



“I confirm”

Head of the Department of Finance and Accounting
PhD, Associate Professor Hasanova Afag: Protocol No.
Date: 2025

SYLLABUS

General information	Department	Finance and Accounting
	Faculty	School of Economics
	Specialism, code	
	Group №	532 MU
	Education level	<input type="checkbox"/> bachelor <input type="checkbox"/> master
	Education form	Full-time
	/Academic year / Semester	2025/ Spring
	Academic year	2024-2025
	Semester	<input type="checkbox"/> fall <input type="checkbox"/> spring <input type="checkbox"/> summer
Course information	Course name, code	Real estate accounting and analysis
	Credit number	
	Teaching hours	30
	Teaching methods	<input type="checkbox"/> lecture <input type="checkbox"/> seminar <input type="checkbox"/> laboratory work
	Teaching languages	<input type="checkbox"/> Azerbaijani <input type="checkbox"/> English <input type="checkbox"/> Russian
	Type of course	<input type="checkbox"/> Compulsory <input type="checkbox"/> Selective
	Prerekvizit fənn/kod	
Lecturer information	Teacher's academic degree, academic title, honorary title, surname, first name, patronymic	Mahmudova Sayyara
	E-mail	Sayyara1606@icloud.com
	Contact number	055 903 93 44
	Consulting hours	
Course discription	In modern economic conditions, the management function in accounting has increased and expanded. The increase in non-state structures, as well as the expansion of foreign economic activities of enterprises and especially the application of various forms, also confronts accounting staff with various operations. Currently, accounting staff, in addition to performing various complex operations, are faced with unconventional situations associated with real estate valuation and market estimation.	

Learning objectives	<p>The aim of teaching the subject is to master the rules for reflecting a continuous observation and control system for the purpose of collecting, recording and summarizing information about real estate, liabilities and their movement. The main purpose of accounting is to form complete and accurate information for internal and external users, as well as to conduct analysis to determine the development trends of the organization and to use this information for selecting various alternative options and making management decisions.</p> <p>At the same time, students must acquire the following professional competencies:</p> <ul style="list-style-type: none"> - Identification of real estate transactions and their classification; PK-1 - Operations that determine the results in advance, mastering the tasks of real estate transactions; PK-1, PK-2 - special rules and prohibitions, government instructions - PK-3 - in-depth study of regulatory requirements and ideas prevailing in the financial and legal fields PK-8, PK-6 - currency control science, information collection systems on the impact of currency restrictions on the situation in the country; PK-6 - analysis of the essence of violations of legislation; PK
Learning outcomes	<p>After completing the course and mastering the topics, students will be able to:</p> <p>FTN-1- During the teaching of the subject "Accounting and Analysis of Real Estate", the student will be able to evaluate and record land, buildings and equipment, record their depreciation, repair, lease and liquidation, record intangible assets, financial investments, production, transportation, supply costs, record finished goods, settlements with suppliers, debtors and creditors, determine profit and loss</p> <p>FTN-2- For mastering the subject studied - document the results of economic operations, prepare and submit reports, practically implement the essence, regularities, principles, methods, technologies, individual forms of the specialty</p> <p>FTN-3- Ability to trade in financial market institutions and stock instruments of financial markets;</p> <p>FTN-4- Ability to explain the risks of financial markets and legislative documents on the regulation of financial markets.</p>
Course requirements	<p>The applications for students in the "Real Estate Accounting and Analysis" course may be as follows:</p> <ol style="list-style-type: none"> 1. Class Participation: Students should be encouraged to actively participate in the course, ask questions, and participate in discussions. This can help students gain a deeper understanding of the topics. 2. Group Studies: Students may be assigned group projects or studies that will address real-world scenarios in the field of accounting. This can help them develop their collaboration, communication, and problem-solving skills. 3. Market Research Insights and Reporting: Students may be assigned to monitor developments in the market and analyze and report on these developments. This allows them to gain practical knowledge about their competitors. 4. Guest speakers and seminars: Financial experts may be invited or students may attend seminars organized in the sector. This gives students the opportunity to learn first-hand about current trends and practices in marketing

	<p>5. Field visits: Visits to relevant companies can give students the opportunity to see industry practices and interact with businesses. This can help them connect theoretical knowledge with practice.</p> <p>These requirements can help students develop their marketing knowledge and skills more effectively by motivating them to participate more effectively in the course.</p>
Academic Integrity	<p>Academic Integrity - ensuring the originality of the work done, and sharing the ideas or findings of others by citing sources.</p> <p>Violations of Academic Integrity</p> <ol style="list-style-type: none"> 1. Plagiarism 2. Copying 3. Submitting all or part of a student's previous work, homework, or project in another class without citing the source 4. Citing non-existent sources or creating a fake database 5. Preparing course materials or assignments on behalf of other students 6. Demonstrating behavior to gain unfair advantage (providing a sick note when not really ill, making false excuses for an extension of time or other purposes) 7. Taking an exam for someone else or having someone else take an exam for you.
Ethical behavior	<p>The ethical behavior of students participating in the “Real Estate Accounting and Analysis” course aims to ensure success and respect in their educational process and future professional careers. Students must adhere to academic ethical standards by adhering to the principles of honesty and transparency in coursework and projects. They must attend classes on time, with a sense of responsibility, and ensure effective cooperation within the team by taking an active role in group work. In addition, they must be sensitive to diversity and cultural sensitivity, and strive to understand different cultures and create a learning environment enriched by diversity.</p> <p>For professional development, they should increase their efforts to communicate with industry professionals and create effective networks, while also improving their problem-solving and critical thinking skills. They should be aware of social media etiquette and professionalism, create a trustworthy image on online platforms, and maintain online etiquette. In terms of openness to change, innovation, and career development, students should monitor changes in the industry, be open to innovation, and regularly use relevant resources for career development. These ethical behaviors guide students to be successful and ethical both academically and professionally.</p>
Main literature list	<p>A.A. Sadigov and chief. “Accounting” ,Baku, 2012. Z.Beydiyeva “Theoretical and methodological issues of real estate valuation”, Baku, 2011</p>
Additional literature list	<p>1. A.A. Sadigov and others. “Accounting”, Baku, 2012.</p>

	<p>2. Z.Beydiyeva “Theoretical and methodological issues of real estate valuation” Baku 2011</p> <p>3.G. A. Abbasov “Accounting (financial) accounting from scratch” B. 2013.</p> <p>4.G. Rzayev “Accounting and audit” B. 2009.</p> <p>5.G.A. Abbasov, S.M.Sabzaliyev “Accounting” B. 2009.</p> <p>6.Chart of accounts of accounting of organizations.</p> <p>7.G.A. Abbasov “Accounting: laws, decisions, instructions” B. 2010.</p> <p>8.A.A. Sadigov “Accounting (financial) accounting.” Part 1. B 2012.</p> <p>9.V.E. Kerimov "Accounting" 2014.</p> <p>10. S.N. Polenova, N.A. Mislavskaya "Accounting" 2014.</p> <p>12. V.M. Bogachenko "Basic accounting" 2015.</p> <p>13. A.V. Gartvich "Accounting zero" 2013</p>	
Internet resources	<p>State Statistical Committee of the Republic of Azerbaijan https://www.stat.gov.az › DT_PRESS_12_2022 PDF, State Statistical Committee of the Republic of Azerbaijan https://www.stat.gov.az › PRESS_2024_03_dt. Ministry of Economy https://economy.gov.az › storage › files › files PDF</p>	
Rating: 100-point system	<p>The final grade is the sum of the points given for the current assessment - seminars and colloquiums (0 - 30 points), independent work (0 - 10 points), attendance (0 - 10 points) and intermediate assessment - end-of-semester exams (0 - 50 points). If additional experimental and practical lessons are planned for the same subject, (0 - 10) points are allocated for the assessment of these lessons.</p> <p><i>Final grade = current assessment + intermediate assessment</i></p>	
Seminar and colloquium	<p>Colloquiums are organized 3 times per semester according to the academic calendar. Each colloquium is evaluated with 0 - 10 points. The colloquium is mandatory. A student who does not participate in the colloquium is given 0 points.</p>	0-30
Papers	<p>Writing guidelines required for freelance work Font and size: Arial 12 pt Line spacing: 1.5 Total length of work: minimum 3 pages Deadline for submission: 2 weeks before the end of the semester</p>	0-10

	<ol style="list-style-type: none"> 1. Topics of papers: 2. The concept of investment and the characteristics of real estate investment 3. The value of real estate and its main types. 4. Cost approach to real estate valuation 5. Methods for determining the replacement value 6. Determining depreciation for real estate 7. Stages of real estate valuation using the comparative approach. 8. Forms of cash flow valuation 9. Real estate valuation using the income capitalization method 10. Valuation of land resources. 11. Mortgage-investment analysis in real estate valuation. 12. Law on the state register of real estate 13. Accounting for real estate in financial statements 	
Attendance	1 point is deducted for every 10% of the hours allocated for teaching the subject during the semester. A student who misses more than 25% of the lessons in the subject will not be allowed to take the exam.	0-10
Exam		0-50

Students' knowledge is assessed as follows, based on the total number of points earned during the semester in the subject:

Distribution of points

Points	Letter grade	Indicators
100 – 91	A	“excelent”
90 – 81	B	“very good”
80 – 71	C	“good”
70 – 61	D	“sufficient”
60 – 51	E	“satisfactory”
Below 51	F	“failed”

Curriculum

N	Date	Course topics	Lecture	Seminar	Textbooks/Tasks
1		Real estate market and its characteristics	2	2	Z.Beydiyeva “Theoretical and methodological issues

					of real estate valuation” Baku 2011
2		The concept of investment and the characteristics of real estate investment	2	2	Z.Beydiyeva “Theoretical and methodological issues of real estate valuation” Baku 2011
3		Pricing in the analysis of real estate types	2	2	Z.Beydiyeva “Theoretical and methodological issues of real estate valuation” Baku 2011
4		Principles of real estate valuation	2	2	Z.Beydiyeva “Theoretical and methodological issues of real estate valuation” Baku 2011
5		Stages of the real estate valuation process	2	2	Z.Beydiyeva “Theoretical and methodological issues of real estate valuation” Baku 2011
6		Factors affecting the value of real estate	2	2	Z.Beydiyeva “Theoretical and methodological issues of real estate valuation” Baku 2011
7		Normative basis for real estate analysis	2	2	Z.Beydiyeva “Theoretical and methodological issues of real estate valuation” Baku 2011
8		Legal basis and regulation of real estate appraisal	1	1	Z.Beydiyeva “Theoretical and methodological issues of real estate valuation” Baku 2011
		Total:	15	15	30