



“Approved by”
Head of Department :

Protocol №

Date : 2024

SYLLABUS

General information	department	Finance and Accounting
	Faculty	Economics and School of Business
	Specialization, code	
	Group №	
	Level of education	<input type="checkbox"/> bachelor <input type="checkbox"/> master
	Mode of study	Full-time
	Semester	2022/Fall
	Academic Year	2022-2023
	Teaching semester	<input type="checkbox"/> Fall <input type="checkbox"/> spring <input type="checkbox"/> summer
Course Information	Course title, code	Tax Administration
	Number of credits	
	Teaching load (hour)	45
	Teaching methods	<input type="checkbox"/> lecture <input type="checkbox"/> seminar <input type="checkbox"/> laboratory
	Teaching language	<input type="checkbox"/> Azerbaijani <input type="checkbox"/> English <input type="checkbox"/> Russian
	Course type	<input type="checkbox"/> Compulsory <input type="checkbox"/> Elective
	Prerequisite course/code	
INFORMATION ABOUT THE INSTRUCTOR	The teacher's academic degree, scientific title, honorary title, surname, first name, patronymic	
	Instructor's e-mail	
	Instructor's phone number	
	Office hours	
Course Description	The dynamic development of Azerbaijan's economy necessitates the application of qualitatively new forms and methods in the establishment of a modern civil tax service. In order to ensure that the tax system becomes more contemporary, efficient, and flexible, the adoption of	

	<p>advanced achievements in modern management theory and practice, the improvement of tax administration, and the implementation of new and high-quality work processes within tax authorities are being successfully carried out.</p> <p>Tax administration constitutes an integral part of the overall management of the tax system.</p>
Course Objective	<p>The objective of the course is to provide students with the theoretical knowledge and practical skills necessary for performing professional activities within tax authorities and ensuring the effective functioning of these institutions.</p> <p>The main task of the course is to study the fundamental elements of tax administration. These key elements of tax administration include:</p> <p>Monitoring compliance with tax legislation by taxpayers;</p> <p>Supervising the implementation and enforcement of tax legislation by tax authorities;</p> <p>Providing organizational, methodological, and analytical support for control activities.</p>
Learning outcomes	<p>Upon completion of the course and successful assimilation of all topics, students will:</p> <p>Be able to demonstrate knowledge of:</p> <p>The organizational and legal foundations of the functioning of tax authorities in the Republic of Azerbaijan;</p> <p>The structure of tax authorities and the organization of interactions among their various departments;</p>

The registration and accounting of taxpayers, and the organization of records on tax and other payment collections;

The organization of tax control (including desk audits, field audits, and operational control);

The organization of a tax officer's professional activities;

The specific features of legal work in tax authorities, including the enforcement of tax debt collection and the conduct of preliminary investigations into tax crimes;

The organization of human resources, coordination, clerical operations, financial, and material-technical support within tax authorities;

The organization of taxpayer services in tax authorities;

The organization of activities in the field of international relations.

Be able to:

Apply methods for assessing the efficiency of tax authorities' performance;

Utilize acquired knowledge to organize effective workplace activities as a tax authority employee;

	<p>Demonstrate a sound understanding of the organization of tax authorities' operations.</p>
<p>Course Requirements</p>	<p>In the <i>Tax Administration</i> course, the following expectations may be set for students:</p> <ol style="list-style-type: none"> 1. Class Participation: Students should be encouraged to actively participate in the course, ask questions, and engage in discussions. This can help them gain a deeper understanding of the topics. 2. Group Research Projects: Students may be assigned group projects or research tasks that involve solving real-world scenarios within the framework of commodity classification. This can help them develop collaboration, communication, and problem-solving skills. 3. Market Research Insights and Reporting: Students can be tasked with monitoring market developments and analyzing and reporting on these trends. This allows them to gain practical knowledge about competitors. 4. Guest Lecturers and Seminars: Experts in the field of commodity classification can be invited as guest speakers, or students can participate in industry-related seminars. This gives students the opportunity to learn first-hand about current trends and practices in marketing. 5. Field Visits: Visiting relevant companies can provide students with the opportunity to observe industry practices and interact with businesses. This helps them connect theoretical knowledge with practical experience. <p>These requirements aim to promote more effective student participation in the course and support the development of their knowledge and skills in marketing more efficiently.</p>
<p>Academic Integrity</p>	<p>Academic integrity- involves ensuring the originality of one's work and sharing others' ideas or findings with proper citation.</p> <p>Violations of Academic Integrity</p> <ol style="list-style-type: none"> 1. Plagiarism 2. Cheating 3. Submitting all or part of a previously completed assignment, homework, or project in another course without proper citation 4. Citing non-existent sources or creating a fake database 5. Completing course materials or assignments on behalf of another student 6. Behaviors aimed at gaining unfair advantage (e.g., presenting a false medical certificate without having an actual illness, making false excuses for deadline extensions or other purposes) 7. Taking an exam on behalf of someone else or having someone

	else take an exam on your behalf
Ethical Behavior	<p>The ethical behavior of students participating in the <i>Tax Administration</i> aims to ensure their success and respect both in the educational process and in their future professional careers. Students must adhere to principles of honesty and transparency in course work and projects, following academic ethical standards.</p> <p>They should attend classes on time and with a sense of responsibility, actively participate in group work, and contribute to effective collaboration within the team. Additionally, they must be sensitive to diversity and cultural awareness, striving to understand different cultures and fostering a learning environment enriched by diversity.</p> <p>For professional development, students should enhance their efforts to communicate with industry professionals and build effective networks, while also improving their problem-solving and critical thinking skills. They should be conscious of social media etiquette and professionalism, maintain a credible image on online platforms, and uphold online ethical standards.</p> <p>With regard to openness to change, innovation, and career development, students should stay informed about changes in the sector, remain open to innovation, and regularly utilize relevant resources to support their career growth.</p> <p>These ethical behaviors guide students toward becoming successful and principled individuals both academically and professionally.</p>
Main literature list	<ol style="list-style-type: none"> 1. Constitution of the Republic of Azerbaijan 2. Civil Code of the Republic of Azerbaijan 3. Civil Procedure Code of the Republic of Azerbaijan 4. Tax Code of the Republic of Azerbaijan 5. Criminal Code of the Republic of Azerbaijan 6. Criminal Procedure Code of the Republic of Azerbaijan 7. Code of Administrative Offenses of the Republic of Azerbaijan
Additional literature list	<ol style="list-style-type: none"> 1. Поренко И.А. Проблемы совершенствования налогообложения в Российской Федерации и пути их решения: Дисс. ... докт. эконом. наук. – Москва, 2001 2. Стрелец И.А. Концепция электронного правительства и ее практическая реализация //США, Канада. 2003. №5 3. Чухнина Г.Я. Механизм и субъекты налогового контроля в российской Федерации: Дисс. ... канд. эконом. наук. – Волгоград, 2001

	<p>4. Хажински А. «Гуру менеджмента». Пер. с англ.-С.-Пб, 2000</p> <p>5. Ходов Л.Г. Налоги и налоговое регулирование экономики. Учебное пособие. Москва, 2003</p>	
Internet resources	<p>1. www.taxes.gov.az</p> <p>2. www.tedris.taxes.gov.az</p> <p>3. www.economika.ru</p> <p>4. www.nalogi.com.ru</p>	
Grading: 100-Point System	<p>The final grade is the sum of points awarded for current assessment — seminars and colloquiums (0–30 points), independent work (0–10 points), attendance (0–10 points) — and interim assessment, which includes end-of-semester exams (0–50 points).</p> <p>If the course includes additional practical or applied lessons, up to 10 points may be allocated for the evaluation of those classes.</p> <p>Final Grade = Current Assessment + Interim Assessment</p>	
Seminar and Colloquium	<p>Colloquiums are held three times each semester in accordance with the academic calendar. Each colloquium is evaluated on a scale of 0 to 10 points. Participation in colloquiums is mandatory. A student who does not attend a colloquium will receive 0 points.</p>	0-30
Individual Work	<p>Formatting Guidelines for Individual Work:</p> <ul style="list-style-type: none"> • Font and Size: Arial, 12 pt • Line Spacing: 1.5 • Minimum Length: 3 pages • Final Submission Deadline: Two weeks before the end of the semester 	0-10
	<p>Individual Work Topics</p> <ol style="list-style-type: none"> 1. The Role of Tax Administration in Enhancing Tax Compliance: International Best Practices 2. Digitalization in Tax Administration: Opportunities and Challenges 3. The Structure and Functions of Tax Authorities in Azerbaijan: A Comparative Analysis 4. Modern Methods of Tax Control and Audit in Tax Administration 5. The Impact of Taxpayer Services on Voluntary Tax Compliance 	

	6. Combating Tax Evasion: Administrative and Legal Measures 7. The Role of Risk-Based Approaches in Tax Inspections 8. Human Resource Management in Tax Authorities: Improving Efficiency and Integrity 9. Public Trust and Transparency in Tax Administration 10. International Cooperation in Tax Administration: OECD and EU Practices	
Attendance	For each 10% of class hours missed during the semester, 1 point will be deducted. A student who misses more than 25% of the total course hours will not be allowed to take the final exam.	0-10
Exam		0-50

Based on the total number of points accumulated during the semester for the course, students' knowledge is assessed as follows:

Grading Scale

Grade	Grading by Letters	Indicator
100 – 91	A	“excellent”
90 – 81	B	“very good”
80 – 71	C	“good”
70 – 61	D	“sufficient”
60 – 51	E	“satisfactory”
Below 51	F	“unsufficient”

Course Calendar and Thematic Plan					
N	Date	Course Topics	Lecture	Seminar	Textbook / Assignments
1		Theory, Fundamental Principles, and Economic Essence of Tax Administration	2	2	
2		Organizational Types and Functions of Tax Authorities and Their Impact on Tax Administration	2		
3		Key Features of Conducting Field Tax Audits	2		
4		Tax Control Measures Implemented During	2	2	

		Field Tax Audits			
5		Operational Tax Control within Tax Authorities	2	2	
6		Organization of Activities Related to Tax Debt Collection and Taxpayer Awareness	2		
7		Organization of Taxpayer Registration and Accounting	2	2	
8		Organization of Taxpayer Services in Tax Authorities	2		
9		Desk (Cameral) Tax Audits of Tax Declarations	2	2	
10		Organization of Work Related to Late Submission of Tax Declarations (Reports, Notices) and Analysis of Declarations, Revenues, and Risks	2		
11		Organization of Work with Taxpayers Operating Under the Transparent Tax Partnership Model	2	2	
12		The “Tax Friends” Network: Activities and Operational Recommendations	2		
13		Document Management Related to the Operations of the ASAN Certificate Service Center	2	2	
14		Organization of Clerical Work and Archiving in State Tax Authorities	2		
15		Strategic Directions in Tax Administration	2	1	
		TOTAL:	30	15	

Instructor: