ЮБИЛЕЙНА МЕЖДУНАРОДНА НАУЧНО-ПРАКТИЧЕСКА КОНФЕРЕНЦИЯ

ТУРИЗМЪТ В ЕПОХА НА ПРЕХОДИ: ЗНАНИЯ, ПОЛИТИКИ И УСТОЙЧИВИ БИЗНЕС МОДЕЛИ

Сборник с доклади

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INVENTORY ACCOUNTING IN TOURISM-RELATED SMEs IN CAMEROON: CHALLENGES FOR COST CONTROL AND SUSTAINABLE BUSINESS MODELS

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Abstract: This paper examines inventory accounting in tourism-related small and medium-sized enterprises (SMEs) in Cameroon, with a focus on its role in cost control, managerial decision-making and the development of sustainable business models. The topic is positioned at the intersection of accounting, hospitality management and sustainable tourism entrepreneurship. Tourism-related SMEs, such as hotels, restaurants, guesthouses, catering businesses and local suppliers, depend heavily on inventories of food, beverages, consumables, maintenance materials and merchandise. In contexts marked by demand volatility, limited digitalization and constrained access to finance, weak inventory records can lead to hidden losses, unreliable costing, poor pricing decisions and waste. The paper uses a conceptual and analytical approach based on accounting regulation, SME literature and the specific characteristics of service activities. It argues that inventory accounting should not be treated only as a technical bookkeeping function, but as a managerial mechanism linking financial transparency, operational efficiency and sustainability. The study proposes an analytical framework for future empirical research on SMEs in Cameroon and outlines practical directions for improving inventory documentation, internal control and cost information in tourism-related enterprises.

Keywords: inventory accounting; tourism-related SMEs; Cameroon; cost control; sustainable business models.

Introduction

Tourism is increasingly interpreted not only as a sector of leisure and mobility, but also as a network of small businesses, local suppliers, service providers and community-based economic activities. In developing and emerging economies, the sustainability of tourism depends strongly on the capacity of small and medium-sized enterprises (SMEs) to manage resources, control costs and adapt to uncertain market conditions. For tourism-related SMEs in Cameroon, these issues are especially important because the sector is connected to accommodation, food services, transportation, cultural products and local supply chains. Although tourism may be analysed from the perspective of destination development, marketing or public policy, its everyday viability is also determined by accounting practices inside individual enterprises.

Inventory accounting is a particularly relevant but often underestimated area in this context. Hotels, guesthouses, restaurants, catering businesses, souvenir

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shops and tourism suppliers keep inventories of food products, beverages, cleaning materials, spare parts, linen, packaging, merchandise and other consumables. These assets are purchased before revenue is realized, stored under conditions that may involve spoilage or theft, and consumed or sold in connection with services whose demand is seasonal and volatile. When inventory records are weak, managers may not know the real cost of services, the scale of waste, the value of stock losses or the profitability of different activities. As a result, decisions about pricing, procurement, menu planning and supplier selection become intuitive rather than evidence-based.

The relevance of the topic is reinforced by the broader business environment in Cameroon. Research on Cameroonian SMEs shows that enterprise growth is constrained by deficiencies in organization, access to resources and the quality of the surrounding entrepreneurial ecosystem (St-Pierre, Foleu, Abdulnour, Nomo, & Fouda, 2015). Accounting practices in very small Cameroonian enterprises also tend to depend on the profile and retention capacity of the manager, the nature of the activity and the practical usefulness of accounting information (Fotso & Bionomo, 2021). These findings suggest that inventory accounting should be considered not only as a compliance requirement, but also as a condition for managerial resilience.

The purpose of this paper is to analyse how inventory accounting can support cost control and sustainable business models in tourism-related SMEs in Cameroon. The main research question is: how can improved inventory accounting contribute to better cost control and sustainability-oriented management in tourism-related SMEs? The paper is conceptual in nature and may serve as a preliminary stage for future doctoral empirical research on inventory accounting in Cameroonian SMEs (St-Pierre, Foleu, Abdulnour, Nomo, & Fouda, 2015).

1. Inventory accounting and the specificity of tourism-related SMEs

Inventories are usually associated with manufacturing and trade, yet they are equally significant for many service businesses. The IFRS for SMEs Accounting Standard defines inventories as assets held for sale, in the process of production for sale, or in the form of materials or supplies to be consumed in production or in rendering services (IFRS Foundation, 2025). This definition is directly relevant to tourism-related SMEs because a large part of hospitality activity involves the transformation of inventories into service experiences. A restaurant transforms food and beverages into meals; a hotel transforms cleaning supplies, linen and maintenance materials into accommodation quality; a tour operator may use printed materials, refreshments or local merchandise as part of a service package.

From an accounting perspective, inventory is important because it affects both the statement of financial position and the statement of profit or loss. If

inventories are understated, assets and profit may be understated or overstated depending on the related cost recognition. If losses, spoilage or obsolete items are not identified, the enterprise may report an unrealistic margin. The IFRS for SMEs framework requires inventories to be measured at the lower of cost and estimated selling price less costs to complete and sell, and to include purchase costs, conversion costs and other costs necessary to bring inventories to their present location and condition (IFRS Foundation, 2025). Although many SMEs in Cameroon apply the OHADA/SYSCOHADA framework rather than IFRS for SMEs, the underlying managerial logic is similar: inventories must be recognized, valued and expensed in a way that gives a faithful picture of business performance.

Tourism-related SMEs have several characteristics that make inventory accounting more complex than a simple record of purchases and sales. First, demand is volatile. Occupancy rates, restaurant visits and tourism flows can change because of seasons, events, security perceptions, weather conditions, transport links and macroeconomic factors. Second, some inventories are perishable. Food and beverage items may lose value quickly, while cleaning products or maintenance materials may be misused or disappear without immediate visibility in accounting records. Third, service quality depends on stock availability. A hotel with insufficient linen or a restaurant with frequent menu shortages risks damaging customer satisfaction. Fourth, tourism SMEs often operate with limited working capital; therefore, overstocking ties up scarce funds, while understocking leads to lost sales and reputational damage.

For these reasons, inventory accounting in tourism-related SMEs should be linked to management accounting. It should provide information about stock turnover, consumption ratios, wastage, procurement cycles, minimum stock levels and the relationship between inventory use and revenue. Such information is necessary for cost control, but also for designing business models that are financially viable and resource-efficient.

Table 1 summarizes the main inventory categories in tourism-related SMEs and their implications for cost control and sustainability.

Table 1
Inventory accounting issues in tourism-related SMEs

Inventory category	Examples	Cost-control risk	Sustainability relevance
Food and beverages	Fresh food, packaged products, drinks	Spoilage, theft, inaccurate menu costing	Reduction of food waste and better procurement planning
Accommodation consumables	Cleaning materials, toiletries, linen supplies	Unmonitored consumption and hidden operating costs	Efficient resource use and responsible service standards

Inventory category	Examples	Cost-control risk	Sustainability relevance
Maintenance and repair materials	Spare parts, small tools, technical supplies	Emergency purchases at higher prices	Longer asset life and lower material waste
Merchandise and local products	Souvenirs, crafts, packaged local goods	Obsolescence and weak margin calculation	Support for local suppliers and circular local value chains
Packaging and service materials	Take-away packaging, printed materials	Unrecorded consumption and unnecessary purchasing	Lower waste and transition to reusable or eco-friendly alternatives

Source: Author's synthesis.

2. Accounting and regulatory context in Cameroon

The accounting environment of Cameroonian enterprises is shaped by the OHADA legal and accounting framework. According to the IFRS jurisdiction profile for Cameroon, most companies in OHADA countries apply the SYSCOHADA accounting system, while listed companies and companies seeking financing in a public capital market are required to use IFRS Standards from 1 January 2019 (IFRS Foundation). This distinction is important for SMEs because it shows that their accounting practices are embedded in a regional harmonized framework, but also that international accounting concepts remain relevant for comparability, financing and professional education.

The practical issue is not only which standard applies, but how accounting information is produced and used by SMEs. In many very small enterprises, accounting is shaped by the owner-manager's knowledge, tax compliance needs and the availability of simple records. Fotso and Bionomo (2021) show that Cameroonian very small enterprises use accounting practices, particularly for forecasting, analysis and cost calculation, but these practices are contingent on managerial factors and the nature of the activity. In tourism-related SMEs, this means that inventory information may exist informally in notebooks, invoices, supplier records or the memory of the manager, without being transformed into systematic cost information.

The tourism context strengthens the need for better accounting routines. World Bank data identify international tourism arrivals to Cameroon as a recognized indicator sourced from UN Tourism statistics, with available series for the years 2006-2019 (World Bank). Even when official tourism data are incomplete or delayed, the existence of tourism flows creates demand for accommodation, food services and related local businesses. The Country Private Sector Diagnostic for Cameroon emphasizes that private sector growth is constrained by the need to improve enabling services, essential physical and digital infrastructure, and the capacity of the economy to exploit urban growth

opportunities (IFC & World Bank, 2022). Tourism-related SMEs are directly affected by these constraints because they depend on roads, electricity, digital communication, reliable suppliers and customer confidence.

In such a context, inventory accounting can become a practical bridge between formal financial reporting and day-to-day enterprise survival. It transforms scattered documents into evidence about stock movement, consumption and cost. For a small hotel or restaurant, this bridge is essential because many expenses are inventory-related and many losses remain invisible unless they are recorded. A sustainable business model cannot be built on sustainability rhetoric alone; it requires internal information systems capable of measuring resource use, waste and cost behaviour.

3. Main challenges for cost control

The first challenge is the incompleteness of records. Tourism-related SMEs may keep purchase invoices but fail to maintain stock cards, physical count reports or consumption records by department. Without opening balances, purchases, issues and closing balances, it is difficult to calculate the cost of goods consumed or sold. In restaurants, this leads to inaccurate menu costing; in hotels, it prevents the calculation of the cost per occupied room or per guest. The problem is not merely technical. It affects pricing, profitability analysis and the ability to negotiate with suppliers.

The second challenge is the separation between financial accounting and operational control. Many SMEs record purchases for tax or payment purposes, but do not connect these records with operational indicators such as occupancy, number of meals served or average customer spending. As a result, managers may know how much was paid to suppliers, but not whether stock consumption is reasonable in relation to revenue. A basic inventory accounting system should therefore link quantities and values with operational measures. For example, food consumption should be compared with meals sold; cleaning material consumption should be compared with occupied room-nights; souvenir stock turnover should be compared with visitor flows.

The third challenge is valuation. The cost of inventories may include purchase price, transport, handling and other costs necessary to bring items to their location and condition. In practice, small businesses may treat transport or informal supplier charges inconsistently, which distorts the real cost of inventory. In tourism-related SMEs in Cameroon, transport and supply reliability can be especially important because some goods may be sourced from distant markets or local producers. If these costs are not captured, margins appear higher than they really are.

The fourth challenge is physical control. Perishable goods, small consumables and high-demand items are vulnerable to spoilage, misuse and theft. Physical counts, responsibility assignment and segregation of duties are often

difficult in very small enterprises where the owner, family members and employees perform multiple tasks. Nevertheless, simple internal control measures can reduce losses: receiving records signed by the responsible employee, locked storage areas, periodic stock counts, comparison of expected and actual consumption, and documentation of damaged or expired goods.

The fifth challenge is limited digital readiness. Digital inventory tools can support stock monitoring, supplier management and cost analysis, but SMEs may face constraints related to cost, skills, internet access and employee training. A realistic approach should not assume immediate adoption of complex enterprise systems. Instead, a staged model can begin with standardized Excel sheets or low-cost mobile applications, then gradually develop toward integrated accounting and point-of-sale systems. The key principle is that digitalization should simplify recording and improve decision-making rather than create an additional administrative burden.

4. Inventory accounting as a basis for sustainable business models

A sustainable business model in tourism combines economic viability, customer value, responsible resource use and positive local impact. Inventory accounting contributes to all four dimensions. Economically, it reveals the real cost of services and helps managers avoid losses hidden in waste or inefficient procurement. In terms of customer value, reliable inventory management supports service quality by ensuring that promised products and services are available. Environmentally, it makes waste visible and supports reduction of food waste, packaging waste and unnecessary purchasing. Socially, it can strengthen relationships with local suppliers by improving planning, payment discipline and traceability.

For tourism-related SMEs in Cameroon, this perspective is particularly useful because many enterprises operate in local ecosystems. A restaurant may buy from local farmers; a guesthouse may cooperate with laundry providers, craftsmen and transport operators; a souvenir shop may rely on local artisans. Better inventory records can reveal which suppliers are reliable, which products have stable demand and which items generate excessive waste. This information supports more sustainable procurement choices. It also allows managers to develop menus, packages or service offers based on local resources without losing control over cost.

The proposed analytical framework for future empirical research includes four dimensions. The first dimension is inventory documentation: the existence of stock cards, purchase registers, issue records, physical count reports and valuation methods. The second dimension is cost-control use: whether inventory data are used for pricing, budgeting, variance analysis and supplier negotiation. The third dimension is digital readiness: the use of spreadsheets, accounting software, point-of-sale systems or mobile inventory tools. The fourth dimension is sustainability

orientation: practices related to waste reduction, local sourcing, responsible purchasing and resource efficiency. These dimensions can be operationalized through a questionnaire and semi-structured interviews with SMEs in hotels, restaurants, catering services, guesthouses and tourism supply businesses.

The framework also allows the formulation of preliminary research propositions. First, SMEs with more systematic inventory documentation are likely to have better cost awareness. Second, the use of inventory information in pricing and budgeting is likely to improve perceived financial control. Third, digital tools may strengthen the relationship between inventory records and managerial decision-making, but only when employees have sufficient skills. Fourth, sustainability-oriented practices may become more effective when supported by measurable inventory indicators such as waste ratios, stock turnover and supplier reliability.

From a practical point of view, the improvement of inventory accounting does not require a complicated system at the beginning. A tourism-related SME can start with a monthly stock count, a purchase register, a consumption sheet and a simple calculation of cost of goods consumed. For restaurants, recipe-based costing and comparison between standard and actual consumption can reveal waste or portion-control problems. For hotels, inventories can be grouped by housekeeping, maintenance and guest amenities to identify excessive use. For shops and local product sellers, slow-moving items can be tracked to reduce overstocking. These simple practices can create a culture of evidence-based management.

Conclusion

Inventory accounting is a strategic issue for tourism-related SMEs in Cameroon because it links financial reporting, cost control and sustainable resource management. In hospitality and related services, inventories are not passive assets; they are continuously transformed into customer experiences, service quality and revenue. Weak inventory records therefore generate more than accounting errors. They create hidden losses, unreliable pricing, poor procurement decisions and unnecessary waste.

The paper has argued that inventory accounting should be understood as a managerial mechanism rather than a narrow compliance function. The accounting framework applicable in Cameroon provides a formal basis for recognizing and measuring inventories, while international concepts such as those in the IFRS for SMEs Standard offer useful educational and comparative references. However, the main challenge remains practical: how to transform basic records into information that owner-managers can use.

The proposed framework identifies inventory documentation, cost-control use, digital readiness and sustainability orientation as four dimensions for future empirical research. This framework is suitable for a doctoral study on inventory

accounting in Cameroonian SMEs and can be adapted to the tourism sector without moving away from the core dissertation topic. The main limitation of this paper is its conceptual nature. Future research should collect empirical evidence from tourism-related SMEs in Cameroon in order to assess the actual level of inventory accounting practices and their relationship with cost control and sustainable business models.

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