

REVIEWER'S REPORT

Manuscript No.: IJAR-53392

Date: 19-08-2025

Title: La fonction décisionnelle de la comptabilité de l' Etat au Cameroun: Quel(s) usages décisionnels des comptes de l' Etat?

Recommendation:

Accept as it isYES.....

Accept after minor revision.....

Accept after major revision

Do not accept (*Reasons below*)

Rating	Excel.	Good	Fair	Poor
Originality		✓		
Techn. Quality		✓		
Clarity		✓		
Significance		✓		

Reviewer Name: Mr Bilal Mir

Reviewer's Comment for Publication.

General Assessment:

The manuscript addresses an important and timely subject in public financial management, namely the decision-making function of state accounting in Cameroon. By situating the discussion within the broader framework of the ongoing public finance reforms in the CEMAC region, the paper provides valuable insights into the implications of transitioning to accrual-based accounting in the Cameroonian public sector.

Originality and Relevance:

The work is original in its focus on the functional role of state accounting in Cameroon, particularly in terms of its decision-making utility. It highlights the practical significance of the *Recueil des Normes comptables de l'Etat* (2021) and places this reform within the regional context of harmonized financial governance. This relevance extends both to academic research and to policymakers involved in the implementation of financial reforms.

Clarity and Structure:

The manuscript is clearly articulated and organized. The introduction effectively sets the context by referring to the legal and institutional framework that underpins the reform. The transition

REVIEWER'S REPORT

from cash-based and modified cash-based accounting to accrual accounting is presented with precision, and the implications of this shift are framed as the central concern of the study.

Methodological Approach:

Although the introduction primarily outlines the theoretical and regulatory background, it clearly identifies the conceptual orientation of the paper. The reference to the accounting standards, the framework guiding them, and the paradigm shift they represent demonstrates a rigorous conceptual and institutional grounding.

Contribution to Knowledge:

The study makes a meaningful contribution to understanding the transformative role of public accounting in state governance. By positioning accounting not merely as a record-keeping exercise but as an instrument for financial transparency, accountability, and decision-making, the manuscript underscores the broader socio-political and economic significance of accounting reforms in Cameroon.

Language and Presentation:

The language used is precise, formal, and appropriate for academic discourse. The technical terminology is correctly employed, and the text demonstrates mastery of the concepts in public sector accounting and financial governance.

Conclusion:

The manuscript offers a strong and pertinent examination of the decision-making function of state accounting in Cameroon, framed within the context of ongoing reforms. It provides both theoretical grounding and practical significance, making it a valuable contribution to the literature on public financial management and state accounting in the African context.