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Accounting and Financial Management: the Role of Cashiers in Private Companies in Cameroon.

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Abstract

Accounting management in commercial businesses is central to economic performance and regulatory compliance. For the cashiers of the thirty companies visited, this area presents a series of specific issues and challenges related to the management of financial flows and the integrity of the cash register system. Cashiers face challenges such as: the accuracy of operations (mastery of cash register tools, product codes, and associated discounts), because cash register errors, even minor ones, can generate discrepancies that accumulate and compromise the reliability of accounts; security and prevention of fraud (counterfeit cards, false cash deposits) and internal manipulation (collusion, false cash deposits); and management of payments and the plurality of payment methods. Thus, we note that due to the lack of rapid detection of signs of irregularity, several losses are recorded and compromise the salary and the psychological state of the cashiers who are subjected to a forced regime of indebtedness despite the presence of cameras and monthly audits. In summary, the success of accounting management in commerce requires training, clear procedures, appropriate technological tools and a culture of vigilance that protects both the company and its cashiers.

Keywords: Balance; Guarantee; Suspension; Theft; Stress