

Adoption and Implementation of the Accounting System for Non-Profit Entities: An Exploratory Analysis of Associations in Burkina Faso

Cédric Ghislain KABORE, (PhD, Assistant Professor)

Norbert Zongo University, Burkina Faso

Sibiri Omar COMPAORÉ, (PhD, Assistant Professor)

Norbert Zongo University, Burkina Faso

Christophe GANSONRE, (PhD, Assistant Professor)

Norbert Zongo University, Burkina Faso

Mamadou TOE, (PhD, Full Professor)

Thomas Sankara University, Burkina Faso

Correspondence address:	Université Norbert Zongo, Koudougou, Burkina Faso Boîte postale : 376 Koudougou, RN 14
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Abstract

Research on accounting reforms for non-profit entities in Africa has rarely combined neo-institutional theory with decoupling, particularly in a context historically marked by a legal and accounting vacuum within the OHADA region. This study analyses Burkina Faso's transition to the Accounting System for Non-Profit Entities (SYCEBNL). It draws on eleven semi-structured interviews with people working in associations, particularly in accounting, finance, administration and governance. The organizations studied have diverse funding arrangements and organizational structures, relying particularly on support from technical and financial partners and on community contributions. Thematic analysis, conducted using NVivo, draws on neo-institutional theory and the concept of decoupling. All respondents described SYCEBNL as mandatory. Four non-exclusive interpretive configurations emerge: prior coupling, coupling in progress, delegated coupling, and peripheral decoupling. Perceived effects mainly concern traceability, accountability, and governance, while the main obstacles relate to available skills, mobilizable resources, and gaps between central structures and local branches. Theoretically, the study proposes three extensions: a typology of coupling configurations, consideration of pre-existing accountability audiences, and identification of a stratification effect of coercive isomorphism when response capacities are unequal.

Keywords: SYCEBNL, associations, institutional isomorphism, decoupling, financial transparency, governance, OHADA, Burkina Faso.

JEL Classification: M41; M40; L31; L30

Article type: Empirical research

1. Introduction

Accounting harmonization aims to make financial information more comparable for heterogeneous users (Hoarau, 2003). Within the OHADA region, non-profit entities long remained outside the common accounting framework applicable to businesses, resulting in heterogeneous financial reporting practices shaped by donor requirements and organizational histories. Adopting a common framework therefore raises a question that is not merely technical: does formal compliance with a new accounting rule necessarily lead to its effective integration into organizational routines? Research on institutional change suggests that formal structures and actual practices may remain only partially coupled (Meyer and Rowan, 1977; DiMaggio and Powell, 1983). This study therefore examines the transition from adoption to implementation in practice.

The OHADA Council of Ministers adopted the Uniform Act relating to the Accounting System for Non-Profit Entities (SYCEBNL) on 22 December 2022. It was published on 22 February 2023 and entered into force on 1 January 2024 (OHADA, 2023). The reform establishes a common accounting framework for eligible non-profit entities and aims to strengthen the comparability and traceability of financial information. Section 2.1 presents the detailed regulatory requirements.

This study examines SYCEBNL as the central accounting framework. Although the Uniform Act covers several categories of non-profit entities, this research deliberately limits its empirical scope to people working in associations in Burkina Faso. The findings therefore reflect evidence from this defined Burkinabè corpus.

Accordingly, the central research question is: how do associations in Burkina Faso move from formal adoption to effective implementation of the SYCEBNL? Three complementary questions guide the analysis: the institutional pressures associated with adoption; how the framework is integrated into accounting and accountability practices; and the obstacles and support mechanisms that shape substantive implementation. The aim is to understand implementation forms and the conditions under which formal adoption becomes lasting and connects with organizational practices.

The article uses neo-institutional theory (DiMaggio and Powell, 1983) and the concept of decoupling (Meyer and Rowan, 1977) as complementary analytical frameworks; Section 2.2 develops their mechanisms and subsequent extensions. Empirically, the study draws on eleven semi-structured interviews with association stakeholders in Burkina Faso and thematic analysis supported by NVivo.

This study contributes to the literature in three ways. Compared with research on accounting change in the OHADA region (Chanhoun, 2018; Colasse and Pochet, 2009) and Sall's (2024) questionnaire study of Senegalese associations, it provides a detailed account of how formal adoption is translated into practice within a defined corpus of Burkinabè associations. Theoretically, it distinguishes four non-exclusive coupling configurations. It examines two mechanisms that the original institutional framework has given limited attention to: the role of pre-existing accountability audiences and the stratification of compliance capacities in response to a uniform coercive requirement. Empirically, it links these mechanisms to stakeholders' accounts of traceability, governance, training, and resource constraints, without generalizing beyond the corpus studied.

The remainder of the article is organized as follows. Section 2 presents the theoretical framework and literature review. Section 3 describes the methodology. Section 4 presents the findings. Section 5 discusses the findings and their implications. Section 6 concludes by outlining the contributions, limitations, and avenues for future research.

2. Theoretical Framework and Literature Review

This theoretical framework first presents SYCEBNL, an accounting framework designed to fill an accounting gap, and then examines institutional isomorphism and decoupling as analytical lenses.

2.1. The SYCEBNL: A Framework Designed to Fill an Accounting Gap

The Uniform Act establishes a specific accounting framework for eligible non-profit entities in the OHADA region (OHADA, 2023). Its scope extends beyond associations, but this study focuses on associations. The official implementation guide distinguishes the standard system from a minimum cash-basis system intended for eligible small entities. This distinction matters when interpreting the costs and capacity constraints described in the interviews: participants' accounts should not be taken as evidence that all non-profit entities face the same financial reporting requirements.

Under the standard system, associations prepare standardized financial statements comprising a balance sheet, an income statement, a cash flow statement, and notes to the financial statements (OHADA, 2023). Rather than treating these formal provisions as proof of effective compliance, this study distinguishes regulatory requirements from respondents' practices. This distinction matters because institutional research consistently shows that adoption, implementation, and use are analytically distinct stages.

Three areas recur in the empirical corpus: reconstructing the opening balance sheet, documenting resources and donors, and accounting for transactions specific to non-profit activities, particularly grants and in-kind contributions. These are empirical entry points, not an exhaustive summary of the Uniform Act.

Comparative research on accounting reforms reinforces the need to distinguish formal adoption from implementation. Studies of accrual accounting and the diffusion of IPSAS show that technical skills, organizational fit, implementation costs, and local institutional conditions can create gaps between announced reforms and actual practices (Christiaens and Rommel, 2008; Polzer et al., 2020). In sub-Saharan Africa, Jayasinghe et al. (2021) show that externally promoted reforms interact with local practices and competing institutional logics, while Chatti et al. (2024) document gaps between announced IPSAS adoption and implementation in several African countries. These public-sector contexts do not match those of associations.

2.2. Institutional Isomorphism and Decoupling as an Analytical Framework

Analysis of the integration of an accounting framework into organizations cannot be limited to describing its formal introduction. Neo-institutional theory explains why organizations exposed to the same field tend to converge to gain legitimacy (DiMaggio and Powell, 1983). Coercive isomorphism arises from legal pressures or dependence; normative isomorphism stems from professionalization and shared expertise; and mimetic isomorphism occurs when organizations facing uncertainty imitate or rely on actors regarded as more legitimate or competent. Oliver (1991) subsequently broadened the range of organizational responses to institutional pressures. Decoupling complements this framework by distinguishing formal structures from practices implemented (Meyer and Rowan, 1977). Bromley and Powell (2012) further distinguish policy practice decoupling, in which adopted policies are weakly connected to everyday routines, from means-ends decoupling, in which implemented practices do not necessarily produce the expected outcomes. This study focuses primarily on policy-practice coupling, the relationship between the formal adoption of the SYCEBNL and organizational routines, while remaining attentive to means-ends issues when respondents describe compliance tools whose effects on transparency or governance remain uncertain. Decoupling is not assumed to reflect bad faith; in the context of a recent reform, it may also represent a temporary response to constraints involving skills, resources, or coordination.

2.3. Analytical Expectations

Given the study's exploratory nature, these expectations are sensitizing propositions rather than hypotheses to be statistically tested. First, SYCEBNL's legal status leads us to expect coercive pressure to be particularly visible in formal adoption. Second, professional training and external expertise should help explain normative and mimetic pathways to implementation. Third, unequal resources, organizational structure, and pre-existing accountability audiences may lead to different, potentially non-exclusive forms of coupling between the formal framework and organizational routines. The coding process therefore combined theory-guided categories with openness to configurations emerging from the corpus.

Figure 1. Analytical Model

Institutional pressures: coercive, normative and mimetic
Formal adoption of the SYCEBNL
Conditions shaping implementation: skills and tools; resources; organisational structure; pre-existing accountability audiences
Non-exclusive coupling configurations observed in the corpus: prior coupling; coupling in progress; delegated coupling; peripheral decoupling

Source: Authors' analytical framework

3. Methodology

This study adopts a qualitative methodology. This section describes qualitative design, data collection, and analysis.

3.1. Qualitative Design

Given the exploratory research question, the study adopted a qualitative approach. This is appropriate when the aim is to understand how stakeholders interpret and implement organizational change in context, rather than to estimate population parameters (Miles and Huberman, 2003; Giordano and Jolibert, 2016).

3.2. Data Collection and Analysis

We collected data using a semi-structured interview guide covering background and context, awareness and application of the SYCEBNL, perceived effects, obstacles, and recommendations. Two follow-up prompts proved particularly useful: a procedural prompt asking respondents to describe the path of an expenditure, from the initial need through payment and accounting entry; and a "before/after" prompt intended to distinguish changes attributed to the SYCEBNL from practices that predated the reform. We conducted eight oral interviews, recorded and transcribed; at their request, respondents also provided three written interviews. Written responses were generally more concise and less narrative. We did not statistically weight them; we used the number of sources only as a descriptive indicator of a theme's distribution within this corpus, with no inferential significance. Following the thematic analysis approach described by Braun and Clarke (2006), we familiarized ourselves with the data, conducted initial descriptive coding, grouped and consolidated codes, reviewed and named categories, and synthesized across cases. This process produced seven parent nodes and forty sub-nodes. NVivo was used to organize, retrieve, and track coded data, not to automate interpretation. All interviews were anonymized before analysis. Documented procedures included informed consent, voluntary participation, confidentiality, anonymization, and the right to withdraw from the interview. To preserve confidentiality in this small corpus, Table 1 reports only each respondent's role; we did not systematically record tenure, organizational size, or detailed decentralization characteristics for individual respondents, and therefore cannot reconstruct them retrospectively.

Table 1. Characteristics of the Eleven Respondents

Code	Data collection mode	Role
R1	Written responses	Administrative and finance manager
R2	Written responses	Chief accountant
R3	Oral interview	Finance and accounting director
R4	Oral interview	Deputy secretary-general
R5	Oral interview	Secretary-general
R6	Oral interview	Treasurer, chartered accountant
R7	Oral interview	Missionary and accountant
R8	Oral interview	Manager
R9	Written responses	Accountant
R10	Oral interview	Finance and accounting manager
R11	Oral interview	Head of the Monitoring and Evaluation Department

Source: Authors' interview corpus.

Table 2. Size of the Corpus Comprising the Eleven Interviews

Source	Volume (words)
R1	1,663
R2	4,416
R3	3,949
R4	2,411
R5	5,535
R6	5,240
R7	3,816
R8	3,230
R9	1,712
R10	2,089
R11	877
Total	≈ 34,900

Source: Authors' interview corpus.

4. Findings

The analysis first presents the coding tree, then explains the isomorphic pressures underlying SYCEBNL adoption, describes the effects of substantive coupling and decoupling, uses decoupling to interpret obstacles to substantive coupling, and finally formulates recommendations.

4.1. Overview of the Coding Tree

Before examining each analytical dimension, Table 3 presents the coding tree resulting from axial consolidation.

Table 3. NVivo Coding Tree

Parent node	Node	Sources (n)
Coercive isomorphism	Legal obligation and binding nature	10
	Sanctions, suspension, late penalties	1
	Filing and inspection by the tax administration	5
	Awareness visits by the supervisory authority	1
Normative isomorphism	Training received on the framework	9
	Implementation guides, templates and regulations	5
	Professional network and Order of Chartered Accountants	3
	Exchanges among accounting peers	3
	Criticism of the standardization process	1
Mimetic isomorphism	Outsourcing to an accounting firm	5
	Statutory auditor shared across the network	1
	Adoption of accounting software or a financial statement preparation tool	2
Substantive coupling	Improved traceability of resources	7
	New ability to determine and analyse a financial result	1
	Consolidation and analytical allocation by donor	1
	Financial statements produced (20242025)	3
	Establishment of a donor register	2
	Revision of the statutes and internal regulations	1
	Separation of duties formalized in a manual	6
	Internal control and audit mechanisms	8
	Coupling predating the framework	3
Obstacles to coupling	Transition costs and asset valuation	3
	Tension between donor flexibility and traceability	3
	Gaps between headquarters and provincial branches	2
	SYCEBNL perceived as a punitive instrument	1
	Outsourcing without skills transfer	2
	Duplicate reporting required by donors	4
	Lack of awareness of the framework outside the accounting function	2
Practical obstacles	Human-resource obstacles and skills shortages	11
	Financial obstacles	5
	Technical obstacles (transactions specific to non-profit entities)	3
	Lack of suitable accounting software	4
	Cultural obstacles in rural and decentralized contexts	2
Recommendations	Ongoing training for stakeholders	11
	Gradual educational support from the State	6
	Awareness-raising among association leaders	5
	Harmonized software, ideally provided by the State	4
	Harmonization of donor requirements	4
	Outsourcing or contracting with professionals	2
	Support funds for organizations with limited resources	1

Source: NVivo coding and the authors' analysis.

4.2. From Formal Adoption to Implementation of the SYCEBNL: The Role of Isomorphic Pressures

In this study, adoption and implementation are treated as distinct concepts. Adoption refers to formal acceptance of SYCEBNL and the decision to comply with it under institutional pressure. Implementation in practice is a more substantive stage: it involves understanding, adapting, and integrating the framework's principles, tools, and procedures into the association's routines. An organization may therefore adopt SYCEBNL without fully implementing it. The concepts of coupling and decoupling are used precisely to analyze this gap.

4.2.1. Coercive Isomorphism: An Institutional Constraint

Ten of the eleven respondents explicitly identify SYCEBNL as mandatory. Awareness of the legal obligation provides an initial empirical indication of the coercive pressure generated by the new accounting framework. Eight respondents also describe SYCEBNL as a harmonized accounting framework designed specifically for non-profit entities in the OHADA region. In other words, most interviewees recognize not only the new rule but also the relevant framework, its scope, and its harmonization objective. R5 summarizes the reform's binding nature: "It is an obligation. If you do not do it, they can suspend the association." The same respondent links the framework to stronger monitoring of financial flows and improved traceability. Respondent 2 explicitly links the SYCEBNL to closing the previous accounting gap: "Before the SYCEBNL, organizations were navigating blindly from one partner to another; the financial statements were really inconsistent." (R2).

4.2.2. Normative Isomorphism: Professionalization through Training

Nine sources indicate that they attended training sessions, seminars, or workshops on SYCEBNL after its mandatory status was announced. These mechanisms disseminate shared knowledge, methods, and professional standards and therefore correspond to the normative isomorphism described by DiMaggio and Powell (1983). The interview extracts confirm the importance of this dimension. Respondent 7 summarizes the issue: "The problem is training." Respondent 5 locates the need at the decentralized level: "What is missing is capacity-building for our members, especially at the decentralized level." Five sources also mention specific documentary resources, including the Uniform Act, the chart of accounts, the conceptual framework, implementation guides, and templates for financial statements and registers. Respondent 3 also uses a specialized professional book to support implementation. These findings show that implementation depends not only on legal pressure but also on the circulation of professional knowledge and learning tools.

4.2.3. Mimetic Isomorphism: Outsourcing and Pooling Accounting Firms

The use of an external firm or chartered accountant, observed in five sources, relates directly to the mimetic mechanism described by DiMaggio and Powell (1983) when the appropriate course of action remains uncertain: the organization delegates work to actors regarded as more legitimate or experienced and relies on their expertise. Three distinct arrangements emerge. Respondent 7 describes a complete, temporary delegation: all accounting work for the 2024 and 2025 financial years was entrusted to an external firm, with the community aiming to regain control gradually once the foundations were "properly established". The respondent openly acknowledges that "for the time being, the expertise lies with these firms" and clearly outlines the planned sequence: the firm establishes the foundations, after which the community's accountants are trained and take over. Respondent 4 describes pooling at network level: the organization's board appointed a common statutory auditor for all branches and negotiated a standard fee, thereby sharing compliance costs. The respondent notes that a minority of branches still considered the fee too high, while most found it advantageous. Across the corpus, this is the most developed collective response to unequal internal capacities within a network. Finally, 3 respondents report occasional use of accounting review services: several entities in the network outsourced transition work and financial statement preparation to accounting firms. Respondent 5 indicates that the organization also seeks external expertise to produce standardized financial reports. This outsourcing strategy appears to enable immediate visible compliance under coercive pressure without necessarily ensuring short-term internal mastery of the framework. Respondents R6 and R3 explicitly recommend "outsourcing as a solution" for organizations without an internal accounting system.

4.3. Reported Effects: Between Substantive Coupling and Decoupling

The reported effects of substantive coupling and decoupling concern financial transparency, governance and accountability, regulatory compliance, and the observed coupling configurations.

4.3.1. Effects on Financial Transparency

Seven of the eleven sources report a marked improvement in resource traceability since SYCEBNL was implemented. “Better traceability of resources; more reliable and comparable financial statements; stronger accountability; and a contribution to combating fraud” (R9). Three concrete benefits are described in detail. The first is the newly acquired ability to determine an accounting result: “Before the SYCEBNL, we did not know how to arrive at a result. With the SYCEBNL, we can at least know whether we have a surplus or a deficit.” (R9). The second concerns the clarity and comparability of the information produced. Board members can read the statements, whereas the absence of a common format previously led to endless discussions about presentation: “There are not ten thousand ways to present the balance sheet and income statement.” (R2). The third benefit is analytical consolidation by donor. Respondent 10 describes an operational gain that the legislator may not have anticipated. The organization previously kept separate accounts for each project in separate files, consolidated each month manually; it has now moved to a single chart of accounts that enables analytical allocation by donor and the preparation of consolidated statements: “Whenever we want to consolidate, we know which donor gave how much and which donor used how much.” (R10). “When partners launch a call for proposals, they ask for consolidated financial statements.” (R10). This case is theoretically relevant: it documents substantive coupling motivated not by coercion but by a perceived management benefit, a configuration that an isomorphism framework centred on legitimacy tends to underestimate. “Previously, keeping a donor register was not compulsory. Now it is compulsory, and the information has been communicated to everyone.” (R1). Organizational transparency predated the framework, which merely formalized an established practice. Respondent 1 explains: “We were already committed to transparency before the SYCEBNL was applied. We work with partners to whom we must report. The SYCEBNL confirmed what we were already doing.” (R1). The new formal structure fits a practice that was already largely aligned, whether because of longstanding relationships with demanding donors, community accountability mechanisms, or an internal governance decision. The accountability audience also shifts: “That has not changed; however, things have changed about the administration, because previously the administration did not ask for it.” (R6). SYCEBNL therefore did not so much create transparency as change its audience. This shift has a secondary effect, mentioned only by this respondent: “Headings such as intangible assets and external services mean nothing to a non-accounting audience. The information therefore needs to be explained again in an accessible way, which the framework neither requires nor guarantees. If we stick to the system’s broad categories, people will not understand.” (R6).

4.3.2. Effects on Governance and Accountability

Strengthened governance is frequently mentioned. Respondent 2 describes the most formalized institutional effect: producing readable financial statements led the network’s deliberative body to convene an extraordinary meeting to revise its statutes and align them with the framework’s requirements. This is a clear case of coupling, in which the formal structure is actively revised to integrate the new standard rather than merely placed alongside existing arrangements. The respondent adds a comment on the mechanism’s cognitive function: financial statements show “which direction” the organization is moving, turning accounting from a means of justification into a management tool. Separation of duties among the person authorizing an expense, the person recording it, and the person checking it appears in six sources as a principle already widely established before the SYCEBNL and consolidated, rather than created, by the

framework. Respondent 3 expresses this most clearly when referring to the procedure's manual: "The person who raises the need is not the person who approves it." Respondent 9 confirms that three different people perform authorization, recording, and document verification. Respondent 5 describes a procedure requiring five successive reasoned approvals from the requester, secretary-general, vice-president in charge of finance, treasurer, and president. These approvals are formalized on a disbursement form and apply regardless of the amount, "even if it is ten thousand francs"; if reviewers disagree, no decision is made.

4.3.3. Effects on Regulatory Compliance

SYCEBNL is perceived as facilitating accounting compliance because it replaces disparate practices with a single framework. Respondent 1 summarizes this as follows: "Before the SYCEBNL, each non-profit entity organized its accounting in its own way. With the SYCEBNL, all these entities have a single framework, which makes compliance easier." The respondent also describes a cognitive-efficiency gain: when faced with a transaction, they no longer need to "sit down and work out where to record it". Finally, respondent 2 highlights the importance of institutional support in understanding and implementing the system. These findings reflect respondents' perceptions of regulatory compliance, but do not establish actual compliance.

4.3.4. Observed Coupling Configurations

A cross-cutting reading of the findings reveals four non-exclusive configurations. Prior coupling refers to cases in which accountability or control practices close to SYCEBNL requirements existed before the reform. Coupling in progress refers to the gradual adaptation of tools, procedures, and skills. Delegated coupling describes situations in which an external firm or expert produces most accounting outputs while internal mastery remains incomplete. Peripheral decoupling describes gaps between relatively advanced central structures and less-supported branches or decentralized units. These categories are interpretive and may overlap within the same organizational trajectory; they are neither mutually exclusive respondent types nor statistical classifications. Table 4 therefore provides empirical traceability through documented criteria and illustrations rather than artificially assigning each respondent to a single category.

Table 4. Empirical Traceability of the Four Coupling Configurations

Configuration	Empirical criterion	Illustrative evidence from the corpus
Prior coupling	Practices close to the new accountability requirements existed before the SYCEBNL.	R1 reports pre-existing accountability to partners; R6 distinguishes unchanged accountability to members from new accountability to the administration.
Coupling in progress	Tools, procedures or skills are gradually being adapted to the framework.	The corpus reports ongoing training, procedural adjustments and gradual internalisation rather than an immediately stable situation.
Delegated coupling	External professionals produce the main accounting outputs, while internal mastery remains incomplete.	R7 describes temporary delegation to an external firm, followed by a planned skills transfer; R3, R4 and R5 also report external or pooled expertise.
Peripheral decoupling	Central structures are more advanced than branches or decentralized units.	R2 and R5 describe unequal capacities and greater training needs at decentralized levels.

Source: Authors' analysis of the interview corpus.

4.4. Decoupling as a Lens for Understanding Obstacles to Substantive Coupling

Obstacles to substantive coupling relate to decoupling in three ways: first, training, a ubiquitous normative obstacle; second, financial and technical difficulties that limit response capacity; and third, decoupling in its clearest form, when the SYCEBNL is perceived as a punitive instrument.

4.4.1. A Widespread Normative Obstacle: Training

The need for capacity-building is by far the most recurrent theme in the corpus: all eleven sources mention it, with thirty-one references, both among the obstacles and at the top of the recommendations. When asked which obstacle they would remove first, seven respondents cite training.

The most concise formulation comes from respondent 2, who usefully shifts the focus: “The human issue is mainly about strengthening the capacities of people who are ready to adopt the system; if the decision-maker has not recruited a competent person and has not sought to build the capacity of the person who must use the tool, everything will fail.” (R2).

The issue therefore concerns not only the finance manager but also the decision-maker who recruits and funds the necessary expertise. Respondent 7 identifies training as the key condition: “*The problem is training,*” while respondent 5 points to a decentralized-level need: “*What is missing is capacity-building for our members, especially at the decentralized level.*”

4.4.2. Financial and Technical Constraints Hindering Substantive Implementation of the SYCEBNL

Five sources identify a direct financial obstacle: the cost of suitable accounting software, access to qualified experts, statutory audit certification, and the prior valuation of assets.

“*And that requires money that we often do not have from our own resources.*” (R4).

This finding aligns with DiMaggio and Powell’s (1983) account of coercive isomorphism. When associations share a common obligation but have unequal response capacities, compliance may initially take the form of delegating to actors considered more competent. External expertise then responds to institutional constraints without immediately internalizing the relevant skills.

4.4.3. Decoupling in Its Clearest Form: The SYCEBNL Perceived as a Punitive Tool

One final obstacle deserves attention because it illustrates the decoupling mechanism Meyer and Rowan (1977) describe with unusual clarity. Respondent 2 indicates that some stakeholders, particularly in less-supported branches, mainly perceive the SYCEBNL as a tool that enables the authorities to “punish”. By contrast, the respondent regards it as a “compass” intended to facilitate their own operations. This perception stems from insufficient guidance: according to the respondent, this aspect “was not explained very well” to the stakeholders concerned.

4.5. Recommendations Made by Respondents

When asked how to improve SYCEBNL implementation, respondents ranked continuing training as their top priority; all eleven sources mentioned it. Within the chosen theoretical framework, this convergence supports strengthening normative isomorphism as a preferred means of reducing decoupling.

The other recommendations complement this priority. Six sources advocate gradual, State-led educational support. Five call for greater awareness among association leaders. Four want harmonized accounting software, ideally provided by the State, or software better suited to SYCEBNL. Four also recommend harmonizing donors’ reporting requirements to reduce duplicate work. Two sources propose outsourcing or structured contracts with professionals, while one suggests creating a fund for less-resourced organizations. Taken together, these proposals support differentiated assistance that combines skills, tools, coordination of reporting requirements, and financial support.

5. Discussion

The discussion addresses unanimous formal convergence; decoupling as a transitional state rather than deliberate resistance; the shift in accountability; the cost of compliance and selection within the organizational field; and, finally, comparison with the available literature and the theoretical and managerial implications.

5.1. Unanimous Convergence at the Formal Level

The first finding concerns recognition of the legitimacy and mandatory nature of SYCEBNL: no respondent challenges the merits of the framework. Even when they report implementation difficulties, respondents conclude that compliance is necessary. This result demonstrates the effectiveness of isomorphic pressure exerted by OHADA, implementation institutions, and the accounting profession. It aligns with DiMaggio and Powell's (1983) central argument: in each organizational field, legitimacy, rather than perceived technical efficiency alone, drives convergence toward a common model.

The second finding qualifies what a mechanical application of decoupling might suggest: it concerns how respondents perceive their own situation. In our corpus, decoupling appears less as deliberate resistance or a cynical façade strategy than as an acknowledged stage in an ongoing coupling process. Respondents who are concerned explicitly express their intention to regain control once internal skills have strengthened; one even describes the planned sequence: the firm lays the foundations, and the association then gradually trains its own accounting staff. This finding invites an extension of Meyer and Rowan's (1977) original analysis, which was developed primarily for contexts where the accounting labor market is mature.

5.2. The Shift in Accountability

This is a novel finding in SYCEBNL literature. A substantial proportion of respondents indicate that the framework has not increased their organization's transparency, but this does not mean that the framework is inadequate: transparency already existed, in a form and for an audience that it does not recognize. Associations in our corpus, funded by their communities, had well-developed accountability mechanisms for their members: a named register of contributions, an annual meeting to present the accounts, and a procedure to review and correct errors reported by contributors. These mechanisms did not produce standardized financial statements, but they ensured effective accountability to the contributing community, echoing the plurality of accountability mechanisms described by Ebrahim (2003).

SYCEBNL did not replace these mechanisms; it added another, directed at the administration. Respondent 6 expresses this finding most succinctly: nothing changed for members, while everything changed in relation to the administration, "because previously the administration did not ask for it". This shift has a secondary effect that standard setters should consider. The standardized format, designed for professional users, is incomprehensible to an assembly of non-accountant members; presenting it at a meeting requires accessible explanation that the framework does not provide, does not fund, and cannot guarantee. Accounting standardization, designed primarily to meet the needs of regulators and donors, may therefore unintentionally weaken the accountability channel most specific to associations: the one connecting them to their contributing community. This finding does not challenge the framework's value but clarifies its scope. SYCEBNL improves upward accountability, does not change downward accountability to beneficiaries, and has an ambivalent effect on internal accountability: it enriches accountability at the governance-body level, where members can now review analyzable financial statements, while making it more complex at the general assembly level.

5.3. The Cost of Compliance and Unequal Compliance Capacities

A fourth finding runs through the corpus without respondents explicitly stating it and therefore

deserves analytical attention. Compliance with SYCEBNL entails costs, at least five of which emerge from the corpus: acquiring or adapting accounting software; initial and ongoing staff training; valuing historical assets to prepare the opening balance sheet; certification fees; and the opportunity cost of duplicate reporting.

This compliance burden may create a selection effect driven more by financial capacity than by the intrinsic quality of governance. Better-resourced associations can more easily absorb the costs of software, training, asset valuation, and certification, whereas those with limited resources may fall behind even when they want to comply. The corpus recommendations to pool professional services and establish support funds are particularly relevant because they aim to reduce differences in organizational capacity when organizations face a uniform standard.

This observation is theoretically significant. It suggests that coercive isomorphism, when applied to a field whose members have unequal resources and compliance means, may produce short-term stratification rather than immediate convergence. Respondent 2 summarizes this dynamic by observing that the network is “progressing unevenly”. Convergence across the field therefore does not follow automatically from coercion; it also depends on support mechanisms that partially reduce inequalities in organizations' capacity to respond.

5.4. Comparison with Existing Literature

Despite differences in method and context, the findings align with Sall's (2024) study of Senegalese associations regarding the central role of training and human and financial capacities. In the OHADA region, Chanhoun (2018) similarly shows that coercive, normative and mimetic pressures jointly shape accounting change, while Colasse and Pochet (2009) illustrate the broader significance of institutional isomorphism in accounting standardisation. International comparisons nevertheless call for caution. Polzer et al. (2020) distinguish formal IPSAS diffusion from implementation and use; Chatti et al. (2024) document similar gaps between announcements of adoption and actual implementation in African public sectors. Jayasinghe et al. (2021) also show that, in sub-Saharan Africa, externally promoted accounting reforms interact with local practices and competing institutional logics, while Christiaens and Rommel (2008) emphasize organizational fit and the difficulties of implementing accrual-accounting reforms. These public-sector reforms are not directly equivalent to SYCEBNL or association accounting. However, they reinforce a general analytical point: a common formal standard does not eliminate differences in capacity, local routines, or organizational purposes. Our findings on the separation of duties in more structured associations also echo Duncan et al. (1999), who show that organizational size and structure can shape internal control. Finally, the tension between donor discretion and traceability relates to research on accounting and community logics in religious organizations (Berger, 2007; Booth, 1993; Laughlin, 1988), while the plurality of accountability audiences echoes Ebrahim (2003).

Institutional pressures are therefore not the only plausible explanation for differences in coupling. An association's size and age, degree of centralization, and prior level of professionalization may influence its ability to integrate a new accounting framework. This study cannot isolate these effects because it did not systematically collect these organizational variables for individual respondents. They should be considered competing or complementary explanations rather than dimensions built into the concept of isomorphism itself. Future research should test them explicitly using larger comparative designs.

5.5. Theoretical and Managerial Implications

Theoretically, the study moves beyond a binary reading of compliance and non-compliance by distinguishing the institutional pressures associated with formal adoption from the forms of coupling observed during implementation. It proposes three extensions. First, the four non-

exclusive configurations prior coupling, coupling in progress, delegated coupling, and peripheral decoupling capture qualitatively different trajectories that a single continuum might conceal. Second, an accountability-demanding audience, such as a donor, governance body, or contributing members, may facilitate coupling even before the formal standard takes effect. Third, coercive isomorphism may produce short-term stratification rather than immediate convergence when organizations face the same obligation but have unequal response capacities. This interpretation is consistent with Oliver's (1991) more differentiated account of organizational responses and Bromley and Powell's (2012) distinction between forms of decoupling.

From a managerial perspective, the findings support differentiation rather than uniform implementation assistance. Association networks can pool accounting expertise when individual units lack sufficient resources. Outsourcing contracts should explicitly provide for skills transfer so that delegation leads to internal mastery rather than permanent dependence. Training should target decision-makers and accounting staff, prioritizing decentralized units where peripheral decoupling is most visible. At the institutional level, OHADA and national implementation bodies could complement the uniform legal obligation with implementation guides, practical templates, training pathways, and transitional support tailored to the resources and organizational complexity of the entities concerned. A gradual capacity-building timetable could be considered without weakening the principle of legal compliance. The corpus also suggests that stronger coercive enforcement alone is unlikely to overcome a shortage of normative skills; sustainable coupling requires guidance, professional support, and access to suitable tools.

6. Conclusion

Using a qualitative approach, this study examined how people working in associations in Burkina Faso describe the transition from formal adoption to effective implementation of the SYCEBNL. The findings reveal strong recognition of the framework's mandatory nature, but uneven substantive implementation shaped by institutional pressures, professional support, resource constraints, and pre-existing accountability practices. The study's contributions can be distinguished at three levels.

The study combines institutional isomorphism and decoupling to interpret how a common accounting framework is implemented across heterogeneous association contexts. It identifies four non-exclusive configurations: prior coupling, coupling in progress, delegated coupling, and peripheral decoupling. These configurations suggest that implementation is better understood as evolving trajectories than as a binary opposition between compliance and non-compliance. The analysis also highlights how pre-existing accountability audiences shape responses to SYCEBNL and how common coercive pressures can produce differentiated responses when organizations have unequal implementation capacities.

The study proposes a context-sensitive qualitative operationalization of coupling and decoupling through thematic analysis of eleven semi-structured interviews supported by NVivo. By comparing respondents' accounts of accounting practices, professional support, and implementation difficulties, it develops an exploratory typology that may guide future empirical research. The contribution lies in applying an established qualitative approach analytically rather than introducing a new method. The proposed configurations provide a basis for longitudinal, documentary and mixed-methods research, while remaining grounded in reported practices rather than independently verified compliance.

Consistent with the recommendations in Section 5.5, the findings support continuing training adapted to organizational capacities, pooled professional expertise and practical tools that account for entities' differing resource levels. Where associations outsource accounting, skills-transfer clauses could help them retain internal understanding and oversight of their accounting

processes. National and regional implementation bodies should combine enforcement, guidance and capacity-building. To indicate the potential scale of these needs, ICNL reports an older estimate of approximately 17,000 NGOs in Burkina Faso, while acknowledging uncertainty about the number of associations. This figure indicates the approximate scale of the non-profit sector; it is not a count of entities legally subject to the SYCEBNL. This study has not established a consolidated estimate covering all eligible entities in the OHADA region. Nevertheless, this national order of magnitude underscores the practical importance of accessible implementation support, without implying that interview findings are statistically generalizable.

The study has four main limitations. Eleven interviews are not statistically representative, and the sample overrepresents relatively structured association contexts. The data rely on respondents' statements rather than systematic examination of filed financial statements. The study collected data early in implementation; therefore, the findings describe an evolving situation rather than a settled state. In addition, the study did not systematically record organizational size, age, centralization, or prior professionalization, limiting the ability to explain differences between cases.

Longitudinal research could examine how associations move between the proposed configurations over time. Documentary analysis could compare reported implementation with financial statements and supporting accounting records. Mixed-methods studies could analyze links between organizational resources, prior professionalization, accountability audiences, external support and implementation trajectories. Such research would help establish the conditions under which formal adoption leads to sustainable substantive coupling.

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