

Cognitive Approach at the Epicenter of Creative Accounting in Cameroonian Companies: The Relevance of the Psycho-Sociological Approach and the Theory of Cognitive Dissonance

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Abstract : The issue of creative accounting in the psychological and sociological framework has been a mixed subject for over 60 years. The objective of this article is to ensure the existence of creative accounting in Cameroonian entities on the one hand and to understand the strategies used by audit agents to detect errors, omissions, irregularities, or inadequacies in the financial state; optimization techniques used by account preparers to strategically bypass texts on the other hand. To achieve this, we conducted an exploratory study using a cognitive approach, and the data analysis was performed by the software 'decision explorer'. The results obtained challenge the authors' cognition (manifest latent and deceptive behavior). The tax inspectors stress that the entities in Cameroon do not derogate from the rules of piloting in the financial statements. Likewise, they claim a change in current income and net income through depreciation, provisions, inventories, and the spreading of charges over long periods. This suggests the suspicion or intention of manipulating the financial statements. As for the techniques, the account preparers manage the accruals at the end of the year as the basis of the practice of creative accounting. Likewise, management accounts are more favorable to results management.

Keywords : creative accounting, sociocognitive approach, psychological and sociological approach, cognitive dissonance theory, cognitive mapping

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