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Research Article

Tax Accounting in the Republic of Kosovo

Burhan Reshat Rexhepi[1], Ilir Musli Murtezaj[2*], Besa Seadin Xhaferi[3], Naser Raimi[4], Halit Xhafa[5], Seadin Xhaferi[6]

[1*]UBT –Higher Education Institution; MBE Management Bussines and Economy, Kalabria 1000, Pristina, Kosovo, Email: burhan.rexhepi@ubt-uni.net(Author)
[2]AAB College Faculty of Economics; Elez Berisha, No. 56 Zona Industriale field Kosovo, 10000 Pristina Republic of Kosovo, Email: ilir.murtezaj@universitetiaab.com
[3]Department of Faculty of Economics University of Tetova Ilinden street no.1200 Tetovo, Republic of North Macedonia, Email: besa.xhaferi@gmail.com
[4]Department of Faculty of Economics University of Tetova Ilinden street no.1200 Tetovo, Republic of North Macedonia, Email: n_raimi@hotmail.com
[5]Qiriaz University College, Department of Faculty of Economics, Rruga Taulantet, Kodër-Kamëz, Tirana 1029.Albania, Email:xhafah@gmail.com
[6]Department of Faculty of Economics University of Tetova Ilinden street no.1200 Tetovo, Republic of North Macedonia, Email: seadin.xh@gmail.com

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ARTICLE INFO **ABSTRACT**

When conducting an accounting analysis of business enterprises in Kosovo, it is crucial to comprehensively grasp and establish a theoretical framework for the organisational structure of businesses in Kosovo, their adherence to legislation, and most importantly, the accounting system used to record and analyse financial transactions, particularly in relation to tax accounting. Tax accounting serves as a bridge between the government and businesses, particularly in terms of tax payments and declarations. The seminar's purpose is to elucidate these objectives and convey them subjectively, drawing on instructive data from several sources of literature and practical research in the field.
According to the current legislation of the Republic of Kosovo, every person who is 18 years old or older has the right to engage in economic activities. Economic activities encompass the actions undertaken by manufacturers, traders, and individuals involved in the provision of goods and services. This includes activities such as mining, agriculture, and professional services.
To engage in these economic activities, persons must adhere to the requirement of registering and acquiring a permit from the appropriate governing body as a commercial entity, as stipulated in the Kosovar legislation on commercial organisations.

Keywords: accounting 1; Tax 2; legislation 3; financial transactions 4; vat 5;

1. Introduction

In a complex and diverse economic environment, accounting plays a critical role in the efficient and effective operation of a company or business. Tax accounting is an essential financial discipline that plays a crucial role in the long-term viability and prosperity of any firm.
The daily practice of accounting and reporting is becoming increasingly significant due to the consistent growth and success of our local businesses. As these businesses continue to expand and develop, there is a corresponding rise in legal obligations and taxation. This development trend is stable and runs parallel to the relationship between business and the state.
Every state has its own legal framework and rules for commercial organisation registration, classification, and internal governance.
The seminar paper aims to elucidate the significance, accuracy, execution, and characteristics of this particular accounting method in a corporate setting, as well as its connection with the government or state. We have selected the Republic of Kosovo as a case study for this purpose.

Initially, we will provide a comprehensive overview of the terms by presenting their definitions as found in various literature sources. We will then proceed to explain the relevant laws and the organisational structure of businesses. Subsequently, we will examine the role and responsibilities associated with this form of accounting, as well as the process of declaring actual income and calculating taxes based on predetermined rates. Finally, we will discuss the reporting requirements with the tax authority.
Our case study focuses on the Republic of Kosovo, specifically on its tax policies and norms. We will scrutinize the implementation of tax accounting and fiscal reporting within Kosovo's businesses, along with the process of declaring income and taxes.
Simultaneously, we will do research on the latest modifications in tax accounting and reporting in Kosovo, specifically examining any alterations in the legal tax obligations for small, medium, or big enterprises. Through this scientific research, we seek to provide a concise and effective assessment of the significance and implementation of tax accounting within an organisation.

2. Materials and Methods

This study employs a qualitative research approach. The data mostly consist of primary and secondary sources gathered from various scientific journals.
To gather relevant qualitative research data, the qualitative research approach uses a variety of information sources, including books, institutional websites, magazines, and tabular data.
We collected the core data for this study via questionnaires. We distributed questionnaires to professionals in this field working in both small and medium-sized firms and large enterprises. The goal is to get high-quality and accurate feedback on the questions.
We will display the results of the 22 completed questionnaires in graphs to provide answers to our dilemma.
Additionally, we will provide commentary on the collected questionnaire results.
The issue at hand relates to the significance of this accounting technique in an organization, regardless of its size, be it small, medium, or large. Accounting serves as a link between a company's financial activities and its fiscal regulators. In practice, accounting for a company or entity is more complex than it may seem, particularly due to the ever-changing legal tax legislation. This research aims to emphasise the significant role and complexity that accounting holds for business entities.
Therefore, some specific research questions are as follows:
The implementation of tax accounting in an organization is of utmost importance.
Indeed, the implementation of tax accounting in an organization is significant.
H0: Implementing tax accounting in an enterprise is of little importance.
Does it facilitate the progress of business expansion?
Indeed, it does create opportunities for growth and advancement in the commercial sector. H0: There is no evidence to suggest that it opens up new opportunities for business development.
Depreciation and amortisation have a significant impact on an enterprise's assets.
Depreciation and amortisation impact the value of an enterprise's assets.
Depreciation and amortization have no effect on a company's assets.

Table 1. Presentation of Hypotheses Source:

The null hypothesis H0	**Alternative Hypothesis HA**
H0: Tax accounting is not important in business	H1: Tax accounting is important in the enterprise
H0: It does not affect the development and growth of businesses	H1: It has an impact on the development and growth of businesses
H0: Enterprise assets are not affected by depreciation and amortization	H1: Enterprise assets are affected by depreciation and amortization

The definitions require emphasis and explanation.
2.1.1 A commercial company is a legal and economic entity that aims to conduct business and generate profit through the sale of items or services. It can range from a tiny retail store to a large corporation worth millions of dollars.
This legislation also delineates the various categories of commercial enterprises in terms of their organizational framework, functioning, and official enrollment. This clarifies the matter of ownership, rights, and obligations related to their management, the delegation of powers, and individual authorization, among other things.

The Republic of Kosovo allows the registration of commercial businesses under the following categories: 2.1.2 An individual business is a type of business or enterprise that engages in commercial activities and is solely owned by an individual who assumes all of the business's obligations and responsibilities. 2.1.3 General Partnership: Two individuals who share equal responsibility for all aspects of their business operations form a business entity.

2.1.4 Limited Partnership: Two individuals, each with distinct roles and obligations, form a business entity. One person assumes unlimited liability, while the other has limited responsibilities. 2.1.5 One or more individuals establish limited liability firms, dividing ownership based on the number of shares with a specified value. The organization possesses assets under its own legal entity, distinct from those of its founders, and assumes full responsibility for its own liabilities. An LLC is a recognized legal entity. The shareholders own a joint stock company, which maintains internal separation through its management. A financial instrument trading exchange also lists it.

The Business Registration Agency in Kosovo is responsible for the registration of business companies in the Republic of Kosovo. As the only organization offering these services to Republic residents, the Business Registration Agency falls under the ministry's authority. This ministerial entity is tasked with registering businesses or commercial corporations. It also publishes forms, procedures, and authorizations to make the registration process for commercial enterprises easier. Within ARBK, one can execute the aforementioned activities either electronically or physically.

ARBK has established specific regulations and procedures to efficiently manage individuals who want to engage in business activity and register. One of these techniques is the use of registration or modification of business forms is one of these techniques. The following forms are available:

A limited liability company or joint stock company uses Form A for initial registration and amendments.

To register and make changes to partnerships or individual enterprises, use Form B.

To reserve a trade name, use Form C.

Form D serves the purpose of terminating the business.

2.2 A significantand informative explanation oftax accounting.

Prior to delving into the theoretical explanation for tax accounting, it is necessary to address some definitions and concepts associated with this subject matter:

According to Article 119, every individual is required to fulfil their financial obligations by paying taxes and other contributions as mandated by the law.

2.2.1 Accounting refers to the systematic procedure of recognising, documenting, condensing, and presenting financial data to facilitate decision-making.

2.2.2 Tax: Payments made to the state by individuals or corporations from their revenue, either directly or indirectly.

2.2.3 Tax System: A concise overview of the government's laws and regulations to collect taxes from its populace.

Fiscal refers to matters relating to taxes, government income, and public spending, including the collection and distribution of funds.

Fiscal reporting is the act of officially disclosing financial and tax information to the governing body that is responsible for overseeing and enforcing the country's tax laws and regulations. 2.2.6 TAK refers to Kosovo's Tax Administration, an entity under the Ministry of Economy and Finance. Its main role is to oversee tax reporting and regulation in Kosovo.

Tax accounting refers to the branch of accounting that follows the tax regulations set by a country's legislation. It entails adhering to the prescribed administrative procedures and legal requirements for calculating taxes, as well as allowable expenses. He is consistently available throughout the year to document and evaluate the financial aspects of the firm. He uses various methods to provide financial data in accordance with the country's tax laws.

He is responsible for preparing and submitting tax statements for specific time periods, as well as maintaining regular communication with tax institutions during tax audits and inspections. The essential components that underpin this accounting are:

Collecting data

Calculating tax liabilities

Compilation of declarations

Financial or tax reporting

When maintaining accounting records, it is critical to follow the country's regulations and regulatory requirements, particularly in relation to taxation.

Commercial entities of any kind are legally required to pay taxes for any action, transaction, or change in their revenue that results from the operation of their business activities.

We apply tax rates to the tax base to calculate a taxpayer's obligation. Tax rates can either be proportional, meaning they remain constant regardless of income level, or progressive, meaning they increase as income level rises. When the tax rate remains consistent regardless of income level, it is considered proportionate. Proportional taxes encompass several types of taxes, such as excise taxes, general sales taxes, and employment taxes.

We prepare tax declarations every three months for all businesses operating in Kosovo, regardless of their size in terms of yearly gross turnover.

Within three months, service enterprises are required to pay a 9% tax on their gross income. Commercial and manufacturing firms are required to pay a tax equivalent to 3% of their gross income within a period of 3 months. Taxes are simply a form of economic stagnation. As conditions change, the tax outcome also changes. Direct taxes and indirect taxes are the two common categories into which taxes fall.

The term "direct tax" describes a tax or taxes calculated directly from an individual's or business's income, without the need for intermediaries. These include taxes on income, profit, and real estate. Individuals, organizations, and specific estates and trusts often face income taxes.
Most legal jurisdictions strive to guarantee the collection of income tax by implementing payment procedures, which include the withholding of claims for employees and the prepayment of projected taxes for all taxpayers.
The consumer ultimately pays an indirect tax, which the government collects. These include value-added tax (VAT), taxes imposed by local governments (municipal taxes), and taxes on specific goods (excise duties), among others.
A value-added tax is a potential variant of a comprehensive turnover tax. We can consider this form of taxation a recent addition to the array of taxation options. However, numerous contemporary tax systems have widely adopted it, and it serves a significant financial function. (Brajshori, 2014). Kosovo has two VAT rates: 8% and 18%.
Businesses become liable for VAT once they exceed a turnover threshold of 30,000 euros during the tax period. Aside from submitting the quarterly turnover report, they are also required to submit a separate declaration for value-added tax (VAT) at a rate of 8%. We provide payment for important commodities such as wheat, corn, oil, and so forth.
Eighteen percent We purchase high-end goods, beverages, culinary items, services, and more. An example of how to understand value-added tax (VAT) is:
Our product, X, has a financial value of 20 euros. We have set the profit margin for this product at 70%. The selling price is 14 euros. We've also set the rate at 18%, and the final selling price is 16.52 euros.
The result of multiplying 20 by 70% is equal to multiplying 14 by 18, which equals 16.52.
For every sale of this X good or service in the country, it acquires €2.52.
Only businesses with a gross turnover over €30,000 are subject to value-added tax (VAT).
Commercial enterprises or legal corporations are required, as per tax regulations and accounting rules, to maintain a record of their sales and acquisitions. These books or registers can exist in both physical and electronic formats, and I am required to keep them for a minimum of six years during a tax year. According to the TAK-Se criteria,
These types of items include books and records.

- Acquire book
- Sales ledger
- Cash register
- Financial statements
- Bank reports
- Employee register
- Inventory records

We record every sales or purchase invoice in the appropriate ledger within 5 days of its issue. Every year, the company rolls over its equities, requiring registration by January 5 of the following year.
According to the International Financial Reporting Standards (IFRS), businesses with annual revenue of over 50,000 euros must officially record in the appropriate financial records.
IFRS refers to the International Financial Reporting Standards (IFRS), as well as the interpretations provided by the Committee on Interpretations of Standards (CIS) and the International Committee on Interpretations for Financial Reporting (KNIRP). It includes revisions to these standards and interpretations, as well as any future standards and interpretations issued and adopted by the International Accounting Standards Board (IASB) and approved by the KKRF.
Unauthorised expenses include fines, penalties, losses resulting from asset exchanges, and pension payments exceeding the maximum limit permitted in Kosovo.
Permissible expenditures: You can deduct the majority of payments from your overall gross income without accounting for income tax deductions. However, the law mandates the net payment of certain "annual payments", which implies the deduction of income tax at the basic rate prior to the payment. Melville, 20216
The company receives education or training fees for its employees, with a maximum limit of €1000 for training expenses per worker. Additionally, health expenses are covered.
The corporation may donate up to 5% of its gross income to charitable causes.
The maximum amount for representation is 2% of the gross income.
2.3 Depreciation and amortisation refer to the reduction in value and allocation of costs over time for intangible assets and intangible assets, respectively.
These two variables, assets and capital expenditures, hold significant importance in tax accounting, particularly
in the calculation of an organization's financial resources and investments.
These intertwined processes essentially help the organization accurately assess the value of assets and their associated costs.
Depreciation is a process that gradually reduces the value of long-term assets over time as they undergo use. Accounting uses this process to precisely evaluate the value of capital assets.
There are three main categories into which depreciable assets fall:
5% encompasses construction structures and buildings.

10% encompasses automobiles, railway components, aircraft, vessels, and perennial flora. Long-term assets make up 20% of thecompany's assets.
Depreciation refers to the allocation of the expenses associated with fixed assets that have a finite useful life. Amortisation encompasses intangible assets such as patents, licenses, copyrights, contracts, and exclusive rights.
2.4 The process of documenting and presenting financial information about an organization's fiscal activities is known as fiscal reporting.
Tax compliance refers to the procedure of creating and organising tax returns for a company, including reporting its income, expenses, and tax liabilities. Fiscal institutions mandate the preparation of these returns in specific tax formats, which they then submit to the appropriate tax authorities and jurisdictions, usually at the end of the fiscal year. The accountant or financial director endorses each of the four reports generated quarterly. Large enterprises are required to prepare annual financial statements in addition to their quarterly declarations. The deadline for submitting the annual financial statements is March 31.
Tax declarations consist of personal income tax statements.
Filing corporate income tax returns
Submitting a VAT declaration
Report on pension contributions.

3. Results

This chapter or section of the case study will analyze the findings derived from the dissemination of questionnaires according to our investigation's specific inquiries.
Tax accounting in Kosovo is a style of accounting that involves gathering information from secondary sources to analyse and examine as a case. This type of accounting has a significant impact on businesses in the Republic of Kosovo.
Kosovo is home to several businesses that operate within the republic's territory. These businesses are predominantly private and can be categorised based on their specific operating activities, such as manufacturing, service provision, or commercial endeavours.
Enterprises in Kosovo must comply with the current tax regulations in addition to their regular financial activities. This is where tax accounting application becomes critical. Here are the survey's findings on the importance of tax accounting in the company.

4. Discussion

The discussion chapter serves as a comprehensive overview of our complete research. This chapter will outline the key aspects and analyse the research findings and results.
In order to conduct their economic operations, Kosovar firms must adhere to the specific legislation for commercial corporations. This law governs the structure and management of businesses in Kosovo.
To engage in commercial activities in accordance with legal requirements, individuals just need to visit the ARBK website or go to the appropriate offices.

Taxes play a crucial role in the state's budgeting process, ensuring the proper, appropriate, and equitable collection of funds from all economic entities. The Republic of Kosovo has meticulously crafted tax legislation and regulations, presenting them in a dignified manner and incorporating the appropriate tax rates. This includes both the macro- and microeconomic aspects of our country.
Kosovar firms place significant emphasis on precise tax reporting, registration, and processing in strict adherence to the current rules. This is where tax accounting becomes essential.
Tax accounting encompasses the collection, recording, and reporting of financial data related to taxes for all subsidiary companies in Kosovo, irrespective of their size, be it small, medium, or large.
In order to assess the practicality and significance of this accounting system within the organisation, we devised a questionnaire, which we subsequently disseminated to a select group of individuals for the purpose of conducting our survey. Based on our analysis, we have determined that tax accounting is an effective method for addressing various tax-related issues in businesses. It efficiently manages, enforces, and reports each entity's revenues and profits within the required timeframe. This demonstrates the significance, precision, and relevance of tax accounting within the organisation. The research findings indicate that, despite its effectiveness, accounting also presents various problems, including transaction complexity, tax interpretation, and international cooperation among firms.

5. Conclusions

Providing analysis on the outcomes:
The age distribution of the sample is influenced by this factor. It is evident that 50% of the participants are within the age range of 18–23, 45.5% fall within the age range of 24-29, and a small fraction of 4.5% fall within the age range of 30-35.

Providing analysis on the outcomes:

The sample's gender distribution is laid out. Based on this number, it is evident that 54.5% of the population belongs to the female gender, whereas 45.5% belongs to the male gender.

In terms of results,

The participants' responses illustrate the significance or relevance of tax accounting within the organisation. All respondents unanimously emphasized the importance of using this type of accounting in every organization.

In terms of results,

This study answers the question of whether increasing tax rates lead to increased government investments. The majority of the survey participants agree with this notion.

Out of the total, 63.3% support the idea of raising tax rates, and 36.4% oppose it.

Regarding the results, 59.1% of respondents believe that fiscal and tax policies incentivize enterprises to create numerous development plans and simultaneously increase job opportunities.

22.7% of respondents said that organizations can see further growth through effective and appropriate implementation. Conversely, failure can result in the opposite scenario.

18.2% believe that fiscal policies have negligible or minimal influence on employment and enterprise development.

Regarding the results, 81.8% of the respondents believe that reducing corporate taxes during the current macroeconomic crisis can assist enterprises in overcoming the crisis. 13.6% of respondents believe the tax decrease will only partially solve the issue.

Furthermore, 4.5% of respondents indicated that it may have absolutely no influence.

In terms of results,

The system displays the data acquired for depreciation and amortisation. A majority of 77.3% of respondents expressed a favourable view towards these two processes, considering them beneficial for the organisation. 27.3% of respondents have stated that these processes have a detrimental effect on the operation, while 9.1% have confirmed that they have no impact on the business at all.

Providing an analysis of the outcomes:

The table displays the outcomes of the inquiry into the reduction in value and the gradual reduction of longterm assets.

Approximately 54.5% of respondents indicated that they believe depreciation rates are excessively high and should be modified.

36.4% of respondents think it should change to meet the needs of the companies, while 9.1% said it should stay the same.

Providing an analysis of the outcomes:

The system displays the outcomes of the inquiry about the efficiency of tax declarations via TAK's official website.

Out of the respondents, 59.1% stated that it is one of the most productive formats used in TAK, while 40.9% acknowledged its positive impact on organizations or enterprises.

Regarding the results:

We asked participants if they should submit tax declarations physically, as they have in the past, or electronically, as they currently do. The responses that were acquired for this question are as follows: Out of the respondents, 68.2% expressed disagreement with changing or reverting to the old format, and 31.8% expressed agreement with bringing it back.

Providing an analysis of the outcomes:

We present the findings of a survey regarding the most common issues encountered during tax reporting. The results are as follows: 77.3% of respondents identified the lack of sufficient financial information as the primary problem. 13.6% pointed out inaccuracies in the declaration information. 9.1% blamed inadequate auditing, which fails to identify and rectify these errors in a timely manner.

According to the results, 4.5% of the respondents agreed that the tax reporter receives a score of 1. Similarly, 2.9% of the respondents answered for each variable. Moreover, 9.13% of the respondents assign a score of 7 to the tax reporter, while 27.3% assign a score of 8. Furthermore, 18.2% of the respondents answered with a score of 10.

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