



Phenomenology of the accounting situation in Afghanistan

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ABSTRACT

Afghanistan has ongoing programs that can develop accounting knowledge relevant to today's society. The purpose of this study is to investigate the phenomenology of the accounting situation in Afghanistan. The present research was conducted to analyze the perception and lived experience of professors and staff in the Afghanistan Ministry of Finance. For this purpose, using a qualitative method with a phenomenological approach to identify the under study phenomenon has been presented. Data were collected using Targeted Sampling and in-depth semi-structured interviews with 17 university professors, students and financial staff at the Afghan Ministry of Finance in 2020 and analyzed by Colaizzi method. However, the theoretical saturation of the data was obtained in the thirteenth interview, but to be sure the interviews continued for up to seventeen of them. Analyzing the data acquired from the interviews leads to the identification of 8 main categories that are in fact the challenges of accounting backwardness in Afghanistan, which are listed below: 1- Challenges related to universities 2- Legal challenges and non-formulation of accounting and auditing standards 3- Administrative challenges 4- Political challenges 5- Infrastructural challenges of government 6- Social challenges 7- Challenges related to economic prosperity and trade 8- Challenges related to tax assessment. Additionally, it has been cleared that in general accounting in Afghanistan is far from optimistic, and the situation requires a serious look and further investigation is needed at the issue by the Afghan government.

Keywords:

Accounting, Afghanistan, Accounting Course, International Accounting, Phenomenology.



1. Introduction

Accounting plays an essential role in economic development. High quality corporate reporting is important to improve transparency, facilitate domestic and international mobilization. Accounting facilitates international financial flows to invest and create a favorable investment environment, promote strong financial stability, and a comparable international reporting system, while helping to reduce corruption and misuse of resource management. (Byrneberg, 2011). That is why the Afghan Chambers of Commerce and Industry are emphasizing that the private sector should invest more in their accounting systems, as this will help them grow their business.

Unfortunately, due to the weak financial and accounting system, we missed many opportunities, and one of the serious obstacles to our economic growth is this weak financial and accounting system. Any economic activity is successful and sustainable when its income and expenditure accounts are clearly known. In addition to the accounting system, having our staff and workforce is an urgent need. Lack of skilled and specialized staff is also a major problem that has hindered the growth of the private sector in Afghanistan (Yamayi, 2017).

The first specialized accounting meeting was held in Kabul in 2017 with the aim of strengthening the financial and accounting sectors in public and private institutions. At the meeting, officials from the Afghan Chambers of Commerce and Industry said that the lack of standard accounting systems in the country is one of the fundamental challenges to private sector growth. The Chairman of the Board of the Chambers of Commerce and Industry stated: "The results of research conducted by officials in the Chambers of Commerce and Industry show that one of the serious obstacles to the progress of private sector activities is the lack of standard accounting systems." "Lack of access to credit and lack of access to debt is due to the standard of the accounting and financial system in the private sector (Afghanistan Chamber of Commerce Press Conference, 2017)." The Afghan Ministry of Finance also stated that due to the lack of interest in the accounting sector, the government and private companies are forced to hire foreign employees in this sector (Press Conference of Afghan Chambers of Commerce, 2017).

The Deputy Minister of Finance of Afghanistan also stated: "Acquiring expertise in the accounting

sector on the one hand is not interested and on the other hand has not found a place among the people and that is why we usually hire foreign staff in this sector and this is for the government "And the private sector is very expensive." According to officials in the Chambers of Commerce and Industry, the government should work to strengthen the accounting system and solve problems in this sector to train more people in this sector (Afghanistan Chamber of Commerce Press Conference, 2017).

The results of a survey conducted by the Foreign Accounting Firm show that 80% of private companies in Afghanistan use the traditional accounting system, which has challenged the government in collecting taxes from these companies. Afghanistan Trade, 2017). The second specialized accounting conference in Afghanistan (July 21, 2017) was held in Kabul on the initiative of the Afghan Institute for Business Studies and the Higher Accounting Company (AIC). About 250 accountants from private and public companies attended the meeting to discuss the accounting situation in the country. Vali Farhat - Public Relations Officer of Accounting Company (AIC) stated in this meeting that our initial evaluations of private companies show that 80% of these companies use the traditional accounting system, i.e. paper and pen in calculating their finances. They say that it is not contrary to international standards. According to Mr. Farhat; Lack of transparent electronic accounting system and traditional accounting system cannot provide financial transparency between these companies and the government, which has caused the government to face serious challenges in collecting taxes from these companies, financial standards and methods used and up to date. The financial system was also discussed at the meeting and presented to the participants.

Participants in the meeting also called the principle of transparency and accountability in the private and public sectors necessary to improve the country's tax system and increase government revenues, and stressed the need to create transparent tax and accounting systems, insufficient capacity of accounting staff in the private sector and Two other challenges facing the government in collecting taxes from tax departments and agencies were also mentioned at the meeting. They stated that the capacity of accounting staff and business and accounting skills development programs in the country should be

increased. (The second specialized accounting conference in the country and the Higher Accounting Company, 2017). Evidence suggests that the lack of progress in accounting in Afghanistan could be as follows:

- 1) Lack of government attention in establishing the Faculty of Financial Sciences.
- 2) Lack of specialized professors in the field of accounting
- 3) Lack of attention of the government and private institutions in this regard
- 4) Lack of facilities and correct understanding of accounting and its application in the fields of financial sciences.
- 5) Lack of proper knowledge of financial accounting standards.
- 6) Lack of responsibility of government employees.
- 7) Keeping this field at a low level (training for two years).
- 8) Low knowledge and necessary ability to implement international standards.
- 9) Tendency to evade taxes in the private sector.
- 10) No pressure from the government on private companies to implement the standards.

It should be noted that the field of accounting in Afghanistan is at the postgraduate level (after the twelfth grade and during the two academic years) and under the supervision of the Ministry of Education. The faculty is not separate for accounting. After passing the entrance exam, students are admitted to the "Educational Sciences and Accounting" center and receive training in the field of accounting for two years. During this period, they pass the units listed in Table 1.

Unfortunately, after graduating from this training center, no attention is paid to attracting these people, because in Afghanistan, people who have a bachelor's degree or higher are hired. This reason has prevented graduates of administrative and accounting sciences (accounting) from entering the job market. Therefore, students' interest in studying accounting is very low and insignificant.

2. Literature Review

Afghanistan, however, has a new history as a country and a nation; But this territory is historically one of the oldest lands in the world. Afghanistan, due

to its location on the Silk Road, is the junction of the great civilizations of the world and is considered one of the most important commercial centers of antiquity. It is a mountainous and landlocked country that shares borders with Pakistan (2430 km), Tajikistan (1206 km), Iran (945 km), Turkmenistan (744 km), Uzbekistan (137 km) and China (76 km) (Ahmadi and Amiri, 2017).

This region is located in the Northern Hemisphere, Eastern Hemisphere and Central Asia. Its area is 225652 square km and it is the 40th largest country in the world in terms of width (Mashreghi, 2010).

Afghanistan's importance stems in large part from its geographical location. In fact, Afghanistan has been the crossroads of Central Asia, West and South Asia, the frontiers of the land and Pacific powers, and sometimes the strongest opposition forces in the region. Afghanistan's geographical location has served as a bridge between Central Asia and South Asia (Ahmadi, 2011).

In the northern regions of this country are countries such as Turkmenistan, Tajikistan, Uzbekistan, Kazakhstan, and Kyrgyzstan, which are rich in energy sources of gas, electricity, oil, and other raw materials (Tanin, 2005).

The geophysical structure of this land at the junction of the trade routes of the silk caravans due to the location of the impassable mountains of Tian Shan and Hamalia in the east is the shortest connection route between Central Asia to the Indian subcontinent, the Mediterranean basin and Iran to China, and Southeast Asia. Real understanding and analysis of this situation can contribute to the convergence and friendly expansion of the countries of the region (Ahmadi, 2017).

Table 1: Course titles of accounting (accounting) in the 14th grade of high school

Two-year accounting course								Number of hours in a training course	Themes	Theme type	Number	
Fourteenth grade				13th grade								
fourth semester		Third semester		second semester		first semester						
16 weeks		16 weeks		16 weeks		16 weeks						
Practical	Theoretical	Practical	Theoretical	Practical	Theoretical	Practical	Theoretical					
	2		2		2		2	120	Islamic teachings	General	1	
					1		2	32	Homeland love	General	2	
2	2	2	2		2		2	120	Computer	General	3	
	4		2		2		2	120	English	General	4	
	8		6		7		8	392	Total hours of general subjects			
					2		4	96	Microeconomics	General specialized topics	5	
	2		4					88	Macroeconomics		6	
					4		4	128	Economic mathematics		7	
					4		4	128	Economic measurements		8	
					4		4	128	Financial calculation		9	
							4	64	origins of rights		10	
					3			64	Islamic economy		11	
			4		2			64	The Afghan economy		12	
	4						4	64	Fundamentals of Management		13	
					4		4	128	Fundamentals of Finance		14	
	4							48	Clerical		15	
	4		2					80	Insurance		16	
	4		4					112	Statistics		17	
	14		14		22		28	1192	Total hours of general specialized subjects			
	4		4						Measuring costs		Specialized topics	18
	4		4					80	Government calculation			19
					4			112	Investigation and control			20
					4			112	Managerial calculation	21		
	4							112	Bank calculation	22		
	4		4					48	Balance sheet analysis	23		
			4					48	Budgeting	24		
53								212	Practice course (practical work)			25
	16		16		8			788	Total specialized topics			
	34	2	34		36		38		Total practical and theoretical lessons			
53	36		36		36		36	2372	Total school hours per week and training period			

(Source: Technical Deputy of the Ministry of Education of Afghanistan).

So far, however, the country has been plagued by wars and unrest. Afghanistan, which suffered great material and spiritual damage as a result of the civil wars from 1978 to 2001, ie during 23 years, needed reconstruction and reconstruction in various economic,

social and cultural fields. The international community, considering the importance of providing security in the region and the establishment of peace and democracy and the elimination of the global dangers of terrorism, reached out to the Government of

Afghanistan to establish a transitional government to solve the problems of the Afghan people. If in the budget of 1381 the share of foreign aid was 82.7 percent, in the budget of 1382 91.2 percent of foreign aid was financed. In the budget of 1383 about 82.2 percent and finally in 1389 during the conferences in Tokyo, Berlin, Kennedy, Paris or separately and individually from 2002 to 2009, a total of 62.03 billion dollars was promised to Afghanistan, of which 4 billion was fulfilled. The amount of money paid to Afghanistan, including a total of 35 billion dollars, including the above-mentioned aid, most of which was in the form of grants and the rest was in the form of loans (Aref and Hajir, 2017).

After three decades of civil war in Afghanistan, the people of Afghanistan, with the help of the international community, began to repair and rebuild the country's economic infrastructure. Therefore, national and international investors became interested in investing in various fields. Since then, 642 agricultural enterprises, 2569 manufacturing enterprises, 4014 service enterprises and 8831 construction companies have received the necessary licenses from Afghanistan Investment Support Agency (AISA, 2009).

Unfortunately, one of the major challenges to investing in Afghanistan is corruption, which prevents foreign investors from investing in Afghanistan safely. Another major problem in the field of foreign investment and domestic investment in the stock market is the lack of security and lack of confidence, because the atmosphere in the investment climate in Afghanistan, to a large extent, has taken on the color and smell of hypocrisy and deception. There is no safe and reliable investment anywhere in the country. In addition, Afghanistan's economic system, which has virtually entered the free market since the Bonn Conference, is an obstacle to the growth of the country's stock market. This is because the free market economy in Afghanistan is increasingly dividing the class and making the weak and middle class financially distrustful of capitalists. This is why many people may want to invest in the stock market, but because of these conditions, do not dare to do so (Sayed Massoud, 2015).

The accounting system in Afghanistan is part of a legal framework and is regulated by the government and parliament. There are two types of accounting systems in Afghanistan:

A: Accounting system for state-owned and mixed companies.

B: Accounting system for private companies and banks.

A: Accounting system for state-owned and mixed companies This system is dominated by a legal approach, which in 1981, the regulation on state-owned and mixed companies called the General Accounting Principles (RGAP) was adopted (Ministry of Justice, 1981 and 1982).

This regulation states that state-owned companies and joint ventures must prepare their profits using the next method of calculation. In the next method of calculation, profits are recorded when they are realized. The next method of calculation is any successive recording of correct income in order to reflect the financial situation in a certain period. In other words, it is a method; To consider revenue and expenditure when it becomes payable. State-owned companies and joint-stock companies must use the next method of calculation in accordance with approved accounting regulations. Generally, any dual-entry system recognized by professional accountants is accepted for use by all public companies and private companies (Ministry of Justice, 1982).

B: The accounting system for private companies has not yet been approved (Ministry of Trade and Industry, 2009).

Article 12 of the Commercial Code states about the accounting system for private companies; Approved by private companies, which are responsible for organizing accounting offices, these companies will be able to determine the length of time in specific investment conditions that require time extension, according to global standards, and human-computer interaction (HCI). Clauses of this article, with the return of the amount mentioned in the law, the investor is not eligible for more tax exemption. Human-Computer Interaction (HCI), (Human-Computer Interaction; is a design context that centralizes interpersonal communication) will determine the terms of investment under each paragraph of this Regulation in accordance with international standards.

Article 17 of this law states that the transfer of capital, interests, interest and loans.

Article 19 of this regulation also states that foreign investors and Afghan investors with foreign capital can sell the company after balancing their legal

accounting offices and confirming the human-computer interaction (HCI).

Article 20: Investors referred to in Article 19 may transfer capital and proceeds from the sale.

Article 21: Foreign and domestic investors with foreign capital can, in accordance with the regulations, and obtain a license from the Human-Computer Interaction Company (HCI), comply with commercial regulations, and specify their legal accounting offices, and transfer capital to the country, Be dissolved (Ministry of Trade and Industry, 2010).

According to this regulation, the main financial documents in Afghanistan are: The financial statements (balance sheet), comprehensive income statement, changes in equity and cash flows and notes include a summary of significant accounting policies and other explanatory information. According to this regulation, large and small companies and all companies are obliged; To submit their financial statements to shareholders at least 15 days before the end of the fiscal year (Ministry of Trade and Industry, 2010).

In addition, according to the Bank of Afghanistan (DAB) regulations, all banks are required to comply with accounting requirements in accordance with international standards (Central Bank of Afghanistan, 2007 and Ministry of Justice of Afghanistan, 2003). In Afghanistan, tax auditors are responsible for overseeing the preparation of financial statements and related documents. State-owned and mixed companies are required to have a two-way accounting system and to prepare balance sheets and accounting reports or other related documents (Ministry of Justice, 1980 and 1981). In addition, the Commercial Code states that each trader must produce three books, a booklet showing the capital, a newspaper, and a notebook (Ministry of Justice, 1955). Every trader should prepare a balance sheet by the end of each fiscal year, which includes obviousness and assets, and show in a book that the capital is registered (Ministry of Justice of Afghanistan, 2004).

Based on the above, we conclude that due to the interdependence of accountants and the economy and the weak economic environment of Afghanistan, the lack of stock market formation in this country and low activity of banks, and the culture of financial non-transparency, and coercion in this accounting system. The country has been neglected. Existing companies either use external accountants to handle financial

matters and prepare reports, or have no interest in hiring an accountant and financial transparency at all. Poor management in the financial and tax administrations, lack of government pressure on companies to prepare standard financial statements, has led to the field of accounting in Afghanistan in practice and is low. In the following, previous researches on the subject of this research will be mentioned. The background of this research is divided into two parts, the first part examines the process of accounting development in different countries. The second part deals with the research that has been done in accounting in Afghanistan.

Part 1: A review of research examining the development of accounting in different countries:

In a study by Yapa and Wijewardena (1995), the development of accounting systems and accounting training in high-income oil exporting countries. Express; Most Third World (TWC) countries required people with higher education expertise and education, and higher education in accounting in these countries was started by the colonialists and even after gaining independence most of these countries could not escape the colonial powers. For example, the impact of the UK accounting education system on accounting education in India, Pakistan, Sri Lanka, Nigeria and Malaysia continues to this day. Similarly, accounting education and development in the former French colonies, such as Algeria, Tunisia, and West African countries, essentially followed the French accounting system. But after the oil-exporting countries (HIOECs), after the boom of the oil market in the early seventies, there was a serious change in their accounting education, which cannot be called "colonial". In all these countries, the need for higher education in accounting was seriously felt. To meet these needs (accounting education), most high-income oil exporting countries (HIOECs) established higher education institutions for accounting and other business disciplines in the 1970s.

Accounting courses at higher education institutions in high-income oil-exporting countries (HIOECs) in the 1970s and 1980s were undoubtedly a period of growing American influence in the world. This impact was not limited to politics, but also reflected the education systems of many countries... US influence, especially in high-income oil-exporting countries (HIOECs), was influenced by this colonial power due to their strong dependence on the United States

economically and politically, unlike other Third World (TWC) countries. Another explanation known as "false theory" shows that a country with no organized accounting principles imitates another country's accounting system. The theory also provides a detailed explanation of the situation in presenting the Omaha Metropolitan Education Consortium (MOEC), which had no organized accounting profession before the oil boom, and so these countries quickly adopted the US accounting system. However, the development of accounting in this group of countries seems to be mainly the result of the influence of several economic factors (multinational corporations, international accounting firms, international financial institutions, accountants abroad and foreign technology).

Ayhan and Solas (2008), in their study entitled "The Effects of Culture on the Historical Evolution of Accounting in China", concluded that the science of sociology is an effective factor in analyzing the changing conditions in accounting. Political factors are related to cultural factors. China's political factors were formed under the pressure of the communist regime of state-centered rule and the main factor in the change in accounting; Liberalization has been market-oriented. The government called the model an "open door policy." The main point of this policy was to harmonize and modernize Chinese accounting with the technical requirements and management skills of Westerners. In recent years, these policies have forced the Chinese government to publish new accounting standards that are in line with international accounting standards. The Chinese accounting system is now closer to international accounting standards than in the past.

Mashayekhi and Mashayekh (2008) conducted a study entitled, Accounting Development in Iran. The findings of this study indicate that during the last two decades, various measures have been taken to promote and advance accounting in Iran with international norms and standards through the coordination of domestic accounting practices. Although Iran is based on international accounting standards It has used to compile its national accounting standards. There are still differences between Iranian accounting standards and international standards, and there are some special international accounting standards that are not applicable in Iran. Because indigenous factors such as; Laws and regulations, religious beliefs, economic and

political culture have influenced the process of setting national accounting standards.

M. Al-Akra et al (2009) in a study entitled Accounting Development and Regulations; It has been stated that the accounting profession is supervised, directed and controlled by the Accounting Professional Council in this country. The Law on Entry into the Profession was passed in 1961, according to which accountants who have performed professional accounting work for two years were given a formal license by this institution. The law was amended in 1985 to allow auditing firms to take entrance exams to attract professional and non-professional auditors. Accounting in Jordan was heavily influenced by the training background of accountants who studied accounting in the United States, universities in Egypt, Lebanon, and Jordan. The Jordanian Association of Certified Public Accountants (JACPA) was established in 1987 (under Law 42/1987) and became a member of the International Federation of Accountants (IFAC) in October 1992. However, the role of the Jordanian Association of Certified Public Accountants (JACPA) in formulating accounting regulations is largely advisory. And was not authorized to issue accounting or auditing standards. Prior to 1997, there were no accounting and auditing standards in Jordan. The process of controlling and supervising the accounting performance in Jordan is carried out by the Ministry of Industry and Trade with a very minor role. There was no enforcement mechanism, especially punishment, with the requirements of law disclosure in the Jordanian Association of Certified Public Accountants (JACPA). In addition, accounting in Jordan is very limited, and like other developing countries, accounting regulations in Jordan suffer from many weaknesses. In 1997, the Jordanian government passed Law No. 22 for companies, and in 2002, Law No. 76 for the stock market was passed. Both laws require the use of International Accounting Standards or International Financial Reporting Standards (IAS or IFRS) by all publicly owned companies in Jordan. Jordan went through several periods of political and military unrest (due to the continuing conflict between the Arabs and the Zionist regime), which had a profound effect on the Jordanian economy. Thus, in the end, the results of her research show that environmental factors such as political and economic, legal systems, taxes, culture, religion, international factors, property, business organization and education

system have influenced the development of accounting in Jordan.

Omagbon (2014) in a study entitled *Accounting Theories: Evolution, Income-Determination and Diversity in its Application*; He states that the earliest development of the accounting system in the oldest cities, in Mesopotamia, where they live, can be traced back to 450 and 500 BC. Greece and Rome were cities where coins were invented 630 BC. China is a country where accounting systems were involved in coding. This method of coding and using clay tablets; Real estate and temples traders were affected. The cuneiform markings used by scribes and pioneering accountants at the time were more trivial than those of today's accounting standards. Goldberg (1949) also identified in his research a complex self-recording that, in the case of grain transactions carried out by several individuals, actually represented a record-keeping (accounting) system. This record-keeping system (accounting) shows that accounting for social events has taken shape. From the point of view of the Athenian Empire, document recording systems and the collection of data recorded by several individuals as responsible accountants were analyzed in the xenon system. The Zenon system was based on data generation, recording, and analysis, and although not accurate, it was sufficient to detect errors, fraud, and inefficiencies in the accounting system. The Zenon Papyri system had little decision-making power, it was a profitable efficiency, and this feature overshadowed many of its good features. The xenon system was developed in the fifth century BC and later modified by the Romans. Modification of the Zenon System in ancient Rome, it was compiled as a Greek notebook (*Adfisaria*) and the monthly transfer of entries to the offices (*Codex Table*) from which the modern office is derived. According to Goldberg (1949) in ancient Greece and Rome, the codex system showed that accounting systems were not primarily concerned with recording and disclosing losses due to theft, fraud, inefficiency, and corruption to decide and protect assets. Rather, the system (*Zenon Piper*) contained information on trade, agriculture, and construction projects, private property, which was kept in a surprisingly detailed system.

The accounting system has had a significant impact in recent years, especially on socio-economic and political development, and in recording, preparing interpretations, auditing and managing and investing

and other effects including integration, acquisition, planning, control and storage of business operations and most importantly, Influenced the decision-making process. Accounting systems were primarily needed by feudal lords and real estate traders in China during the reign of Chu (1256-1222) to collect taxes on goods and use them by the imperial government. This accounting system was developed to ensure tax collection. Chou accounting system imposed severe and appropriate penalties for violating the law. Accounting is subconsciously shaped by the socio-economic and political needs of society by tracking historical and current events in business and economics. The advent of the dual accounting system has had a positive impact on minimizing fraud, error, misuse and theft of assets. In most cases, this system allows shareholders to be trusted.

Manayseh (2015) in a study entitled *The evolution and current situation of accounting in Oman* states that accounting is called the "language of business" and plays an important role in the correct and satisfactory performance of manufacturing companies, businesses and important economic organs of the world. The history of accounting is tied to the history of economics and business. Accounting in the Kingdom of Oman has changed dramatically and is constantly evolving. Over the years and with the advent of advanced technologies, accounting has developed in Oman. Initially, the process of Oman's old accounting system was manual. Commodity exchange accounts and all transactions were kept in personal books. But today, transactions are recorded using computers. Computers can enter any transaction automatically if it occurs in the journal office. By reducing paperwork, potential errors in the data entry process as well as working time are reduced. But either the advancement of technology from the industrial age to the age of knowledge, the globalization and popularization of new social tools, the process of automation and the strengthening of the reporting model took shape. All financial reports, from 2005 onwards, are available on the website of Haya Bazaar Muscat Stock Exchange for free at the service of employees and users of financial information. In the past, employees and users of financial information received this information through intermediaries, but now they are directly connected using advanced machines.

ÜÇ, and Artir (2015) in a study entitled *Analysis of the development of the accounting system in*

Kosovo, stated that the development of accounting in Kosovo is more influenced by international law and regulations. According to some evidence, the process of data storage of economic activities has arisen since the early civilization due to the need for people to record the initial records of actions. Since the Renaissance has affected many areas of life (such as literature, science and art) around the world, it has also influenced the development of accounting. Factors that have had the greatest impact on the development of accounting are; Economic, political, cultural and social development of governments. Therefore, it can be said that the development of accounting is in some way directly related to the evolution of society. The first step towards the development of accounting in Kosovo took place during the Yugoslav regime-controlled socialists, which required the use of International Accounting Standards (IAS). A situation that greatly hurt the accounting profession was the removal of the government constitution, which left only a few small commercial companies in the market. Since 2000, due to the development of accounting in Kosovo, accounting has started to develop and many activities have been carried out to train accountants in accordance with international standards. The government enacted accounting rules and regulations in accordance with International Accounting Standards (IAS), which have contributed to the development and coordination of financial reporting. The first authority to issue the Kosovo Accounting Standards (KAS) as regulator and regulator of accounting standards is the Financial Reporting Standards (2CKSFR). Due to economic conditions, the state of Kosovo is among the developing governments. But the post-2000 period has been marked as a positive development in the country's economic development, and even exports have increased slightly during this period. The Kosovo government is developing and strengthening its accounting system to access economic instruments. Because many of its companies operate outside the country with different financial reporting systems of other countries, so the development of the accounting system can cause the continuation of the use of these companies in those markets and as a result, the healthy economic development of Kosovo. In order to help develop the economy as well as the accounting system, the Kosovo government has developed some accounting standards. These standards were set immediately after the war.

On April 29, 2004, the Kosovo Financial Reporting Standards Board (BKFRS) was a professional, public and independent body established in accordance with national law. Following its establishment, the Kosovo Accounting System became part of the International Accounting Standards Board (IASB), and in 2001 the Kosovo Financial Reporting Standards Board (BKFRS) decided to become a member of the International Accounting Standards Board (IASB). What happened in the country's accounting system was the replacement of the Kosovo Association of Financial Reporting Standards (CKSFR) in 2011 with International Standards (IASB). This membership made good progress in the field of accounting in the state of Kosovo. As a result of the harmonization of Kosovo Accounting Standards (KAS) with International Accounting Standards (IFRS), 18 standards have been developed in this country. Although the use of international accounting standards has been questioned since 2011, this trend is not satisfactory, as there should be more standards in the accounting system. In Croatia, for example, there are a total of 41 standards, 32 of which are world-class. After Croatia; Serbia with 31 standards, Macedonia with 29 and Albania with 15 standards for small and medium enterprises (SME).

A study by Alexandra (2019) entitled "The Evolution of the Accounting System after the Fall of Communism - Evidence from Romania" shows that over time, accounting in this country has been modified to meet all international requirements and the process of accounting changes is evolving and accepting a changing political climate. Economic, social and cultural. Therefore, influential processes on accounting development (such as globalization of the economy, creation of transnational corporations, increase of stock market capital, development of capital markets and emergence of new financial products) can be observed in this country. In Romania, the use of International Financial Reporting Standards (IFRS) began with the need to ensure that national accounting regulations comply with EU regulations. Romania uses international financial reporting standards (IFRS) to access inter-capital markets Facilitate internationalization and reduce costs and efficiency of electronic transactions. Almost all surveyed companies believe that the adoption of the International Accounting Standards System (IAS) or International Financial Reporting Standards (IFRS)

has led to better capital market communication. In a historical study of the accounting system in Romania as an emerging economy, after the fall of communism, she found that the five factors influencing the development of accounting in Romania are;

- 1) People: Accountants, stakeholders such as the government, professional accounting institutions, investors and bankers.
- 2) Evaluation: Formal accounting and real accounting.
- 3) Advertising: accounting interaction with the external environment.
- 4) Products: Accounting standards, accounting systems and other company regulations
- 5) Profession: Accounting profession

The stages of accounting development in therapy include;

Step 1: 1990 - 1998 - Accounting system inspired by France

Step 2: 1999 - 2005 - Combined accounting system

Step 3: 2006 - 2011 - Dual accounting system

Step 4: 2012 - Available - Complete accounting system compliant with the European Union (EU-IFRS).

Part 2: Research on issues related to accounting and its development in Afghanistan:

These are very few studies, the results of which are given below.

In a study by and Pavlović and Charap (2009) entitled Development of Commercial Banking System in Afghanistan: Risks and rewards. It has been concluded that the lending methods of commercial banks in Afghanistan have been analyzed using the CAMEL rating. There is a statistically significant correlation. Banks with worse ratings

a: They had more loans to domestic customers and B: has paid less tax. Also, the relationship between interest and total assets or between loans and assets versus profits or assets does not statistically mean a relationship between drugs.

Interviews with senior executives of eight banks show that they account for about 90% of these accounts. The commercial banking system confirmed evidence that low-rated banks lend to domestic customers, and high-grade banks do not lend.

Yamayee (2017) conducted an empirical study entitled "Accounting Norms in Afghanistan and the People

Who Apply Them". The findings of this empirical study showed that almost all accountants in Afghan companies are male and most accountants have high school and bachelor's degrees in economics and management. The lack of accounting professionals in Afghan companies is obvious. However, many of them were in office for more than two years and focused solely on accounting tasks in companies. In addition, according to the findings, a larger size for a company indicates more accountants, a higher level of education among accounting staff, and more expertise in the company's tasks.

Wahabzadeh conducted a study in (2017) entitled "Assessment of Current Taxes in Afghanistan". The findings of this study show that the new tax systems in this country have been modified according to international standards, but there is no hope for its proper implementation. There are challenging obstacles to the success of this system, one of the most important of which is the unfamiliarity of the majority of people with the logic, law and function of taxes. Approximately 78% of taxpayers were unaware of the tax law and operation, which constitutes a significant number of taxpayers. In addition, taxpayers are not sufficiently aware of the system, rules, and consequences of tax evasion and avoidance. Relatively unstable political situation with the environment; Traditional and weak accounting system and standards among firms, companies and other institutions subject to taxation and the existence of many cases of corruption in the country, especially among tax authorities is another major challenge to this tax system. However, trying to overcome obstacles in the hope of increasing future revenue can contribute to the success of this system.

As can be seen, the research mentioned above has mostly dealt with issues unrelated to the development of accounting. However, in the present study, attention is paid to the cases of backwardness in the field of accounting and the challenges that exist in this field, and it is done through interviews with experts in Afghanistan. The results are expected to fill the gaps in this research.

Research questions

This qualitative research seeks to answer the following questions:

Question 1: What is the situation of accounting in Afghanistan?

Question 2: What are the strategies for the development of this field in Afghanistan?

3. Research methodology

This research is exploratory in terms of purpose, qualitative in terms of data type and phenomenological. The present research method seeks to discover different dimensions of the accounting situation in Afghanistan by adopting a descriptive approach. Exploratory research is research that is done to identify a situation about which there is no necessary awareness, and therefore no hypothesis is made. In other words, in this type of research, the researcher seeks to obtain information that helps them to know the subject of the research well. Exploratory research cannot be considered research in its true sense, but it is a kind of study that expands the views and ideas of the researcher (Dianti, 2018). The phenomenological goal of understanding experience, in other words, is to discover the essence and meaning of experience in order to gain a deep and intersubjective understanding of the phenomenon that must be explored without presumption and without prejudice to create a good foundation for knowledge (Gabson and Heinz, 2003). In short, the phenomenological method examines human life experience and understanding the nature of phenomena in this way (Aref et al., 2015).

The paradigm of phenomenological research is the view of interpretiveness. According to this view, "reality is conditioned by human experience and interpretation, and the researcher achieves it through interaction with the subject under study. Cognition in this view is not objective and material and has different dimensions and interpretations" to understand the nature of phenomena Identifies as described by the participants in the research, and by establishing a close relationship with the participants, tries to form role models and meaningful relationships "(Tebi Abolhassani, 2009).

Phenomenology is, in fact, a philosophical way of understanding the essence of phenomena that often emphasizes three procedural steps:

- Know the phenomenon in a way that phenomenologists pay attention to.
- Collect descriptive information from the phenomenon, investigate and clarify the situation, human situations, events and

meanings and human experiences as completely, appropriately and accurately as possible.

- Careful study of these reports in order to identify any commonalities and basic patterns (Tabi Abolhassani, 2019).

In the present study, telephone and electronic interviews (on social networks) were used to collect information to understand the phenomenon of the accounting situation in Afghanistan. The statistical sample of the present study includes 8 professors who had at least three semesters of experience in teaching accounting subjects and accounting principles, 7 employees of the Ministry of Finance who had at least two years of experience in accounting and tax collection, and 2 students who were in the fourth semester of accounting. Semi-structured interview technology was used to collect data. According to the main research questions, what is the situation of accounting in Afghanistan? And what are the strategies for the development of this field in Afghanistan? 23 research questions were formed, which are divided into 3 categories: The first category is related to the introduction of the interviewee, the second category is related to the first question of the research on the situation of the accounting field in Afghanistan, and the third category is the proposal and work path for the development of the accounting field in Afghanistan.

The method is to start by making sentences about the nature of the interview and its subject to the interviewee and the initial acquaintance with the subject. Then, the first question was asked about the situation of accounting in Afghanistan and what are the shortcomings of universities in the field of accounting.

Also, before the beginning of the interview, the interview protocol was developed and the previous coordination of the interview questions was sent to the interviewees through WhatsApp for previous information.

Interview times ranged from 20 to 40 minutes. After the interview, the recorded voices were listened to several times and applied on the sheets. To analyze the data, actions such as conducting interviews with participants, reviewing the notes compiled immediately after each interview to modify and complete the notes, as well as coding, were done. In the present study, the data obtained from the

recordings of the interviews and the calligraphy were read and then the main concepts and sentences, extractions and categories and classes were formed and finally classified. In the 13th interview with university administrators and professors, theoretical saturation of the data was obtained. For example, 4 other eligible individuals were interviewed and no new code was extracted from their interviews.

4. Results

After interviewing with the research sample and implementing their conversations on paper, it is time for the coding phase in which the concepts related to Afghanistan's accounting challenges are interviewed in individual terms and identified. For example, the coding process is shown in the following quotes:

"There have always been irresponsible gunmen in this country. I remember that the employees of the Ministry of Finance came to the management of a plastics company to collect taxes, because the owner of a company forced them out of the company. "It ' s". From this quote, the concept of "existence of a culture of coercion" as well as the concept of "politicization of all affairs, even in the lowest administrative part" have been extracted.

Another quote reads: "Companies do not apply the same rules in accounting. No specific standard has been introduced to them by an institution so that everyone acts in the same way." So that everyone acts in the same way. Also, the Ministry of Finance has not imposed any obligation on companies to prepare and report all their financial statements in the same way and in accordance with the standard. Each company prepares financial statements according to its own taste "Companies are required to submit financial reports to the Ministry of Finance on a monthly, quarterly and annual basis. This type of report is called self-assessment."

Examining the above quotation, the concept of "non-uniformity of accounting procedures in the country" and the concept of "lack of professional institutions for accounting and auditing" have been identified.

Another quote reads: In Afghanistan, the field of accounting at the bachelor's level was established in 2018 by professors of Kabul University in the Faculty of Economics. So far, courses in finance, banking and financial management are taught in this field. But at the moment, we do not have graduates in this field at

the bachelor's level. Because of their interest in this field, the government has not paid any attention."

By examining the contents of this quote, concepts such as "not investing in the accounting education system" as well as the concept of "the field is young at the undergraduate level in Afghanistan" can be extracted.

Another quote reads: "Before this government came to power, we witnessed four decades of civil war, during which there was no financial institution during the five-year rule of the Taliban. With the advent of the new government, which since 2000, the government has paid very little attention to this issue, and even to a small extent, and it can even be said that some professional training has been created by the Ministry of Finance and this ministry has invested in this direction. In general, there is still no political will to settle financial issues." The meaning of this quote is also " Lack of security and lack of strong economy" And the concept "Lack of financial markets (stock exchange)" and "Lack of investment in accounting education system" Has been extracted.

In other quotations, other concepts are mentioned that the mentioned codes are classified based on the commonalities and similarities that they have with each other and the categories are formed. Table 2 shows the product of this classification and data saturation. As can be seen in this table, in the same thirteen interviews with the interviewees, theoretical data saturation was obtained. In order to validate the findings, 4 interviews were conducted again. The first stanza of circle 1 contains the categories that have been extracted from the category of similar concepts contained in the second stanza of this table. Subsequent lines are also marked in front of each participant according to what codes constitute the concepts expressed in the interview. For example, if you follow the category related to the concept of lack of teaching resources in universities, you will see that below the column corresponding to participant number 7, it means that this participant has mentioned this challenge in her interview.

Finally, a large number of concepts mentioned by each of the 17 interviewees were written. In the last row of this table, the number of concepts that have been proposed for the first time by each participant is written. That is, if the thirteenth participant has mentioned three concepts that the previous participants (first and twelfth) have mentioned in some way, in this

row the number zero is written for the thirteenth participant. According to the information in this row, it can be seen that the researcher has reached saturation after the thirteenth interview. Because a new concept has not been acquired in the interview with the thirteen people.

In this research, the researcher has validated the quality of research by organ control method, so that the research findings, in addition to being reviewed by the professor, were corrected; Re-evaluated and approved by the expert participating in the research

Table 2 - How to calculate the frequency of codes related to a concept and theoretical saturation of data

Frequency distribution of code related to a class (concept) of challenges													(Challenge class) Concept	Category					
Total	17	16	15	14	13	12	11	10	9	8	7	6			5	4	3	2	1
2							*								*			Lack of specialized staff in the field of accounting	Challenges related to the university
3						*					*				*			Lack of Persian language teaching resources in universities	
2					*								*					Lack of internet access	
3			*		*				*									Lack of familiarity with computer and accounting software	
2						*			*									Lack of scholarships in this field	
2			*		*													The youth of this field at the bachelor level	
2						*										*		Lack of uniformity of accounting procedures in the country	Legal challenges, professional supervision and failure to develop accounting and auditing standards
2	*								*									Weak government in adapting foreign-acquired finance to the conditions of Afghanistan	
2					*				*									Lack of oversight of strict implementation of laws for the public in the same way	
5	*	*	*	*	*	*							*					Lack of professional institution supervising accounting and auditing	
3		*			*				*									Corruption and sabotage (power and money prevail over the law)	Administrative Challenges
2										*			*					Kinship versus meritocracy in hiring labor	
2			*									*						Employee resistance to updating and changing systems	
3	*	*	*	*	*													Lack of familiarity of employees with international accounting standards	
3	*	*	*	*	*	*												Failure to entrust the work of specialists and skilled people	
2	*							*										Instability of political decisions	Political challenges
1									*									Foreign interference in the internal affairs of Afghanistan	
2						*						*						Politicization of all affairs, even in the lowest administrative part	
2								*			*							Lack of security and lack of strong economic formation	
3									*		*	*	*					Lack of investment in accounting education system	Government Infrastructure Challenges
2								*				*	*					Reluctance of investors to set up a company in Afghanistan	
2						*										*		Lack of financial markets (stock exchange)	
1												*						Consecutive government budget deficit	
1				*														Little government support for the free market system	

Frequency distribution of code related to a class (concept) of challenges												(Challenge class) Concept	Category							
Total	17	16	15	14	13	12	11	10	9	8	7			6	5	4	3	2	1	
3					*			*				*							Lack of growth of domestic production industries	
2											*			*					Weak culture of accounting	Social challenges
3	*			*			*												Traditionalism in solving arithmetic and financial problems	
3					*		*	*											Existence of a culture of coercion	
3	*											*					*		Lack of employment opportunities for graduates	
2								*								*			Involvement in war and insecurity	
2					*			*											Lack of equipment for government institutions and lack of time to obtain a business license	
2						*											*		Lack of economic stability in Afghanistan	
3		*	*													*			Lack of transparency in tax assessment	Challenges related to tax assessment
2								*	*										Failure to comply with tax law	
	0	0	0	0	0	7	5	5	7	3	4	4	3	5	4	2	2		Sum of new concepts in each interview	

5. Discussion and Conclusions

In this research, an attempt has been made to find out the reason for the backwardness of the accounting field through interviews with experts. The results of previous research (Yamayi, 2017) indicate the unfavorable accounting situation in Afghanistan. However, in recent years the situation in the field of accounting has slightly improved. Because the situation in Afghanistan is better than in the past, but not at all comparable to other countries in the region.

In general, according to the model proposed by Dianti Deilami(2020), the interaction of seven factors (1-Ecosystem of higher education system, 2- Ecosystem of economy, 3- Political ecosystem, 4- Cultural ecosystem, 5- Social ecosystem, 6- Cultural Ecosystem, 7. Ecological legislation and professional oversight). Has shown on the development of accounting. It can also be concluded that the severe weakness of all seven ecosystems in Afghanistan have gone hand in hand to witness the underdevelopment of accounting in this country. Afghanistan's economic growth rate reached minus 3% in 2020, which is the lowest economic growth rate in the last 17 years. Afghanistan's average inflation rate was slightly higher than 8.1 percent between 2003 and 2020, which is higher than the global average of 3.7 percent. On the

other hand, according to the Corruption Perceptions Index (CPI) for 2019, Afghanistan is almost one of the countries that have recorded the worst record in anti-corruption and is ranked 173 out of 198 countries in the world. The war-torn economy combined with rampant corruption actually stems from the country's political environment. Previous research (Sharma, 2007; Qureshi and Ahmad, 2012) shows that the economic situation of a country is influenced by the political environment (political freedom-democracy) of that country. To examine the political situation in Afghanistan, it is enough to refer to the report of the Democracy Index published by the Economist Research Unit in 2019. The report shows that Afghanistan ranks 141st among 167 countries in the world. Given the situation of Afghanistan in the Democracy Index and the results of previous research mentioned above, which shows the direct impact of the political environment on the development of accounting, it is obvious that in the current situation, one can't expect much development and growth in accounting.

On the other hand, the social development situation in Afghanistan is not very favorable. There are several indicators to assess the social status of countries, including the Social Progress Index (SPI). Social progress refers to the capacity of society to

meet the basic needs of citizens and create conditions that allow citizens and local communities to improve and stabilize their quality of life and create conditions where all people can reach all their capacities and capabilities. Thus, the index of social progress is an index that measures the development and progress of countries with a social and human-centered perspective. This index has 3 aspects; Basic Human Needs, Foundations of Wellbeing and Opportunity are divided. It currently covers 99% of the world's population from 133 countries. According to the 2019 report, Afghanistan's social progress index ranks 128th out of 149 countries in terms of basic needs, which is average. In terms of the foundations of a better life, it ranks 145th out of 149 countries in the world. In terms of opportunity, it is ranked 145th out of 149 countries in the world, all of which show its very poor performance in social development. In such a country, one cannot expect scientific progress, even in the fields of humanities (such as accounting). That is why the government of Afghanistan has not paid much attention to the field of higher education in the field of accounting and has not yet graduated with a bachelor's degree in accounting in this country. Accounting in Afghanistan is a post-diploma level (14 passes) that in the academic year of 1397 in Kabul University, the Faculty of Economics, a field called calculation (accounting) was established by the efforts of the professors of the Faculty of Economics with the cooperation of Malaysia. In addition, there is no specialist professor in this field of study. The Ministry of Higher Education has not paid any attention in this field and even this field has not been included in the entrance exam selection forms. Even a review of the statistics available on the Scimago site shows that during 22 years (from 1996 to 2018) only 2 articles in the field of accounting have been published by Iranians in international journals, which is a very low figure. With this number of articles, Afghanistan is ranked 125th among 152 countries in the world. Saudagaran (2004) The following 10 factors are likely to influence the development of accounting in countries: 1. Type of capital market, 2. Financial reporting system, 3. Type of economic units, 4. Legislative system, 5. Law enforcement rate, 6. Inflation level, 7. Political and economic relations with other countries, 8. Status of accounting profession, 9. Existence of a theoretical framework, 10. Quality of education in accounting. Given the situation in

Afghanistan, it can be said that the effects of the criminalized economy, namely the loss of public confidence in the government, and the lack of interest of investors in manufacturing companies have slowed down the development of accounting in Afghanistan. The findings also show that due to the interdependence of accounting (accounting is the language of business) and the economy and the weak economic environment of Afghanistan, the lack of stock market in the country and low activity of banks and the lack of financial transparency and coercive culture, the accounting system It has been neglected in this country. In a way, an institution has not yet been formed in this country to develop accounting and auditing standards and to supervise this profession. Existing companies either use foreign accountants to handle financial matters and prepare reports, or have no desire at all to hire an accountant and provide financial transparency.

The findings of the present study are in line with previous research on this subject (Yamayi, 2017), and this researcher has also emphasized the existence of various problems in the development and improvement of this field in Afghanistan. However, in order to have a deep knowledge of a phenomenon, qualitative methods, especially phenomenology, are more appropriate, and the present research is different both in terms of method and classification of findings, and has filled the existing gap in this field.

In response to the second question of this research, which states what strategies are available for the development of this field in Afghanistan, according to the answers given by the interviewees, the following strategies are stated:

The actions that should be taken at the university level are:

- 1) Universities should consider appropriate mechanisms for planning to strengthen accounting in Afghanistan.
- 2) Provide a platform for interaction to further increase the quality of content, increase accounting in all Afghan universities and reduce tuition fees at private universities.
- 3) Attention should be paid to the preparation of course units and their implementation at the level of public and private universities.
- 4) Establishment of accounting in all public and private universities.

Measures to be taken at the legal level, professional supervision and non-development of accounting and auditing standards are:

- 1) It is very necessary to form an institution supervising the accounting and auditing profession.
- 2) Establishment of institutions supervising accounting and auditing in the financial statements of companies and financial institutions.
- 3) Support (financial and executive powers for institutions) by the government.

Measures to be taken at the administrative level are:

- 1) Prevent corruption and sabotage in financial matters.
- 2) . Entrusting the work of specialists and staff
- 3) Providing employees with familiarity with international accounting standards.
- 4) Appointing specialized and professional people in the financial sectors.

Measures to be taken at the political level include:

- 1) Since the inefficiency of the forces, corruption and bribery in executive and managerial affairs have led to the lack of attention to this field in Afghanistan, therefore, appropriate policy, use specialized forces in both managerial and specialized activities.
- 2) Politicians (leaders) should stop interfering in financial and tax affairs.
- 3) Sustainable policies must be made in the economic sectors.

Actions to be taken at the government level:

- 4) The Government of Afghanistan, for the advancement of the field of accounting, undertakes programs that strengthen the culture of accounting and accounting in this country.
- 5) Review the policy-making policy of financial laws, eliminate the culture of coercion, strengthen financial systems in government departments and private financial institutions in order to develop and advance the field of accounting in Afghanistan.
- 6) It is necessary for the government of Afghanistan to gain the trust of the people and to pay attention to the citizens in ensuring universal security. Because security is one of the main pillars for accounting, development

and economic development in any country.

- 7) Providing the necessary facilities, such as adequate funding and access to government facilities, has the effect of increasing the activities of financial institutions.
- 8) The government should support free markets and provide employment opportunities for graduates of this field.
- 9) Providing up-to-date facilities and equipment, making international accounting standards available in Persian and establishing an independent body to support and implement these standards.
- 10) Eliminate corruption and bribery in financial and tax institutions.
- 11) It is necessary for the authorities in the country to make efforts to create an environment that is easy to use and attractive.
- 12) Managing and motivating employees and assistants and creating commitment and trust in financial and tax institutions.

Social actions to be taken include:

- 1) Promoting a culture of accountability among those in charge.
- 2) Providing an atmosphere of trust in financial institutions and accounting to individuals in society.
- 3) Eliminate the culture of coercion and provide a culture of accountability in society.
- 4) Employment field for educated and professional people.

Measures that must be taken to boost the trade economy are:

- 1) Establishment of production companies and financial support of these companies, management of time-consuming licensing of companies.
- 2) Providing sufficient opportunities for obtaining a license for the activities of companies and meeting their financial and security needs will increase the growth and development of domestic production and this will lead to the development of the field of accounting.
- 3) Strengthen professional skills for companies.
- 4) Providing social justice to citizens, defending the rights of company owners.
- 5) Establish an independent institution to support manufacturing companies.

- 6) Establishment of a quality assurance committee in the domestic production sector.
- 7) The basis for creating a system of free markets and stock exchanges.

Measures to be taken regarding the calculation of taxes and withholding taxes are:

- 1) Implement financial and tax law equally in all companies and financial institutions.
- 2) Use of accounting standards, in financial statements for tax collection.
- 3) Strengthen special inspectors for all tax matters.
- 4) Updating the tax system according to international standards.

In this research, the researcher has several problems and limitations, the most important of which are:

- I have faced a lot of problems in accessing the professors and students of this field because they were in quarantine.
- Lack of information and scientific resources about accounting in Afghanistan.
- A small number of professors specializing in this field.

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