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Use of Management Accounting and Social Performance: An Empirical Study in Cameroonian Small and Medium Enterprises

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Abstract

This paper examines the influence of management accounting on social performance. Quantitative research was conducted. Primary data obtained through the administration of questionnaires to 199 Cameroonian multi-sector small and medium enterprises (SMEs) in 5 regions of Cameroon was used. While regression analysis with the aid of STATA 20 software was utilized in testing the hypothesis. The empirical findings show that there exists a significant and positive association between the use of management accounting and social performance. The analysis reveals that SMEs that use cost, budget, scoreboard and profitability ratio data in particular have improved social performance. These findings extend the literature on the importance of management accounting. It helps managers have a better understanding of the benefits to implement management accounting practice. Moreover, the research results will be useful for managers to encourage SMEs in Cameroon to implement management accounting practices to enhance not only financial but also social performance.

Keywords: management accounting, social performance, SMEs, STATA 20, Cameroonian, quantitative research.

I. INTRODUCTION

In Cameroon as elsewhere, small and medium enterprises (SMEs) are a major support to economic activity. They are present in all sectors of the economy and count for 99.8% of all businesses, according to National Statistics Institute (INS, 2018). But, they encountered many problems, such as resources and strategic choice. In Cameroon for example, INS (2018) states that accounting remains a neglected activity for these businesses. Only 18.7% of them keep written accounts. While, accounting is seen as a strategic tool for managing the risks associated with a company's activities (Lavigne & St-Pierre, 2002; Varzaru et al., 2022) thereby contributing to its performance.

A number of studies have emerged in the accounting literature on accounting practices in various contexts (Chapellier & Mohammed, 2010; Bonache et al., 2015; Gandja & Ipoumb, 2016; Ogundajo & Nyikyaa, 2021; Kamaha et al., 2022, and Akuma et al., 2024). Two types of work are thus highlighted.

A first group in which the authors mainly attempt to characterize accounting practices and stressing the factors determining these practices. There, accounting practices are taken to mean all the activities involved in the production and/or use of data in the fields of general or financial accounting, management accounting and financial analysis (Chapellier et al., 2013; Gandja & Ipoumb, 2016; and Kamaha et al., 2022). But, the production of information by a company is an organizational act, it is more interesting to focus on its use argued Feudjo and Tchankam (2013). The authors note that the

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availability of accounting data is important in the decision-making process, but the use of these data is better. In view of this first group, we also note that very few studies address the issue by first differentiating financial accounting and management accounting practices. They often use the both fields as one at the same time.

The second group of studies focuses on the link between accounting practices and company performance, especially, economic and financial performance of the company (Ittner & Larcker, 2003; Taylor et al., 2008; and Butlern & Ghosh, 2015). Thus, it is regrettable that the social dimension of performance is omitted. Although, accounting is also considered to be a social construct, and from this perspective it is likely to influence social performance.

The social aspect of performance has been the subject of numerous studies (Davenport, 2000; Backhaus et al., 2002; and Dentchev, 2004), which consider it as a construct measured along two essential dimensions. The first relates to the ethical behaviour of the company. As the moral agent of society, it must conform to the values and objectives of society in order to legitimise itself. The second dimension focuses on commitment to stakeholders. While taking everyone's interests into account is paramount here, it must be said that it is based on a vision of partnership. The social performance measurement indicators most frequently cited in the literature refer to the quality of products and services, the quality of responsibilities towards the community, and the company's ability to attract and retain the right people (Preston & O'Bannon, 1997). To these can be added the quality of customer relations (Mohr et al., 2001) and even the attractiveness of employees (Backhaus et al., 2002).

The review of the literature reveals a lack of work distinguishing financial and management accounting practices on the one hand, and examining social performance on the other. In addition, the studies focusing specifically on the use of management accounting in relation to social performance are few; worse still, the non-existence of this type of study in Cameroon, to our knowledge, further motivates the direction taken in this research while justifying its originality. Thus, the problem to be addressed through this study is the contribution of management accounting in social performance. The aim of this study is not to provide an overview of the work on SME accounting practices, but to examine the influence of the use of management accounting on social performance. Our research question is therefore formulated as follows: what is the influence of the use of management accounting on the social performance of Cameroonian small and medium enterprises?

In the remainder of the paper, we revisit the concept of "social performance" and clarify the nature of the relationship it has with accounting in the second section. The third section sets out the methodology used. The fourth deals with the construction of the variables. The fifth section presents the results, which are discussed in the sixth section. The seventh and last section concludes.

II. LITERATURE REVIEW

2.1. Theoretical Framework to Examine the Link between Accounting Practices and Social Performance

In a developing economy, social performance incorporates other realities. For example, the study conducted by Ipoumb (2019) in Cameroon understands social performance as a company's ability to maintain a good social climate among its stakeholders. The focus is therefore on the working relationships between employees and management on the one hand, and between customers, suppliers, partners, creditors and the company on the other. As a result, managers see the social performance of their companies in terms of stakeholder satisfaction and employee involvement in the company's activities. Items such as employee satisfaction, customer satisfaction, supplier satisfaction, creditor satisfaction, contract renewal rates and complying with commitments are all used.

Management Accounting often involves the internal processes of recording costs, revenues and performance measurements within an organization. It includes developing management information systems, creating budgets and evaluating performance against long-term plans (Bromwich, 2007). For this, there are many techniques and tools that can be use, called management accounting practices. But the use of those different management accounting tools and techniques seems to be the result of different organizations management process in order to achieve their objectives. Thus, management accounting practices considered in this paper include cost analysis, budgeting, scoreboard and performance evaluation (means variance and ratio).

While management accounting analyzes and consolidates data to meet the requirements of the organization, the contingency approach seem to be adequate. Based on contingency theory, there is no universal accounting system that can be used by all organizations in all situations. Rather, organizational effectiveness is dependent on a fit or match between the type of technology, environmental volatility, the size of the organization, the features of the organizational structure and its information system (Otley, 2016). For Petera and Šoljaková (2020), contingency approach to management accounting is kept on the notion that, there are no generally appropriate management accounting practices (MAP) that cover equally to all organizations in all situation. This study is hinged on contingency theory as it emphasized that every organization adopts management accounting techniques suitable to its environment.

Prior studies have shown that management accounting increases managerial and organizational performance (Chand & Dahiya, 2010; Daoud & Triki, 2013; Ipoumb, 2019; and Rashid et al., 2020). These practices lead to a better performance for the company.

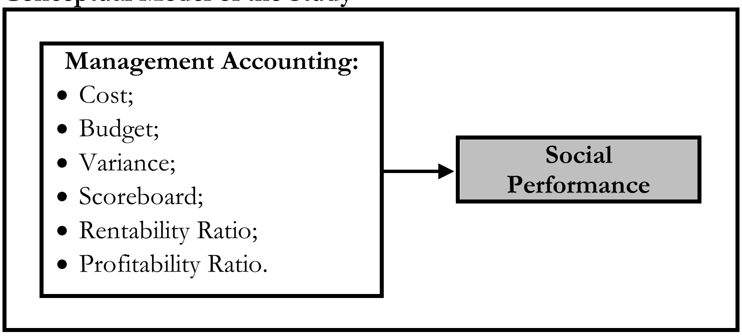
For example, Chand and Dahiya (2010) found that management accounting has an impact on firm performance. More specifically, they revealed that the use of cost and budget data has an impact on a company's operations, particularly in terms of its operational performance. This work is reinforced by Daoud and Triki (2013), who observe a significant and positive influence of scoreboard, budget and financial analysis practices on company performance. Indeed, Gandja and Ipoumb (2016), accounting practices, which are distinguished by the business behavior of their managers according to their geographical location, also contribute to decision-making and the monitoring of activities. In other side, Agbenyo et al. (2018) noted a positive relationship between budgeting and financial performance. The authors discovered that budgeting plays an imperative role in the financial performance of listed Ghana stock exchange.

Recent studies of Adu-Gyamfi et al. (2020) showed that budgeting system, strategic management and information system, costing analysis and performance evaluation system are management account practices which positively and significantly impacted on the performance of the firms listed in Ghana. Akuma et al. (2024) also, found a significant and positive relationship between costing practices and financial performance. In the same line, Vărzaru et al. (2022) demonstrates that innovative management accounting tools such as scoreboard have a significant and positive influence on organizational performance. They show that companies that used more intensively innovative management accounting tools performed better. Dwi (2024) note that management accounting practices play an important role in ensuring the efficient management of a firm and may also improve its performance.

These prior results indicate specifically that use of management accounting has a positive impact on company performance. Consequently, it becomes a source of organizational performance improvement. The reviewed studies led to the development of this study hypothesis as: management accounting has a positive influence on the social performance of Cameroonian small and medium enterprises.

The conceptual model shown opposite follows.

Figure 1
Conceptual Model of the Study



Source: author.

III. RESEARCH METHODOLOGY

3.1. Methodological Approach

This study focuses on a sample of multi-sector SMEs located in Cameroon's five regions (Centre, Littoral, West, South and Adamaoua), which together account for around 65.4% of businesses (INS, 2019). Selected from the national business register, the reasoned choice technique was given priority. More specifically, the entities selected to take part in the survey had to meet three major criteria: possession of a trade register number, the age of the business (at least 3 years) and effective accounting in accordance with the minimum treasury system.

Data was collected in two phases. The first phase (pre-test) was conducted via a self-administered questionnaire in 2018 with 16 SME managers. This preliminary step permit to adjust some questions, deleting or adding others, as well as revisit the measurement scale for the variables. The second stage of data collection took place over 6 months (November 2018 - March 2019) via two simultaneous semi-structured interviews. The second stage of data collection took place over 6 months (November 2018 - March 2019) via two simultaneous semi-directive approaches. A first approach was made to accountancy firms in the Littoral and Centre regions. This resulted in an agreement with these firms to administer the questionnaire via a number of personal contacts. The second approach was based on a network effect (personal relationships).

325 questionnaires were distributed randomly (on the basis of our list of SMEs and by region) to SME managers and accountants in the above-mentioned regions (100 in the Centre, 100 in the Littoral, 50 in the West, 50 in the South and 25 in Adamaoua). 234 responses were collected, 35 of which were unusable (because the questionnaires were insufficiently or incorrectly completed). In spite of the precautions taken, some questionnaires were not actually completed by the people concerned and others were only half completed. In the end, the response rate of 61.23% was considered satisfactory,

and this meant that we did not need to send out reminders. Our final sample is therefore made up of 199 SMEs, the main characteristics of which are presented in Table 1.

Table 1

General Characteristics of the Sample

Characteristics	Number	Percentage (%)
Size[1]		
TSE	71	35.68
SE	96	48.24
ME	32	16.08
Ownership		
Promoter	113	56.78
Family and friends	46	23.12
Local outside investors	40	20.08
Sector of activity		
Commerce	83	41.71
Service	73	36.68
Industrial	43	21.61
Debt		
Yes	102	51.26
No	97	48.74

Source: our survey.

Above to Table 1, we can say that companies in our sample have an average age of around 9 years (the youngest is 3 years old and the oldest is 50). They are predominantly leads by men (70%) compared with 30% of women. We also see that these companies are more present in the trade sector (41.71%). They are predominantly small in size, indebted (51.26%) and have capital provided primarily to the promoter (56.78%).

Descriptive and econometric analyses were carried out on the data collected. The descriptive analysis uses a flat sort, while the econometric analysis uses a linear regression model. Thus, the analysis equation takes the following form:

$$Y= \alpha 0+\alpha 1iX1i+\varepsilon \quad \text{..........} \quad 1$$

Where

α : the coefficient,

Y: the social performance,

X_i: the non-mandatory accounting practices, and

ε : the error term.

3.2. Variables construction

Our study uses two main categories of variables: dependent and independent.

3.2.1. Dependent variable: social performance

Following Daoud and Triki (2013), the measurement items for our dependent variable, social performance (SP), are assessed on a 10-point scale. Thus, managers were asked to name the items they use when evaluating their company's social performance while assigning them a score on a 10-point scale. In the end, three main items stood out as 'usual items'. These included complying with commitments to employees (P_1), renewing contracts (P_2) and the rate of voluntary departure of employees (P_3). The scores given to these items are shown in Table 2 opposite.

Insert Table 2 here.

We then carried out a factorial analysis to ensure that the most common items retained as a whole did indeed contribute to the measurement of our dependent variable

[1] Size: TSE= too small enterprise, SE= small enterprise and ME= middle enterprise.

(SP). At the end of this analysis, we retained the first factor, which alone explained 52% of the variance of the construct, and whose items contributed overall to its construction. However, the third item has a low cronbach's alpha (less than 0.65) and will not be taken into account in further analyses. Thus, social performance will be definitively analysed through the compliance with commitments to employees (P_1) and the renewal of contracts (P_2).

Table 2
Scoring of Standard Social Performance Items in the Cameroon Context

Score Out of 10	Compliance with Commitments to Employees (P_1)	Renewal of Contracts (P_2)	Voluntary Departure of Employees (P_3)
1	17	2	6
2	18	10	22
3	11	8	7
4	16	13	15
5	13	16	28
6	35	39	30
7	28	34	44
8	37	41	32
9	19	22	10
10	5	14	5
Total	**199**	**199**	**199**

Source: our survey.

3.2.2. Independent variable

For the purposes of this study, management accounting concerns cost, budget, variance, scoreboards, rentability ratio and profitability ratio. These different fields are therefore used as independent variables (X_i) in the rest of our estimates.

To measure them, respondents were first asked to list the accounting data used, and to specify the frequency of use of each type of data. They were then sorted and rated from 0 to 5 according to the type of document and frequency indicated. The relevant statistics are presented in Table 3. Only documents relating management accounting are included. These are budgets, costs, variances, scoreboards, rentability and profitability ratios.

Table 3
Statistics on the Scores Awarded for the Use of Management Accounting

Score	Cost		Budget		Variance		Score-board		Rentabi. Ratio		Profit. Ratio	
	No.	(%)	No.	(%)	No.	(%)	No.	(%)	No.	(%)	No.	(%)
0 (never or sometimes)	7	3.52	12	6.03	5	2.51	0	0	4	2.01	10	5.03
1 (per year)	11	5.53	36	18.09	10	5.03	4	2.01	32	16.08	20	10.05
2 (by semester)	7	3.52	7	3.52	43	21.61	21	10.55	**58**	**29.15**	34	17.09
3 (by term)	26	13.07	56	28.14	**59**	**29.65**	27	13.57	34	17.09	29	14.57
4 (by month)	66	33.17	**84**	**42.21**	45	22.61	**114**	**57.29**	33	16.58	**53**	**26.63**
5 (by week)	**82**	**41.21**	4	2.01	37	18.59	33	16.58	38	19.10	**53**	**26.63**

Source : our survey.

Table 3 shows that some management accounting data are frequently use than other. For example cost is more use weekly, while budget is more use monthly and variance by trimester.

IV. RESULTS AND DISCUSSION

4.1. Presentation of Results

This section begins with the presentation of the tests for multi-colinearity between the variables, then focuses first on the presentation of the results in relation to the dimensions selected for the measurement of social performance, i.e. complying with commitments and contract renewals, and ends with an overall focus on social performance.

4.1.1. Analysis of multi-colinearity between variables

Before presenting the results of our regression, let's go back to a quick analysis of the correlation matrix.

Table 4
Matrix of Correlations between Study Variables

	COST	BUD-GET	VARI-ANCE	SCOREB	RENTA	PROFI	P_1	P_2	PERFOSO
COST	1								
BUDGET	.013	1							
VARIANCE	-.035	.110	1						
SCOREB	-.020	-.167	-.018	1					
RENTA	-.017	.129	.019	.142	1				
PROFI	.013	.214*	-.089	.167	.063	1			
P_1	.360**	-.093	.013*	.477**	.035	.037	1		
P_2	.635**	.302**	.201**	.090	-.004	-.173*	.038	1	
PERFOSO	.231**	.190*	.278**	.265**	.094	.246**	-.093	.635**	1

Notes: source= our survey; ** and *= significant correlation at the 1% and 5% thresholds. COST= use of cost data, BUDGET= use of budget data, VARIANCE= use of variance data, SCOREB= use of scoreboard data, RENTA= use of rentability ratio, PROFI= use of profitability ratio, P_1= compliance with commitments, P_2= renewal of contracts, and PERFOSO=social performance.

The Table 4 above highlights the Pearson correlation coefficients obtained for all the variables in the study. Examination of this correlation matrix reveals that the independent variables (linked to the use of non-mandatory accounting data) influence the measurement of social performance to varying degrees.

Social performance is positively and significantly related to the use of cost, budget, variance, scoreboard and profitability ratio data at the 1% and 5% thresholds. However, it is not correlated with the use of the profitability ratio.

With regard to the correlations between the explanatory variables, although some correlations are significant, no serious problem of multi-colinearity between them is detected insofar as the largest correlation coefficient does not exceed 0.65 (the threshold beyond which a serious problem of multi-colinearity may be suspected). Our variables can therefore be put together in a regression model.

4.1.2. A positive influence of the use of management accounting on compliance with commitments

The results show a significantly positive influence of the use of cost data, the budget, variance, scoreboard and the profitability ratio (Table 5 below).

Insert Table 5 here.

Our results show first of all that the use of cost, budget and scoreboard data contributes to meeting commitments, as does the use of the profitability ratio. In fact, the use of these data is significant at every stage, in other words, in both the robust and boostrap models. That said, the use of data from management accounting and financial analysis has a positive impact on compliance with commitments. These results show that the level of compliance with commitments is more improved when budget data and the profitability ratio are used. The ratios are 0.47 and 0.64 respectively, compared with 0.28 for cost data.

Table 5

Results of the Regression between the Use of Management Accounting and Compliance with Commitments

Use of Data	Coefficient	Std. Err.	t	P>|t|	[95% Conf.	Interval]
Model 1: Use of Management Accounting and Compliance with Commitments						
Step 1: Robust Estimation						
Cost	0.2882496	0.1518542	**1.90**	**0.0059**	0.0112672	0.5877664
Budget	0.471392	0.1513495	**3.11**	**0.002**	0.1728707	0.7699133
Variance	0.1850093	0.1082347	**1.71**	**0.089**	-.0284725	0.3984911
Scoreboard	0.2852446	0.1524627	**1.87**	**0.063**	0.0154722	0.5859615
Rentability ratio	-0.0994822	0.131112	-.76	0.449	-.3580871	0.1591227
Profitability ratio	-0.6382179	0.1291106	**4.94**	**0.000**	0.3835606	0.8928753
Step 2: Boostrap Estimation						
Use of Data	**Coefficient**	**Std. Err.**	**t**	**P>|t|**	**[95% Conf.**	**Interval]**
Cost	0.2806182	0.1513542	**1.87**	**0.068**	0.0179024	0.5791388
Budget	0.471392	0.14896	**3.30**	**0.001**	0.1972147	0.7848117
Scoreboard	0.2809594	0.1521905	**1.85**	**0.066**	0.0192107	0.5811295
Profitability Ratio	0.6437019	0.1287664	**5.00**	**0.000**	0.3897319	0.8976719

Source: our survey.

4.1.3. The two-way impact of management accounting on contract renewals

With regard to the influence of the use of management accounting on contract renewal, the results reveal a significant influence, both negative and positive, of management accounting on contract renewal (Table 6).

Table 6

Results of the Regression between the use of Management Accounting and the Renewal of Contracts

Use of Data	Coefficient	Std. Err.	t	P>|t|	[95% Conf.	Interval]
Model 2: Use of Management Accounting and Compliance with Commitments						
Step 1: Robust Estimation						
Cost	0.5728945	0.1763903	**3.25**	**0.001**	0.224983	0.9208061
Budget	0.4264959	0.175804	**2.43**	**0.016**	0.0797406	0.7732511
Variance	-0.2977961	0.1257229	**-2.37**	**0.019**	-0.5457714	-.0498207
Scoreboard	0.4173364	0.177097	**2.36**	**0.019**	0.0680309	0.7666419
Rentability Ratio	0.3345439	0.1522966	**2.20**	**0.029**	0.0341545	0.6349332
Profitability Ratio	-0.246318	0.1499718	-1.64	0.102	-0.5421219	0.0494858
Step 2: Estimation Boostrap						
Use of Data	**Coefficient**	**Std. Err.**	**t**	**P>|t|**	**[95% Conf.**	**Interval]**
Cost	0.5706766	0.1771591	**3.22**	**0.001**	0.22126	0.9200931
Budget	0.437675	0.1764431	**2.48**	**0.014**	0.0896707	0.7856793
Scoreboard	-0.2972104	0.1262741	**-2.35**	**0.020**	-0.5462648	0481561
Rentability Ratio	0.444547	0.1770941	**2.10**	**0.037**	0.0952586	0938353
Profitability Ratio	0.3205413	0.1527251	**2.20**	**0.029**	0.0193168	0.6217658

Source: our survey.

Table 6 shows that the use of variances has a negative influence, whereas the use of cost, budget, scoreboard and profitability ratio data has a positive influence. In fact, contract renewal decreases by 0.29 when variance data is used. All other things being equal, contract renewal is improved by 0.57, 0.43, 0.44 and 0.32 respectively when using cost, budget, scoreboard and profitability ratio data.

4.1.4. The social performance of SMEs is positively impacted by use of management accounting data

In terms of the overall influence of the use of management accounting data, our results show a positive significance of management accounting (Table 7).

Table 7

Results of the Regression between the Use of Management Accounting and Social Performance

Model 3: Use of Management Accounting and Social Performance						
Step 1: Robust Estimation						
Use of Data	**Coefficient**	**Std. Err.**	**t**	**P>|t|**	**[95% Conf. Interval]**	
Cost	0.8611441	2447466	**3.52**	**0.001**	0.3784067	1.343882
Budget	0.8978879	0.2439332	**3.68**	**0.000**	0.4167549	1.379021
Variance	-0.1127868	0.1744442	-0.,65	0.519	-0.4568598	0.2312863
Scoreboard	0.702581	0.2457273	**2.86**	**0.005**	0.2179094	1.187253
Rentability Ratio	0.2350617	0.211316	1.11	0.267	-0.1817373	0.6518606
Profitability Ratio	0.884536	0.2080903	**4.25**	**0.000**	0.4740995	1.294972
Step 2: Boostrap Estimation						
Use of Data	**Coefficient**	**Std. Err.**	**t**	**P>|t|**	**[95% Conf. Interval]**	
Cost	0.8666058	2424122	**3.7**	**0.000**	0.388504	1.344708
Budget	0.840603	0.2388944	**3.52**	**0.001**	0.3694392	1.311767
Scoreboard	0.7162469	0.2451019	**2.92**	**0.004**	0.2328404	1.199653
Profitability Ratio	0.8722032	0.2074703	**4.20**	**0.000**	0.4630163	1.28139

Source: our survey.

These results show that the use of cost, budget, scoreboard and profitability ratio have significant and positive effect on company's social performance. In fact, social performance improved by more than 50%.

4.2. Discussion and Implications of Results

With aim to examine the influence of the use of management accounting on social performance, the results of our study show that the use of management accounting has a significant and influence on social performance. In fact, the use of cost, budgets, scoreboard and profitability ratio has a significant and positive influence on the renewal of contracts and compliance with commitments, whereas only the use of data relating to variances has a negative impact on the renewal of contracts. However, the data whose use contributes most to improving social performance are costs, budget, scoreboard and the profitability ratio.

The significant and positive influence of the use of management accounting (cost, budget, scoreboard and profitability ratio) on social performance can be explained by the fact that, those data facilitate the day-to-day management of the company, as Ipoumb (2019) points out. For example, they make it possible to forecast and monitor the costs of the company's various activities. They also provide useful information for management planning and control (Taylor et al., 2008; Vărzaru et al., 2022). Among other things, this helps managers measure and monitor a company's performance in different aspects such as financial, customer, internal process by aligning the company's vision, mission and strategy with its objectives, indicators, targets and initiatives (Vărzaru et al., 2022) and analyze the indicators of their success (Abdel Al & McLellan, 2013) This data helps to monitor the company's strategic and operational objectives, including the development of relations with "others". This contributes to monitoring the various commitments made by the company to its stakeholders; a very important aspect in the evaluation of social performance in the Cameroon context. These results corroborate those of Daoud and Triki (2013), who emphasize, for example, that the use of financial analysis data contributes to the management of financial resources. Which is an important pillar for respecting commitments between stakeholders.

Overall, this study illustrates that accounting is not only a source of economic and financial performance, as previous studies have shown, but also contributes to social performance. This further supports the idea that one of the keys to SME success is determined by accounting practice, more specifically the use of management accounting. We can therefore suggest that special emphasis should also be placed on management accounting practices within SMEs; all the more so as these practices are also the lifeblood of business information systems. In fact, we suggest that the SME support structures and funds (support center to establish SMEs, FOGAPE, etc.) set up by the government should diversify their range of services to SMEs. In addition to facilitating the start-up process and monitoring compliance with regulated SME accounting practices, these structures would benefit from training SMEs on the importance and implementation of management accounting practices.

V. CONCLUSION

This research proposes to analyse the influence of the use of management accounting on the social performance of SMEs. Based on previous research in accounting practices that provided some evidence to support the link between management accounting and financial and non-financial performance, we used data collected from 199 multi-sector SMEs located in 5 regions of Cameroon. The data collected were processed and analysed using STATA 20 software. To attends our aim, examine the influence of the use of management accounting on social performance, we used a linear regression model.

Following our research question, the paper shows that use of management accounting has a significant and positive influence on social performance. Means, SMEs that use cost, budget, scoreboard and profitability ratio have improved social performance. This validates our research hypothesis that use of management accounting has a positive influence on the social performance of SMEs.

Though the research covers the relevant issue related to investigate the link between management accounting and social performance in SMEs in Cameroon, there are still some methodological limitations to the current work. Particularly, relating to the items used to measure certain constructs and the size of the sample. Respondents were asked to list the elements used to measure certain variables without any real assessment of the order of priority given to these elements. Therefore, future research should asses the priority of certain items used to measure some variables, and expand data collection sources such as those collected from companies' internal records and interviews. The study only targets five regions in Cameroon. The avenue for potential further research concerns extending this research to others region. Due to the framework based on contingency theory, future research may consider the inclusion of manager characteristics to analyze the role that can be playing by manager to enhance use of management accounting for better social performance. We will study the moderating role of manager characteristics in the existing link between management accounting and social performance.

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Appendix 1
Factor Analysis Results
Appendix 1.1.
Analysis of Internal Consistency of Social Performance Items

Items	Eigen Value	Difference	Proportion	Cumulative
Factor 1	1.28959	0.36563	0.5299	0.5299
Factor 2	0.92396	0.13750	0.080	0.8378
Factor 3	0.489174		0.1622	1.0000

Source: our survey.

Appendix 2.2.
Factor Loadings of Social Performance Items

Items	Factor 1	Uniqueness
P_1 (compliance with commitments)	0.6887	0.5047
P_2 (renewal of contracts)	0.7301	0.4670
P_3 (voluntary departure rate)	0.3513	0.8177

Source: our survey.