

THE PUBLICATION OF SOCIETAL INFORMATION FOLLOWING THE REVISION OF THE ACCOUNTING LAW IN THE OHADA ZONE.

LA PUBLICATION DES INFORMATIONS SOCIETALES SUIVANT LES LOIS COMPTABLES REVISEES OHADA

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Abstract

In a context marked by a widespread awareness of the needs of sustainable development, the OHADA legislator has been constantly burdened on all sides for its statism to the rise of societal problems. However, After the reform of the OHADA system, sustainability problems once more did not met up with the appointment of normalization. However, several enterprises continue to publish their societal information in parallel with their financial communication. As such, the problem raised by this article is that of understanding the mode of production and disclosure of non-financial information in the absence of a regulatory framework. A descriptive empirical analysis is carried out with a sample of 120 enterprises which propagate their societal information in the OHADA zone. It reveals that internet websites and implication in the development of the local community are respectively the medium and theme of the most used disclosures in the OHADA zone with regards to sustainability reporting under the pressure of some stakeholders especially consumer associations, ministerial departments in charge of the environment labor and social security.

Keywords: Societal information; OHADA; Corporate Social Responsibility (CSR); stakeholders; accounting law;

Résumé

Dans un contexte marqué par le développement durable, le législateur OHADA n'a eu de cesse d'être accablé de toutes parts pour son statisme vis-à-vis de la montée des problématiques sociétales. Au lendemain des reformes du système comptable OHADA, les problématiques sociétales ont une fois de plus raté le rendez-vous de la normalisation. Toutefois, de nombreuses entreprises continuent à publier leurs informations sociétales parallèlement à leur communication financière. A cet effet, le problème que soulève cet article est celui de la compréhension des modes de production et de diffusion des informations extra-financières en l'absence d'une réglementation en la matière. Une étude empirique de nature descriptive est menée auprès d'un échantillon de 120 entreprises diffusant leurs informations sociétales au sein de l'espace OHADA. Il en ressort que le site internet et l'implication dans le développement de la communauté locale sont apparue respectivement comme support et thème de diffusion les plus utilisés dans l'espace OHADA en matière de reporting sociétal sous la pression de certaines parties prenantes notamment les associations consuméristes, les départements ministériels en charge de l'environnement, du travail et de la sécurité sociale.

Mots clés : Information sociétale ; OHADA ; Responsabilité Sociétale de l'Entreprise (RSE) ; parties-prenantes ; droit comptable.

Introduction

In essence, corporate communication is first geared towards accountability. It emerged in Europe in the 19th century, with the development of public limited companies and information needs of new investors (Capron and Quairel, 2009). It was latter follow by the need to information, which focused more on economic or financial issues with shareholders as the main target (Gendron and De La Porte, 2009). But with the rise of corporate social responsibility in the last decade of the 20th century, elements concerning first the environmental aspects, and then social ones were integrated to the annual report, already published in separate reports, before the three dimensions (economic, environmental and social) is only beginning to be integrated into the so called “sustainable development” (Tschopp, 2005; Holliday et al, 2002).

With the rise of societal challenges, the publication of non-financial information has become a managerial tradition of the world’s largest companies as well as of some SMEs both internally and externally (Giordano-Spring et al, 2012). In fact, following an international study realised by KPMG (2008), it seems that 80% of companies appearing on the list of Global Fortune 250 now disseminate their non-financial information, especially those related to sustainable development through various communication media. Given the enthusiasm of Western companies for CSR communication, companies in the Organisation for the Harmonization of Business Law in Africa (Ohada) zone are examined because there is general management policies in favour of sustainable development.

Indeed, within the Ohada perimeter, the communication of information on CSR in reports is extremely low (Toko and Souleymanou, 2013). Only the accounting and financial data are published in these reports. Indeed, even if the consideration of externalities of enterprises in Accounting is a reality in Northern countries, by means of social accounting, this practice remains almost non-existent in OHADA Accounting System (Syscohada) (Ndjetcheu, 2016). Klutsch and Nguema (2010) believe that the bodies in charge of the OHADA accounting standardisation have a governance problem. In reality, we notice that the implementation of the Syscohada accounting model is stagnant (Bampoky and Meyssonier, 2012). This is more apodictic that despite the recent reforms of accounting law, the Ohada legislator were unable to meet up with the increased demands of stakeholders towards companies for more dissemination non-financial information. As a result, the absence of a coercive regulatory framework for societal communication in Sub-Sahara Africa revives the debate on the capacity of political bodies to preside over the destinies of accounting standardisation within the Ohada area.

Several works (Njaya, 2015, Ndjetcheu and Dissakè, 2015, Moskolai, 2016, Tiona, 2018) have revealed that in sub-Sahara Africa and in the Ohada area in particular, CSR is practiced by companies both operationally and discursively (societal communication). Indeed, these firms are exposed to the pressure of international standards and rules concerning sustainable development. However, those studies have not focused on the publication of the practice of CSR especially in the Ohada zone where the works of Ndjetcheu (2013a and 2016), Diawara and Lavallée (2014), Dongmo and Viet Ha (2018), revealed the absence of a coercive regulatory framework for societal reporting activities. This contrasts with the researches carried out by Ngantchou (2009) which show that the reforms of the Ohada accounting system, although retaining their contextual identity, are partly converging towards international accounting, notably the continental and Anglo-Saxon models.

In fact, during the reform of Ohada accounting law, which occurred at the height of the mobilisation of managerial synergies towards the challenges of sustainable development, we would have expected at least a partial reproduction of international accounting standards in the Ohada conceptual accounting framework integrating the two financial and societal axes of corporate communication. This led to the observation of a missed opportunity of sustainability normalisation by the Ohada accounting legislator.

Consequently, with regard to this paradoxical observation of the absence of coercive regulation in sustainability activities within the OHADA sub-region, and the presence of voluntary activities on CSR reporting in this geographical area, there is something to wonder about the modes of production and voluntary dissemination of this non-financial information. In order to bring more light on this paradox, we formulated the following research question:

What are the voluntary corporate social responsibility reporting procedures for companies in the OHADA perimeter?

In other words, despite the absence of a coercive regulatory framework, who are the actors, media and themes of the voluntary disclosure of non-financial information by companies located in the OHADA zone?

Indeed, this is a descriptive study whose objective is to highlight the procedures of social reporting (actors, media, themes and techniques) and their relevance in the context OHADA. Our work rests

on three major axes. The first section of this article presents the theoretical explanatory framework for corporate social communication. Then it is followed by the research methodology adopted. The third section presents the results obtained and the interpretation.

1- The literature review of non-financial corporate communication

In an attempt to synthesise work relating to the communication of societal information developed by Capron and Quairel (2009), Non-Financial Communication is designated by the terms: “Societal communication”, “Sustainable Development Reporting (SD Reporting)”, “Concept of Sustainability (CSR Reporting)”, “Extra-financial communication”, “Durable reporting”, “sustainable development Communication”, “societal reporting”, “societal disclosure”, “sustainability reporting”, “Sustainable Development”. In the rest of this communication, these terms will be used interchangeably and will all refer to the publication of CSR information.

The objective of this first section is to explore the phenomenon of societal communication based on the development of a theoretical framework to explain the dissemination of non-financial information. To this effect, and for the sake of clarity, this first part of our article is based on three axes. The first consists in carrying out a theoretical reflection on the foundation of CSR communication. The second tends to understand societal reporting as an innovative concept in the OHADA context. Finally, we will highlight the dimensions and the supports of the societal disclosure.

1.1- The theoretical explanatory framework for the disclosure of social and environmental information

The study by Gray et al. (1996) marked the theoretical literature in the field of sustainability reporting. These authors have highlighted the need for a multi-theoretical framework for societal disclosure research. According to Branco and Rodrigues (2007), several studies offer the use of multi-theoretical frameworks because of many factors that can affect the corporate decisions on CSR and environmental disclosure practices. To this effect, some studies adopt the positive accounting theory of Watts & Zimmerman (1978) from a political perspective (Abbott & Mosen

1979; Belkaoui 1976, Oxibar, 2007 and 2011) or from an economic perspective of the costs and benefits of the information disclosed (Cormier & Magnan 1999; Cormier and Magnan 2003).

Other studies, from the socio-political and contractual approach, adopted the generalised agency theory (Hill and Jones, 1992, Henriques and Sadorsky 1996, Pellé-Culpin, Giordano-Spring and Rivière-Giordano, 2010, Cretté, 2012; Dongmo, 2018, Dongmo and Ndjetchou, 2018), or the stakeholder theory (Ullmann, 1985, Roberts, 1992; Gray et al, 1996; Adams, 2002, Capron & Quairel 2004, Oxibar, 2007 and Guinchard, 2014), or even the neo-institutionalised legitimacy theory (Teller and Antheaume, 2001, Déjean and Oxibar, 2010, Giordano-Spring et al, 2012, Cretté, 2012, Dongmo, 2018, Dongmo and Ndjetchou, 2018), or better still, the dynamic and statics accounting theories (Giordano-Spring and Rivière-Giordano, 2010). Antheaume and Teller (2001), from a synthesised theoretical perspective, tried to establish a relationship between the theoretical framework used and the disclosure strategies of the company, as shown below in table 1:

Table 1 : The relationship between the theoretical approach and the disclosure of information

Approach	Reading charts	Information dissemination strategy
Financial	Agency theory and positive accounting theory	Financial accounting geared reporting only information sensitive to affect shareholders
Cynic	Economic and political information theories	It results from a power relationship between the company and its socio-economic environment (appreciation of the cost of publishing information and the risk of exposure of the company to public reprisal)
Civic	Stakeholder theory and Legitimacy theory	Social accounting in the form of detailed, argued and quantified documents and verified by independent third parties which give both good and bad news

Source: Antheaume and Teller (2001)

In our research, we will mainly mobilise the stakeholder theory, which presents the dominant theoretical framework for studies on the publication of societal information (Henriques and Sadorsky 1996; Pellé-Culpin 1998, Capron and Quairel, 2004, Damak-Ayadi, 2004 and 2006, Gendron and De La Porte, 2009, Gillet, 2010, Dongmo, 2018, Dongmo and Ndjetchou, 2018). Never the less, the neo-institutionalised legitimacy theory will also be discussed. This theory provides explanations for potential gaps in societal disclosure (Mawla, 2017).

1.1.1. The disclosure of societal information from the perspective of the stakeholder theory

According to the stakeholder theory (Freeman, 1984), the organisation is at the centre of a set of relations with different stakeholders groups who are likely to be influenced by its activity or influence the organisation's activity. This assertion can be read from three angles. Firstly, it posits that the organisation has explicit or implicit relationships with its stakeholders. Secondly, stakeholder theory holds that the stakeholders may affect or be affected by decisions made in the organisation (Freeman 1984). Finally, the third argues that the interests of these stakeholders have intrinsic value and no interest is supposed to dominate other (Donaldson and Preston 1995).

Previous studies on sustainability reporting that made reference to the stakeholder theory made it possible to deduce the relevance of this approach in explaining the evolution of the volume of societal information published in annual reports (Henriques and Sadosky 1996; Pellé-Culpin 1998). These studies on the practice of CSR reporting followed two main directions. Some studies focused on the dissemination of CSR information from the transmitter side emphasising on the role of stakeholders in sustainability reporting process, on the choice of means of reporting (Ullmann, 1985; Zeghal and Ahmed, 1990; Roberts, 1992, Damak-Ayadi, 2006). Others take the side of the recipients of environmental information and discuss the usefulness of environmental information for the stakeholders and the systems implemented to get the information (Tilt, 1994; Deegan and Rankin, 1997, Gendron and De La Porte, 2009).

1.1.2. The theory of legitimacy as a framework for the institutional analysis of sustainability reporting

The legitimacy theory holds that "organisations seek to operate in the framework of standards and rules accepted by the societies in which they operate" (Teller and Antheaume, 2001, 93), It is today one of the most widely used theoretical frameworks on CSR reporting studies. Indeed, concentration builds up on sustainable development issues is largely the result of pressure from stakeholder groups for more transparency and communication. According to Pfeffer and Salancik (1978), to acquire the resources which organisation needs, it must inevitably interact with its social environment: since the organisation draws resources from its environment, it depends on it.

The works of Guthrie and Parker (1989), Brown and Deegan (1998), Deegan et al (2002), and Patten (1991) fall within the legitimacy theory. Their goal is to demonstrate that the dissemination of environmental information finds its *raison d'être* in the search for legitimacy in the face of public pressure. The measurement of this dimension differs depending on the research works. In a first approach (Patten, 1991), the degree of visibility of the company or its sector of activity help to formalised the pressure from public opinion. The second orientation (Guthrie and Parker, 1989; Brown and Deegan, 1998; Deegan et al., 2002), which exposes a historical approach, assesses the intensity of this pressure based on the main events related to a company or its sector of activity, identified in previous studies or in the media.

1.2- Controversies and polymorphism around an acceptance of sustainability reporting

Social communication has a variety of meanings from various authors and user groups (Capron, 2000). In addition, this concept has evolved over the years. As shown by Parker (1986) and Damak-Ayadi (2004), various names are used in the literature. For example, Antheaume and Teller (2001), Gillet (2010) use the term “social accounting”, Capron (2000) uses the expression “social and societal accounting”, and Capron and Quairel (2004), Ngantchou (2015) and Dongmo (2018) prefer to use the term “societal reporting” In English-speaking literature, Ramanathan (1976) uses the term “corporate social accounting”, Patten (1992) and Roberts (1992) use “environmental disclosures”, and for Guthrie and Parker (1989) is “Corporate social reporting”. These few examples show the multitude of terms used and the confusion between the constructions of “social accounting” and “societal reporting”.

Many definitions have been given to the concept of CSR reporting in the theoretical literature. We make synthesise of the definitions from a historical-evolutionary point of view in the table 2 below.

Table 2 : Some definitions of corporate social reporting mobilised in the literature

Authors and date of publication	Definitions
Dongmo (2018)	Social communication is perceived as a set of procedures allowing the circulation of non-financial information, particularly social and environmental between the company and all its social partners (State, employees, suppliers, customers, financial institutions, unions, civil society, etc.).
Ngantchou (2015)	Social and environmental reporting is a reporting instrument to provide quantitative or qualitative information on the consequences of economic activity of the company, on the natural environment, on living species and on actions falling within the framework of the social policy in the narrow sense.
Rhouma et Scotto (2014)	Social reporting can be defined as “the disclosure of information by large companies, on their social, environmental commitments”
Cretté (2012)	Societal reporting is “the way companies have reported the results of their non-financial performance”.
Giordano- et al, (2012)	Social reporting refers to any disclosure to third parties relating to the environmental and social aspects of the company's activity.
Boussoura (2012)	Social reporting can be considered “as a dialogue between the company and its stakeholders. It must allow management to both manage its problems in the area of sustainable development and to report to third parties concerned.”
Capron et Quairel (2009, p.19)	Societal communication can be defined as the “dissemination of social and environmental information produced by companies for third parties simultaneously or independently of financial reporting”.
Oxibar (2007)	Societal communication consists in “making available to all social partners, optimally and meaningful information about the goals of the company, its policies, programmes, performance and contribution to social objectives. A relevant information is that which reports to the public and facilitates the decision-making of the public, relative to social choices and the allocations of resources”.
Damak-Ayadi (2006)	Social communication can be defined as "the activity that enables the company to report to the various stakeholders on its activities and their impacts on Society and the environment ".
(Capron & Quairel, 2004)	Societal reporting identifies any publication intended for external users which addresses the social and environmental dimensions of business activity.
Arcimoles et Trébuçq (2003)	Sustainability reports are “activity based reports on the ecological and social impact of elements of the social responsibility policy”.
Pesqueux (2002, p. 166)	CSR reports are "activity based reports on the ecological and social impact of

	elements of the social responsibility policy”.
Gray et al (1996)	Social communication is defined as "the process of communication to certain interest groups and society at large, the social and environmental effects of economic activities of organisations”

Source: Established by the author.

From these definitions, we realise that there is a consensus that transparency on the consequences of the company’s activities remains the first condition for the practice of CSR (Rhouma and Scotto, 2012). We therefore understand why “Reporting” is the first of the seven principles of social responsibility identified by the ISO 26000 working group, the standard entitled “social responsibility guidelines” (Igalens, 2009).

It can be noticed that there is a common perception in the background of the concept of sustainability reporting among authors in the accounting research field. This brings us to define the social communication as “the disclosure of information to the stakeholders of the company relating to its social and environmental responsibility to establish a dialogue with them on one hand and demonstrate their recognition of their role in the organisational game on the other hand.”

Once the conceptualisation of societal communication has been made, it is now necessary to dwell on the dimensions of this construct.

1.3- The Dimensions and media of CSR communication

The purpose of this section of our research is to present the dimensions of CSR reporting on one hand and the media used in this process on the other hand.

1.3.1- The different dimensions of sustainability reporting

It is possible to characterise the field of social communication according to the themes it addresses, its recipients, its form, what motivates it, its reliability. So, Gray, Owen, Adams (1996, p. 83) specify some aspects of corporate social reporting according to these 5 dimensions as shown in table 3 below.

Table 3 : The dimension of social communication

Theme	Recipients	Forms	Motivation	Fiability
-Stockholders	-Stockholders	-Qualitative	-Ethic	-Estimated or
-Investments	-Intermediate and	Assertions	-Individual	partial data
-Employees	financial markets	Facts	behaviour	-Internal audit
-Consumers	-Employees	Intentions	-Accounting	and information
-Community	-Management	-Quantitative	-Judicial	systems
-Environment	-Syndicate	Realised	-Usage	-External
-Global impact	-Partial employees	Objective	-Marketing	predators
-General politics	-Community	Comparison	-Public image	-External
-Ethics	-Pressure from	-Monetary	-Defense	commentators
-Government	groups	Expenses	-Divert attention	-External
-Commerce with	-Media	Engagements	-Influence	auditors
other countries	-Government	Wants	perceptions	
	-Regulatory organs	Estimations	-Respond to	
	-Competitors	Impact	pressures	
	-Industrial groups	Debts	-Meet or outweigh	
	-Consumers		competitors	
	-Suppliers		-Experimentation	
	-Society in general		-Ethical investors	
			-Legitimacy	

Source: Gray et al (1996)

To better understand these dimensions of CSR reporting, we will focus on the themes of disclosure and the recipients considered to be less exhaustive in the table above when compared to the other dimensions.

- **The themes of dissemination of social and environmental information**

The original study by Ernst and Ernst (1978) identifies six themes for disclosure: the environment, energy, loyal business practices, human resources, involvement in civil society, products. Pioneer studies and the first concrete applications in companies are devoted almost exclusively for employees and products (Oxibar, 2007). The environmental dimension only emerged in the 1980s where the protection of the environment appeared to be the major concern in industrialised countries. Consequently, this theme appeared to dominate and Mathews (1995, p. 496) highlights that “the almost complete dominance of environmental communication over social communication”.

- The recipients of CSR reporting

The dissemination of social and environmental information was increasingly being recommended by professional organisations and few regulations on the part of the legislator. Gray et al. (1996) noticed the considerable and initial involvement of the accounting profession on the theme of social accounting. Several reports relating to the disclosure of information for employees (employee reporting) or about employees (employment reporting) or even reporting of accounting information for trade unions, before collective bargaining begins, were published after these debates. This report is based on the idea that all organisations have a duty to inform the public. Thus, this external reporting must satisfy the information needs of “those who have the rights to information about the entity publishing the information”. Among those who have the right to be formed, the Corporate Report identifies: the group of stockholders, that of bondholders, that of employees, that of analysts and the business world, government, and finally the public; this last group including, among others, clients, the community at large or protection groups of the environment.

These recipients have easier access to CSR reports when there are adequate means of disclosing social and environmental information.

1.3.2- The media for the disclosure of societal information

In the same way as optimal financial communication requires the use of adequate relays, the dissemination of non-financial information generally includes a multitude of media, which we intend to present. The table 4 below summarises the supports of CSR communication.

Table 4: Synthesised presentation of the media of sustainability reporting.

Media	Authors	Definition obtained from the literature
Annual report	Gray et al (1995)	“It’s not just a regulatory document, released with regularity but it is what we can consider as the most important document in terms of construction by the organisation of its own social representation”.
Internet	Martin-Juchat, (2007, P3)	It allows a company to disseminate its social and environmental information across the web.
Sustainability report	Robaa (2016, P72)	“Periodic document (generally annual) published by a company to report on its actions and results in corporate

		social responsibility ”
Brochure	Zeghal et Ahmed (1990, P28)	“A small business newspaper that provides regular information to internal and external stakeholders on the life of the company as well as its periodic operational achievements and its social responsibility”.
Advert	Hackston D. et Milne M., (1996)	“Set of information on the quality of a product resulting from International Standard Organisation (ISO) certification”
Biggy back	Martin-Juchat, (2007, P7)	“Method of communication on the activity of the company based on a societal event related to its activity”.
Media	Martinet et Silem (2008, P401)	“Set of reporting channels belonging to the same mode of communication”.

Source: Conceived by the author.

2- Empirical analysis of sustainability reporting procedures

The purpose of this empirical section is to present the experimental protocol used. It will include the justifying the study area. Then, the sampling methods, data collection and analysis will be presented.

2.1- The Ohada zone as a relevant framework for investigating the challenges of non-financial reporting

Ohada is an organisation which constitutes a real instrument of integration of the countries of Sub-Saharan Africa, in which the legal and accounting productions have been scrutinised in recent years to integrate sustainable development in the field of business. Under the pressure of international regulatory frameworks (GRI, NRE Law, Grenelle 2), Ohada accounting law, including Ohada Accounting System , have not ceased to be the subject of violent criticism towards the Ohada legislator (Ndjetcheu, 2013 and 2016; Diawara and Lavallée, 2014; Dongmo, 2018; Dongmo and Viet Ha, 2018). Indeed, since the growing concern for sustainable development and its effect in terms of the readjustment of management techniques, we would have expected an alignment on the

part of the legislator OHADA. Notwithstanding, it has been noticed that there is a glaring discrepancy between the legal framework which is clearly in advance but the accounting law remained deaf to the changes of its social and natural environment.

Therefore, three criteria explain our choice for the OHADA zone. From the outset, our belonging to this geographic area is of primary interest. Next, the remark made by Ndjetcheu (2013b) on the coincidence between the periods of mutation of the OHADA conceptual framework with that of the rising demands in sustainability matters, constitutes a second justification. Also, the desire to measure the degree of adaptation of the company's financial reporting following the ratification of a set of provisions by the OHADA member countries, both nationally and internationally, renovating the relationships of companies with their environment, is an additional challenge of our research. Finally, the third criterion is explained by the current absence of work in the accounting literature in French-speaking sub-Saharan African countries which have addressed the problem of a procedural model for the voluntary publication of non-financial information.

2.2- Presentation of the sampling protocol

The reference population consists of all companies that disclose social and environmental information bind by the OHADA accounting law. Drawing on the sampling technique of the majority of recent quantitative studies on sustainability practices in Africa (Khémir, 2010; Baccouche et al, 2011; Taoukif, 2015, Boussoura et al, 2015; Robaa, 2016), we opted for convenience sampling. We have been supported by this choice for several reasons. At first glance, given our limited financial resource, time constraints in finding the right sample size, difficulties we encountered when setting up our sampling frame, we have selected our sample based on this empirical method of sampling or by reasoned choice. Then, in accordance with the arguments of Thiétart et al (2014, P.130), “the selection method by reasoned choice allows to choose very precisely the elements of the sample and, there by guaranteeing the compliance to the criteria required by certain research designs such as that of homogeneity”. Indeed, we opted for this method for the constitution of our sample since we had specific selection criteria namely: the sector of activity, the cities where companies are located, the workforce above 100 employees and the existence of activities socially reporting within the company.

The parent population here is made up of all the socially responsible companies operating within the OHADA accounting space.

To maximise the sample size and obtain a sufficient number of companies in the Ohada zone concerned, we organised our sample as shown in the table below. Emphasis was placed on companies with a strong CSR culture in accordance with recent studies by the ASCOMT CSR in 2016, as well as those of Ndjetcheu and Dissakè (2015). Regarding the limited financial resources and the large number of Ohada member states, the study was limited to Central African countries and some neighbouring states of West Africa as shown in table 5 below.

Table 5: Repartition of companies prospected as per the OHADA member countries.

Rang	Countries	Prospected countries	Number of companies retained
1	Benin	Porto-Novo	12
2	Burkina-Faso	Ouagadougou	0
3	Cameroun	Douala	28
4	Central Africa Republic	Bangui	10
5	Comores	Moroni	0
6	Congo	Brazzaville	14
7	Ivory Coast	Abidjan	0
8	Gabon	Port-Gentil	16
9	Guinea	Conakry	0
10	Guinea Bissao	Bissau	0
11	Equatorial Guinea	Malabo	8
12	Mali	Bamako	0
13	Niger	Niamey	8
14	D.R of Congo	Kinshasa	16
15	Senegal	Dakar	0
16	Chad	Ndjamena	8
17	Togo	Lome	0
		TOTAL	120

Source: Conceived by the author

The significance of our sample is linked to two major reasons. All sectors and the different field of activities are represented. The sample consists essentially of service (38%), food (22%), industrial

goods (24%) and energy (16%). The predominant legal form is SA. On the other hand, the majority of the companies selected are established in other Ohada states.

2.3- The method of data collection and analysis

Our data collection technique is plural. As an experimental study, our work makes use of both primary (documentary) and secondary data (statistical surveys). More specifically, we proceeded by administration of questionnaires (including closed and scale questions). We personally assisted the targets population in filling out questionnaires in order to avoid or limit the tendency to obtain biased results. With regard to data processing, we will simultaneously use SPSS 21 and STATA 13 software to obtain more readability of the phenomenon studied. We will use descriptive or tri-flat statistics to reach our empirical objectives.

3- Presentation and analysis of research results

Sustainability reporting practices relate to the level of CSR reporting, the media used and the types of information disclosed.

3.1- The actors of sustainability reporting in OHADA context

Within the OHADA area, stakeholders interested in communication practices in sustainability matters are few. There are, however, consumer organisations, consultancy firms in Sustainable Development and certain the ministries in charge of the environment.

3.1.1. Consumer associations as pressure groups for sustainability reporting

According to Boyer (2014), consumer associations help in the promotion CSR reporting through the rating of companies that disclose their sustainability practices. To that effect, consumer associations are recognised by employers' associations in the OHADA perimeter. They are engaged in a vast campaign aim at fighting for the protection of consumers in the OHADA territory. They are all members of the technical commission responsible for ensuring the respect of international environmental standards, habitat, traffic, standards and quality of drugs. This position probably makes it possible to recommend that companies should disclose their social and environmental information to show their credibility vis-à-vis consumer associations.

3.1.2. The role of consulting firms in Sustainable Development

Apart from their major role in assisting businesses in implementing sustainability policies, these firms regularly carry out audit studies and environmental management plans as described by Rabbinge (2015). As part of the Environmental Impact Assessment, consulting firms in sustainable development are in charge of the development of standard for impact study in terms of reference, in relation to administrations concerned. They also prepare technical reports on the of reference proposed by project promoters, examine the admissibility of impact study reports on the basis of their technical consistency of the evaluation of the measures proposed in their environmental management plans.

3.1.3. The Ministries in charge of the environment as prescribers of environmental communication

Regardless of the Ohada member country concerned, this organ of the government is responsible for developing, implementing and evaluating government policy on environmental matters. As such, he is responsible for coordinating and monitoring the interventions of regional or international environmental cooperation. Then he takes care of the definition of rational management measures for natural resources, in conjunction with the ministries and specialised bodies concerned, to inform the public in order to encourage their participation in management, protection and restoration of the environment. Finally, it develops policies for protection of the environment by sectors, in conjunction with the relevant ministerial departments and negotiates international agreements and conventions relating to the protection of the environment and their implementation.

3.1.4. Ministries in charge of Labour as prescribers of social reporting

Depending on the member country of the Ohada region, these governmental branches are responsible for the preparation, implementation and evaluation of state policy and programs in the fields of industrial relations, the status of workers, and social security within organisations.

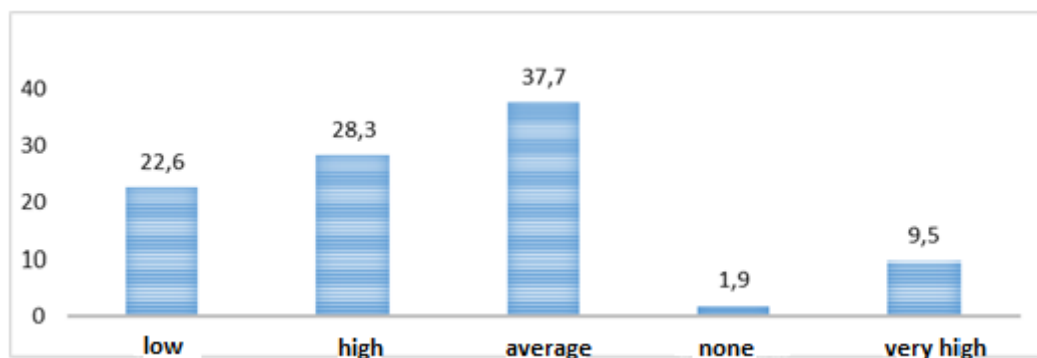
As such they are responsible for controlling the application of the labour code and international agreements, ratified by the member states, relating to work, development and implementation of the social security policy as well as the link with institutions of the United Nations and the Organisation of African Union specialised in the field of labour.

Thus, the sustainability reporting of companies give them the opportunity to send a signal to the Ministry of Labour and Social Security to reassure the state and the public about compliance with the legislation of work in order to gain credibility.

3.2- The level of disclosure of non-financial information

As we have mentioned in our theoretical developments, several elements enter into the lexical field of societal reporting in an OHADA context: disclosure, publication, reporting, dissemination, and societal communication. The use of one or the other expression refers to level of reporting and or the importance the company places on it. This is what made us to favour an ordinal approach to the detriment of a dichotomous approach us in the field of data collection given that a company can unconsciously disseminate its social and environmental information. Figure 1 presents the synthesis of the results obtained.

Figure 1: Level of societal disclosures



We note that 37.8% of the companies located in the OHADA space are resolutely engaged in societal communication policy in the same way as financial communication, while 37.8% have an average level of CSR reporting, that is to say, lower or out of phase with the level of financial reporting. Indeed, these companies generally disseminate their societal information due to mimicry effect in the sector of activity as it is the case in the industrial sectors, where the ministries of the environment impose environmental impact studies or carry out environmental audits without any legislation put in place as regard sustainability reporting. In addition, 22.6% of companies surveyed have a low reporting intensity which can be explained by the explicit absence of CSR policy and a strong tendency for more or less unconscious sustainability disclosure, particularly by the media at

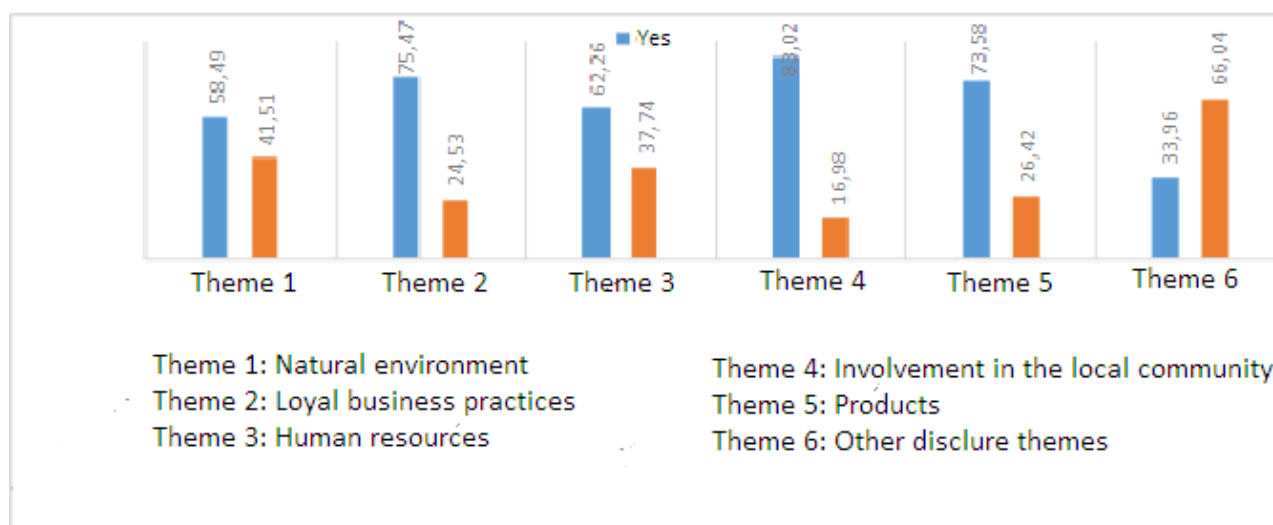
the very moment the company is carrying out its sustainability actions. Finally 1.9% of responsible companies have an aversion to non-financial disclosures.

If we take a dichotomous approach (Very high, high and average on one hand, weak and none on the other hand), we will realise that 75.5% of companies in the OHADA region disclosed explicitly their social and environmental information against 24.5% who do not do it at all or at least, incidentally. Such results confirm that there is actually the practice of CSR reporting in the OHADA context despite the absence of a coercive legislative framework on sustainability reporting. These results can further be refined by identifying the themes of societal disclosure selected by each company involved.

3.3- Identification of the themes of societal disclosure: a priority for involvement in the local community development

According to Gillet (2010), the relevance of a descriptive study in the field of CSR reporting is only established when it is based on the themes of disclosures. The pioneer study in the field which is best known is that of Ernst and Ernst (1978). It describes practices concerning the publication of information through themes of social and environmental disclosure. After studying the information content of CSR reports and the website of certain companies, we have retained like Ernst and Ernst (1978), Damak-Ayadi (2004), Oxibar (2007), Rhouma (2008) and Khémir (2010), six societal reporting themes as shown in Figure 2.

Figure 2: Identification of sustainability disclosure themes



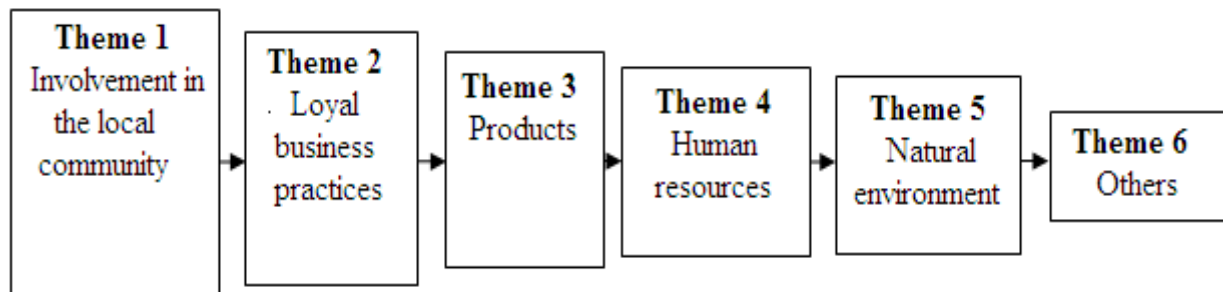
We noticed that involvement in the local community is the primary concern of companies in the Ohada zone as they point out in their non-financial communication. These results are not surprising for two reasons. Firstly, recent studies on the level of commitment of companies in the development of the local community showed a strong corporate citizenship in French-speaking Sub-Sahara African countries (Njaya, 2015, Ndjetchou and Dissakè, 2015, Moskolai, 2016, Dongmo, 2018, Tiona, 2017). It would therefore be logical that this societal altruism takes precedence over their sustainability reporting. Secondly, one of the more widespread CSR practices in the OHADA member states is made up of charitable or philanthropic works which is immediately followed by reporting with the help of the media. Charitable works include donations to orphanages and prisons, the construction of classrooms, the provision of stock exchanges, construction of drinking water wells, etc.

Apart from the other disclosure themes, the least representative theme of societal communication is “the natural environment”. However, this statistics deserves to be mixed because among the biggest companies in the Ohada zone, include service companies whose activities have almost no impact on the environment. As such, it is logical that the theme linked to the natural environment cannot appear in their non-financial reporting. It follows that if the study had only focused on the industrial sector, the thematic related to the natural environment would have been the most popular.

The section “others” gives the company the latitude to disclose social information which include certain peculiarities related to its sector of activity. These include: taking account of employees with AIDS, fight against the proliferation of vicious sects, prevention of the machinery of accounting and financial systems as well as the manipulation and concealment of accounting data, the fight against tax evasion and companies just to name that few.

The hierarchy of themes of CSR reporting is the subject of figure 3.

Figure 3: Hierarchy of sustainability reporting themes in OHADA context



Source: By the author

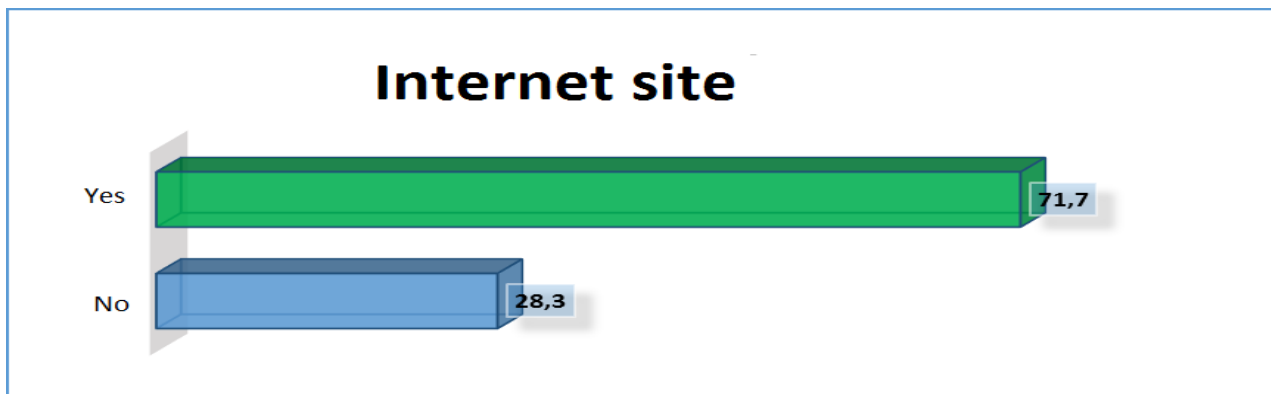
3.4- External communication media specific to CSR in the OHADA area

According to Bardin (1997), the choice of medium must be subjected to the nature of the sustainability message addressed to the public. It is with respect to this that Oxibar (2007) denotes a double criterion which presides over the choice of a medium for the disclosure of non-financial information. At first glance, the author mentions the relevance rule which stipulates that the medium selected must be the adequate source of information to match the objective that prompted the analysis. Then, according to the completeness rule, once the field of CSR disclosure is defined, all the elements of it must be taken into account. It is in line with this, that we will have to present the two main media of sustainability reporting namely the annual report and websites before making a detour to other alternative media to the CSR disclosure.

3.4.1- The website as the preferred medium for CSR disclosure in the OHADA context

According to Scott and Jackson (2002), web reporting offers users the possibility of making an easier and faster feedback which gives them the feeling of having a direct dialogue with companies. Whatever the geographical area, the internet is now accessible to all Social groups.

Also, companies have made it a corporate social reporting tool as shown in figure 4.

Figure 4: The sustainability reporting of companies in OHADA zone via the internet

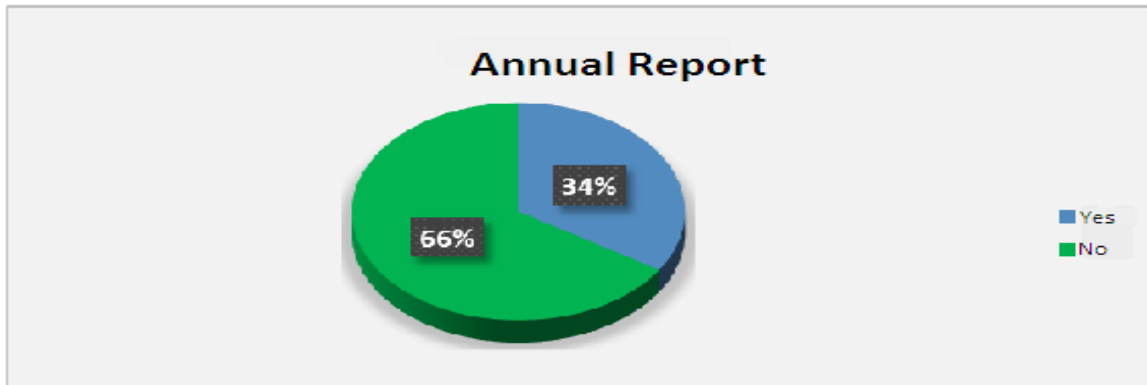
We see that 71.7% of large companies in the OHADA perimeter use websites for the dissemination of their social and environmental information. This is due to the easy accessibility of stakeholders to internet as well as the capability of stakeholders to react directly, something that they don't have with others media of communication such as the annual report.

3.4.2- The annual report as an alternative medium to the publication of non-financial information in OHADA context

Most of the companies operating in the OHADA perimeter and carrying out the disclosure of social and environmental information use the annual report as an alternative to the website. To this effect, Gray et al (1995, p. 82) consider that the choice of the annual report as a medium for disclosure of social information in many companies is justified by the fact that “it is not only a regulatory document, disclose regularly but constitutes what we can consider as the most important document in terms of the construction of the organisation's own social representation”.

Figure 5 shows the level of utilisation of the annual report for CSR communication in the Ohada sub-region.

Figure 5: Sustainability reporting of companies in OHADA zone through annual report

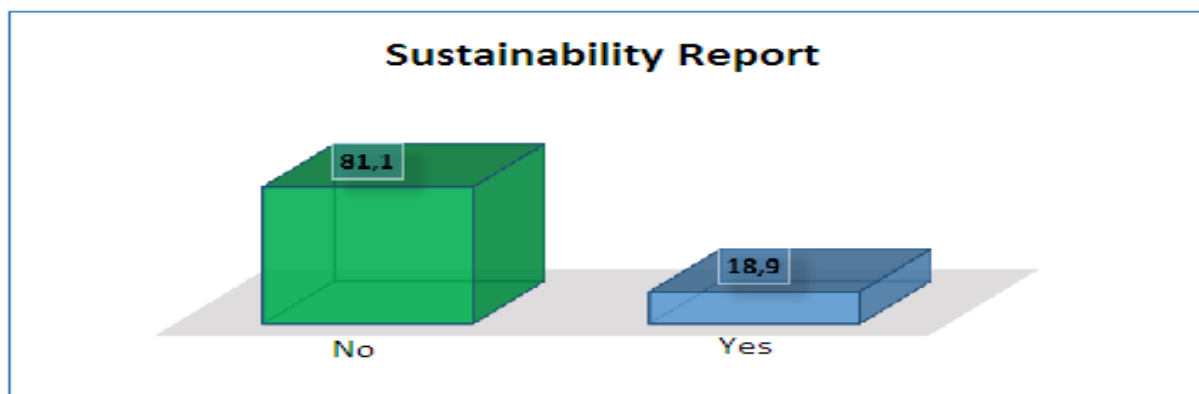


We noticed that 66% of large companies within the OHADA perimeter integrate CSR information in their annual reports which they regularly call “Activity Reports”. This choice is motivated by the fact that the production of an annual report by a company is automatic. Incorporating non-financial information allows the company to send a signal to stakeholders on the completeness of their information.

However, to be more complete in their CSR reporting, certain companies established in Ohada sub-region use Sustainability reports.

3.4.3- Sustainability reports as an exceptional means for corporate CSR communication by big companies in the Ohada sub-region.

Sustainability report is produced in the same way as the annual report in order to report on the activity of a company from the point of view of human relations, professional ethics and environmental impacts. As such, it is a document that contains only information related to CSR. By taking the option of the social report, the company seeks more transparency and comprehensiveness in its communication to stakeholders. Figure 6 permits us to have an idea on the level at which big companies in the Ohada zone use CSR reports.

Figure 6: The CSR reporting of companies in OHADA zone through sustainability reports

As it can be seen, only 18.9% of large companies in the area opt for CSR reports as a medium for their information. These are usually companies that have a department in charge of social and / or environmental activities. This one may have many configurations, such as QHSE¹ department or service, the department of sustainable development or CSR, the Foundation, the ethics committee, etc. Among these structures, some, for example foundations can have legal and financial decision-making autonomy which leads them to produce an activity report. Given their exclusively philanthropic purpose, these structures can only produce “non-financial reports” which are rightly qualified as "sustainability reports”. Today, with the development of NICT², big companies in the Ohada zone are resorting to other media of social communication.

3.4.4- Other media for CSR communication of big companies in the OHADA zone

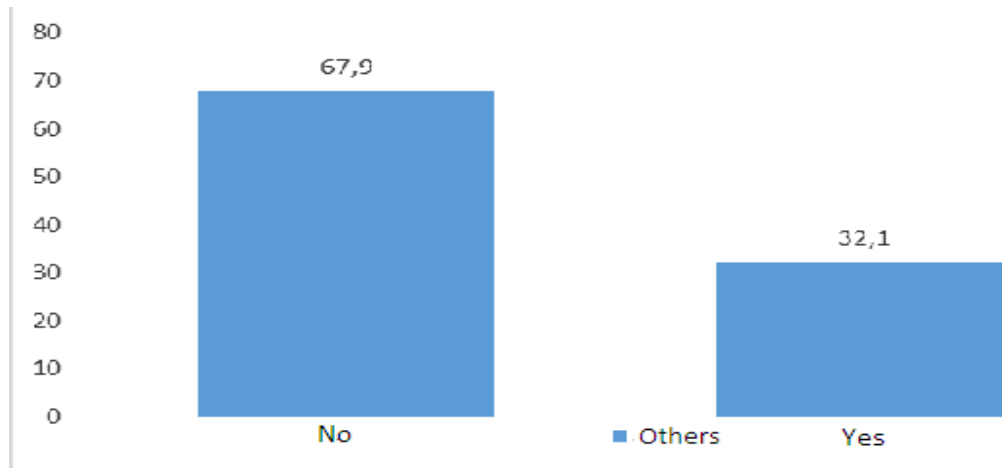
The choice of the sustainability reporting medium is sometimes subject to the space-time framework in which companies operate. That is why, there are other avenues for societal communication such as media, brochures, newspapers, advertising signs boards just to name that few.

¹ QHSE stands for Quality-Health-Safety-Environment

² NICT stands for New Information and Communication Technologies

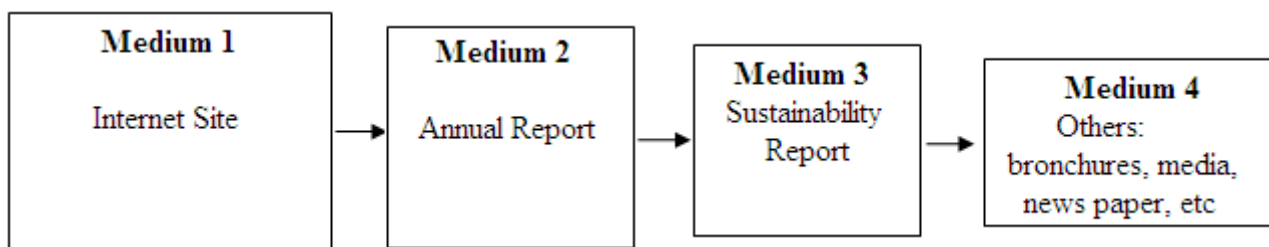
Figure 7 shows the tendency of big companies in the Ohada zone to use other sustainability reporting media.

Figure 7: Sustainability reporting of companies in OHADA via other media



We note that 32.1% of large companies use social communication media other than conventional media. This can be justified by a double concern for flexibility and speed as opposed to annual and sustainability reports which are generally produced only at the end of year. This communication strategy allows the companies concerned to benefit from an advertising effect. Furthermore, it should be noted that large companies in the Ohada area often use several media at the same time to intensify their communication towards their stakeholders. There is a hierarchy in the use of non-financial reporting media such as shown in figure 8.

Figure 8: Hierarchy of sustainability reporting media in the OHADA context



Source: By the author

In this part of Sub-Sahara Africa where the NICTs have largely developed in recent years, the predominant use of the Internet as the dominant vector for the publication of social and environmental information comes to account for the need for businesses in this region to

accommodate themselves to this mode of disclosure highlighted two decades earlier by Pellé-Culpin (1998) in France and four decades before by Ernst and Ernst (1978) in the United States. Besides, the resort of companies in the Ohada zone to the use of unconventional social communication media (newspaper brochures, radio, signs, etc.) highlights a lack of standardisation of sustainability reporting movement which is specific to an unregulated environment such the Ohada sub-region.

Conclusion

The main objective of this study was to describe the practice of corporate social responsibility disclosures in a non-coercive regulatory context like the Ohada zone. We can note that the Ohada zone truly constitutes a relevant area of study on sustainability issues taking into account the delay in its conceptual accounting framework compared to the legal framework in sustainability matters. In fact, the profusion of laws relating to international decrees and conventions ratified by the most of the Ohada member countries, related to CSR, have still not given birth to a legislation for the dissemination of social and environmental information. However, using descriptive analysis, we have highlighted the real existence of CSR reporting practices that reflect various CSR actions carried out by large companies in the area. Two major findings emerged; the involvement in the development of the local community is the most popular theme on one hand and the fact that companies prioritise their website as a medium (means) for their sustainability reporting on the other hand. Furthermore, societal discourse is underpinned by pressure from stakeholders such as consumer groups, SD consulting firms, and ministerial departments responsible for the natural environment on the one hand, and labour and social security on the other hand.

The results of this article are multidimensional. Theoretically, this article contributes to the improvement of the understanding of non-financial communication practices. If Accounting-Audit-Control researches were interested in studying the dissemination of information and the need for societal accounting in the Ohada conceptual accounting framework, this article is the first to focus on procedures for publishing societal information in this context. This research made it possible to clarify the concept of societal communication and to shed new light on this research topic. On the other hand, this work can be useful to accounting standard regulators including Ohada. It can help in thinking about adapting the conceptual accounting framework to the legal framework relating to CSR. This could result into the standardisation of sustainability reporting and possibly the establishment of a regulatory framework.

Our descriptive analysis certainly has some limitations. One of the first relates to the absence of qualitative study which would have made it possible to delve further into the dimensions of the phenomenon. In addition, not all Ohada member countries were consulted, which does not generalise the results obtained.

The above mentioned limits give us the path of future research. The use of a qualitative approach would permit a better understanding of societal communication and will make it less dependent on Western practices. Likewise, a comparative study between several countries of the Ohada zone could bring interesting results on the influence of contextual factors. Our field of study could even be reduced to a single sector of activity so to better understand the influence of the context on the practices of the CSR disclosure.

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