



***“I confirm”
Head of the Department of
Finance and Accounting***

Protocol No.

Date : 2025

SYLLABUS

General information	Department	<i>Finance and accounting</i>
	Faculty	School of Economics and Business
	Specialization, code	
	Group number	532BI ING
	Education level	<input type="checkbox"/> bachelor's degree <input type="checkbox"/> master's degree
	Form of education	Face-to-face
	/Academic year/ Semester	2025/Spring
	Academic year	2024-2025
	Academic semester	<input type="checkbox"/> autumn <input checked="" type="checkbox"/> spring <input type="checkbox"/> summer
Information about the subject	Subject name, code	Accounting basics
	Credit number	
	Teaching load (hours)	60
	Teaching methods	<input type="checkbox"/> lecture <input type="checkbox"/> seminar <input type="checkbox"/> laboratory
	Language of instruction	<input type="checkbox"/> Azerbaijani <input checked="" type="checkbox"/> English <input type="checkbox"/> Russian
	Type of subject	<input type="checkbox"/> Compulsory <input type="checkbox"/> Selective
	Prerequisite subject/code	
Information about the teacher	Teacher's academic degree, academic title, honorary title, last name, first name, patronymic	Mahmudova Sayyara
	Teacher's email address	Sayyara1606@icloud.com
	Contact number of the teacher	055 903 93 44
	Consulting hours	
Description of the subject	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.
The purpose of the subject	<p>The purpose of teaching the subject is to master the application of International Financial Reporting Standards, the procedure for reflecting a continuous monitoring and control system for the purpose of collecting, recording and summarizing information about liabilities and their movements. 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 IFRS transactions and their classification; PK-1 ➤ Operations that determine the results in advance by mastering the tasks of IFRS transactions; PK-1, PK-2 ➤ Special rules and prohibitions, government instructions - PK-3 ➤ in-depth study of normative 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-10 ➤ Mechanism of formation of state external debt; PK-12 ➤ Possible effects of state external debt on the country's economy and finance; PK-15 ➤ Features of various forms and types of state external debt; PK-13
Learning outcomes of the subject	<p>After completing the course and mastering the topics, students:</p> <p>FTN-1- During the teaching of the subject "International Accounting Standards", the student will learn to evaluate and record land, buildings and equipment, their depreciation, repair, lease and liquidation, accounting for intangible assets, financial investments, production, transportation, supply costs, accounting for finished products, settlements with suppliers, debtors and creditors, determination of profit and loss</p> <p>FTN-2- For mastering the subject studied - documenting the results of economic operations, preparing and submitting reports, practically implementing the essence, regularities, principles, methods, technologies, individual forms of the specialty</p> <p>FTN-3- having knowledge about money, currency and gold, insurance, credit, stock exchange and over-the-counter stock market and the ability to conduct transactions and analyze activities in these markets;</p> <p>FTN-4- ability to trade in financial market institutions and financial market fund instruments;</p> <p>FTN-5- ability to explain financial market risks and legislative documents on financial market regulation.</p>
Subject requirements	<p>The applications for students in the “Fundamentals of Accounting” 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: Expert financial guests may be invited

	<p>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> <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 for 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 “Fundamentals of Accounting” 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 take an active role in group work to ensure effective collaboration within the team. 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. For professional development, they must increase their efforts to communicate with professionals in the sector and create effective networks, while improving their problem-solving and critical thinking skills. They must 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 must monitor changes in the sector, be open to innovations, and regularly use relevant resources for career development. These ethical behaviors guide students to be successful and ethical both academically and professionally.</p>
List of main literature	<p>A.A. Sadigov “Accounting” B. 2012.</p>

Additional literature list	<ol style="list-style-type: none"> 1. A.A. Sadigov "Accounting" B. 2012. 2. Z.Beydiyeva "Theoretical and methodological issues of real estate valuation" Baku 2011 3. G. A. Abbasov "Accounting (financial) accounting from scratch" B. 2013. 4. G. Rzayev "Accounting and Auditing" B. 2009. 5. G.A. Abbasov, S.M. Sabzaliyev "Accounting" B. 2009. 6. Chart of accounts for accounting of organizations. 7. G.A. Abbasov "Accounting: laws, decisions, instructions" B. 2010. 8. A.A.Sadigov "Accounting (financial) accounting." Part 1. B 2012. 9.V.E. Kerimov "Accounting" 2014. 10. S.N. Polenova, N.A. Mislavskaya "Accounting" 2014. 12. V.M. Bogachenko "Basic Accounting" 2015. 13. A.V. Gartvich "Accounting zero" 2013 	
List of additional literature	<p>The State Statistical Committee of the Republic of Azerbaijan https://www.stat.gov.az › DT_PRESS_12_2022 PDF, The 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>	
Assessment: 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 grade + interim grade</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
Individual work	<p>Writing guidelines required for individual work Font and size: Arial 12 pt Line spacing: 1.5</p>	0-10

	Total work volume: minimum 3 pages Deadline for submission: 2 weeks before the end of the semester	
	Individual work topics: 3. THE QUALITATIVE CHARACTERISTICS OF FINANCIAL INFORMATION 4. SOURCES, RECORDS AND BOOKS OF PRIME ENTRY 5. LEDGER ACCOUNTS AND DOUBLE ENTRY 6. FROM TRIAL BALANCE TO 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:

Division of scores

Score	Letter grades	Indicator
100 – 91	A	"excellent"
90 – 81	B	"very good"
80 – 71	C	"good"
70 – 61	D	"fair"
60 – 51	E	"satisfactory"
Below 51	F	"unsatisfactory"

Calendar thematic plan

No	Date	Subject topics	Lecture	Seminars	Textbook/Assignments
1			2	2	G.A.Abbasov “Accounting: laws, decisions, instructions”

2			2	2	G.A.Abbasov “Accounting:laws, decisions, instructions”
3		THE QUALITATIVE CHARACTERISTICS OF FINANCIAL INFORMATION	2	2	G.A. Abbasov “Accounting:laws, decisions, instructions”
4		SOURCES, RECORDS AND BOOKS OF PRIME ENTRY	2	2	G.A.Abbasov “Accounting:laws, decisions, instructions”
5		LEDGER ACCOUNTS AND DOUBLE ENTRY	2	2	G.A.Abbasov “Accounting:laws, decisions, instructions”
6		FROM TRIAL BALANCE TO FINANCIAL STATEMENTS	2	2	G.A. Abbasov “Accounting:laws, decisions, instructions”
7			2	2	G.A.Abbasov “Accounting:laws, decisions, instructions”
8			2	2	G.A. Abbasov “Accounting:laws, decisions, instructions”
9			2	2	G.A. Abbasov “Accounting:laws, decisions, instructions”
10			2	2	G.A. Abbasov “Accounting:laws, decisions, instructions”
11			2	2	G.A. Abbasov “Accounting:laws, decisions, instructions”
12			2	2	G.A. Abbasov “Accounting:laws, decisions, instructions”
13			2	2	G.A. Abbasov “Accounting: laws, decisions, instructions”
14			2	2	G.A. Abbasov “Accounting: laws, decisions, instructions”
15			2	2	G.A. Abbasov “Accounting: laws, decisions, instructions”
		TOTAL:	30	30	60

Teacher:

Mahmudova Sayyara Nijat