"Approved by"

Head of Department: _______________

Protocol No.: ___

Date: ___________, 2025

SYLLABUS

General information	Department	Finance and accounting
	Faculty	School of Economics and business
	Specialization, code	
	Group Number	532 ML and 532 MU
	Level of Education	☐ Bachelor's ☐ Master's
	Form of Education	Full-time
	Academic Year / Semester	2025 / Spring
	Teaching Year	2024–2025
	Teaching Semester	☐ Fall ☐ Spring ☐ Summer
	Course Title, Code	Taxation
	Number of Credits	4
	Contact Hours (hours)	45
	Teaching Methods	☐ Lecture ☐ Seminar ☐ Laboratory
	Language of Instruction	☐ Azerbaijani ☐ English ☐ Russian
	Type of Course	☐ Compulsory ☐ Elective
	Prerequisite Course/Code	
	Academic Degree/Title/Name	Elshan Abdullayev
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	Office Hours	

Course description	Taxation covers all areas of our socio-economic life. Now not only businessmen and accountants, but also citizens are trying to be aware of innovations in the tax system and the correct calculation of taxes. Almost everyone, every citizen pays taxes. However, we fulfill only those obligations related to taxes that depend on our activities and income. In this regard, the need to further increase our knowledge about taxes remains relevant. In this regard, teaching the subject "Taxation" will help students, along with theoretical knowledge, to explain taxation based on practical examples, as well as to make reasoned decisions using practical information obtained in the educational process in specific situations, and to develop the knowledge and skills necessary for effective analysis of results.
The objective of the Course	Teaching the subject “Taxation” helps students studying in the relevant specialty to master the tax system in the Republic of Azerbaijan, the general principles of taxation, the rules for determining, paying and collecting taxes, the forms and methods of tax control, and the cases that lead to liability for violation of tax legislation. This subject also practically teaches the characteristics of each of the state and municipal taxes separately. The educational process involves the formation of application skills in students by compiling declarations separately for each type of tax based on specific examples. The educational process covers two main sections of tax legislation: the general part and the special part. The general part studies the tax system in the Republic of Azerbaijan, the general principles of taxation, the rules for determining, paying and collecting taxes, the rights and obligations of participants in tax relations related to taxation issues, the forms and methods

	of tax control, and the issues of liability for violation of tax legislation. The special part teaches students about taxpayers, the object of taxation and the tax base, tax rates, discounts and exemptions, and the mechanism for calculating and paying taxes for each type of tax.
Learning outcomes of the Course	By the end of the course, after covering and mastering the topics, students are expected to: Knowledge-Based Outcomes: • Identify the structure of the tax system in the Republic of Azerbaijan, including the classification of taxes into state and municipal categories, and define the existing forms and elements of taxation in the country; • Demonstrate the ability to explain tax-related concepts used in legislation in practical terms; • Distinguish between field (on-site) and desk (cameral) tax audits; analyze scenarios arising during tax inspections and identify actions by entrepreneurs and accountants that may lead to liability; • Detect violations of tax legislation, understand the types of financial sanctions applied in such cases, and be aware of preventative measures to avoid such sanctions. Skill-Based Outcomes: • Explain, through practical examples, the taxable and non-taxable income of individuals, and perform income categorization; • Explain, through practical examples, the taxable and non-taxable income (profits) of legal entities; • Interpret deductible and non-deductible expenses, and apply rules related to depreciation and repair expenses in income calculation; • Understand the concept of Value Added Tax (VAT) in practical terms, differentiate between the taxable object and the tax base, and explain taxable turnover using practical examples; • Identify the taxable object, tax base, taxpayers, and tax rates for other types of taxes; • Use the online tax administration system and the Tax Declaration Preparation Software (DPS) provided by the State Tax Service; • Prepare and submit all types of tax declarations using the DPS.

Academic Integrity	Academic integrity refers to ensuring the originality of one's work and properly acknowledging the ideas and findings of others by citing sources. Violations of Academic Integrity 1. Plagiarism – presenting someone else's work, ideas, or words as one's own without proper citation; 2. Cheating – copying or using unauthorized materials during exams or assignments; 3. Self-plagiarism – submitting all or part of one's previously completed work, homework, or project in another course without proper disclosure or citation; 4. Fabrication – referencing non-existent sources or creating false data sets or information; 5. Ghostwriting – preparing course materials or assignments on behalf of another student; 6. Dishonest behavior for unfair advantage – such as submitting a false medical certificate when not genuinely ill, or providing false excuses to extend deadlines or gain academic leniency; 7. Impersonation – taking an exam on behalf of another student, or having someone else take an exam in one's place.
Ethical behaviour	The ethical behavior of students participating in the "Taxation" course aims to ensure their success and respect both during their academic journey and in their future professional careers. Students are expected to adhere to the principles of honesty and transparency in coursework and projects, thereby maintaining academic ethical standards. They must attend classes punctually and with a sense of responsibility, take an active role in group work, and contribute effectively to teamwork. Additionally, students should demonstrate sensitivity to diversity and cultural awareness, strive to understand different cultures, and help create a learning environment enriched by diversity. For professional development, students are encouraged to communicate with professionals in the sector, build effective networks, and continuously develop their problem-solving and critical thinking skills. They must be mindful of social media etiquette and professionalism, create a trustworthy image on online platforms, and maintain proper digital conduct.

	In terms of adaptability, innovation, and career growth, students should follow developments in the sector, remain open to innovation, and make regular use of relevant resources for career advancement. These ethical behaviors are intended to guide students toward becoming both academically and professionally successful individuals with high ethical standards.	
Main Literature	1. Constitution of the Republic of Azerbaijan 2. Tax Code of the Republic of Azerbaijan 3. Civil Code of the Republic of Azerbaijan 4. Law on Non-Cash Settlements	
Supplementary	1. Law on Local Taxes and Fees 2. Resolution No. 14 (25.01.2008) on Travel Expense Norms 3. F.E. Mammadov, A.F. Musayev et al., *Taxes and Taxation*, Baku – 2010	
Online Resource	4. www.taxes.gov.az	
Assessment: 100-point system	The final grade is the sum of the ongoing assessment – seminars and colloquiums (0–30 points), independent work (0–10 points), attendance (0–10 points) – and the midterm/final exam score (0–50 points). If the course includes practical or laboratory classes, an additional 0–10 points may be allocated for these sessions. Final Grade = Ongoing Assessment + Midterm/Final Exam	
Seminars and Colloquiums	Seminars and Colloquiums – 0–30 points Three colloquiums are organized each semester in accordance with the academic calendar. Each colloquium is evaluated on a 0–10 point scale. Attendance is mandatory. Students who do not attend receive 0 points.	0-30 points
Independent Work –	Formatting Requirements: • Font: Arial, 12 pt • Line spacing: 1.5 • Length: Minimum 3 pages	0-10 points

	• Submission Deadline: 2 weeks before the end of the semester	
	During the semester, students are assigned either 1 independent work worth 10 points, 2 independent works each worth 5 points, or 10 independent works each worth 1 point. Independent works can be completed individually or as group work. The assignments can be submitted in printed, electronic, or handwritten form. Evaluation of independent work depends on the number of assignments: 1-point independent works are completed individually by each student. These tasks usually relate to the topics taught in the course. Students must study the relevant topic and write their opinions freely (in the form of an essay). These works should be submitted as Word documents (font size 12), with a length of at least 1.5–2 pages but no more than 4 pages, uploaded to the student's personal account. Depending on the content, these works are graded either 0 or 1 point. If a work receives 0 points, the instructor must explain the reason. 5- and 10-point independent works can be assigned individually or as group work. These assignments may require research on specific topics or writing reports. During the research, students should apply the knowledge and skills gained from the course topics. Students can discuss difficulties with the instructor and receive advice. Such works are submitted as Word documents or PowerPoint presentations, with all group members' names listed, and each member uploads it to their personal account. These works are graded from 0 to 5 or 0 to 10 points accordingly. If individual contributions within the group vary, this is considered during evaluation. If a low grade is given, the instructor must explain the reason in the student's personal account. The completion of independent works is carried out based on an agreement between the instructor and students within the university's established rules. Ensuring transparency in the evaluation of independent works is the instructor's duty.	
Attendance	For every 10% of missed class hours during the	

	semester, 1 point is deducted. Students who miss more than 25% of classes are not allowed to take the exam.	
Exam		

Lecture Topics of the Course

During the teaching process, students will be given 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 inspections. Operational tax control
4. Liability measures envisaged for violations of tax legislation
5. Personal income tax (calculation of tax on income from salaried work)
6. Personal income tax (calculation of taxes on entrepreneurial and non-entrepreneurial income)
7. Corporate profit tax
8. General rules for calculating income and profit taxes (expenses deductible and non-deductible from income)
9. General rules for calculating income and profit taxes (accounting methods for income and expenses)
10. Essence of Value Added Tax (VAT). VAT taxable transactions
11. Timing, calculation, and payment procedures for VAT taxable transactions
12. Excise taxes
13. Property and land taxes
14. Road, mining, and simplified taxes
15. Practical training using BTP software

Grading Based on Total Semester Score

The students' knowledge will be evaluated based on the total points accumulated throughout the semester as follows:

(The grading scale or criteria would be inserted here if provided.)

Grading Scale

Score Range	Letter Grade	Description
100 – 91	A	Excellent
90 – 81	B	Very Good
80 – 71	C	Good

Score Range	Letter Grade	Description
70 – 61	D	Satisfactory
60 – 51	E	Sufficient
Below 51	F	Unsatisfactory

Thematic Calendar Plan

No.	Date	Course Topics	Lecture (hours)	Seminar (hours)	Textbook/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 inspections. 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 (tax calculation on wages and salaries)	2	1	Source: Tax Code
6		Personal income tax (tax calculation on entrepreneurial and non-entrepreneurial incomes)	2	1	Source: Tax Code
7		Profit tax of legal entities	2	1	Source: Tax Code
8		General rules for calculating income and profit taxes (deductible and non-deductible expenses)	2	1	Source: Tax Code
9		General rules for calculating income and profit taxes (income and	2	1	Source: Tax Code

No.	Date	Course Topics	Lecture (hours)	Seminar (hours)	Textbook/Assignments
		expense accounting methods)			
10		Essence of Value Added Tax (VAT). VAT taxable transactions	2	1	Source: Tax Code
11		Timing, calculation, and payment rules for VAT taxable transactions	2	1	Source: Tax Code
12		Excise taxes	2	1	Source: Tax Code
13		Property and land taxes	2	1	Source: Tax Code
14		Road, mining, and simplified taxes	2	1	Source: Tax Code
15		Practical exercise using DPS	2	1	Source: Tax Code
		TOTAL:	**30** |	**15** |	| **45**

Instructor: Elshan Abdullayev