**ABSTRACT**

This paper explores the extent to which variations in accounting systems could be explained or predicted by differences in cultures. Researches both in the past and present have attributed the differences in certain universal phenomena to culture and other environmental factors and since then, the argument that supports culture as the explanatory variable has gained grounds. The different systems and patterns of accounting practice in each country is an indication of the variability and inconsistency of certain universal phenomena. This work explains the concept of accounting system. It also adopts the three groupings of accounting systems; the internal accounting system, the external accounting system and the tax accounting system. These accountings systems are discussed in detail in this article with particular attention to the principles that underlie each of them; the nature of their functions as well as the purpose and objectives they each seek to achieve. This work also discusses the concept of culture (national) in relation to business operations and the various significant elements of culture identified. The possible influence of culture on each of these systems is examined with particular attention on other systems of classification and accounting principles . This discussion ends with an attempt at finding out whether culture is the single most important variable that accounts for the differences in accounting systems or that indeed there are other equally important factors that account for this variation.