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Head of Department: _____

Protocol №: ____

Date: _____ 2025

Syllabus

General Information	Department	Finance and accounting
	Faculty	School of Economics and Business
	Specialization, code	
	Group no	532 ML və 532 MU
	Education level	<input type="checkbox"/> Bachelor's degree <input type="checkbox"/> Master's degree
	Form of education	Full-time
	/Academic year/ Semester	Spring 2025
	Academic year	2024-2025
Information about the subject	Academic semester	<input type="checkbox"/> Fall <input type="checkbox"/> Spring <input type="checkbox"/> Summer
	Subject name, code	Taxation
	Credit number	4
	Teaching load (hours)	45
	Teaching methods	<input type="checkbox"/> Lecture <input type="checkbox"/> Seminar <input type="checkbox"/> Laboratory
	Language of instruction	<input type="checkbox"/> Azerbaijani <input type="checkbox"/> English <input type="checkbox"/> Russian
	Type of subject	<input type="checkbox"/> Compulsory <input type="checkbox"/> Elective
Information about the teacher	Prerequisite subject/code	
	Teacher's academic degree, academic title, honorary title, surname, first name, patronymic	Elshən Abdullayev
	Teacher's email address	elshen_elshen@mail.ru
	Contact number of the teacher	070 3088802
Course Description	Consulting hours	
	Taxation is a field that encompasses all aspects of our socio-economic life. Today, not only entrepreneurs and accountants, but also	

	<p>ordinary citizens strive to stay informed about developments in the tax system and the accurate calculation of taxes. Virtually every individual is a taxpayer. However, most people fulfill only the obligations directly related to their activities and income. Therefore, the need to expand our knowledge about taxation remains consistently relevant.</p> <p>From this perspective, the "Taxation" course is designed to provide students with both theoretical knowledge and practical insight. The course explains taxation through real-life examples and enables students to apply their knowledge to specific situations. It supports the development of skills necessary for making well-reasoned decisions and effectively analyzing outcomes based on practical information acquired during the learning process.</p>
<p>Course Objectives</p>	<p>The "Taxation" course is designed to provide students specializing in relevant fields with a comprehensive understanding of the tax system of the Republic of Azerbaijan. It introduces the general principles of taxation, the procedures for determining, paying, and collecting taxes, the forms and methods of tax control, and the circumstances that give rise to liability for violations of tax legislation.</p> <p>In addition, the course offers a practical examination of the specific characteristics of each state and municipal tax type. Through the preparation of tax returns for each tax category based on concrete examples, students will develop hands-on skills and application competencies.</p> <p>The course content is structured around two main sections of tax legislation: the General Part and the Special Part.</p> <ul style="list-style-type: none"> • The General Part covers the structure of the tax system in Azerbaijan, general principles of taxation, procedures for determining, paying, and collecting taxes, the rights and responsibilities of participants in tax relations, the forms and methods of tax control, and the legal consequences of tax violations. • The Special Part focuses on each tax type individually, including identification of taxpayers, taxable objects and tax bases, tax rates, exemptions and reliefs, as well as the mechanisms for calculating and paying taxes.

<p>Learning Outcomes of the Course</p>	<p>Upon successful completion of the course and assimilation of the topics covered, students will be expected to:</p> <p>Knowledge-Based Outcomes (Students will be expected to know):</p> <ul style="list-style-type: none"> • The structure of the tax system of the Republic of Azerbaijan, including the classification of taxes into state and municipal categories, and the main forms and elements of taxation in the country. • The ability to explain tax-related concepts used in legislation in clear and practical terms. • The distinctions between field (on-site) and desk (cameral) tax audits, along with the ability to analyze situations that may arise during these inspections. • The identification of actions by entrepreneurs and accountants that may lead to legal liability. • How to recognize violations of tax legislation and understand the financial sanctions applied in such cases, as well as the preventive measures to avoid these sanctions. <p>Skills-Based Outcomes (Students will be able to):</p> <ul style="list-style-type: none"> • Interpret and classify taxable and non-taxable income of individuals using practical examples; distinguish among different types of personal income. • Explain the taxable and non-taxable income (profits) of legal entities through case-based analysis. • Clarify the classification of deductible and non-deductible expenses; accurately apply depreciation and repair cost deductions from income. • Understand the essence of Value Added Tax (VAT), differentiate between taxable objects and tax base, and explain taxable turnover through practical examples. • Identify the taxable object, tax base, taxpayers, and tax rates applicable to other types of taxes. • Use the online portal of the State Tax Service and the Tax Declaration Preparation Software (BTP). • Accurately prepare and submit all types of tax declarations using the BTP software system.
<p>Academic Integrity</p>	<p>Academic integrity refers to ensuring the originality of one's work and the proper acknowledgment of others' ideas and findings by citing relevant sources. It is a core component of ethical academic conduct and a fundamental expectation in this course.</p> <p>Violations of Academic Integrity include but are not limited to:</p> <ol style="list-style-type: none"> 1. Plagiarism – presenting another person's work, ideas, or expressions as one's own without proper attribution. 2. Cheating – using unauthorized materials or assistance during assessments or submitting work not completed independently.

	<ol style="list-style-type: none"> 3. Self-plagiarism – submitting the same or substantially similar work (e.g., homework, assignments, or projects) from a previous course without proper citation or prior approval. 4. Citing non-existent sources – referencing fabricated sources or creating false data and information. 5. Ghostwriting – completing coursework or assignments on behalf of another student. 6. Unethical advantage-seeking behavior – attempting to gain unfair academic advantage through dishonest means (e.g., submitting a false medical certificate, requesting deadline extensions based on fabricated excuses). 7. Impersonation during exams – taking an exam in place of another student or allowing someone else to take an exam on one’s behalf. <p>Violations of academic integrity will result in disciplinary action in accordance with university policies. These actions may include receiving a failing grade for the assignment or course, formal reprimand, suspension, or expulsion.</p> <p>Academic honesty ensures a fair, respectful, and responsible learning environment for all.</p>
Ethical Conduct	<p>The ethical conduct of students participating in the “Taxation” course plays a vital role in ensuring both academic success and professional respect in their future careers. Students are expected to uphold the principles of honesty and transparency in all coursework and projects, adhering to academic ethical standards at all times.</p> <p>They must attend classes punctually and with a sense of responsibility, actively participate in group work, and foster effective collaboration within teams. Furthermore, students should demonstrate cultural awareness and sensitivity, strive to understand diverse perspectives, and contribute to creating an inclusive and enriched learning environment.</p> <p>To support their professional development, students are encouraged to engage with industry professionals, build effective networks, and continuously enhance their problem-solving and critical thinking skills. They should also be mindful of professional behavior and etiquette on social media, maintain a responsible online presence, and observe appropriate digital communication standards.</p> <p>In addition, students are expected to remain open to change and innovation by keeping up with developments in the sector, embracing new approaches, and regularly utilizing available resources for career advancement.</p> <p>Such ethical behavior is essential for shaping students into successful and principled individuals, both academically and professionally.</p>
Main Literature (Required Reading)	<ol style="list-style-type: none"> 1. The Constitution of the Republic of Azerbaijan 2. The Tax Code of the Republic of Azerbaijan 3. The Civil Code of the Republic of Azerbaijan 4. The Law of the Republic of Azerbaijan on Cashless Settlements
Supplementary Literature (Recommended Reading)	<ol style="list-style-type: none"> 1. The Law of the Republic of Azerbaijan “On Local Taxes and Payments”

	<p>2. Resolution No. 14 of the Cabinet of Ministers of the Republic of Azerbaijan dated January 25, 2008, “On the Norms for Business Trip Expenses”</p> <p>3. Mammadov, F. A., Musayev, A. F., et al. (2010). <i>Taxes and Taxation</i>. Baku.</p>	
Online Resources	4. www.taxes.gov.az	
Assessment and Grading Policy (100-Point Scale)	<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>Final grade = current assessment + intermediate assessment</p>	
Seminars and Colloquiums	<p>Colloquiums are organized three times per semester in accordance with the academic calendar.</p> <p>Each colloquium is assessed on a 0 to 10-point scale.</p> <p>Participation in colloquiums is mandatory.</p> <p>Students who do not attend a colloquium will receive 0 points for that session.</p>	0-30
Independent Assignments	<p>Formatting Guidelines for Independent Assignment</p> <ul style="list-style-type: none"> • Font and size: Arial, 12 pt • Line spacing: 1.5 • Length: Minimum of 3 pages • Final submission deadline: Two weeks before the end of the semester 	0-10
	<p>During the semester, students may be assigned one (worth 10 points), two (each worth 5 points), or ten (each worth 1 point) independent assignments. These assignments may be completed individually or as group work. Submissions may be in printed, electronic, or handwritten format.</p> <p>The evaluation of independent assignments is conducted based on their quantity and type:</p> <ul style="list-style-type: none"> • 1-point assignments are completed individually by each student. These assignments generally pertain to topics covered in the course. Students are required to study the relevant topic and write their own thoughts in an essay format. Each assignment must be submitted in Word format (font size 12), with a length of at least 1.5 to 2 pages (but not exceeding 4 pages). The file should be uploaded to the student’s personal portal. Based on the content, each assignment is graded either 0 or 1 point. If an assignment receives 0 points, the instructor is required to provide a justification. • 5-point and 10-point assignments may be assigned as individual or group work. These typically involve conducting research or preparing a report on a specific topic. Students are expected to apply the knowledge and skills gained throughout the course in these assignments. If challenges arise during the research process, students are encouraged to consult with the instructor for guidance. 	

	<p>These assignments should be submitted in Word or PowerPoint format. In the case of group work, the names of all group members must be clearly indicated, and the final version must be uploaded to each member's individual portal. These assignments are evaluated on a scale of 0 to 5 or 0 to 10 points. If individual contributions differ within the group, this is taken into account during grading. In the event of a low score, the instructor must explain the reasoning in the student's portal.</p> <p>The implementation of independent assignments is carried out in accordance with the rules established by the university and based on the mutual agreement between the course instructor and the students. Ensuring transparency in the evaluation process is the responsibility of the instructor.</p>	
Attendance	For each 10% of missed instructional hours allocated for the subject during the semester, 1 point will be deducted from the attendance score. A student who misses more than 25% of total class hours for the course will not be allowed to take the final exam..	0-10
Exam		0-50

Lecture Topics of the Course

During the course, students will be presented with lectures on the following topics:

1. Tax Legislation and Tax System of the Republic of Azerbaijan
2. Basic Concepts of the Tax System and Taxation
3. Tax Audits and Operational Tax Control
4. Legal Sanctions for Violations of Tax Legislation
5. Personal Income Tax (Calculation of tax on income from employment)
6. Personal Income Tax (Calculation of tax on entrepreneurial and non-entrepreneurial income)
7. Corporate Income Tax
8. General Rules for Calculation of Income and Profit Taxes (deductible and non-deductible expenses)
9. General Rules for Calculation of Income and Profit Taxes (rules for accounting income and expenses)
10. Nature of Value Added Tax (VAT). VAT Taxable Transactions
11. Time of Taxable VAT Transactions, Rules for Calculation and Payment of VAT
12. Excise Taxes
13. Property and Land Taxes
14. Road Tax, Mining Tax, and Simplified Tax
15. Practical Training Using the BTP Software System

Evaluation of Students' Academic Performance Based on Total Semester Score

Distribution of Scores

Score	Letter grade	Indicator
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100 – 91	A	“əla”
90 – 81	B	“çox yaxşı”
80 – 71	C	“yaxşı”
70 – 61	D	“kafi”
60 – 51	E	“qənaətbəxş”
51 baldan aşağı	F	“qeyri-kafi”

Thematic and Calendar Plan of the Course “Taxation”					
N	Date	Subject topics	Lecture	Seminar	Textbooks/ Assignments
1		Tax Legislation and Tax System of the Republic of Azerbaijan	2	1	Source: Tax Code
2		Basic Concepts of the Tax System and Taxation	2	1	Source: Tax Code
3		Tax Audits and Operational Tax Control	2	1	Source: Tax Code
4		Liability Measures for Violations of Tax Legislation	2	1	Source: Tax Code
5		Personal Income Tax (Calculation of Tax on Employment Income)	2	1	Source: Tax Code
6		Personal Income Tax (Calculation of Tax on Entrepreneurial and Non-Entrepreneurial Income)	2	1	Source: Tax Code
7		Corporate Profit Tax	2	1	Source: Tax Code
8		General rules for collecting income and taxes (deductible and non-deductible calculations from income)	2	1	Source: Tax Code
9		General rules for calculating income and profit taxes (procedure for accounting for income and expenses)	2	1	Source: Tax Code
10		The essence of value added tax. Transactions subject to VAT	2	1	Source: Tax Code
11		Timing, calculation and payment rules for VAT-charged transactions	2	1	Source: Tax Code
12		Excise duties	2	1	Source: Tax Code
13		Property and land taxes	2	1	Source: Tax Code
14		Road, mining and simplified tax	2	1	Source: Tax Code
15		Practical training using BTP software	2	1	Source: Tax Code

		TOTAL:	30	15	45
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