitment to high-quality financial reporting. Finally, the study proposes an integrated theoretical framework that combines Agency Theory, Stakeholder Theory, and Signalling Theory, offering a more comprehensive explanation of managerial behaviour by simultaneously addressing information asymmetry, stakeholder pressures, and the pursuit of organisational credibility.

Furthermore, this study contributes theoretically by demonstrating that managerial commitment in Cameroonian SMEs is neither purely normative nor solely opportunistic, it emerges from the interaction of institutional pressures, stakeholder demands, and personal value systems. It also shows that imported accounting frameworks may fall short unless adapted to local socio-institutional realities characterised by informality, relational governance, and limited enforcement capacity. These insights echo calls from authors advocating culturally embedded accounting research in African contexts.

Managerially, the study recommends strengthening hybrid control systems that combine formal mechanisms (audits, regulatory monitoring, digital tools) with relational strategies that reinforce trust, ethical awareness, and capacity-building among managers. Banks, regulators, and support programs should move beyond compliance-driven interventions to promote learning-based and partnership-oriented approaches that cultivate intrinsic commitment to transparency.

Nonetheless, the research has limitations. The inquiry was only submitted to the manager and did not take into consideration other management members like, management controllers, internal and external accounting.

Three avenues for future research arise, conducting comparative studies across African regions to assess institutional differences, examining how digitalisation reshapes managerial commitment and reporting quality, and undertaking ethnographic inquiries to capture the subtle interplay between trust, informality, and accountability in SME environments.

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