

**MINISTRY OF SCIENCE AND EDUCATION OF THE REPUBLIC OF AZERBAIJAN
NAKHCHIVAN STATE UNIVERSITY**

SUBJECT SYLLABUS



Confirmation:

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Date: 3rd of September, 2024

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General information	Faculty	Economics and Management				
	The specialty department of the subject	Economics and Marketing				
	Specialization (code) and course in which the subject is taught	050405, IV				
	Subject name	A practical explanation of the application of taxes in the economy				
	Subject code	ATMF-09				
	General audience hour	64				
	General audience hour Subject credit	4	Lecture 30	Seminar 28	Laboratory 	Practical training
	The teaching semester of the subject	The first				
	The teaching language of the subject	English				
	Information about the teacher(s) teaching the subject	Elshan Nuraddin Nasirov				
	E-mail: Phone:	elshannasirov@ndu.edu.az (+994 50) 3580336				
	Consulting hours	16 (Each Friday at 15:00)				
Prerequisites	The name of the program					
The subject program for which the syllabus is prepared	A practical explanation of the application of taxes in the economy ATMF-09	Year		Verification information		
		2024		Protocol No. 09		
Used primary and additional literature	1.1. Primary: 1. Tax Code of the Republic of Azerbaijan. Law Publishing House, 2024. 2. I.B. Bagirov, T.D Tagiyev, Practical explanation of the special part of the Tax Code. Baku-2024. 1067-page 3. F.A. Mammadov, A.F. Musayev, M.M. Sadigov, Z.H. Rzayev, Y. A. Kalbiyev. Taxes and taxation. (The textbook for high schools). Baku: 2016. 4. N.T Shirinov. "Explanation of the special part of the Tax Code of the Republic of Azerbaijan". Baku, 2008 5. Bagirov D.A. Tax audit. Baku: "Maarif", 1999, 428 p.					

	1.2. Additional: 1. Y.A. Kalbiyev. T.M Humbatov. Practical work on calculating taxes. Baku-2018. 2. Abbasov I. M. Audit. Textbook. B.: 2007.- 530 p. Baku: 2002, 482 p. 3. Sadigov A.A. Sadigov T.A. Accounting. Baku: 2008. 4. Sadigov T.A. Sadigov T.A. Account management. Textbook, 2016. 5. B.A. Khankishiyev B.A. Financial control. Turan publishing house. Baku: 2002, 91 p.
A brief description of the subject	The main task facing the subject of "Practical explanation of the application of taxes in the economy" is to explain that a tax is a mandatory payment or charge collected by local, regional and national governments from individuals or legal entities to cover the costs of public services, goods and activities.
The purpose of teaching the subject	The purpose of teaching the subject is to provide students in higher schools with learning the basics of this course. The main task of the subject is to clarify the content of the work of the tax service bodies on taxes and their duties in the conditions of modern economy, and to help the students to learn the tax system of each type.
Learning outcomes of the program	Having the ability of economic thinking and ability to analyze socio-economic events and processes of the national economy, regularities of economic relations, micro and macro processes (PLO4). Ability to analyze financial and banking processes and perform banking operations (PLO7).
Training outcomes of the subject	STO 1. Mastering the conceptual and methodological bases of the subject of "Practical explanation of the application of taxes in the economy". STO 2. Getting the necessary information about modern tax systems. STO 3. Acquiring necessary knowledge about the international legal basis of the tax policy. STO 4. Having sufficient knowledge about the international experience of the tax systems. STO 5. Ability to analyze the formation, importance and criteria of the tax processes. STO 6. Ability to evaluate the nature, importance and factors influencing the tax policy.

Competency-based learning outcomes						
Competencies of the program	Training outcomes					
General competencies						
Deep understanding of concepts related to the goals and tools of tax policy, fiscal, monetary and exchange rate policy and how to apply it to economic policy issues, to be able to use the tools of economic regulation in times of crisis (GC-20).	T/o 1	T/o 2	T/o 3	T/o 4	T/o 5	T/o 6
Having basic knowledge of the scientific-theoretical and conceptual foundations of accounting (GC-9).	T/o 1	T/o 2	T/o 3	T/o 4	T/o 5	T/o 6
Professional competencies	T/o 1	T/o 2	T/o 3	T/o 4	T/o 5	T/o 6
Understanding the fundamental concepts of economic schools and to be able to interpret modern ideas and approaches, to be able to analyze economic systems comparatively (PC-33).	T/o 1	T/o 2	T/o 3	T/o 4	T/o 5	T/o 6
Ability to use normative legal documents related to the economy (PC-27).	T/o 1	T/o 2	T/o 3	T/o 4	T/o 5	T/o 6

Teaching and learning methods: (TLM)	
TLM 1	Lecture:
	Relevant materials on the topics are prepared and applied in the audience as a discussion. This method is implemented directly under the supervision of the teacher.
TLM 2	Presentations:
	Presentations are made to students according to predetermined lecture topics and lecture topics are explained to students through slides.
TLM 3	Debates:
	By means of this method, team spirit is formed in students, they develop a more critical approach to

	issues, connections between all topics are established by means of counterarguments.
TLM 4	Assignments on the subject:
	According to this method, students are presented with appropriate tasks on topics prepared by the teacher before class time. Students are given a total of 30 minutes to solve the task. Then the answers are discussed based on the lesson. This method forms critical thinking skills in students.

Subject program and calendar plan

For bachelor level

Subject code: ATMF-09 Specialty code: 050405 Group number _____

№	TOPICS OF LECTURES	Relevant learning outcome	TLM	Hours	Date	Notes
1	<p>Topic 1. The essence of the application of taxes in the economy The economic nature of taxes. Assessment of the impact of taxes on the financial situation of the economic entity. Tax burden and methods of its calculation. Principles of taxation. The essence of tax control. Types and forms of tax control. Accounting of taxpayers. Illegal business. False entrepreneurship. Tax evasion. Sale of products (goods) that should be marked with an excise mark without such mark. storage for sale purposes. export or import beyond the limits of the production premises. Violation of labor legislation. Violation of currency regulation rules. Failure to pay taxes and other mandatory payments on time or violation of accounting rules. Failure to submit accounting reports and tax approvals.</p> <p>Literature: 1.1. [1. p. 26-44], 1.2. [2. p. 13-18]</p>	T/o 1	TLM 1 TLM 2	2		
2	<p>Topic 2. A practical explanation of personal income tax Nature and role of personal income tax. Personal income tax payers. Object of taxation of income tax of natural persons. Cumulative income during the calendar year. Income received in connection with salaried employment. Income from non-employment related activities. Determination of income. Income tax rate. Income tax exemptions and concessions. The procedure for determining the taxable income during liquidation of enterprises and organizations. Features of tax deduction from the amount of copyright fees. The procedure for payment of tax from natural persons to the budget.</p> <p>Literature: 1.1. [3. p. 10-17], 1.1. [5. p. 24-28], 1.2. [3. p. 33-67]</p>	T/o 1 T/o 2	TLM 1 TLM 2	4		
3	<p>Topic 3. Practical explanation of corporate income tax The nature and role of income tax. Income tax payers. The object of profit tax and the procedure for calculating taxable profit. Costs included in the cost of the product (works, services). Income tax rate. Exemptions and concessions from income tax. The procedure for calculating the profit tax and the period of payment to the budget. Taxation of individual types of income of enterprises. Determination and characteristics of profits of foreign legal entities. Responsibility of taxpayers and control of tax payment.</p> <p>Literature: 1.2. [4. p. 22-34], 1.2. [5. p. 192-200]</p>	T/o 3	TLM 1 TLM 2 TLM 3	4		
4	<p>Topic 4. A practical explanation of value added tax. The nature and role of value added tax. Value added tax payers. Object of taxation of value added tax. Determination of taxable turnover in value added tax. Registration of value added tax. Exempted goods and services. Rate of value added tax. Procedure for making calculations for sold goods (works, services). The term of calculating value added tax and paying it to the budget. Compensated VAT when determining payments to the budget. Electronic tax invoices. Value added tax deposit account. Control over payment of value added tax.</p>	T/o 2 T/o 4	TLM 1 TLM 2 TLM 3	4		

	Literature: 1.2. [1. p. 8-12], 1.2. [2. p. 15-22], 1.2. [3. p. 14-38]					
5	Topic 5. A practical explanation of the simplified tax The nature and role of simplified tax. Payers of the simplified tax. Object of simplified tax. Rates of simplified tax. Activities that cannot be a simplified taxpayer. Simplified tax exemptions and benefits. Simplified tax calculation. The procedure for granting approval and payment to the budget. Simplified tax calculation when the apartment is presented. Simplified tax calculation when land is presented. Fixed rate taxpayers. Responsibility and control of taxpayers.	T/o 3 T/o 4 T/o 5	TLM 1 TLM 2	4		
	Literature: 1.1. [5. p. 12-43], 1.2. [4. p. 22-35], 1.2. [5. p. 45-59]					
6	Topic 6. Practical explanation of excise tax The nature and role of excise tax. Excise tax payers. Object of taxation of excise tax. Determination of the period covered by the excise tax. Terms of payment of excise tax and submission of approval. List of excise goods and tax rates. Exemptions and concessions from excise duty. Electronic tax invoices. Substitution of excise tax. Responsibility of payers for timely and full payment of tax and control of tax authorities.	T/o 4 T/o 5	TLM 2 TLM 3 TLM 4	2		
	Literature: 1.2. [3. p. 12-14], 1.2. [4. p. 11-18], 1.2. [5. p. 4-17]					
7	Topic 7. A practical explanation of property tax Nature and role of property tax Payers of property tax. Taxation objects of property tax. Property tax rates. Exemptions and exemptions from property tax. Rules for calculation and payment of property tax of legal entities. Procedure for calculation and payment of property tax of natural persons. Control over the correct calculation and timely payment of property tax to the budget.	T/o 1 T/o 6	TLM 1 TLM 4	2		
	Literature: 1.1. [2. p. 12-14], 1.2. [1. p. 3-8], 1.1. [3. p. 113-118]					
8	Topic 8. A practical explanation of land tax Economic nature and role of land tax. Rules for calculation and payment of land tax for natural persons. Rules for calculation and payment of land tax of legal entities. Object of land tax. Land tax payers. Land tax rates. Concessions and exemptions from land tax. Procedure for calculation and payment of land tax. Timely payment of tax and its control.	T/o 2 T/o 3	TLM 1 TLM 2	2		
	Literature: 1.2. [3. p. 42-47], 1.2. [2. p. 16-19], 1.2. [3. p. 78-96]					
9	Topic 9. Practical explanation of road tax Nature and role of road tax. Road tax payers. Taxation objects of road tax. Road tax rates. Procedure for calculation and payment of road tax from legal entities for the use of motor roads. Procedure for calculation and payment of road tax from individuals for the use of automobile roads. The procedure for calculation and collection of road tax for the use of roads of motor vehicles of foreign countries. Control over correct calculation of road tax and timely payment to the budget.	T/o 2 T/o 3 T/o 6	TLM 1 TLM 2 TLM 3	2		
	Literature: 1.2. [3. p. 52-77], 1.2. [2. p. 23-44], 1.2. [1. p. 16-48]					
10	Topic 10. Practical explanation of mining tax Nature and role of mining tax. Payers of mining tax. Object of mining tax. Mining tax rates and form of calculation. Taxable minerals. Procedure for calculating mining tax and paying it to the budget. Procedure for tax calculation and reporting on mineral reserves. Responsibility and control of taxpayers. Mining tax exemptions and concessions. Consideration of oil and gas pumped back according to the decision of the Cabinet of Ministers.	T/o 2 T/o 3 T/o 6	TLM 1 TLM 2	2		
	Literature: 1.2. [2. p. 12-17], 1.2. [2. p. 33-39], 1.2. [1. p. 23-46]					
11	Topic 11. Tax control. Practical explanation of liability measures applied for violation of tax legislation The essence of tax control. Types and forms of tax control. Accounting of taxpayers. Operational tax control. Illegal business. False entrepreneurship. Tax evasion. Sale of products (goods) that	T/o 2 T/o 3 T/o 6	TLM 1 TLM 2 TLM 4	2		

	should be marked with an excise mark without such mark. storage for sale purposes. export or import beyond the limits of the production premises. Violation of labor legislation. Violation of currency regulation rules. Failure to pay taxes and other mandatory payments on time or violation of accounting rules. Failure to submit accounting reports and tax approvals. Violation of state fee payment rules. Violation of the rules for making cash settlements with the population.					
	Literature: 1.2. [3. p. 42-47], 1.2. [2. p. 16-19], 1.2. [5. p. 18-34]					
Total				30		

№	TOPICS OF SEMINARS	Relevant learning outcome	TLM	Hours	Date	Notes
1	<p>Topic 1. The essence of the application of taxes in the economy</p> <ol style="list-style-type: none"> 1. The economic nature of taxes. 2. Assessment of the impact of taxes. 4. Principles of taxation. 3. The essence of tax control. 4. Types and forms of tax control. 5. Violation of labor legislation. 6. Violation of currency regulation rules. <p>Literature: 1.1. [1. p. 26-44], 1.2. [2. p. 13-18]</p>	T/o 1	TLM 1 TLM 2	2		
2	<p>Topic 2. A practical explanation of personal income tax</p> <ol style="list-style-type: none"> 1. Nature and role of personal income tax. 2. Personal income tax payers. 3. Income from non-employment related activities. 4. Determination of income. 5. Income tax rate. Income tax exemptions and concessions. 6. Features of tax deduction from the amount of copyright fees. <p>Literature: 1.1. [3. p. 10-17], 1.1. [5. p. 24-28], 1.2. [3. p. 33-67]</p>	T/o 1 T/o 2	TLM 1 TLM 2	2		
3	<p>Topic 3. Practical explanation of corporate income tax</p> <ol style="list-style-type: none"> 1. The nature and role of income tax. 2. Income tax payers. 3. Costs included in the cost of the product (works, services). 4. Income tax rate. Exemptions and concessions from income tax. 5. The procedure for calculating the profit tax. 6. Taxation of individual types of income of enterprises. 7. Responsibility of taxpayers and control of tax payment. <p>Literature: 1.2. [4. p. 22-34], 1.2. [5. p. 192-200]</p>	T/o 3	TLM 1 TLM 2 TLM 3	4		
4	<p>Topic 4. A practical explanation of value added tax.</p> <ol style="list-style-type: none"> 1. The nature and role of value added tax. 2. Value added tax payers. 3. Object of taxation of value added tax. 4. Determination of taxable turnover in value added tax. 5. Registration of value added tax. 6. Exempted goods and services. 7. Rate of value added tax. 8. Electronic tax invoices. 9. Value added tax deposit account. 10. Control over payment of value added tax. <p>Literature: 1.2. [1. p. 8-12], 1.2. [2. p. 15-22], 1.2. [3. p. 14-38]</p>	T/o 2 T/o 4	TLM 1 TLM 2 TLM 3	4		
5	<p>Topic 5. A practical explanation of the simplified tax</p> <ol style="list-style-type: none"> 1. The nature and role of simplified tax. 2. Payers of the simplified tax. Object of simplified tax. 3. Rates of simplified tax. 4. Activities that cannot be a simplified taxpayer. 5. Simplified tax exemptions and benefits. 6. Simplified tax calculation 7. Responsibility and control of taxpayers. 	T/o 3 T/o 4 T/o 5	TLM 1 TLM 2	4		

	Literature: 1.1. [5. p. 12-43], 1.2. [4. p. 22-35], 1.2. [5. p. 45-59]					
6	Topic 6. Practical explanation of excise tax 1. The nature and role of excise tax. 2. Excise tax payers. Object of taxation of excise tax. 3. Determination of the period covered by the excise tax. 4. Terms of payment of excise tax and submission of approval. 5. List of excise goods and tax rates. 6. Exemptions and concessions from excise duty. 7. Electronic tax invoices. Substitution of excise tax.	T/o 4 T/o 5	TLM 2 TLM 3 TLM 4	2		
	Literature: 1.2. [3. p. 12-14], 1.2. [4. p. 11-18], 1.2. [5. p. 4-17]					
7	Topic 7. A practical explanation of property tax 1. Nature and role of property tax. 2. Payers of property tax. 3. Taxation objects of property tax. 4. Property tax rates. 5. Exemptions and exemptions from property tax. 6. Rules for calculation of property tax of legal entities.	T/o 1 T/o 6	TLM 1 TLM 4	2		
	Literature: 1.1. [2. p. 12-14], 1.2. [1. p. 3-8], 1.1. [3. p. 113-118]					
8	Topic 8. A practical explanation of land tax 1. Economic nature and role of land tax. 2. Rules for calculation of land tax for natural persons. 3. Rules for calculation and payment of land tax of legal entities. 4. Object of land tax. Land tax payers. Land tax rates. 5. Concessions and exemptions from land tax. 6. Procedure for calculation and payment of land tax. 7. Timely payment of tax and its control.	T/o 2 T/o 3	TLM 1 TLM 2	2		
	Literature: 1.2. [3. p. 42-47], 1.2. [2. p. 16-19], 1.2. [3. p. 78-96]					
9	Topic 9. Practical explanation of road tax 1. Nature and role of road tax. Road tax payers. 2. Taxation objects of road tax. Road tax rates. 3. Procedure for calculation and payment of road tax. 4. The procedure for calculation and collection of road tax. 5. Control over correct calculation of road tax.	T/o 2 T/o 3 T/o 6	TLM 1 TLM 2 TLM 3	2		
	Literature: 1.2. [3. p. 52-77], 1.2. [2. p. 23-44], 1.2. [1. p. 16-48]					
10	Topic 10. Practical explanation of mining tax 1. Nature and role of mining tax. 2. Payers of mining tax. 3. Object of mining tax. Mining tax rates and form of calculation. 4. Taxable minerals. 5. Procedure for calculating mining tax. 6. Procedure for tax calculation and reporting on mineral reserves. 7. Responsibility and control of taxpayers. 8. Mining tax exemptions and concessions.	T/o 2 T/o 3 T/o 6	TLM 1 TLM 2	2		
	Literature: 1.2. [2. p. 12-17], 1.2. [2. p. 33-39], 1.2. [1. p. 23-46]					
11	Topic 11. Tax control. Practical explanation of liability measures applied for violation of tax legislation 1. The essence of tax control. 2. Types and forms of tax control. 3. Accounting of taxpayers. Operational tax control. 4. Illegal business. False entrepreneurship. Tax evasion. 5. Violation of labor legislation. 6. Violation of currency regulation rules. 7. Failure to submit accounting reports and tax approvals. 8. Violation of state fee payment rules. 9. Violation of the rules for making cash settlements.	T/o 2 T/o 3 T/o 6	TLM 1 TLM 2 TLM 4	2		
	Literature: 1.2. [3. p. 42-47], 1.2. [2. p. 16-19], 1.2. [5. p. 18-34]					
Total				28		

Rules:
The requirement for organizing a lecture class:
✓ General information related to the subject (syllabus, lecture texts, slides, video files and other theoretical training materials) must be delivered to students through the LMS portal within the first 10 days of the beginning of the educational process.
Requirements for the organization of a workshop (seminar) class:
<ul style="list-style-type: none"> ✓ When organizing classes (seminars), different teaching methods should be used. These methods should promote a student-centered approach and the active role of the student in the learning process. Teaching and learning methods that can be used are reflected in the Teaching and Learning section (Section 4) of the educational programs of each specialty. ✓ During the seminar sessions, students' mastery of the previous topic should be evaluated in each lesson by conducting an oral and written survey. ✓ At the end of the semester, the joint grade of the students for the workshop (seminar) lesson should be calculated (Activity).
The requirement for performing free works (individual):
<p>Subjects and submission dates of the free work (the free work can consist of a single topic, provided that the topic covers 70% of the content of the subject).</p> <p>During the semester, the completion of free (individual) topics must be given by the student in the form of presentations. No more than 15 minutes should be allocated to the discussion of free work. The presentation itself (presentation) must be submitted in electronic and printed version.</p>
Requirements for holding colloquiums:
3 colloquiums are held during the semester. Depending on the topic, the teacher can freely choose the form of the colloquiums (oral, written, quiz, comparison table, etc.).

Assessment and distribution of points during the semester:	Maximum points earned during the semester	50 points
	For class attendance. Attendance requirements. The maximum score for class attendance is 10 points. The amount of points is usually 10 points if the student attends all classes in the subject during the semester. During the semester, 1 point is deducted for every 10% of the hours allocated to teaching the subject. If the total number of hours of lessons missed during the semester for all subjects exceeds the limit specified in the normative documents, the student is not admitted to the exam session and a certain decision is made about him (her).	10 points
	Maximum points for free work of students	10 points
	According to the results of the seminar (exercise) or laboratory lessons (in the case that both seminar, practical (exercise) and laboratory lessons are planned for the same subject, a maximum of 10 points is allocated to each of them). Maximum 30 points in total). If there are no practical and laboratory exercises, the seminar score is evaluated with a maximum of 30 points based on the appropriate assessment.	30 points
Assessment according to semester exam	The form of the exam can be written, oral, practical or test	
	<p>There are 5 questions in each ticket. A maximum of 10 points is awarded to each question By electronic test method - 50 tests Each test - a maximum of 1 point. Note: The student's score in the exam should not be less than 17.</p>	

Final assessment	The student's final knowledge is evaluated with a maximum of 100 points. The maximum 50 points the student collects during the semester, and the maximum 50 points in the exam. According to the final amount of points collected during the semester for the subject, the student's knowledge is evaluated according to the European Credit Transfer System (ECTS) as follows:		
	91-100 points	excellent	A
	81-90	very Good	B
	71-80	good	C
	61-70	enough	D
	51-60	satisfactory	E
Less than 51	insufficient	F	
Violation of the rules of conduct	If a student violates the internal disciplinary rules of the university, measures are taken in accordance with the regulations of the university.		

Assessment reliability of training outcomes							
№	Exam Questions	Training outcomes					
		1	2	3	4	5	6
1	Taxes definition: types, who pays, and why.	+					
2	Tax concepts.	+					+
3	History of taxes.			+	+	+	
4	Types of tax rate structures.		+		+		+
5	Tax law sources. Enactment of tax law.	+		+			+
6	Administration of the tax law and tax practice issues.				+	+	
7	Components of a tax practice.	+				+	
8	Optimal tax theory or the theory of optimal taxation.	+			+		
9	Tax revenue. Horizontal and vertical equity.						
10	Lump-sum taxes. Commodity taxes.			+	+		
11	Developments in tax theory.	+		+			
12	Labor income tax. Sales tax.				+		+
13	Capital income tax. Land value taxation.		+	+	+		
14	Common principles of taxation. Distribution of tax burdens.		+	+			
15	Horizontal equity. The ability-to-pay principle.				+		+
16	The benefit principle. Principle of economic efficiency.			+		+	
17	Ease of administration and compliance.					+	
18	Clarity principle of taxation. Stability and cost-effectiveness.		+			+	
19	Shifting and incidence in taxation. Amusement tax.	+			+		
20	Rent taxes.	+			+		
21	Optimal top tax rates: a review and critique.		+			+	
22	A firm's marginal tax rate. The sales tax. The average tax rate.			+		+	
23	Marginal corporate tax rate. Superefficient taxes.		+				
24	Capital gains tax rates. Interest payments to creditors.		+	+			
25	Entirety of taxable income. Zero-tax filers.				+		
26	How do marginal tax rates work?			+			
27	How to calculate a marginal tax rate?	+				+	
28	Ways to reduce your marginal tax rate.			+		+	
29	Income tax. Payroll tax. Corporate tax. Sales tax.			+			

30	Property tax. Taxes on imported goods. Estate tax.	+		+			+
31	Capital gains taxes. Tax Delinquency. Rental income tax.			+	+	+	+
32	Value Added Tax (VAT).	+	+				
33	Installment tax. Betting taxes. Turnover taxes.				+	+	
34	Paying taxes good practices. Tax on goods and services.			+	+		+
35	Tax practice and procedure of taxation. Functions of taxation.		+	+	+	+	
36	Offering electronic filing and payment.		+	+	+		
37	Keeping it simple: one tax base, one tax.		+			+	+
38	Effective tax administration through risk-based audits.	+	+				
39	Effective tax administration through risk-based tax audits.	+			+		
40	Tax compliance of small and medium enterprises.	+			+		
41	Taxation procedure - an overview. Taxpayer registration.			+		+	
42	Accounting records and declaration. Notice of assessment.		+			+	
43	Audit and investigation.			+		+	+
44	Assessment by the tax administration. Dispute settlement.			+			+
45	Proof and burden of proof. Rights of the taxpayer.				+		+
46	Interest and penalties.		+				+
47	Tax effects. Income effect. Substitution effect.		+		+		+
48	Impact of taxes. Costs of taxation. Efficiency costs.				+	+	
49	Deadweight loss. Progressivity and tax efficiency.						+
50	Compliance costs. Administrative costs.				+		+
51	No unified tax policy.	+				+	
52	Removing obstacles in the tax policy.	+					+
53	Problems faced by tax policymakers in developing countries.			+	+		+
54	Limitations on taxing imports.		+	+			+
55	Limitations of used taxes.			+	+		+
56	What is regressive or progressive tax?				+	+	
57	Poll taxes.	+					
58	Lump-sum tax.	+				+	
59	A tax with a cap.		+				
60	Allowance reduction.			+	+		
61	Tax tariffs.		+	+			+
62	Comparing progressive and regressive taxation.			+			
63	Funding public goods. Balancing taxes.				+		+
64	Tax incidence.		+		+		
65	Marginal and effective tax rates.						+
66	Inflation and tax brackets.			+		+	
67	Taxable income elasticity.	+			+		+
68	Tax brackets.		+				+
69	Tax evasion.		+		+	+	
70	Definition of corporation tax.	+			+		+
71	Types of corporation taxes.	+				+	
72	International corporate tax rates.					+	
73	Distribution of earnings.		+		+		
74	Interest deduction limitations.		+	+			

75	Foreign corporation branches.	+		+			
76	Transfer pricing.			+			
77	Taxation of shareholders.		+			+	
78	Tax returns.		+			+	
79	Tax on corporate profits.	+	+				+
80	Corporate tax statistics database.			+			+
81	Corporate tax rate.1. Definition of income tax.			+	+	+	
82	Taxpayers and rates.		+		+		
83	Residents and non-residents.		+			+	
84	Defining income.			+	+	+	
85	Deductions allowed.		+	+	+	+	
86	Business profits.		+	+	+		
87	Alternative taxes.		+			+	+
88	State, provincial, and local taxes.	+	+		+		
89	Wage-based taxes.	+		+			
90	Tax on personal income.	+				+	
91	Personal income tax (PIT) rates.			+		+	
92	Taxes for individuals.				+	+	
93	Personal income tax rates and calculation.		+			+	+
94	Individual income tax payment options.			+			+
95	Introduction to financial statement analysis.				+		+
96	Fundamentals of financial statement analysis.						+
97	Horizontal and vertical analysis.			+		+	
98	Financial ratio analysis.			+			+
99	Recasting financial statements.						+
100	Business valuation.				+		+
101	Financial audit.	+				+	
102	Financial reports.	+					+
103	Analyzing financial statements and performance metrics.			+	+		+
104	What is regressive or progressive tax?		+	+	+		+
105	Poll taxes.			+	+		+
106	Lump-sum tax.				+	+	
107	A tax with a cap.	+					
108	Allowance reduction.	+			+		+
109	Tax tariffs.	+			+		
110	Comparing progressive and regressive taxation.			+	+		
111	Funding public goods. Balancing taxes.			+			
112	Tax incidence.						+
113	Marginal and effective tax rates.	+			+		+
114	Inflation and tax brackets.	+			+		+
115	Taxable income elasticity.						+
116	Tax brackets.			+		+	
117	Tax evasion.					+	
118	Value Added Tax (VAT).		+			+	
119	Installment tax. Betting taxes. Turnover taxes.		+	+		+	

120	Paying taxes good practices. Tax on goods and services.		+			+	
121	Tax practice and procedure of taxation. Functions of taxation.	+	+			+	
122	Offering electronic filing and payment.					+	
123	Keeping it simple: one tax base, one tax.		+				
124	Effective tax administration through risk-based audits.	+	+	+			
125	Effective tax administration through risk-based tax audits.	+		+			
126	Tax compliance of small and medium enterprises.		+		+		
127	Taxation procedure - an overview. Taxpayer registration.			+		+	
128	Accounting records and declaration. Notice of assessment.		+			+	
129	Audit and investigation.		+		+		
130	Assessment by the tax administration. Dispute settlement.			+		+	
131	Proof and burden of proof. Rights of the taxpayer.			+	+	+	
132	Interest and penalties.	+		+			
133	Tax effects. Income effect. Substitution effect.	+		+	+	+	
134	Impact of taxes. Costs of taxation. Efficiency costs.			+	+	+	
135	Deadweight loss. Progressivity and tax efficiency.		+	+	+	+	
136	Compliance costs. Administrative costs.		+	+	+		
137	No unified tax policy.		+			+	+
138	Removing obstacles in the tax policy.	+	+				
139	Problems faced by tax policymakers in developing countries.	+			+		
140	Limitations on taxing imports.	+				+	
141	Limitations of used taxes.			+		+	
142	What is regressive or progressive tax?		+	+		+	
143	Poll taxes.		+	+		+	+
144	Lump-sum tax.			+			+
145	A tax with a cap.	+			+		+
146	Allowance reduction.		+				+
147	Tax tariffs.		+				+
148	Comparing progressive and regressive taxation.					+	+
149	Funding public goods. Balancing taxes.	+				+	+
150	Tax incidence.				+		+

Evaluation of the teaching results of the subject:

Assessing the outcomes of the subject taught to students involves assessing not only students' knowledge, but also their skills, understanding and application of the material. Different forms of assessment are taken into account here and students are assessed in the following ways:

1. Exams and tests: Midterm exams, midterms, and final exams: Traditional written assessments measure students' understanding of key concepts and their ability to recall information.
2. Research Papers and Essays: Helps assess students' ability to conduct research, analyze data, and communicate effectively.
3. Participation in class discussions: Assess the extent to which students actively contribute to class discussions, ask questions, and engage with the material.
4. Group activities: Assess cooperation and teamwork skills through group projects or presentations.
5. Homework: Regular assignments can provide ongoing feedback on student progress.
6. In-Class Assessments: Quick question-and-answer assessments during class time to gauge understanding.
7. Demonstrations or presentations: To assess communication and presentation skills.

Lecturer: _____ **Elshan Nuraddin Nasirov**

Seminar teacher: _____ **Elshan Nuraddin Nasirov**

Head of Department: _____ **Eltun Yulat Ibrahimov / Ph.D. in Economics, associate professor**

Work-study program (syllabus) was discussed and approved at the meeting of the Department on 3rd of September, 2024 (Protocol No. 1)

Work-study program (syllabus) was approved at the meeting of the Scientific Council of the Faculty on 4th of September, 2024 (Protocol No. 1)

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