



CPA PROFESSIONAL QUALIFICATION POLICY

Professional Qualification Department – PQD

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General's:

Use of this Policy:

This policy defines the framework for professional qualifications in accounting, ensuring high standards for education and practice. It aims to enhance accountancy education and support the professional development of accountants in Afghanistan.

Update History:

The policy was developed in October 2024 by CPA Professional Qualification Department (PQD). The plan for the future revision is expected to be on the need of the CPA Afghanistan. Professional Qualification Department (PQD) will review this policy annually to ensure it remains relevant and effective. During these reviews, the department will consider changes in international accounting standards and educational practices.

Board Approval:

CPA board of directors was engaged while the policy was being developed, had their remarks and comments beforehand, and have reviewed and approved the Professional Qualification policy in December 2024.

Implementation:

The Professional Qualification policy has been established following board approval and will be in effect with all its updated rules and procedures. These rules will be documented accordingly to ensure clear governance.

Abbreviations:

CPA Afghanistan – Certified Professional Accountants Afghanistan

MoF – Ministry of Finance

PQD – Professional Qualification Department

PSD – Professional Standards Department

LP's – Learning Providers

ALP's – Approved Learning Providers (registered with CPA Afghanistan by obtaining valid practicing license)

CPD – Continuing Professional Development

Board – CPA Afghanistan Board

ACCA – Association of Chartered Certified Accountants

CPA Afghanistan Background:

Certified Professional Accountants (CPA) Afghanistan was founded in 2013 as a result of the World Bank report on the observance of Standards and Codes Accounting and Auditing (ROSC A&A) in 2009 with a government-led National Steering Committee (NSC) established to coordinate and supervise the activities of the CPA Afghanistan.

CPA Afghanistan in partnership with ACCA which has committed to establish a robust accountancy profession and adopted the globally recognized qualification. CPA Afghanistan is being supported and working under the Ministry of Finance.

The CPA Afghanistan established the Professional Qualification Department (PQD) to promote a strong culture of accountancy in the country. The main goal of the PQD is to enhance the value of the accounting profession in Afghanistan. By focusing on professional education and development, the PQD aims to improve the skills of accountants. This, in turn, will contribute to greater financial transparency and accountability. Ultimately, the PQD seeks to elevate the standards of accounting, benefiting both the profession and the nation as a whole. Through these efforts, the PQD hopes to make a positive impact on Afghanistan's economic growth.

Objective:

The primary objective of this policy is to promote international professional qualifications among Afghan students and professionals, increasing awareness and accessibility of professional qualifications. By emphasizing the importance of these qualifications, the Professional Qualification Department (PQD) aims to equip Afghan accountants with the skills necessary to meet global standards and enhance their career prospects. This objective includes conducting awareness campaigns that highlight the value of pursuing a professional accounting career.

Another key objective is to strengthen relationships with key stakeholders, including universities, government agencies, and national and international accounting institutions. By building and maintaining these partnerships, the PQD can foster collaboration that supports the growth of the accounting profession in Afghanistan. This collaboration will be essential for developing and managing scholarship and other programs that provide financial assistance to deserving students, particularly those from underprivileged backgrounds, enabling them to pursue professional qualifications.

1. Introduction:

The Professional Qualification Department (PQD) of CPA Afghanistan plays a crucial role in promoting the accountancy profession nationwide. Its key responsibilities include raising awareness of professional qualifications, helping aspiring accountants recognize the benefits of obtaining these credentials. The department also supports curriculum development in educational institutions of Afghanistan to align education with industry standards, offers scholarships to assist students, and ensures ongoing professional development (CPD) for both current and future accountants to keep their skills updated.

This policy establishes a comprehensive framework for the PQD's roles, responsibilities, and processes. By clearly defining these aspects, the policy aims to strengthen the standard of accountancy and finance education in Afghanistan. Ultimately, this initiative will contribute to the growth of a skilled workforce in the accounting profession, supporting the overall economic development of the country.

2. Professional Qualification Department (PQD):

The Professional Qualification Department (PQD) of CPA Afghanistan plays a pivotal role in shaping the future of the accounting profession in the country. Through its various initiatives, the department focuses on promoting international professional qualifications, enhancing educational standards, and building partnerships that ensure the growth and modernization of Afghanistan's accounting landscape. By fostering collaborations with key stakeholders and institutions, the PQD is committed to empowering Afghan students and professionals to excel in the field of accountancy, positioning Afghanistan to meet global financial standards.

The department's focus extends beyond simply offering qualifications which aims to ensure that the accounting profession in Afghanistan is well-supported with the right resources, educational platforms, and continuous development opportunities. Through scholarships, partnerships with learning providers, and advocacy for curriculum modernization in universities, the PQD is actively contributing to the professional growth of accountants while helping the country align with international best practices. Key areas of focus for the department include:

2.1. Professional Growth and Relationships with Stakeholders;

To foster professional growth in Afghanistan's accountancy profession, PQD will promote international qualifications that help professionals meet global standards and enhance their skills. This support aims to improve the overall quality of accounting in the country. Additionally, PQD will build strong connections with key stakeholders, such as universities, government agencies, and international accounting organizations. These partnerships will strengthen the profession across various sectors, encouraging collaboration and shared goals to elevate industry standards.

2.2. Develop Scholarship Programs;

Create and manage scholarship programs for Afghan students pursuing professional accountancy qualifications. These scholarships will provide financial support and opportunities to underrepresented students and regions. By making education more accessible, PQD aim to encourage more individuals to enter the accounting field.

2.3. Collaborate with Learning Providers;

Work together with accredited learning providers to offer high-quality education and training for students and professionals. This collaboration will focus on helping individuals achieve professional certifications. By ensuring access to quality education, PQD can better prepare the next generation of accountants.

2.4. Continuous Professional Development and Accounting Curriculums;

To ensure continuous professional development, PQD will support current accountants through structured training programs that keep them updated on evolving international standards and technologies. Continuous learning is vital for maintaining high standards in the accounting profession. Additionally, PQD will influence and support the modernization of accounting and finance curriculums in both government and private educational institutions. This will include incorporating international standards like IFRS and ISA, as well as modern technological tools, to better prepare students for the demands of the accounting profession.

3. Governance and Structure:

The Professional Qualification Department (PQD) will operate under the guidance of the Board of CPA Afghanistan. This department will be led by a Head of department and the Head of CPA, who will manage several teams, each focusing on different areas. These areas include scholarship management, collaboration with various universities, professional development programs, and public relations efforts.

The departmental head will have a crucial role in reporting to the upper management, ensuring that all activities and initiatives of the PQD align with the overall goals and objectives of CPA Afghanistan. By overseeing these diverse teams, the departmental head will help promote the accountancy profession and enhance educational standards in Afghanistan. This structure is designed to foster collaboration and ensure that the PQD effectively contributes to the organization's mission.

The governance framework will ensure that the department regularly updates the Board on its activities while maintaining clear communication and coordination with other CPA Afghanistan departments for effective collaboration. Sub-committees will also be formed to focus on scholarship reviews, university partnerships, and curriculum development etc.

4. Promotion of Professional Qualifications:

One of the primary functions of the department is to promote professional qualifications. This goal will be accomplished through various initiatives designed to raise awareness and facilitate access to these important credentials.

The department will conduct targeted outreach to emphasize the benefits of obtaining professional qualifications, demonstrating how they can improve career prospects in accounting and finance. It will also collaborate closely with educational institutions to ensure that relevant programs and courses are available, helping aspiring accountants prepare for professional exams. By fostering partnerships and providing necessary resources, the department aims to create a supportive environment that encourages professionals to pursue and achieve these valuable qualifications. This will be accomplished through;

4.1. Public Awareness Campaigns; The department will create and implement campaigns through physical visits to sites and across a variety of media platforms, including social media, radio, and television etc. These campaigns will emphasize the significance of professional qualifications in enhancing career opportunities and contributing to economic development. By reaching a wide audience, the department aims to inform individuals about the value of obtaining professional qualifications.

4.2. Networking Opportunities for Professionals; The PQD will facilitate networking events that connect students, accountants, and finance professionals. These events will help build a community of practice, allowing individuals to share experiences, exchange knowledge, and establish valuable connections within the industry. By fostering these relationships, the department aims to create a supportive network that benefits all members of the accounting and finance community.

4.3. Workshops and Seminars; The PQD will organize workshops in schools, universities, and private sector organizations to promote the advantages of professional qualifications. These events will provide information and insights, helping participants understand how these qualifications can benefit their careers.

4.4. Career Guidance Services; The department will offer career guidance to students and young professionals, assisting them in selecting the right qualification based on their career goals and aspirations. This service aims to empower individuals to make informed decisions about their professional paths.

5. Collaboration with Educational Institutions:

The PQD will work closely with learning providers (LP's) and both governmental and private universities to modernize their accounting and finance curriculums. This will involve:

5.1. Curriculum Development; The department will collaborate with professional organizations and educational institutions to ensure that academic curriculums include international accounting standards, ethics and modern technologies in accounting. This partnership aims to create a comprehensive educational framework that prepares students for the demands of the global accounting profession.

5.2. Faculty Training Programs; To ensure that academic staff stay current with international trends and standards in accounting education, the PQD will organize faculty development programs. These will include workshops, webinars, and study tours designed to provide faculty members with the latest knowledge and skills necessary for effective teaching in the field.

5.3. University Accreditation; The department will assist universities in Afghanistan in seeking accreditation for their audit, accounting, and finance programs from reputable international bodies. Achieving this accreditation will enhance the credibility of these programs, making them more attractive to students who aspire to obtain global qualifications and advance their careers in accounting.

5.4. Research Partnerships; The PQD will encourage collaboration among universities, national and international learning providers to conduct research focused on local accounting challenges. This includes issues such as tax compliance, financial transparency, and governance. By fostering these research partnerships, the PQD aims to address specific needs within the Afghan accounting landscape and contribute to the overall improvement of the profession.

6. Learning Providers for Professional Qualifications:

The Professional Qualification Department (PQD) is dedicated to providing Afghan students with access to high-quality educational institutions for professional qualifications. To achieve this, the PQD will partner with local and international learning providers to create comprehensive training programs that meet global standards. These collaborations aim to enhance the quality of education and better prepare students for the accounting profession. By equipping students with essential skills and knowledge, the PQD seeks to support their success and promote growth in Afghanistan's accounting sector.

The PQD will work with international professional organizations to certify local learning providers in Afghanistan. This certification will ensure that these institutions meet global education standards, improving the quality of training for students. The department plans to partner with well-known institutions like Kaplan and BPP Learning Media, as well as other reputable qualification providers. Through these collaborations, the PQD will provide valuable resources, high-quality training materials, and online learning platforms tailored for Afghan students. This access to international resources will greatly enhance the educational experience and better prepare students for their careers.

The PQD will implement a system for regular monitoring and evaluation of local learning providers in collaboration with the Quality Assurance and Control Department (QACD) of CPA Afghanistan. This ongoing assessment will ensure that the education delivered remains of high quality and relevant to the needs of the accounting profession. By maintaining effective oversight, PQD aims to continuously improve the standards of accounting education in Afghanistan, ultimately benefiting students and the profession as a whole.

7. Scholarship Programs by PQD:

The PQD is responsible for managing scholarships for Afghan students pursuing professional accounting qualifications. These scholarships are awarded based on academic performance, financial need, and commitment to the accounting profession, with special consideration given to students from underrepresented regions and marginalized groups. By providing significant financial relief, these scholarships make it easier for more individuals to access to professional qualifications. This support not only helps reduce education costs but also encourages academic excellence, motivating students to commit fully to their studies, knowing their efforts are recognized and valued.

The scholarships promote a diverse and inclusive learning environment by making professional qualifications accessible to more students. Recipients gain valuable networking opportunities and mentorship from experienced professionals, which can enhance their career prospects. These connections offer insights into the accounting field, contributing to their long-term success.

Scholarship recipients must submit regular progress reports to the PQD to stay on track with their studies. The department will monitor their exam results and provide guidance through seminars and awareness programs. This support aims to help students navigate their academic paths and achieve their professional goals, ultimately fostering success and contributing to the growth of the accounting profession in Afghanistan.

8. Continuous Professional Development (CPD):

Ensuring continuous professional development (CPD) for qualified accountants is a crucial responsibility of the Professional Qualification Department (PQD). This focus on ongoing education for Afghan accountants, as it helps them stay current with evolving international standards, new technologies, and changes in regulatory requirements. By prioritizing CPD, the PQD aims to enhance the skills and knowledge of accountants, enabling them to navigate the complexities of the accounting profession effectively.

To support this initiative, the PQD will provide comprehensive training on the latest accounting software, audit procedures, and key regulatory frameworks, such as International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISAs). Additionally, the PQD will establish a mandatory requirement for CPA Afghanistan members to complete a specific number of CPD hours each year. This requirement encourages accountants to consistently upgrade their skills and stay informed about industry developments, ensuring they remain competitive and proficient in their roles.

Furthermore, the PQD will make various CPD resources available online, including webinars, e-learning modules, and study materials. This approach ensures that accountants, especially those in rural areas, have access to valuable learning opportunities regardless of their location. To foster a supportive learning environment, the PQD will also facilitate partnerships between experienced accountants and newer professionals. This mentorship will provide guidance and support for skill development, helping to build a strong community of skilled accountants in Afghanistan.

9. Government and Regulatory Engagement:

The PQD will work with the Afghan government, particularly the Ministry of Finance, the Ministry of Higher Education, and universities like Kabul University, to align CPA Afghanistan's goals with national policies. This partnership aims to strengthen the accounting profession, enhance professional development, and support the country's economic objectives. Ultimately, it seeks to improve the financial system and benefit the community. This includes:

9.1. Universities Curriculum Advancement; The advancement of governmental and other universities curriculums in Afghanistan is a key priority of the CPA Afghanistan for the country's education sector. CPA Afghanistan will work closely with universities to modernize their academic programs and align them with global standards and best practices for the future.

CPA Afghanistan will engage the national and international learning providers for the up to date advancement of the curriculum in the field of Accounting and Finance. Further scope of CPA is not only limited to the governmental universities it will cover private universities also by the support from Ministry of Higher Education.

9.2. Tax and Audit Reforms; The PQD will collaborate with government agencies to promote essential reforms in tax policy, audit regulations, and financial transparency. This partnership aims to create a more efficient tax system and improve auditing standards in Afghanistan. By advocating for these changes, the PQD seeks to enhance the integrity of the financial system, ensuring fair taxation and encouraging compliance. Stronger audit regulations will also boost accountability and trust in financial reporting, ultimately creating a more transparent and effective financial environment that benefits the economy and the public.

9.3 Supporting National Standards; The PQD will assist the Afghan government in adopting international financial reporting and auditing standards. This effort will involve collaboration through the CPA Professional Standards Department (PSD), which will be responsible for discussing, preparing, and implementing the necessary standards and reporting frameworks in the country.

The PQD and PSD are collaborating to improve the management of accounting profession in Afghanistan. By implementing international standards, they aim to enhance financial reporting quality and promote transparency. This will build trust among stakeholders, including investors and public, by ensuring that financial statements are accurate and reliable. Ultimately, this effort seeks to strengthen Afghanistan's financial infrastructure and support economic growth while fostering accountability and professionalism in accounting.

9.4 Public Sector Capacity Building; The PQD will offer capacity building programs and training specifically designed for relevant government officials. These initiatives aim to enhance their financial management skills and capacity within the government.

By providing targeted training, the PQD seeks to equip officials with the knowledge and tools necessary to manage public finances more effectively. This development will lead to improved budgeting, financial reporting, and overall accountability in government operations. These programs will contribute to better governance and efficiency in the management of public resources, fostering a more transparent and responsible financial environment within the government.

10. Strategic Partnerships and International Collaboration:

PQD will work to establish partnerships with international accounting organizations and institutions to improve the quality of accountancy education in Afghanistan. These collaborations will help bring valuable resources and expertise to the local education system. Key strategic partners could include respected bodies such as;

- International Federation of Accountants (IFAC)
- South Asian Federation of Accountants (SAFA)
- Confederation of Asian and Pacific Accountants (CAPA)
- Association of Chartered Certified Accountants (ACCA)
- Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI)
- Institute of Chartered Accountants of India (ICAI)
- Institute of Chartered Accountants of Pakistan (ICAP) and other's etc.

These partnerships will give Afghan students and professionals access to top study materials and training programs. The PQD aims to improve the accounting profession in Afghanistan by equipping accountants with the latest skills and knowledge. This will help create a more competent and modern accounting workforce in the country.

11. Examination Support and Guidance:

PQD is committed to providing support to students preparing for professional qualification examinations through variety of key initiatives designed to enhance their chances of success.

The PQD will facilitate access to essential study materials, including textbooks, past examination papers, and other relevant resources. This will be accomplished by forming partnerships with both national and international learning providers, ensuring that students have a diverse array of educational tools at their disposal. These resources will help students familiarize themselves with the exam format and content, making their study efforts more effective.

To help students prepare for their professional exams, the PQD will organize mock exams and study groups that mimic real exam conditions, allowing practice under timed settings. This collaborative approach will boost confidence and deepen understanding of complex topics. Additionally, personalized mentorship programs will connect students with experienced accountants, providing guidance and support during exam preparation. Mentors will also share insights on career development, helping students navigate their professional paths and fostering a supportive community for success.

These initiatives aims to create a robust support system that empowers students to excel in their professional qualifications. This commitment to student development will ultimately strengthen the accounting profession in Afghanistan, ensuring that future accountants are well-prepared to meet the challenges of the industry.

12. Code of Ethics and Professional Standards:

The PQD is committed to ensuring that all certified accountants follow a code of ethics based on internationally recognized standards, such as those from the International Ethics Standards Board for Accountants (IESBA) and Code of Ethics for Accountants and Auditors of Islamic Financial Institutions (CEAAIFI). This commitment is crucial for maintaining the integrity and credibility of the accounting profession in Afghanistan. Important principles include values like integrity, objectivity, and professionalism. By emphasizing these values, the PQD aims to encourage a culture of ethical behavior among accountants.

Additionally, the PQD requires all certified accountants to follow CPA Afghanistan's specific rules on professional conduct. This includes key guidelines like avoiding conflicts of interest, which can undermine trust in the profession, and maintaining strict confidentiality about client information. These rules are meant to ensure that accountants conduct themselves with the highest professionalism and accountability in all their interactions.

Overall, the PQD's focus on ethical standards not only enhances the reputation of the accounting profession but also contributes to a more transparent and trustworthy financial environment in Afghanistan. By promoting ethical behavior among accountants, the PQD seeks to protect the interests of clients and the public, ultimately strengthening the entire accounting landscape in the country.

13. Award Ceremony:

The PQD will organize various ceremonies and events to recognize and celebrate the achievements of students who have excelled in the professional qualification program and also for the learning providers while providing their services technically and professionally. These events are not just formalities, they serve as powerful motivators for all students. By honoring those who have performed exceptionally well, the PQD can inspire both the recognized students and their peers to strive for excellence in their studies and professional pursuits.

Such ceremonies provide a platform for students to showcase their hard work and dedication, fostering a sense of pride and accomplishment. Furthermore, these events encourage a culture of achievement within the academic community, highlighting the importance of commitment and perseverance. By celebrating success, the PQD reinforces the value of the professional qualification program and motivates students to reach their full potential.

14. Internship Opportunities by CPA:

The PQD will create an internship platform that connects students with various sectors, including audit firms, banking, telecommunications, and others. This initiative aims to provide students with valuable opportunities to gain practical work experience in their chosen fields.

By participating in internships, students will have the chance to apply their theoretical knowledge in real-world practical settings, enhancing their skills and understanding of the industry. This enhanced experience is important for developing professional competencies and preparing them for future careers. Moreover, internships often lead to potential employment opportunities, which will give students a competitive edge in the job market.

In addition to improving employability, these internship opportunities serve to increase student motivation. Knowing they have the chance to work with established professionals and organizations and can inspire students to strive for excellence in their studies. The PQD's focus on creating internship opportunities will significantly benefit students, helping them to build their resumes and gain confidence as they transition into the workforce.

15. Monitoring and Evaluation of PQD Activities:

To ensure accountability and continuous improvement, the PQD will establish a comprehensive monitoring and evaluation system. This will include that:

1. The PQD will establish key performance indicators (KPIs) to measure the success of its initiatives effectively. These KPIs will focus on important metrics such as the number of scholarships awarded, curriculum changes implemented, and total hours of continuous professional development (CPD) completed. By tracking these indicators, the PQD can assess the impact of its programs and identify areas for improvement. This approach will ultimately enhance the quality of the accounting profession in Afghanistan.
2. The PQD will actively gather feedback from students, professionals, universities, and other stakeholders to enhance program effectiveness. This feedback is crucial for understanding what works well and identifying areas for improvement. By listening to the experiences and suggestions of these groups, the PQD can tailor its initiatives to better meet their needs. Engaging with stakeholders in this way will help ensure the success and relevance of the PQD's programs, ultimately strengthening the accounting profession in Afghanistan.
3. The PQD will produce annual reports that outline the department's achievements and highlight areas needing improvement. These reports will provide a comprehensive overview of progress and challenges faced throughout the year. By sharing this information, the PQD aims to promote transparency and accountability in its operations.

16. Policy Approval:

This policy has been reviewed and approved by the board of CPA Afghanistan.