

Diversity and Performance of Accounting Firms in Cameroon

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ABSTRACT

This article analyzes the influence of workforce diversity on the performance of accounting firms in Cameroon, focusing on three dimensions: linguistic diversity, age diversity, and gender diversity. Based on a survey of 86 employees of accounting firms, the results show that gender diversity has a significant positive influence on organizational performance, while linguistic diversity has a significant negative effect. However, age diversity does not have a statistically significant effect. The regression model indicates that these variables explain some of the variation in organizational performance. These results suggest that some forms of diversity constitute a strategic resource for organizations when well-managed, while others can generate communication or coordination difficulties that may affect performance. The study thus highlights the importance for companies to implement appropriate management practices to leverage the benefits of diversity and limit its potentially negative effects.

1. Introduction

Over the past few decades, diversity has emerged as a central theme in management science and public policy. Long approached from a moral or legal perspective, it is now understood as a strategic lever capable of influencing organizational performance. In a context marked by market globalization, digital transformation, and increased competition, organizations are faced with the imperative of mobilizing diverse human resources to strengthen their capacity for innovation, adaptation, and resilience. International literature highlights a gradual evolution in approaches: from a logic of formal equality to a logic of strategically leveraging diversity. Resource dependence theory, developed by Pfeffer and Salancik (1978), posits that organizations improve their performance when they broaden their resource base, particularly cognitive and relational resources. From this perspective, diversity—whether gender, age, cultural, generational, or even linguistic—constitutes an organizational asset that can promote better decision-making, a greater understanding of markets, and an improvement in the quality of services provided.

Diversity is central to the preparation and implementation of Cameroon's development strategy. This position is clearly stated in the Strategic Document for Growth and Employment, which defines the country's political, economic, and cultural vision for 20 years: "Cameroon: an emerging, democratic, and united country in its diversity" (GESD). (p. 50) Kamdem (2017). Diversity management is now a major issue in the context of economic and cultural globalization (Mattelart, 2007; Rasse, 2013). Interest in the subject is growing, primarily among social science and management researchers (Kamdem, 2017). According to Barth (2007), the annual scientific output specifically dedicated to this research area worldwide is trending upward. As diversity programs gain increasing importance in social and economic life, accounting firms are finding it increasingly important to demonstrate how they are addressing the diversity agenda (Edgley et al., 2017). However, the transition to a more diverse profession is slow. In a survey of the top 50 firms, Accountancy Age (2017) recently observed that diversity is still lacking, particularly at the management level. However, while empirical studies on diversity and performance have proliferated in Western economies, research remains limited in African contexts, particularly in emerging economies of sub-Saharan Africa. These environments are characterized by institutional, cultural, and socio-economic specificities that make it difficult to generalize results obtained elsewhere. As some authors point out, the relationship between diversity and performance is highly context-dependent.

Cameroon provides a particularly relevant case study in this regard. A country renowned for its cultural, linguistic, and ethnic diversity, often described as "Africa in miniature," it has included in its national development strategy for 2030 the objective of promoting gender equality and valuing diversity as a driver of inclusive growth. This approach aligns with the international momentum generated by the Sustainable Development Goals, particularly SDG 5 on gender equality. Within the accounting profession, the issue of diversity is especially critical. Accounting firms operate in an environment characterized by increasing demands for quality, transparency, and reliability of financial information. Numerous studies have shown that the composition of audit teams and management bodies can influence the quality of professional judgment, risk management, and ultimately, the firm's performance.

However, despite a significant increase in female enrollment in accounting programs in Cameroon, where students represent a majority, women remain marginally present at the highest levels of the profession. Statistics from the National Order of Chartered Accountants of Cameroon reveal a very low proportion of registered women, illustrating a significant gap between initial training

and access to leadership positions. Indeed, despite laws and tools related to gender equality in the workplace, few women obtain the chartered accountant diploma, and even fewer practice as independent accountants in Cameroon. Yet, they are no less qualified than men, as they also pass the Chartered Accountant Diploma (DEC). In 2018, we recorded 11 women out of approximately 200 registered with the professional body, representing 5.5%. In 2019, these figures only increased by 2 percentage points, according to the ONECCA website. counts 16 women registered with the order out of 214; that is 7.4% and In 2021, 14 out of 203 registered experts were women. Following this trend, in 2023 we observed a slight increase of only one percentage point, reaching 8.4% (18 women out of a total of 212 registered experts). These statistics show that approximately 4 women were registered between 2021 and 2023, representing an average of 2 registrations per year. This situation raises a relevant question: that of the potential impact of greater diversity on the performance of firms.

Previous studies on diversity have focused primarily on gender diversity. Edgley et al. (2017) analyzed the reasons for gender disparity in senior management positions. According to Ararat et al. (2015), research on the effect of demographic diversity on firm performance in emerging markets is very scarce and lacks statistical significance or an emphasis on a single dimension of diversity, such as sex or race. This study expands the existing literature by also focusing on the effects of gender diversity by linking age to the performance of accounting firms, as well as linguistic diversity, which has been largely unexplored in the accounting literature. Cameroon appears to be an appropriate context for such a study, as it is a culturally diverse country with a vast linguistic representation (more than 250 national languages) and two official languages (French and English). Given the importance of diversity, its management is increasingly becoming a priority not only for business leaders but also, and especially, for political leaders who have made it a legal obligation. As mentioned above, studies exist that examine the intersection of diversity and performance, but most of these studies focus on only one dimension of diversity: gender diversity. This article integrates three dimensions of diversity: gender, age, and language. Therefore, what is the relationship between diversity and the performance of accounting firms?

To answer this question, we will then present in the rest of this article successively the theoretical framework of this study, the methodology and the empirical results.

2. Literature review

2.1 Diversity and performance in accounting firms

The notion of diversity is gaining increasing prominence in both everyday language and literature. It is not a precise concept, but a fluid one that can encompass different meanings and practices (Edgley et al., 2016). According to Kamdem (2017), diversity implies the need to take differences (in all their forms) into account, with the aim of reducing as much as possible the marginalization or exclusion (economic, social, political, etc.) of certain categories of people. In other words, diversity can simply be summarized by the central idea that we are all different, although almost identical biologically and in origin (Peretti, 2008). Diversity is therefore “a characteristic of a social group that reflects the degree to which objective or subjective differences exist among the members of the group” (Van Knippenberg and Schippers, 2007). Workforce diversity refers to organizations that have a large number of heterogeneous groups with a combination of individuals in terms of gender, age, race, language, and education (Clements and Spinks, 2009). For this study, we focus on three dimensions of diversity: age, gender, and language spoken.

Performance, for its part, is a polysemous concept that constitutes one of the major foundations of research conducted in management science, with the aim of “improving the performance of organizations” (Marchesnay, 1993). In the organizational field, Marion et al. (2012) define performance as the result of an action (Bouquin, 2004), the success of the action (Bourguignon, 1995), or based on the methods of obtaining the result (Baird, 1986). Moreover, Zineb (2017) notes that evaluating one aspect of financial performance, for example, may be sufficient, while in other cases, it will be preferable to work on a multi-criteria performance assessment. The purely financial aspect of performance has been the subject of strong criticism in the literature (Bouquin, 2004; Dohou-Renaud, 2007), because it does not integrate the stakeholders who participate in the company's development. Thus, to better understand all the contours of the concept of performance of accounting firms, the subject of this work, some authors (Kaplan and Norton, 1992, 1993; Zineb, 2017) propose a broader vision of the notion of result, by proposing to integrate various indicators such as the financial axis, the organizational process axis, the personal axis and the customer satisfaction axis which are retained for this study.

2.2 Diversity as a strategic performance resource

The growing prominence of debates on diversity in organizations reflects a gradual shift in academic perspective: from a normative approach focused on equal opportunities to a strategic approach that examines its effects on performance. In regulated professions, and particularly in accounting firms, this examination is of special importance. These organizations rely primarily on human capital, professional credibility, and sound judgment—all elements that can be influenced by the demographic and cognitive composition of their teams.

Resource dependence theory, developed by Pfeffer and Salancik (1978), offers a relevant initial analytical framework. According to this perspective, organizations seek to reduce their dependence on the environment by diversifying their strategic resource sources. Internal diversity—whether in terms of gender, age, experience, or culture—constitutes precisely a means of expanding the portfolio of available informational and relational resources. In an accounting firm, the variety of profiles can enrich analyses, improve understanding of the needs of a heterogeneous clientele, and strengthen the capacity to adapt to regulatory and technological changes. Thus, far from being solely an ethical imperative, diversity can be understood as a lever for organizational performance. However, this link remains contingent on internal management practices and the institutional context in which the organization operates.

While resource dependence theory highlights the strategic importance of diversity, human capital theory clarifies its internal mechanisms. In accounting firms, performance depends primarily on the quality of technical skills, accumulated experience, and the analytical abilities of employees. Diversity can enrich this human capital by combining varied career paths, differentiated cognitive styles, and complementary approaches to risk. The accounting and auditing literature demonstrates that gender diversity, in particular, can influence the quality of professional judgment. Several studies suggest that a greater presence of women in audit teams is associated with more cautious decision-making and better detection of financial anomalies. These findings encourage us to consider diversity not simply as a demographic variable, but as a factor that can affect collective cognitive processes. However, the relationship between diversity and performance cannot be considered automatic. Positive effects presuppose the existence of an inclusive organizational environment that allows for the effective valuation of differences. Otherwise, diversity can generate tensions, misunderstandings, or conflicts that can weaken team cohesion. This ambivalence justifies a contextualized analysis.

The relationship between organizational diversity and firm performance has garnered increasing interest in the management and human resource management literature. Several studies argue that workforce diversity can be a strategic resource capable of improving organizational performance when it fosters complementary skills, cognitive richness, and high-quality decision-making processes (Cox and Blake, 1991; Richard, 2000). According to the resource-based view, organizations with diverse teams can gain a competitive advantage through the diversity of experiences, perspectives, and knowledge mobilized in solving organizational problems (Barney, 1991). Among the various dimensions of diversity studied in the literature, gender diversity occupies a prominent place. Several studies suggest that gender diversity within teams can improve the quality of decisions and foster organizational innovation through a plurality of perspectives (Carter et al., 2003; Adams and Ferreira, 2009). In professional services organizations, a balanced representation of men and women can also contribute to a better understanding of client expectations and strengthen overall organizational performance.

Age diversity is also an important dimension of organizational diversity. The work of Harrison and Klein (2007) shows that the coexistence of different generations within organizations can foster knowledge sharing and complementarity between professional experience and innovation capacity. More experienced employees bring expertise and in-depth knowledge of professional practices, while younger employees often contribute through their mastery of new technologies and their ability to adapt to change. Linguistic diversity is particularly relevant in multicultural contexts such as that of Cameroon. Research on cultural diversity highlights that linguistic plurality can facilitate communication with a diverse clientele and strengthen organizations' ability to operate in diverse environments (Shen et al., 2009). In service organizations, proficiency in several languages can thus improve the quality of customer relationships and contribute to the development of new market opportunities. In light of these theoretical contributions, it seems pertinent to empirically examine the effect of different forms of diversity on the performance of accounting firms. This study therefore proposes to test the following hypotheses:

H1: Linguistic diversity positively influences the performance of accounting firms.

H2: Gender diversity positively influences the performance of accounting firms.

H3: Age diversity positively influences the performance of accounting firms.

3. Research Methodology

This research adopts a positivist approach, aiming to empirically test the relationship between organizational diversity and the performance of accounting firms. It employs a hypothetico-deductive reasoning. This section is organized around two main parts. The first deals with econometric models and the operationalization of variables. The second focuses on statistical tools for data analysis.

3.1 Econometric model and operationalization of variables

We first present the econometric model of the study which will be followed by the operationalization of the variables.

• Econometric model

In this study, the conceptual model adopted draws on theoretical contributions related to organizational diversity and performance. It is based on the idea that the heterogeneity of individual characteristics within accounting firms can influence organizational performance. More specifically, we utilize three dimensions of diversity identified in the literature and particularly relevant in the Cameroonian context: gender diversity, age diversity, and linguistic diversity. To analyze the effect of different forms of diversity on firm performance, we propose the following analytical model:

$$\text{Performance}_i = \beta_0 + \beta_1 \text{DGEN}_i + \beta_2 \text{DAGE}_i + \beta_3 \text{DLING}_i + u_i$$

Where: Performance_i represents the performance of firm *i*; DGEN_i denotes gender diversity; DAGE_i corresponds to age diversity; DLING_i represents linguistic diversity; β_0 is the model constant; β_1 , β_2 , β_3 are the regression coefficients associated with the explanatory variables; u_i represents the error term. Thus, the proposed conceptual model allows us to empirically examine the extent to which gender diversity, age diversity, and linguistic diversity influence the different dimensions of the performance of accounting firms in the Cameroonian context.

• Operationalization of the study variables

The measurement scales are derived from the work of various authors in the literature. The diversity variable encompasses three dimensions: age, captured through the age distribution of employees within the firm; gender, captured through the distribution by sex; and linguistic diversity, captured through the languages spoken within the firm (using a 5-point Likert scale ranging from strongly disagree to strongly agree). The firm's performance is measured using a scale (ranging from 1. Very poor, 2. Poor, 3. Average, 4. Good, to 5. Very good) for each item.

Operationalizing the dependent variable: the performance of firms

In the literature, organizational performance is generally considered a multidimensional concept integrating both financial and non-financial dimensions. Several authors emphasize that performance cannot be understood solely through economic results, particularly in service organizations where human capital plays a central role in value creation (Kaplan and Norton, 1992; Venkatraman and Ramanujam, 1986). From this perspective, it is recommended to adopt a broader approach to performance that takes into account both financial results and internal organizational dynamics. In the case of accounting firms, this approach appears particularly relevant since the quality of services and economic performance depend largely on the skills, motivation, and commitment of employees. Thus, in accordance with the recommendations in the literature, organizational performance in this study was examined through two complementary dimensions: financial performance and performance related to personnel, the measurement scales of which we will now present. Financial performance refers to an organization's ability to generate satisfactory economic results and ensure its sustainability in a competitive environment. According to Venkatraman and Ramanujam (1986), this dimension is one of the most widely used indicators for assessing organizational effectiveness. In the context of accounting firms, financial performance is reflected in factors such as revenue growth, increased profitability, and an expanded client portfolio. In this study, financial performance was measured using four indicators (Table 1) inspired by research on performance evaluation in professional services organizations.

Table 1. Items of the firm's performance variable

Variable	Dimensions	Items
Firm performance	Financial performance	The firm's value to partners over the past three years The degree to which the firm's financial objectives have been achieved over the last three years The profitability of the firm over the last three years The growth in the firm's overall fees over the last three years.
Firm performance	Staff performance	Variable compensation for employees within the firm Staff stability within the firm The working atmosphere within the firm Adherence to the processes for assigning employees within the cabin

Source: Authors from literature

The internal reliability of the scale was assessed using Cronbach's alpha coefficient, which reached a value of 0.742, exceeding the generally accepted threshold of 0.70 (Nunnally, 1978). This result confirms the internal consistency of the items used to measure financial performance. To verify the validity of this measurement scale, a principal component analysis (PCA) was performed (Appendix 1). The results of this analysis indicate that the four items cluster around a single factor representing financial performance. The Kaiser-Meyer-Olkin (KMO) index is 0.726, indicating a satisfactory fit of the sample for factor analysis. Furthermore, Bartlett's test of sphericity is significant ($p = 0.000$), confirming the relevance of applying PCA. Furthermore, these results show that this factor has an eigenvalue of 2.274 and explains 56.848% of the total variance, indicating that the items used have a satisfactory explanatory power regarding the financial dimension of performance. The factor contributions of the different items are also high, with values ranging from 0.559 to 0.846, demonstrating their strong contribution to the factor's construction. The second dimension of performance considered in this study concerns personnel-related performance. In the literature, this dimension refers to the quality of the organization's internal functioning and how it mobilizes and values its human resources (Delaney and Huselid, 1996; Becker and Huselid, 1998). In accounting firms, performance largely depends on human capital and the organization's ability to effectively mobilize the skills of its employees. Personnel-related performance thus encompasses several aspects of the firms' internal functioning. In this study, personnel performance was measured using four indicators reflecting the main dimensions of human resource management within the firms (see Table 1). To verify the validity of this measurement scale, a principal component analysis (PCA) was conducted (Appendix 2). The results show that the four items are grouped around a single factor representing personnel-related performance. The internal reliability of the scale was assessed using Cronbach's alpha coefficient, which yielded a value of 0.700, thus meeting the reliability threshold generally accepted in the methodological literature (Nunnally, 1978) and confirming the internal consistency of the items selected to measure this variable. The KMO index of 0.676 indicates acceptable sample fit for factor analysis. Furthermore, Bartlett's test of sphericity was statistically significant ($p = 0.000$), and the factor analysis revealed an eigenvalue of 2.115, indicating that the extracted factor explains a significant portion of the information contained in the initial variables. This factor explains 52.883% of the total variance, demonstrating satisfactory explanatory power for the dimension related to staff performance. It is therefore necessary to present the operationalization of the explanatory variables.

• Operationalization of explanatory variables

For this study we used linguistic diversity, age diversity and gender diversity.

Linguistic diversity refers to the coexistence of employees from different linguistic backgrounds within the firm. In a context like Cameroon, characterized by bilingualism and cultural plurality, this dimension can facilitate communication with a diverse clientele and improve organizational efficiency. This variable was measured using four items (Table 2) focusing on the value of bilingualism, the inclusion of employees from different linguistic backgrounds, the contribution of linguistic diversity to the quality of customer service, and the encouragement of language training. Principal component analysis (Appendix 3) reveals a single factor with an eigenvalue of 2.026, explaining 50.649% of the total variance. Factor contributions range from 0.604 to 0.783. Bartlett's test is significant ($p = 0.000$), and Cronbach's alpha coefficient is 0.723, indicating good internal consistency of the scale.

Table 2. Items of the linguistic diversity variable

Variable	Items
Linguistic diversity	Proficiency in both national languages is valued and encouraged in your firm. The firm's policies included staff from different linguistic backgrounds. Linguistic diversity allows us to better serve both national and international clients. Your firm encourages language training to help employees improve their language skills.

Source: Authors from literature

Age diversity refers to the coexistence of employees from different generations within the firm. This diversity can foster complementarity between the professional experience of older employees and the technical or technological skills of younger ones. It can also stimulate knowledge sharing and organizational learning. In this research, age diversity was measured using three items (Table 3) related to the recognition of contributions from employees of all ages, collaboration between different generations, and equal opportunities for professional development. Factor analysis (Appendix 4) reveals a single factor with an eigenvalue of 1.767, explaining 58.884% of the total variance. Factor contributions range from 0.649 to 0.839. The KMO index is 0.604, and Bartlett's test is significant ($p = 0.000$). The scale has a Cronbach's alpha of 0.649, indicating acceptable reliability.

Table 3. Items of the age diversity variable

Variable	Items
Age diversity	Your firm values the contributions of employees of all ages. Younger and older colleagues work effectively together in my team. Employees of different ages benefit from the same professional development opportunities.

Source: Authors from literature

Gender diversity refers to the balanced presence of men and women within teams and in positions of responsibility. The literature highlights that gender diversity can enrich decision-making perspectives and improve organizational performance through the diversity of viewpoints. In this study, gender diversity was measured using four items (Table 4) relating to the valuing of gender equality, balanced representation in positions of responsibility, equal opportunities in recruitment and promotion processes, and the effectiveness of initiatives aimed at promoting gender equality. The PCA results (Appendix 5) indicate an eigenvalue of 1.936, explaining 48.403% of the total variance. The factor contributions of the items range from 0.610 to 0.764. The KMO index is 0.574, and Bartlett's test is significant ($p = 0.000$). The scale has a Cronbach's Alpha of 0.639, which indicates acceptable internal consistency.

Table 4. Items of the gender diversity variable

Variable	Items
Gender diversity	Your firm values gender equality within teams. Men and women are represented in a balanced way in positions of responsibility. Equal opportunity is respected between genders (men and women) during the recruitment and promotion processes. The initiatives put in place to promote gender equality are effective

Source: Authors from literature

3.2 Data Analysis

For this study, we used data collected via a questionnaire administered between October 2024 and January 2025 to a sample of 86 accounting firms in Cameroon. Regarding statistical tools, we used measures of central tendency and dispersion for the quantitative variables, and Principal Component Analysis (PCA) to calculate composite indices for performance, gender diversity, linguistic diversity, and age diversity. Ordinary least squares regression was used to study the relationship between diversity types and firm performance. This section presents the methodology of this study, highlighting the epistemological stance, the conceptual model, and the operationalization of the study variables. The following section presents the results of this research.

4. Results

4.1 Results of descriptive analyses

This section presents the characteristics of the sample and the description of the study variables.

We first present the characteristics of the respondents and then those of the firms in which they work.

The respondents' profile was analyzed in this study through demographic criteria, namely: age, gender, marital status, and education level. The table below summarizes the demographic profile.

Table 5. Characteristics of respondents

Variables	Terms and conditions	Effective	%
Gender	Female	29	33.7
	Male	57	66.3
	Total	86	100.0
Respondents' Age	Under 35 years old	30	34.9
	35 and over	56	65.1

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	Total	86	100
Marital Status	Bachelor	46	53.5
	Bride)	34	39.5
	Divorcee)	2	2.8
	Widowed	4	4.8
	Total	86	100
Level of education	Master	41	47.7
	DEC	45	52.3
	Total	86	100
	Animist	7	8.1
	Total	86	100

Source: Authors based on field results

We note firstly that 86 individuals accurately responded to the questionnaire administered across almost the entire territory of Cameroon. The sample of 86 respondents is thus composed of 33.7% women and 66.3% men, reflecting a female underrepresentation in the accounting profession. We also note that the majority of respondents have between 1 and 4 children (44.1%), followed by those with no children (40%) and those with 5 or more children (15.1%).

The firm's characteristics were measured in this study through variables such as staff size, membership in an international network, and the gender of its leaders. The table summarizes the responses obtained.

Table 6: Characteristics of the offices

Variables	Terms and conditions	Effective	%
Number of employees	Less than 10	40	46.5
	Between 10 and 20	28	32.6
	Between 21 and 50	9	10.5
	Between 51 and 100	7	8.1
	More than 100	2	2.3
	Total	86	100
Firm Structure	Independent firm	58	67.4
	Member of a national network	10	11.6
	Member of an international network	18	20
	Total	86	100
Gender of leaders	EC Man	75	87.2
	EC Woman	11	12.8
	Total	86	100

Source: Authors based on field results

4.2 Inferential Results

The empirical analysis in this research is based on an examination of the relationships between the different dimensions of organizational diversity and the performance of accounting firms. The results are presented through correlation analysis (Table 7) and the estimation of the regression model (Table 8). Their interpretation allows us to assess the validity of the hypotheses formulated and to discuss the results in light of the relevant literature.

Table 7. Correlation test results

Correlations		Performance	Linguistic diversity	Age diversity	Gender diversity
Performance	Pearson correlation	1	-0.161	0.199	0.296**
	Signed (bilateral)		0.140	0.067	0.006
	N		86	86	86
Linguistic diversity	Pearson correlation		1	0.283**	0.154
	Signed (bilateral)			0.008	0.156
	N			86	86
Age diversity	Pearson correlation			1	0.420**
	Signed (bilateral)				0.000
	N				86
Gender diversity	Pearson correlation				1
	Signed (bilateral)				
	N	86	86	86	86

** . The correlation is significant at the 0.01 level (two-sided).

Source: Authors based on field results

The results in Table 7 present the Pearson correlation coefficients between firm performance and the different dimensions of organizational diversity. First, gender diversity shows a positive and statistically significant correlation with firm performance ($r = 0.296$; $p < 0.01$). This result suggests that a more balanced representation of men and women within firms is associated with better performance. This observation aligns with the work of Carter et al. (2003) and Adams and Ferreira (2009), which demonstrate that gender diversity promotes the quality of organizational decisions and improves performance through the diversity of perspectives and skills. In contrast, age diversity shows a positive but not significant correlation with performance ($r = 0.199$; $p = 0.067$). Although the relationship is in the expected direction, its level of significance is insufficient to conclude that it is statistically robust. This result qualifies the conclusions of some studies that highlight the benefits of generational diversity in terms of knowledge sharing and organizational learning (Harrison and Klein, 2007). In the context of the accounting firms studied, generational differences may not necessarily translate into a direct improvement in performance. Regarding linguistic diversity, the observed correlation coefficient is negative and not significant ($r = -0.161$; $p = 0.140$). This result suggests that there is no significant linear relationship between linguistic diversity and firm performance in the sample studied. This finding contrasts with some work on cultural diversity that emphasizes that linguistic plurality can foster openness to diverse markets and improve client relationships (Shen et al., 2009). However, in the context studied, this diversity can also lead to difficulties in coordination or internal communication that may limit its positive effects.

Furthermore, the analysis of correlations between the explanatory variables shows positive relationships between certain dimensions of diversity, notably between age diversity and gender diversity ($r = 0.420$; $p < 0.01$), as well as between linguistic diversity and age diversity ($r = 0.283$; $p < 0.01$). This suggests that firms exhibiting greater diversity in one dimension tend to be more diverse in other dimensions as well. The regression results will allow us to better understand the relationships between these variables. The results in Table 8 present the estimates of the regression model aimed at explaining the performance of firms based on the different dimensions of organizational diversity.

Table 8. Analysis of the regression model results

Coefficients a		Non-standardized coefficients		Standardized coefficients		Collinearity statistics		
Model		B	Standard error	Beta	t	Sign.	Tolerance	LIVELY
1	(Constant)	,432	102		4,250	,000		
	Linguistic diversity	-,252	109	-,246	-2,315	023	,918	1,089
	Age diversity	161	119	156	1,345	182	0,775	1,290
	Gender diversity	,271	114	,268	2,390	019	,823	1,216

a. Dependent variable: PERFO R=,387aP=0.004 R-two=0150 R-two adjusted = 0119 Standard error of the estimate =,47102 Student's t-statistic = 18.192 F-statistic = 4.812

Source: Authors based on field results

The overall model is statistically significant ($F = 4.812$; $p = 0.004$), indicating that all the explanatory variables contribute to explaining the variation in firm performance. The multiple correlation coefficient ($R = 0.387$) indicates a moderate relationship between the explanatory variables and the dependent variable. Furthermore, the coefficient of determination ($R^2 = 0.150$) indicates that the selected diversity variables explain approximately 15% of the variance in firm performance. More specifically, an examination of the individual coefficients reveals that gender diversity has a positive and statistically significant effect on performance ($\beta = 0.268$; $p = 0.019$). This result confirms the hypothesis that gender diversity is a factor that promotes organizational performance. It is consistent with the work of Cox and Blake (1991), which shows that demographic diversity can improve creativity and the quality of organizational decisions, as well as with the empirical results of Carter et al. (2003) highlighting a positive link between the presence of women and organizational performance.

In contrast, linguistic diversity has a significant negative coefficient ($\beta = -0.246$; $p = 0.023$). This result indicates that, in the context of the firms studied, high linguistic diversity is associated with decreased performance. This result can be explained by the communication and coordination difficulties that significant linguistic heterogeneity within teams can generate, as suggested by some studies on the potentially negative effects of diversity when it generates conflict or communication problems (Williams and O'Reilly, 1998).

Age diversity, for its part, has a positive but not significant coefficient ($\beta = 0.156$; $p = 0.182$). This result indicates that generational diversity does not significantly influence firm performance in the estimated model. This finding can be interpreted in light of the work of Harrison and Klein (2007), who emphasize that the effects of age diversity depend heavily on team management mechanisms and organizational practices implemented to foster intergenerational collaboration. Furthermore, the collinearity statistics indicate VIF values between 1.089 and 1.290, which confirms the absence of multicollinearity issues among the explanatory variables. The results obtained can therefore be considered robust from an econometric perspective. Overall, the empirical results show that organizational diversity does not uniformly influence the performance of accounting firms. While gender diversity appears to be a factor that promotes performance, linguistic diversity seems to have a negative effect, whereas age diversity does not have a significant impact. These results confirm the findings of several studies indicating that the effects of

diversity on performance depend heavily on the organizational context and the management mechanisms implemented to value team heterogeneity (Cox and Blake, 1991; Williams and O'Reilly, 1998).

4.3 Discussion

The results of this research provide empirical insight into the relationship between organizational diversity and the performance of accounting firms in Cameroon. Overall, the analyses highlight the differentiated effects of various forms of diversity on firm performance, thus confirming the conclusions of several studies indicating that the impact of diversity largely depends on the organizational context and team management mechanisms (Williams and O'Reilly, 1998; Harrison and Klein, 2007). First, the results show that gender diversity has a positive and significant effect on firm performance. This finding confirms the hypothesis and aligns with studies that emphasize the organizational benefits of gender diversity. According to Cox and Blake (1991), gender diversity can improve creativity and the quality of decision-making processes through the plurality of perspectives and experiences. Similarly, some authors (Carter et al., 2003; Adams and Ferreira, 2009) show that a balanced representation of men and women in organizations contributes to improved performance through better governance and greater cognitive diversity. In the context of accounting firms, gender diversity can foster a better understanding of client expectations and enhance the quality of professional services.

However, the results indicate that linguistic diversity has a significant negative effect on firm performance. This result may seem surprising given some research highlighting the advantages of cultural and linguistic diversity for opening organizations to diverse markets (Shen et al., 2009). However, it can be explained by the communication and coordination difficulties that can arise from significant linguistic heterogeneity within teams. Several authors emphasize that diversity can also have negative effects when it generates tensions or obstacles to cooperation (Williams and O'Reilly, 1998). In accounting firms, where activities require strong coordination among staff, these communication difficulties can limit the potential benefits of linguistic diversity. Age diversity does not have a significant effect on firm performance. Although the observed relationship is positive, it is not statistically significant. This result suggests that the coexistence of different generations within firms does not necessarily translate into a direct improvement in performance. This finding aligns with the work of Harrison and Klein (2007), which demonstrates that the effects of generational diversity are highly dependent on management practices implemented to promote knowledge sharing and intergenerational collaboration. In the absence of organizational mechanisms that foster collective learning, age diversity may not have a significant impact on performance. Overall, these results highlight the importance of strategic diversity management within accounting firms. Diversity can be a driver of performance when accompanied by management practices that promote inclusion, communication, and cooperation among employees.

5. Conclusion and Recommendations

5.1 Conclusion

This research aimed to analyze the effect of organizational diversity on the performance of accounting firms in Cameroon. By employing a theoretical framework derived from research on organizational diversity and using data collected from 86 firms, the study examined the influence of three dimensions of diversity (linguistic diversity, gender diversity, and age diversity) on performance.

Empirical results show that gender diversity is a contributing factor to firm performance, thus confirming the idea that gender diversity within teams can improve the quality of decisions and strengthen organizational effectiveness. Conversely, linguistic diversity appears to be associated with decreased performance, which can be explained by the communication and coordination difficulties it can generate when not accompanied by appropriate organizational mechanisms. Finally, age diversity does not have a significant effect on performance, suggesting that the potential benefits of generational diversity depend heavily on the management practices implemented within organizations.

5.2 Recommendations

This research contributes to the literature on organizational diversity by providing empirical data within the specific context of accounting firms in Africa, a field still relatively unexplored in academic work. It highlights the contingent nature of the effect of diversity on organizational performance. The results underscore the importance for accounting firm leaders of implementing management practices that promote inclusion, communication, and cooperation among employees in order to fully leverage the potential benefits of diversity. However, this study has some limitations. First, the analysis relies on cross-sectional data, which does not allow for the establishment of strict causal relationships. Second, the sample size remains relatively small, which may limit the generalizability of the results. Future research could expand upon this analysis by using longitudinal data or by incorporating other dimensions of organizational diversity, such as cultural diversity or diversity of skills. Despite these limitations, this research offers important avenues for reflection to better understand the role of diversity in the performance of accounting firms and opens the way to future investigations on this theme in African contexts.

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