Assessing public sector accounting and financial reforms in Cameroon and Nigeria

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Abstract

Over the years there have been active reform processes in public sectors which in themselves created the fertile ground for radical reforms in public sector accounting and finance of many countries. Accrual accounting which has been widely advocated is therefore not merely a technical accounting change but is a suite of reforms which have provided a means for the enactment of a code for much wide-range set of changes in public administration known as New Public Financial Management. Accounting and financial management reforms in Cameroon and Nigeria towards results-oriented performances have not attained appreciable levels for quality service delivery to the public customers. Strong cases exist against attempting accounting and financial reforms of the accrual type in developing economies largely due to constrains of underdevelopment. The designed, methodology in this study is to examine developments in the accounting and financial reforms in Cameroon and Nigeria using surveys, and interviews of administrators in key ministries of Finance, Education and Agriculture in these two countries. It was found that full implementation of accounting and financial reforms were overdue with pressure coming from objective internal and external forces for full reform. It was also found that inertia against these reforms exists from the bureaucracy and political elites. Institutional voids, socio-political differences, technical and behavioural problems, were also found to exist in the systems. Some recommendations made are that these countries' governments should assure capacity and sustainability for the new methods.

Key Words: Accounting Change; Internal and External Pressure; Personnel Training; Attitude

1. Introduction

The implementation of reforms in the public sector, whether the prime focus is on the production, personnel, accounting and Finance etc domains, often require government ministries and organizations to change their structures and behaviours. But additional key requirement for a successful reform implementation is effective management of the change processes. The questions which immediately arise are; firstly, what factors can facilitate change processes in the public sector accounting and finance domain? This is in realization of the difficulties and resistance that implementation of reforms may face in the public sector. Secondly, how should change processes in these systems that subtends other systems be managed? There is in fact, need to understand the different forces able to affect the change processes so that this question on how to manage processes can be answered practically and easily. Different players with different ideologies are usually involved in the change process and if their attitude towards change is understood, then the direction and pace of the change process can be enhanced. Of course,modelling or designing the change process is critical. And the third and last question is, what tools could be useful for the change or reforms?

Another critical angle to decide in public sector accounting and finance reforms is the boundary and scope of government activity, the market and civil society, the packages of reform schemes to be introduced and any new accounting, finance and managerial tools that need to be introduced for the sake of the reforms. Government budgeting which is the main activity of government (it includes preparation, implementation and monitoring), should take on a performance approach as standard business practices do, and assets should be posted in this new system in the accounting period in which they are consumed or created. Balance sheet items ought not be valued anymore according to the prudence concept but by the private sector's "true and fair view". A number of valuation changes which are necessary and quite substantial should be made. It can be said that budget management under accrual accounting actually follows a dual control principle. One is from the fiscal policy criteria of parliament and the other (i.e. a budgetary control), is from the business oriented approach of this new accounting model. Another key aspect in such reform expected to be fully imbibed by reforming nations is the application of internal service charges, which according to the Swiss Federal Finance Administration gives each administration unit a high sense of cost awareness and economic use of funds as each manages its own separate credit responsibility. It is also an internal source of funds to many local units of governments. (The contention against this aspect is that charges are being brought on the public customer who has already paid for them in taxes!).

The research gap this study is set to explore is in the fact that discussions about reforms in government accounting and finance or the whole NPFM (New Public Financial Management) in North America, Europe, U. K., Scandinavian countries, Australia and New Zealand, have been widely undertaken; for example by Clarke and Lepsley,(2004); Mimba, Helden and Tillema, (2007). However, only a few studies have focused on NPFM in developing countries, (Atreya and Armstrong 2002; Mimba, Helden and Tillema, 2007). Also, a gap is found in the failure by Cameroon and Nigeria to make significant changes in the development of their public sector accounting and financesystems while the rest of the world (development and emerging economies) have made bold ventures to enthrone robust government accounting and financial systems that can subtend rapid development and growth. This study is also set to reduce the literature gap in researches on government accounting and financial reforms in Africa especially, the sub-Saharan region.

1.1 Significance of the study

As this study seeks to expose the procedural and systemic problems to sound government accounting and financial development in Cameroon and Nigeria and to bring out how procedures and users of accounting and financial information become promoters or obstacles to reforms, the study will thus be significant to:

a. Policy makers and governments;
b. Researchers, academics and students of

public sector accounting financial management;

c. International financial institutions and business community; in the quest and establishment of sound government accounting and financial information systems.

d. This study is also a large contributor to the shortage of literature on NPFM and public sector accounting and financial reforms in developing nations, particularly Cameroon and Nigeria.

Cameroon and Nigeria are selected as case studies of interest because of the headlines they repeatedly made in the last decade as the most corrupt countries in the world by Transparency International. Also in the face of the revolutionary adoption of IPSAS world –wide, it becomes important to find out how these are transiting to meet up with international best practices.

2. Literature on nature of the reform process and theory

The introduction of NPFM practices imply implementing various measures to promote good governance practices in public agencies and private organizations, (Montreevat, 2006); to change the values and working culture of its operators and to make them handy and effective in the resolution of problems and the satisfying of the needs of the public in a more responsive way, (Sussangkarn and Vichyanond, 2007). Bowornwathna, (2000) feels that the right response by government is to provide a conducive legal environment for the new accounting and financial system to thrive; the government should promulgate laws which support a government paradigm in both the public and private sectors. This paradigm should be setting new high performance standards for itself of which its accounting system is central. Therefore, it must be effective, accountable, open and transparent. So Otley (1980) and other authors, used contingency theory to serve as the framework to understand the contingent variables that explain why and how accounting and financial processes have changed in an organization and how different factors influence accounting change in different ways, (Innes and Mitchell, 1990; Waweru, et al., 2004).

The theory uses both internal and external factors to show how they influence change by influencing the need for change. Internally, there is the organisation's environment, structure and technology, while externally we have environmental uncertainty, such as market pressures, political issues, and new technology and so on. Innes and Mitchell, (1990) in the model identified factors that will cause accounting and financial change which they name as motivators, catalysts and facilitators. Motivators were general factors influencing change while catalysts were more direct and have to do with problems that prompt accounting and financial change. Facilitators help the change process e.g. staff resources, computing resources, and so on.

Then came Upping and Judy (2011) with a focus away from the factors that bring accounting change to how the change itself actually gets carried out. That is, scrutinizing the facilitators factor in the Innes and Mitchell model more closely, thus highlighting the role of individuals as leaders in the change process and how they enable change to have momentum. So, they found the level of accounting staff turnover, staff attitudes, and the relative importance of other initiatives as key movers of change in an organization. They noted that the absence of such factors could also act as barriers to change.

Adaptation is illustrated in figures 1 and 2 below. They explain that change can happen through the people within the organization in relation to their need for information and their attitudes to the change process. In their case study, a new board member and a Divisional Financial Controller both senior management staff, played key roles in the change process, especially by requesting more information from the systems.

It is Kasurinen (2002) who examined factors influencing management accounting change and found the following obstacles: confusers, frustrators and delayers. He describes confusers as those factors which create uncertainty about a project's future role in the organization. Another example of confusers is varying views on change, (Argyrisand Kaplan, 1994; Strebel, 1996). Frustrators constitute a situation which gives rise to factors which suppress the change process. So the organizational culture and the existing reporting system, are frustrators, (Roberts and Silver, 1996; Markus and Pfeffer, 1983). Delayers, he said were factors which slowed the change process, such as lack of clear-cut strategies and inadequate information system to support the change, (Kaplan and Norton, 2001). So Kasurinen, (2002) discovered that change implementation process limits his balance score card, so the reforming organizations should be more thorough in defining the balance scorecard in the first stage. Therefore, it can be said that the lack of clear cut balance scorecard strategy coupled with uncertainty about the project's future role in the organization, act as delayers, and results in the lack of success.

In Luder's contingency model which examines government accounting innovation, he identifies what he calls contextual and behavioural variables, potentially relevant in explaining government accounting reform. Luder (1992), classified the model into three categories (See Figure 1 below): 1) Stimuli, 2) Structural variables, 3) Characteristics of the political administrative system and 4) Implementation barriers.

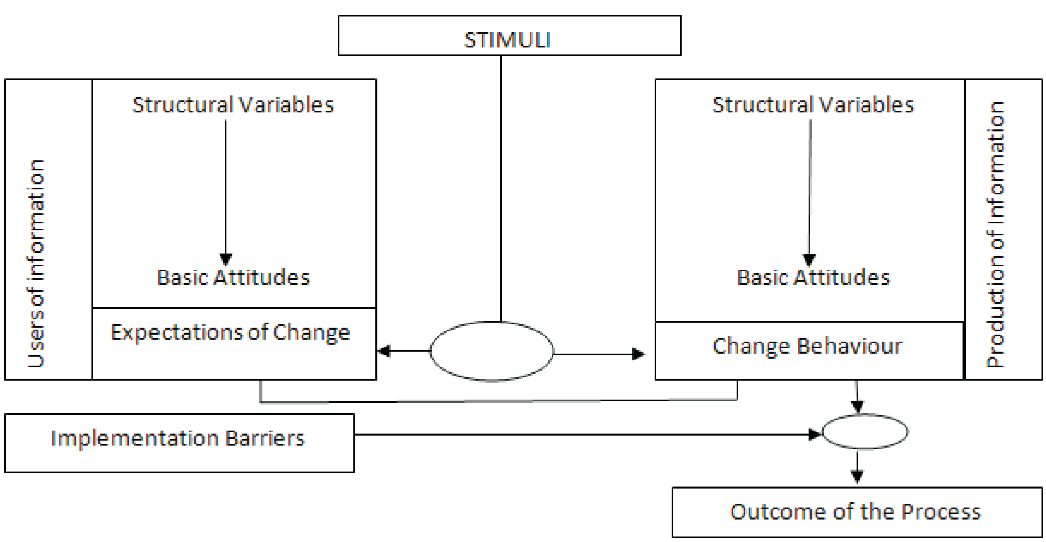
Luder (2011), emphasized that the main purpose of the contingency model was; firstly, to serve as a framework for empirical investigations into governmental accounting and financial reforms and to assist in the comparison of researches carried out. Secondly, to trigger further researches aimed at confirming, faulting, or amending the theory. He also envisaged researches into the application of the model. Many studies on the model have adapted and refined the variables used in order to further understand the change process. Some of the researches have used completely new variables for the purpose, (Christensen, 2002; Godfrey, Devlin and Merrouche, 1996; and Yamamoto, 1999) for example.

It was Godfrey, Devlin and Merrouche, (1996) who modified the contingency model by identifying factors that relate specifically to developing countries such as the influence of international funding organizations and donor agencies. While the appropriateness or not of such demands remains to be ascertained, the researchers found out that the demands of these organizations and agencies providing assistance can directly or indirectly stimulate the change process, (Godfrey, Devlin and Merrouche, 1996; Hood, 1995). They say that developing countries might change their accounting and financial systems/processes to both meet international funding agencies' requirements and to improve their countries' international reputation. The question here is whether these have been the experiences of Cameroon and Nigeria in the hands of international donor countries and agencies and if so how much of their pressure have affected (stimulated) reforms in these two countries? Godfrey, et al., (1996) have adapted the model to incorporate the diffusion of government accounting and finance into two stages, viz; the initiation stage and the implementation stage. They put the initiation stage as relating to the impact of internal and external stimuli for change. On the other hand they said the implementation stage explains the process of change including barriers to change. Figure 2 below illustrates the diffusion contingency model of government accounting for application in developing countries as developed by Godfrey, Devlin and Merrouche, 1996.

From this illustration in Figure2, it can be seen that the initiation phase includes two stages: agenda-setting and matching. At the stage of agenda-setting the change agent can directly or indirectly influence the change. They (the researchers) using the International Monetary Fund's (IMF) example say that as it promoted structural adjustment policies which were direct social, economic and political changes in developing countries, so also such organizations at international and regional level can operate as change agents. Godfrey, et al., (2001) say that at the matching stage, the government agency needs to identify the problem and then match the accounting practice to the organization's characteristics so as to make the right switch.

The model envisaged an imple mentation phase of three stages - reinvention, clarifying and routinizing. The re-invention phase is described as part of the matching stage to adjust or restructure the system for full implementation of accounting innovation. The clarifying stage is viewed as the stage where there is a clear understanding of the accounting change; while the routinizing stage is when the people in the organization accept the accounting changes brought as being routine work rather than new work. Christensen (2002) also adapted of Luder's model bringing out a large group of stimuli using a State Government in Australia, he focused on the history of the reform process with a lot of

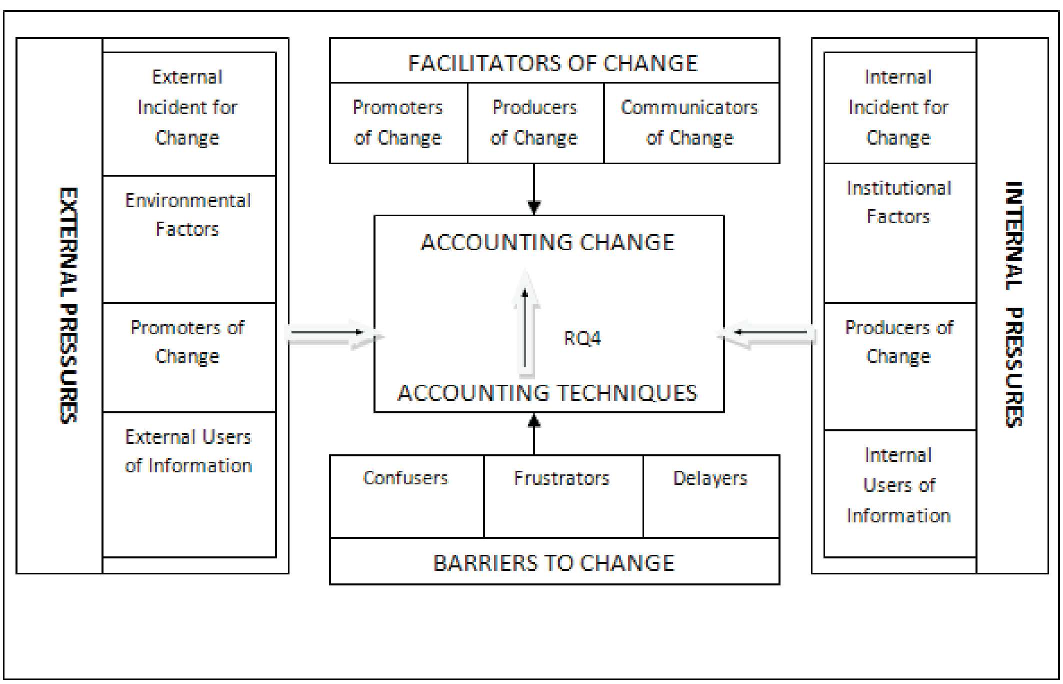
Figure 1.Luder's contingency model of public sector accounting and financial change



Source: Luder. 1992; In Upping and Judy,2011; International Review Business Papers Vol. 7 (1), p367 emphases on the key actors in the change. He found three groups of actors, namely; 1) Promoters of change, 2) Producers of information and 3) Users of information. Christensen (2002) then says that change can be promoted by people and organizations with vested interest in that change. He also says that change can be stimulated by the users of information such as public servants in national or regional governments or government agencies. These he says includes chief executive officers, accountants, managers and line managers. He also found out that other users of information such as politicians, especially those holding responsibility for individual portfolios, opposition politicians and parliamentary adjuncts eg the Auditor-General, Parliamentary Committees and even whole governments can stimulate change. But he says that against these pro-change forces are barriers and obstacles that could come from the characteristics of the public sector itself and its accounting system. These can restrict or block options available for the implementation of change; ie vested interest against the change – a sure recipe for crisis and/ or failure.

Seeing therefore, that accounting change models in both the government sector and the private sector have similar contingent variables, a model to study public sector accounting activity and changes thereof in Cameroon and Nigeria can be viewed as having 1) External pressures for change; 2) Internal pressures for change; 3) Barriers to change; and 4) Facilitators of change, which thereby implies the incorporation of the works of Luder (1992); Godfrey et al., (2001); Christensen (2002), Innes and Mitchell (1990); Kasurinen (2002) and Cobb et al., (1995).

Figure 2: Upping and Silver, 2002 adapted accounting change model



Source: Uping and Oliver Judy, 2011

Accounting and financial reforms should produce variety of benefits as, assurance of better service delivery to taxpayers, reduction of bureaucracy and ease of complexity in decision-making through more timely and relevant information and knowledge. The benefits also include improved procurement and pricing decisions, budget preparations and planning decisions, customer/citizen orientation programmes, as well as accountability and expenditure control. Clear quantity and quality performance targets can be set and evaluated with very low margins of error, a measure that should greatly assists responsible de centralisation as well as equitable and transparent decision making in government, (Romzek, 2000; Verbeeten, 2008; Boston, 1993; Guthrie et al, 1999). But since most countries are still in the process of full reformation of their public sector accounting and financial systems; some of which are barely doing cosmetic and shallow reforms actually with only little changes in depth, it follows that most of these benefits are only anticipated as at present, since these countries are yet to fully reform.

2.1.Budget reforms outcome-based budgeting(OBB)

Budgeting is central to government financial and accounting reforms and under the OBB approach, emphasis is given to the outputs/ outcomes or results as well as effectiveness of projects and programmes, compared with expenditure and input,Nurissah (2014).In addition, government expenditure should emphasize value for-money as well as programmes and projects with high multiplier effect". Outcome Based Budgeting (OBB) is an integrated process incorporating five main development components, viz: planning, budgeting, monitoring and evaluation, accountability and management information system. Lane (2006), ties OBB system of budgeting to accrual accounting, saying the shift is in the presentation of public sector budgeting information on an accrual and output basis. He says that as a matter of fact, the adoption of the accrual accounting and budgeting techniques have been part and parcel of broad-based public sector reforms including the new managerialism, contracting, and market-based activities, (Parker and Guthrie, 1993; Alford and O'Neill, 1994; and Olson, et al 1998). Thus there is a marked trend within the public sectors of many nations to move from traditional cash-based budget-reporting to accrual-based budgeting and this latter facilitates greater focus on outputs and outcomes. This is found to be in various degrees or stages in transiting countries. This has been captured in IPSAS adoptions going on in the world and as the UN Food and Agricultural Organisation (FAO), (2006) said that "the adoption of IPSAS and the consequent changes to the basis of recognizing expenses (and potentially also income) raises issues with respect to the current budgeting policy. This is because there is a requirement under IPSAS to provide reconciliation between the actual expenses in financial reporting and the budget. The changed basis of expense recognition in the financial statements would need to be reflected in the budget to facilitate reconciliation of the results. The requirement under IPSAS to recognize and depreciate capital assets illustrates the point. Currently financial reporting and budgeting are on the same cash basis in that the acquisition cost of capital assets are expensed in the year of acquisition. It is so for all nations which have not reformed. However IPSAS will recognize the expense of a capital asset as depreciation (non-cash) and spread it over the useful life of the asset."

3. Research Design

Cameroon and Nigeria are considered appropriate context for this research because modern global public sector accounting and financial reforms have been going on for over twenty years ie since 1990s and it is worth finding out how abreast these two countries are responding to these changes.Also, the two are a microcosm of Africa as a continent dominated by French or English culture and this should show generally how each cultural group fares in accounting and financial reforms. The aim is to see if significant improvements in any accounting and financial areas have taken place because of these reforms. Of the ministries in Cameroon and Nigeria, three popular ministries were selected for this study: the ministries of Finance, Education and Agriculture. All parastatals were excluded because they were not legally bound to implement government accounting and financial reforms but were required to comply with IFRS requirements (as in Nigeria) or OHADA system for private sector accounting and finance in Cameroon. Ministries which came on stream after 1990 as in Cameroon where education has been Split into four ministries (ie adding three new ministries) were not included for their limited experiences.

Of interest were the perceptions of senior managers, accountants and financial experts in various departments of these ministries because they were best placed to make overall judgements on the impact of reforms so far implemented. This method is prone to personal biases to either extreme, for or against the reforms but follow-up interviews were made to help neutralise the effects of such biases. Data were collected on organisational type to test assertions and get answers to questions. On a scale ranging from 1 to 5 (and designated as strongly disagree to strongly agree, accordingly), respondents indicated the effect of overall accounting and particular financial management reforms on the areas specified. Getting the questionnaires issued from the authority of top management to their designated respondents yielded high returns of answered questionnaires but this approach might have made respondents to be too conscious and to supply what to them are the officially safe answers.

Table 1a.Status of respondents by category of employment - Cameroon

	Min. of Fin		Min. of Educ		Min. of Agric		Total	
	No.	%	No.	%	No.	%	No.	%
Director General/ Chief Executives/Secretary General	-	-	-	-	-	-	-	-
Deputy Director General	1	3.00	2	6.10	1	3.00	4	12.1
Admin. & Finance Directors	3	9.09	2	6.06	3	9.09	8	24.24
Director of Corporate/Planning	3	9.09	5	15.15	4	12.12	12	36.36
Senior General Managers	3	9.09	3	9.09	3	9.09	9	27.3
Total	10	30.30	12	36.40	11	33.30	33	100

Source: Survey, 2015

Table 1b. Status of respondents by category of employment - Nigeria

	Min. of Fin		Min. of Educ		Min. of Agric		Total	
	No.	%	No.	%	No.	%	No.	%
Director General/ Chief Executives/Secretary General	-	-	-	-	-	-	-	-
Deputy Director General	3	9.37	4	12.5	2	6.25	9	28.12
Admin. & Finance Directors	2	6.25	2	6.25	3	9.38	7	21.88
Director of Corporate/Planning	3	9.37	2	6.25	3	9.38	8	25
Senior General Managers	5	15.63	2	6.25	1	3.12	8	25
Total	13	40.62	10	31.25	9	28.13	32	100

Source:Survey 2015.

Table 2.Overall impact of accounting and financial reforms in Cameroon and Nigeria

	Cameroon											NIGERIA											
	Strongly Disagree		Disagree		Uncertain		Agree		Strongly Agree		Totals	Strongly Disagree		Disagree		Uncertain		Agree		Strongly Agree		Totals	
Reforms have:	No	%	No	%	No	%	No	%	No	%		No	%	No	%	No	%	No	%	No	%	No	%
Improved Accountability within the Ministry	4	12.5	9	28	12	37.5	4	12.5	3	9.5	32	5	16	6	19.5	6	19.5	8	25.5	6	19.5	31	
Improved the Quality of Accounting Information	8	24	9	27	11	33	5	15	0	0	33	6	19.5	4	12.5	8	25.5	8	25.5	5	16	31	
Improved the Process of Accountability between the Ministry and others	6	18	10	30.5	10	30.5	5	15	2	6	33	7	22	8	25	6	18.5	6	18.5	5	16	32	
Increase Awareness of Value for Money	13	40.5	6	18.5	6	18.5	4	12.5	3	9.5	32	2	6	3	10	4	13	13	42	9	29	31	
Improved Operational Planning	6	19.5	3	9.5	6	19.5	9	29	7	22.5	31	1	3	3	10	7	22.5	11	35.5	9	29	31	
Have made clearer Lines of Responsibility within the Ministry	6	20	4	13	7	23.5	7	23.5	6	20	30	7	22	10	31	8	25	4	12.5	3	9.5	32	
Improved Strategic Planning	5	16	9	29	13	41.5	3	9.5	1	3	31	5	16	8	25	7	22	6	18.5	6	18.5	32	
Substantially improved Attitudes of Staff	4	12.5	15	48	7	22.5	1	3	4	12.5	31	2	6	8	25	6	19	9	28	7	22	32	
Improved Micro Accounting System	6	18	6	18	7	21.5	5	15	9	27.5	33	3	9	4	12.5	5	16	11	34.5	9	28	32	
Sustained Result Oriented Budgeting	5	15	7	21.5	6	18	7	21.5	8	24	33	1	3.25	1	3.25	5	16.1	13	41.9	11	35.5	31	
Totals	63		78		85		50		43		319	39		55		62		89		70		315	

Source:Survey, 2015

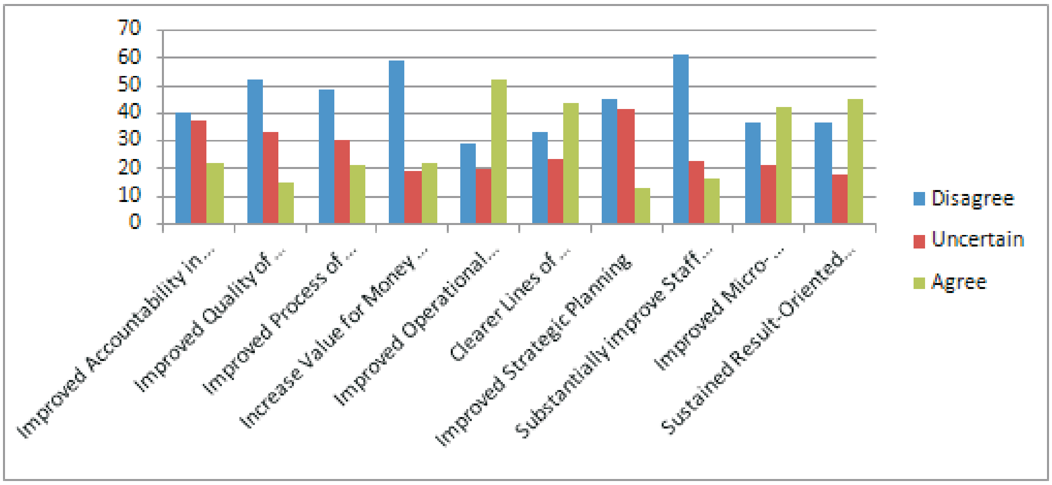


Figure 3. Chart showing summary perceptions of variables by respondents in Cameroon

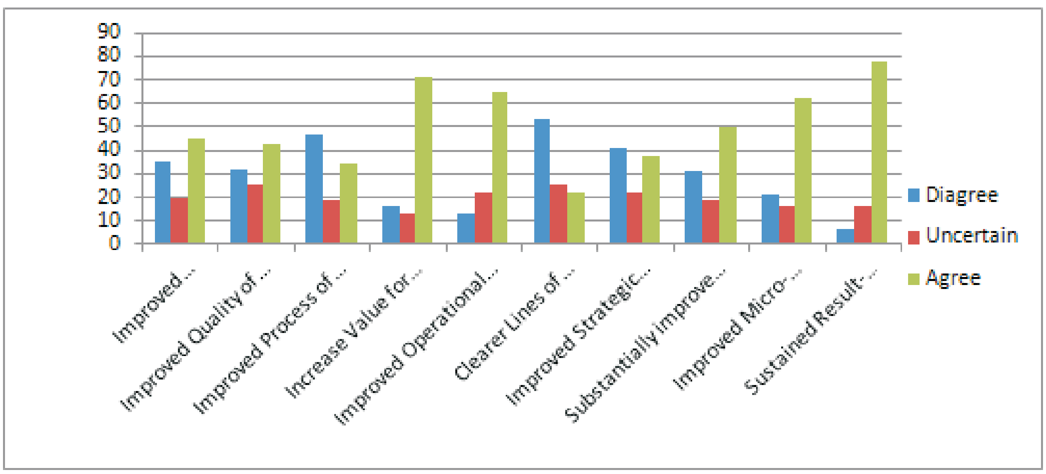


Figure 4. Chart showing summary perceptions of variables by respondents in Nigeria

4. Analyses

From the tables and charts above, the responses from each country can be analysed to show the impact of the reforms on their accounting and financial systems. Firstly, the issue of accountability is shown on the table with respondents from Cameroon indicating that they have not experienced improved accountability and these who disagree with the proposition (40.5%) are more than those who agree with it (22.5%). The large number of neutrals (37.5) is probably due to the fear of respondents coming out categorically with something negative about the government. The reverse is the case with Nigeria where majority of respondents indicated that it has experienced a good measure of improvement on accountability. This is shown even in the reform history of Nigeria as it has had repeated experiences with many accounting, financial and managerial reforms. Cameroon on the other hand has depended on France for selective reforms which have been rare. The item on quality of accounting information portray that respondents from Cameroon strongly disagree that the quality of accounting information has improved even as those in Nigeria think the quality of accounting and finance has improved. But though there is more talk and awareness of accounting and financial reforms in Nigeria, the practice does not reflect the changes intended in reforms.

The value for money assertion concerns the increase in awareness and practice of it. This wasstated not to be so by 59% of respondents in Cameroon (as against only 22% - see table and Figure3), where following treasury rules is so strict and has remained the measure of 'quality' in government financial and accounting operations, instead of improvements in the quality of accounting information reported. In Nigeria, (with a high 71% value-for-money rating) the legal base has been put in place with the enactment of necessary laws and the federal (central) government is pragmatic about achieving value-for- money service delivery. Therefore, the momentum is there but the discrepancy between policy and results is a problem of implementation – showing that, either the bureaucrats are not knowledgeable or assertive enough, or the politicians have not allowed room for the legislative instruments which are at the disposal of the bureaucrats to be implemented.

On the matter of operational planning though with a high rating (above 60%), the Cameroon experience has been a top-bottom approach instead of a bottom-up one. This has not attended appropriately to the diverse and urgent needs of regional and other lower governments as well as the people. Decentralisation of planning has not been achieved though Cameroon has a Ministry of Decentralisation; rather planning periods have been times of assigning new figures to existing budget heads without letting the respective levels of administration draw up the pal targets that their abilities can administer. In Nigeria on the other hand, planning has been healthy and some of the best plans can be found at various levels of the Nigerian government. But what is common in both these countries is the problems of plan implementation. Notwithstanding the planning issues, lines of responsibilities within the ministries in Cameroon and Nigeria have been clear. The response pattern suggests that there is need for minor improvements in Cameroon.

Concerning the proposition in improve ments of attitudes, respondents said that staff attitudes in Cameroon have not been improved (more than 50%). Given the low level of reforms being attempted, a lot of staff are used to maintaining the status quo. But in Nigeria, respondents indicate that staff attitude is improving (rated at 50%), as a lot of seminars, workshops, and committees have accompanied the implementation. The changing attitude is thus a national sequence of events. Nonetheless, two most important challenges are:

i)The lack of sufficient staff in numbers, qualifications and experience to man the reform process at every level in the government ministries, departments and agencies is an issue. The short period given for the reforms to be implemented and the lack of staff shows that staffing is intractable and may prolong other problems and delay implementation. For example, it will be difficult to decentralise and have adequate financial autonomy expected, except there are competent administrators who can limit the overbearing attitude of politicians against reforms.

ii) Rampant corruption is another problem because it compromises a lot of reform implementation processes. These two countries have been repeatedly ranked among the top most corrupt countries in the world by Transparency International. This has made it difficult to get the reforms going at the right speed because the bureaucrats and politicians who feel their interest is not secure will not grant the progress easily. Because of this and many other reasons, performance evaluations in government have not been accurate or regular, neither are they acted upon as expected especially when staff ought to be sanctioned. So the existent staff evaluation is a non-event.

5. The process in Cameroon

The Republic of Cameroon is an African country located on the eastern side of Nigeria (some call it the centre of Africa), running the whole length of it from Lake Chad to the Atlantic Ocean. It has English and French as its national languages - a heritage received from the aftermath of WWII when German overseas territories were shared among the victorious nations. Cameroon, (one of the German colonial territories, then called Kamerun) was partitioned between France and England as trustee territories. France had the larger share and managed it separately from its other colonial territories, while Britain combined its own portion with Nigeria and administered them together. It was during this trusteeship period that the present identity of Cameroon was formed, because at the time of independence when the two territories opted rather to come together instead of getting independence separately, their individual identities were retained in the new country now known as the Republic of Cameroon. According to the 2010 revision of the World Population Prospects, (because no census has taken place in the country since 1972) the total population was nineteen million, five-hundred and ninety-nine thousand people, (19 599 000) in 2010 (http://en.wikipedia.org/wiki/Demographics_of_Cameroon).

Cameroon has a public sector accounting and financial system that tends more towards the CEMAC region. (CEMAC – means the Economic and Monetary Community of Central African States from its French version; *Communauté Économiqueet Monétaire de l'Afrique Centrale*) than meeting national demands. The system is as practiced by most francophone African countries (though at varying degrees), derives much from the French 'Plan ComptableGenerale' with its pre-planned accounting code. It must be said quickly here that Cameroon by error of omission or commission has not looked keenly into the benefits of the Anglo-Saxon accounting approach bequeathed to its Anglophone population and the versatility it carries, most importantly for the benefit of the nation before other groups. Moussa (2004) found in a study of African Francophone countries that their systems have a 57% to 74% similarity with that of France; a situation that found Cameroon at 64% similarity with France's system. The link to France and the regional body CEMAC, means that reforms are going to be very slow. Following this therefore, accounting reforms have been rare in Cameroon especially in the government sector. Naturally therefore, pressure for reforms has been largely exerted from external forces such as, World Bank and other donor agencies which are under pressure from contributors to extract result and impact reports from recipient countries and organisations. It is for this reason that Gaël and Anand, (2013) view reforms in Cameroon as 'accidental'. Specifically, in 2008, World Bank successfully concluded preparation on a project to support the Government of Cameroon to reform towards improvements in transparency, efficiency, and accountability of public finance management.

These two authors were able to conclude that:

"*Cameroon has experienced poor governance for much of its independent history. Repressive governance under its first president, AhmadouAhidjou, was followed by the rule of Paul Biya who has served as president since 1982, winning re-election to an additional seven year term in 2011 after amending the term limit provision of the constitution in 2008. The Mo Ibrahim Governance Index for Cameroon ranks it 36th out of 52 countries in Africa, with a stagnant score over the past six years. Cameroon scores particularly poorly on sub-scores for Rule of Law and on Participation and Human Rights. Cameroon topped Transparency International's list of the most corrupt countries in the world in 1998, 1999 and 2002."*

Reflecting this problem, Orock et al. (2012) noted,

"Corruption and embezzlement of state funds by public officials have become so endemic that they have come to be seen by most Cameroonians as the major knot that ties together their problems with poverty, unemployment and insecurity". In terms of the functioning of the bureaucracy, and in a 2009 Development Policy Review by the World Bank, it was noted that "uneven commitment to reform, inconsistency and pervasive bureaucratic inertia distinguish Cameroon from many high performing developing countries." It pointed out that: "bureaucratic inertia …has undermined its capacity to effectively execute policies." It pointed to "the root cause of this pervasive problem, namely the excessive fragmentation of the administration and the proliferation of overlapping agencies (ministries, permanent committees, special commissions, and so forth); the patronage based promotion and demotion system, which contributes to low morale and ineffectiveness in the civil service; and the indiscriminate low pay policy which seriously undermines the emergence of a stable and well-motivated technocracy in Cameroon administration." Others have commented on the effects of a patronage-based system of appointments and demotions on the performance of the bureaucracy. The net effect is a high degree of reform inertia, low levels of mutual trust, and weak coordination across ministerial boundaries, precisely the symptoms identified by the report."

The report therefore reached a number of conclusions for Cameroon that: Even though an experiment could probably be successful in any country (if well targeted and designed), it would not mean that it would have a "catalytic" effect and this could take several years to materialize. Even then, they pointed out that in traditional Public Sector Management projects, the same "catalytic" effect may not materialize since the impact on the ground is sometimes problematic, which hampers the change agenda. Roll (2011) has the same view when he points out that pockets of effectiveness may "perform relatively well but are not a magic bullet for transforming the whole public sector either; because they are performing essential functions in 'bad governance' contexts. It can thus be said of Cameroon that, it is difficult to successfully implement a public sector reform project with a design that calls for cross-government coordination of reforms where the authorizing/governance environment is not supportive. The lesson learned here is that understanding the political economy and the authorizing environment is critical to ensure that project design suits the political context. Notably, where the public sector context stifles the full benefits of the projects then, it were better they – the context, be reformed to facilitate project implementation. Cameroon has no national accounting standards board and no chartered accounting institutes for any of the professional areas whether Financial accounting, management accounting, taxation, public sector accounting, corporate governance or banking and insurance. It has no financial reporting council that can issue and regulate standards for use in Cameroon, nor national accounting committees to look into activities of professional accountants in Cameroon. Cameroon has not passed any legislation with regards to the adoption of International Public Sector Accounting Standards (IPSAS).

It is therefore, not surprising that while Cameroon has been attempting reforms on its very rudimentary budgetary approach, and accounting and financial system, it has yet to embark on far reaching reforms on its public sector accounting and financial system.

6. The process in Nigeria

The Federal Republic of Nigeria is a country located on the western side of the Republic of Cameroon and on the East of the Republic of Benin. The Atlantic Ocean forms the southern boundary while Niger and Chad are on its northern side. It was colonised by Britain and got its independence in 1960. Unlike its neighbours Cameroon, which belongs to the Economic and Monetary Union of Central African States (CEMAC), Nigeria belongs to the Economic Community of West African States (ECOWAS). It has one national language, English.

Prior to the coming of colonial master (Britain) (ie the events prior to the period from 1807 to 1900), (http://en.wikipedia.org/wiki/Colonial_Nigeria,) Nigeria already had a long history of national and international trade (the latter was mostly with North African Arab traders). The more properly organised systems of trade and governments in existence then were the ancient kingdoms and empires of Benin, Oyo and Kanem Bornu which are large cultures and groups of nationalities which all operated in the territory which is now Nigeria. All these systems of trade and governments were evidently in need and used accounting information in order to have been so well organised as to trade in such a large scale across Africa. So although the exact period when book-keeping and accounting was introduced in Nigeria is not known, there is no doubt that such a history covers a considerably long period before colonisation began. When it came, colonialism came with large multinational companies in Nigeria and these also influenced the evolution of the accounting system in the country in that the accounts of those companies were kept according to the system operated by the colonial power Britain. In fact, it was their presence and activities that led to the granting of the Royal Charter in 1886 to the National African Company – a company which later became the Royal Niger Company, an amalgam of a group of companies. The granting of this Charter became the water-shed for accounting in Nigeria in that by it, it became compulsory for the company to keep proper accounting records according to the British home system. This entails that British accounting firms oversaw the compliance (ie auditing) of overseas companies and branches of companies using the accounting standards as operated in Britain as at then. Therefore, most of the early professional accountants were either British or Nigerians trained in Britain and the laws governing accounting in Nigeria from the granting of the Royal Charter up to independence were almost the same as the ones in Britain. Thus a combination of traditional linkages between multinational companies and international accounting (and audit) firms, as well as the absence of local accounting firms at these early stages were the primary reasons why the growth of accounting in Nigeria was naturally skewed towards Britain.

By 1960, there was a quick adoption of the colonial heritage of professional development from Britain, which manifested in the establishment of some indigenous professional bodies; and in accounting, the Association of Accountants in Nigeria (AAN) was formed which went on to become the Institute of Chartered Accountants of Nigeria (ICAN). Subsequently another body, the Association of National Accountants of Nigeria (ANAN) developed. The Nigerian Accounting Standards Board (NASB) formed in 1982 as a private initiative has worked closely with the professional bodies to issue Statements of Accounting Standards (SAS) to be applied in preparation and presentation of financial statements and accounts in Nigeria. These among others, such as the Federation Accounts Allocation Committee (FAAC) and Financial Reporting Council of Nigeria (FRCN) have championed accounting reforms in the country since then, and have afterwards, carved out an autonomous and special identity of the accounting practice in Nigeria making it to be as robust as any around the world.

6.1 IPSAS and Nigeria:

Accounting standards are standards for financial reporting (in the form of General Purpose Financial Statements) by entities in the public and private sector. Parry (2011) says that initially and still continuing to a large extend, financial reporting standards were developed by national accounting bodies. Today the IFRSB is an international body created by national accounting bodies to establish the IFRS as international financial reporting standards. He further says, IPSAS have been developed from IFRS specifically to be applicable to public sector entities. The International Federation of Accountants promulgates IPSAS and though there is much common membership of IFRSB and IFAC, they are two separate institutions and both are private sector organisations. Nonetheless input also came from multilateral development organisations and some national development agencies into the process of formulating IPSAS, (Parry, 2011).

Since 1997, when the IPSAS Board started issuing their developed standards, it has issued a suite of 32 accrual standards, and a cash basis standard for all levels of governments moving toward full accrual accounting, (McFie, 2013). These standards at the international level preceded by the IFRS comprehensive standards made the IPSASB to concentrate on providing standards for areas not covered by IFRS. About thirty (30) countries are adopting accrual basis IPSAS, and while some adopt IPSASs directly (e.g. Switzerland, Slovakia), others adopt them through national standards (e.g. South Africa, Brazil). The entire UN system, OECD, NATO, Interpol and EU are progressing with the adoption. McFie, (2013) said that Nigeria announced in mid-2012 its plan to adopt IPSASs in 2013 and that this translated to less than one year of preparation. He further said that Nigeria has hitherto shifted its IPSASs adoption target date to 2014 for cash basis and 2016 for accrual basis IPSASs. Again, this meant a period of roughly two and four years for cash basis and accrual basis respectively. Nigeria has since constituted a high-powered implementation team, officially known as the 'Federation Account Allocation Committee (FAAC), saddling its sub-committee with the Roadmap for the Adoption of IPSASs. This mandate to FAAC covers virtually everything that is required not only to implement IPSASs but also to ensure long-term sustenance including IT needs, (McFie, 2013).

A lot has been done by this sub-committee already, including: conducting of sensitisation of political leaders across the country; exposing all stakeholders to IPSASs in addition to conducting workshops for all of them nation-wide; collation of IPSASs gap analysis for all tiers of government; collaboration with the World Bank and other development partners; adoption of a common Chart of Accounts; procurement and distribution of 'IPSAS Explained' by Thomas Muller. And the agreement on a training manual and timetable of a phased approach of adoption are ready, (McFie, 2013).

Like many other accounting reforms previously undertaken in the country, there has been a healthy discussion on the media, government and professional groups in Nigeria about the adoption of IPSAS. The effect of such awareness has been that the Office of Accountant-General of the Federation and the Financial Reporting Council of Nigeria in May 2012, declared their resolve to collaborate in promoting the use of accounting standards in the public sector. The accountant-general explained during one of the workshops that the standards would build confidence of donor agencies, improve service delivery, enhance public-private partnership, and boost peer review mechanism of financial reports among the three layers of government and governments of other countries. The Financial Reporting Council (FRC) of Nigeria has said that the adoption of the International Public Sector Accounting Standards (IPSAS) by the public sector would strengthen Nigeria's economy (Obazee, 2014). He posited that IPSAS was able to help the country build a good tax regime and financial reporting in such a way that accurate data on taxes can be got and used for running the country. This was useful to eliminate the dependence on oil. There was urgent need for the amendment of older legislation as the Financial Management Law by states and the Financial Management Act by the federal government in order to replace them with IPSAS. Nigeria's quest to reposition its economy as one of the top 20 economies of the world by the year 2020 as encapsulated in Vision 20:2020 has given rise to various policies and reforms of government, all targeted at preparing a fertile ground for the actualisation of the vision. Accountability in all government business and transactions has no doubt been seen as a prerequisite for the successful attainment of this vision. The government has decided to commence gradual compliance by ensuring that all general purpose financial statements of Ministries, Departments and Agencies (MDAs) accede to the provision of an acceptable global accounting system, ie the International Public Sector Accounting Standards (IPSASs), which were earlier scheduled to have commenced by 2013, but have been shifted to January, 2015, then to 2016. The three levels of government, namely; federal, state and local governments would have adopted and put these global standards to use in all accounting procedures. IPSAS are a most recent set of accounting standards issued by its board for use by public sector entities around the world in the preparation of financial statements. These standards are based on International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board

(IASB). They are thus vital as a critical institutional infrastructure for a modern government and are now a recognised benchmark for evaluating and improving government accounting in most developing countries like Nigeria. So having decided in 2010 that Nigeria adopts the provisions of the International Financial Reporting Standards (IFRS) and IPSAS for the private and public sectors respectively, “The Federation Account Allocation Committee (FAAC) at its meeting held on 13th June, 2011 set up a sub-committee to provide a roadmap for the adoption of IPSAS in the three levels of government in Nigeria”.

Otunla (2014) has explained that the adoption of IPSAS would undeniably lead to better informed assessment of resource allocation decisions made by the government as well as improve transparency and accountability in the system. In his view, the desire of government is to incorporate the system as an integral element of reforms directed at promoting social and economic development. Otunla, (2014) therefore, further lamented that in many states of the federation, balance sheet audits, when performed, still routinely revealed major discrepancies, saying the situation was largely to be blamed on the fact that the operation of government business and accounts has been within the general framework of the principles of fund accounting, with financial reporting structure being far from the principles in absolute terms.

The precursor to IPSAS is the application of full accrual accounting standards which is broadly consistent with IPSAS requirement. But as it stands, Nigeria has phased out its implementation over two stages – implementation of Cash-basis IPSAS first, then followed by accrual-based IPSASs. The phased approach was made after considering the current state of Nigeria's financial management process, which for the past 40 years, has been using cash accounting in the public sector, albeit not IPSAS-compliant. In order for accrual-based IPSASs to be implemented, adequate processes and systems need to be in place. Implementing Cash-basis IPSASs first would allow the preparations for accrual-based IPSASs to be properly made. The implementation of accrual-based IPSAS is a major undertaking and some countries in advanced economies have estimated that it would take them more than 10 years to implement, (Public consultation, 2012).

The public sector in Nigeria consists of the three levels of Government [Federal, State and Local] and their parastatals. There are 36 States, a Federal Capital Territory (FCT) at Abuja and 774 Local Government Areas (LGAs) in the Federation of Nigeria. All the Governments in the country are required by law to prepare annual budgets and render accounts of their financial operations. The relevant laws in this regard are “The Finance [Control and Management] Ordinance of 1958, the Constitution of the Federal Republic of Nigeria, 1999, and the Civil Service [Re-Organisation] Decree/Act 43 of 1988”. By law, the Minister in charge of Finance is required to make a full financial disclosure to the legislature, prepare estimates of revenues and expenditures [that is, the budget] on a yearly basis, while the Accountant-General is enjoined to sign and present to the Director of Federal Audit the financial position of Government on the last day of each financial year. Furthermore, the law demands that “the public accounts of the Federation and of all offices, courts and authorities of the Federation (including all persons and bodies established by law and entrusted with the collection and administration of public moneys and assets) shall be audited and reported by the Auditor-General, and for that purpose, the Auditor-General or any person authorised by him or acting on his behalf shall have access to all books, records, returns and other documents relating to those accounts". For the sake of accountability, the relevant Nigerian laws also direct that: (a) all instructions relating to expenditure of public funds by Accounting Officers shall be in writing. (b) all Ministers and Chief Executive and Accounting Officers shall render annual reports of their ministries in order to ensure accountability and enforce performance ethics. (c) Ministries shall render monthly returns of receipts and expenditures to the Accountant-General with copies to the Budget Department and the Auditor-General not later than three weeks of the following month".

The Nigerian currency the Naira, is not pegged to any European currency and its exchange rate to the Dollar has remained at about $1 to N165 and meets the optimum currency area better than the CFA. This is because its control is robust and central bank responses to vagaries in the open market are direct.

7. Criticisms

Firstly, what IFRSB and IPSASB are trying to do is to take over the role of national accounting standard setting bodies all around the world ie a top-down approach. This they have attempted by using world bodies, regional organisations, donor nations and agencies to demand the use of these standards within nations. But the fact still remains that all the nations reforming into IFRS/IPSAS are stuck especially, at the capacity stage. Most local accounting professionals, accounting bodies and nations do not have the knowledge, the personnel and infrastructure needed. The provision of these would there make the cost of adoption scary, (McGee and Galina, 2005). Top-down approaches are not demand driven and so suffer from acceptability problems; most professionals and governments do not feel they need international standards.

Secondly, most of the standards drawn did not take into account local specifics, and the offer by the international bodies as UN and so on, to drop money and consultants to the problems as solution is not enough. National socio-political and cultural factors such as ethnicity do obstruct accounting, financial and management reforms in the public sector. It is because these factors do influence personnel and behavioural controls, budget participation and even the reward systems, (Efferin and Hooper, 2007). It is obvious that the national leaning of a managerial team on political and social matters should influence decisions they make in ministries, departments and government agencies. So at times, for a government previously supportive of reforms, if any lack of sustained political will occurs, the reform process will falter or fail, (Larbi, 2001; and McCourt, 2001).

Thirdly, Tao (2012) says that a key aspect of public sector accounting is the consideration it ought to give to inter-generational fairness; which means that accrual accounting in IPSAS reforms must do more because it only shows differences in assets and liabilities which is not a sufficient indicator of inter-generational fairness. These indicators may be completely different.

Fourthly, reforming public sector accounting and finance using business accounting approach makes the profession to basically concern itself with retrospective review of how assets and liabilities have changed as a result of past public financial operations. But compelling public financial conditions such as expected perspectives which should help show future cash flows and the resources which should remain in the future are not taken into account. It is necessary that the developers of IPSAS should highlight a forecast perspective to it, showing for example taxation rights to result from future revenue which will help transparency and intergenerational fairness, (David et al, 2006). Afterall, budgets are futuristic.

Fifthly, it is important to note that in public sector accounting and finance, economics and jurisprudence are all involved. Jurisprudence explains and values the relationships between public sector accounting/finance and other systems while the other two are concerned with methods. Propounding business principles for public sector has not been sitting well with the social and political age-long welfarist principles of the public sector. This is now making public sector accounting and finance to be advancing without deep theories!

Sixthly, trying to make same, things that are not same shall always remain a problem between the private and public sectors. Performance in the private sector is maximising the difference between revenues and costs, so it is easily measured in monetary terms. But performance in the public sector concerns maximising administrative performance under constraints of 'resources invested'. Measure ments of none-financial information of policies is therefore, key to public sector unlike in the private sector. In other words, institutional and government goals may not always align in the public sector, a situation that may lead to cross-subsidisation of institutional activities since many public services supply merit goods provided for normative reasons (for which reason these goods must still be provided even at a loss), Stiles,(2002). Therefore, the institutiona lisation of purely commercial profits shall never be feasible in the public sector as practiced in the private sector, (Lewis, and Stiles, 2004).

Seventhly, all countries would not have adopted all the international standards at the end of the day in addition to problems of time lag between point of issue of standards and point of application due to translation, assimilation, training and application delays. This means that as long as national standards are mandatory and are the ones needed for tax assessments, the need for IFRS/IPSAS will be alien in domestic economies given that the audience for which they are prepared are invisible, (McGee and Galina 2005).

Eighthly, the issue of reforming for harmonisation so as to enhance comparability among entities has come under criticisms in that, though numerical values of ministries, government agencies and whole governments, may provide meaning for first time adoptions when they are comparable to those of other entities at their own inception, it will be difficult and wrong to assume comparisons among ministries, department and agencies of thesame government– entities with different purposes and features. Only whole values can be compared with those of other governments but even then only on condition that they all have adopted IPSAS in full.

8. Conclusion

In conclusion, it can be said that the reform process in Nigeria has brought some successesand Cameroon has experienced some pockets of successes also, but there exist contextual constraints in implementing accounting and financial reforms in these countries. The scale and complexity of these reforms andproblems that often need to be confronted in developing countries have to be appreciated. Lessons have to be learnt from the areas where successes have been attained in order to be able to reform whole agencies, departments and ministries. Practitioners in these countries must therefore, ensure that there are sufficient resources to train managers in new accounting and financial methods and in the interpretation of accounting information in view of the shortage in this field. The fight against corruption equally a fight against forces opposed to these reforms and should therefore, be taken seriously. There is need to be realistic as concerned what can be achieved in changes in attitudes and in the whole reform process. Therefore, priorities and time scales must be realistic. Successful public sector accounting and financial reforms means thus require strong leadership, long-term commitment and momentum, effective partnerships and strong project management skills to succeed.

It is here recommended that structurally, national bodies should be established in the Cameroons in place of the estranged regional bodies so as to address national problems at close range. This will facilitate solutions to country specific problems. Next there should be national standards developed while taking into the latest international context into account by moving them close to IFRS/IPSAS. There should be professional bodies to emphasise the maintenance of quality, training of qualified accountants and sanctioning of erring members. Financial integrity assurance is a critical function of good government accounting systems. Remuneration of accountants in government should be improved to retain qualified personnel for government business. A lot of workshops, seminars, training and retraining programs are needed to build the knowledge and understanding necessary to create acceptability of these reforms so as to help make these governments more efficient and effective. Lastly, IFRS / IPSAS are not an antidote to corruption and their implementation must bring some conflict with those who do not want it and those who want excess of it. More so, political elite in parliament and executives may not buy into them so that the reforms will remain in the domain of technocrats only. This will mean their failure. Hopefully, taking not of all criticisms before engaging in the reform implementation, will improve their chances of success. Nigeria on the other hand should focus on attaining her reform objectives within the scheduled time frame as a measure of commitment to reform.

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