3. Structure of the Education Program

050409 - The study programme for the specialisation "Accounting" consists of 240 (4 years) ECTS credits. The credits are distributed as follows:

Number of the subjects	Name of the subjects	ECTS Credits
	General subjects	30
	Azerbaijani History	
1	This course sequentially explores the stages of historical development that the Azerbaijani people have gone through from ancient times to the present day. In order to instill a sense of patriotism in our students, the political history of states that emerged during various historical stages, as well as heroic examples of individuals, are analyzed based on historical facts. The main goal is to develop in students a broad worldview, love for their homeland, the ability to analyze historical events analytically, draw accurate conclusions from events and political processes, and utilize our historical heritage.	5
2	Business and academic communication in Azerbaijani language Within the framework of this course, special attention should be paid to the presentation, proficiency, academic, and professional writing skills in the Azerbaijani language.	4
3	Business and academic communication in foreign language Within the framework of this course, special attention should be paid to the presentation, proficiency, academic and professional writing, and oral and written skills in one of the foreign languages related to the specialization.	15
	Elective Courses	
4	(Elective courses are determined by the higher education institution. Additional subjects may be added depending on the specifics of the specialization.)	6
	Philosophy	
4.1	In this subject the main stages of the formation and development of philosophy, the philosophical doctrine about existence, the concept of matter, modern science about the structure, movement, space and time of matter, the main laws and categories of dialectics, consciousness in philosophy, the philosophical meaning of man, nature and society, cognition and its structure, scientific cognition and its methods, creativity and intuition, the ethics of science, the specificity of social cognition, society (self-developing system), the main fields of social science life, the philosophical structure of economic life, the spiritual life of society, history issues and the driving forces of the process, culture and civilisation, personality and social values are examined and examined.	3
	This subject deals with social events and processes in the context of	

		-
	society as a whole social system, analyses and studies the structure, subject matter, methodology, characteristics of sociology, theoretical levels of modern sociological knowledge, as well as the variety of special sociological concepts and explores possible perspectives of scientific research in this field. AR constitution and foundations of law	
	Constitution of the Republic of Azerbaijan, constitutional status of the Azerbaijan state, citizenship of the Republic of Azerbaijan, human and civil rights, freedoms and duties, state power, separation of powers based on the Constitution, legislative power, executive power and its organs, judicial power, structure and system, basics of labour law, basics of civil law, basics of family law, basics of criminal law.	
	Logic The subject of logic helps a person to evaluate possibilities objectively, make quick and correct decisions, present thoughts clearly, convince interlocutors with correct arguments, and avoid uncertain situations. It evaluates the ability to think logically, measures the ability to perceive and apply logical patterns, and lets you know how rich your knowledge base is in different areas. Ethics	
	Ethical thought and the main stages of its evolution: ethical thought in ancient India and China, ethical thought in antiquity, medieval and new ethical thought, moral thought in Azerbaijan, Islamic morality, the essence and basic functions of morality, morality and other forms of social consciousness, moral consciousness and action, the main categories of morality: good and evil, duty and conscience, honour and dignity, happiness and meaning of life, applied ethics and ethics related profession information are taught in this subject.	
	Introduction to Multiculturalism The nature and significance of the multiculturalism subject, the customs and traditions of diverse minority populations living in Azerbaijan, the social and economic impact of multiculturalism, the effects of multiculturalism on foreign policy, analyzing Multiculturalism as a State policy of the Republic of Azerbaijan, and comparative analysis of Azerbaijan's multiculturalism with global examples of multiculturalism.	
	Information technology (specialisation) Data, information and knowledge concepts, properties, characteristics, Alphabets, systems, languages, number systems, coding systems. Coding of information, organisation and development of information processing techniques, Technical support of personal computers. main and peripheral devices, algorithms for automation of information processes, personal computer software. Operating systems. Windows	
4.2	operating system, standard programmes of Windows operating system, application software. About MS Office package, processing of text type information. MS Word text editor, computer graphics. Graphic editors, Ms Power Point graphic editor, Processing of numerical information. Ms Excel spreadsheet, Database. Basic models. VBISs, information systems, relational VBISs. Ms Access VBIS, processing of information over the network. computer networks, Local networks. Network topologies, network architecture. OSI model. Protocols, addressing, global information infrastructure Internet, information security.	3

Information Management Information Management The subject of information management is taught as a continuation of the subject of ICT basic computer knowledge. The main purpose of teaching the subject is to get acquainted with the application of what has been learnt in ICT basic computer knowledge, to learn the application areas of modern information technologies in the age of information is given about the role, applications and models of information is cociety and to be able to apply them correctly. Thus, information is cetter, business world and cloud technologies. Fundamentals of Entrepreneurship and Introduction to Business Entrepreneurship, taxation in entrepreneurial activity, price policy, management and marketing system. Organisational-legal forms of business. GIT analysis, external and internal environment of entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Commercial, financial, consulting, stabilising and production placement. Political Science This subject is about political science. The main stages of the development of political thought. Stages of development of political opinion of Azerbaijan. Political regimes. Political parties and party systems. Democracy: basic institutions. Parlianent is the main democratic institution Electoral systems. The state is the main political culture, Civil society. World political theory and international political relations. The concept of modernisation as a theoretical model of political development. Political technologies. Political science and political development. Political cecinos. Political science and political development. Political cecinos. Political science and political development. Polititical technologies. Political science and political		Information protection	
The subject of information management is taught as a continuation of the subject of ICT basic computer knowledge. The main purpose of teaching the subject is to get acquainted with the application of what has been learnt in ICT basic computer knowledge, to learn the application areas of modern information technologies in the age of information is given about the role, applications and models of information is given about the role, applications and models of information technologies in public administration, economy, banking and tourism sector, business world and cloud technologies.Fundamentals of Entrepreneurship and Introduction to BusinessEntrepreneurship environment and competition, small and medium scale entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Commercial, financial, consulting, stabilising and production placement.Political ScienceThe main stages of the development of political political thought. Stages of development of political opinion of Azerbaijan. Political prevents. Political parties and party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political institution. Political consciousness and political ideology, Political culture, Civil society. World political theory and international political relations. The concept of modernisation as a theoretical model of political advisity political technologies. Political science of international relations. Global problems of international politics. Foreign policic advisity of the state.find to the comomicsfind to the comomicsfind tof			
the subject of ICT basic computer knowledge. The main purpose of teaching the subject is to get acquainted with the application of what has been learnt in ICT basic computer knowledge, to learn the application areas of modern information technologies in the age of information is given about the role, applications and models of information technologies in public administration, economy, banking and tourism sector, business world and cloud technologies. Fundamentals of Entrepreneurship and Introduction to Business Entrepreneurship environment and competition, small and medium scale entrepreneurship environment and competition, small and medium scale entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Accounting, redistribution, stimulating, stabilising and production placement. Political Science This subject is about political science. The main stages of the development of political thought. Stages of development of political opinion of Azerbaijan. Political regimes. Political parties and party systems. Democracy: basic institutions. Parliament is the main political relations. The concept of modernisation as a theoretical model of political development. Political technologies. Political science and political development. Political technologies. Political science and political analysis. Making political decisions. Political science and political analysis. Making political decisions. Political science and political analysis. Making political decisions. Political science of international politics. Global problems of international politics. Foreign policy activity of the state. 120 5 This course explains important economic concepts, provides an overview of the market econo			
teaching the subject is to get acquainted with the application of what has been learnt in ICT basic computer knowledge, to learn the application areas of modern information technologies in the age of information society and to be able to apply them correctly. Thus, information is given about the role, applications and models of information technologies in public administration, economy, banking and tourism sector, business world and cloud technologies.Fundamentals of Entrepreneurship and Introduction to BusinessEntrepreneurship environment and competition, small and medium scale entrepreneurship, taxation in entrepreneurial activity, price policy, management and marketing system. Organisational-legal forms of business. GZIT analysis, external and internal environment of entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Accounting, redistribution, stimulating, stabilising and production placement.Political ScienceThis subject is about political science. The main stages of the development of political bought. Stages of development of political opinion of Azerbaian. Political science. The main stages of the development. Political science. The state is the main political edite. Political system theory. Political regimes. Political parties and party systems. Democracy: basic institutions. Partitutions. Partitutions. Partitution. Political culture, Civi society. World political technologies. Political science of international relations. Global problems of international politics. Foreign political development. Political technologies. Political science of international relations. Global problems of international politics. Foreign political development of conomic actors from the perspective of proticiples governing decision-making by economic actors are		ş <u>c</u> <u>c</u>	
been learnt in ICT basic computer knowledge, to learn the application areas of modern information technologies in the age of information is given about the role, applytem correctly. Thus, information is ector, business world and cloud technologies. Fundamentals of Entrepreneurship and Introduction to Business Entrepreneurship environment and competition, small and medium scale entrepreneurship environment and competition, small and medium scale entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Accounting, redistribution, stimulating, stabilising and production placement. Political Science This subject is about political science. The main stages of the development of political optical programs. Delitical programs and political ideology. Political power and its carriers. Political optical optical system theory. Political regimes. Political political is controlling function of society. Political regimes. Political model of political culture, Civil society. World political theory and international political relations. The concept of modernisation as a theoretical model of political analysis. Making political decisions. Political science of international relations. Global problems of international political relations. Global problems of international political science of international relations. Global problems of international political science of international political science of international relations. Global problems of international political science of political decisions. Political science and political decisions. Political science and political decisions. Global problems of international political science of international political science of international political science of political decision. Global problems of international political mechanism			
areas of modern information technologies in the age of information is ociety and to be able to apply them correctly. Thus, information is is given about the role, applications and models of information is technologies in public administration, economy, banking and tourism sector, business world and cloud technologies. Fundamentals of Entrepreneurship and Introduction to Business Entrepreneurship, taxation in entrepreneurial activity, price policy, management and marketing system. Organisational-legal forms of business. GZIT analysis, external and internal environment of entrepreneurship. Accounting, redistribution, stimulating, stabilising and production placement. Political Science This subject is about political science. The main stages of the development of political opinion of Azerbaijan. Politics is the regulatory, organising and controlling function of society. Political regimes. Political parties and party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political institution. Political consciousness and political ideology, Political culture, Civil society. World political technologies. Political science of international relations. Global problems of international political relations. The concept of modernisation as a theoretical model of political development. Political technologies. Political science of international relations. Global problems of international political. 5 Introduction to economics 5 This course explains important economic concepts, provides an overview of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained. <t< td=""><th></th><td></td><td></td></t<>			
society and to be able to apply them correctly. Thus, information is given about the role, applications and models of information technologies in public administration, economy, banking and tourism sector, business world and cloud technologies. Fundamentals of Entrepreneurship and Introduction to Business Entrepreneurship, taxation in entrepreneurial activity, price policy, management and marketing system. Organisational-legal forms of business. GZIT analysis, external and internal environment of entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Accounting, redistribution, stimulating, stabilising and production placement. Political Science This subject is about political science. The main stages of the development of political thought. Stages of development of political optical parties and party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political institution. Political consciousness and political ideology. Political culture, Civil society. World political decisions. Political science of political analysis. Making political decisions. Political science of international political development. Political decisions. Political science of international political development. 5 This course explains important economic concepts, provides an overview of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained. 6 Microeconomics 10 7 Macroeconomics 10			
given about the role, applications and models of information technologies in public administration, economy, banking and tourism sector, business world and cloud technologies.Fundamentals of Entrepreneurship and Introduction to BusinessEntrepreneurship environment and competition, small and medium scale entrepreneurship, taxation in entrepreneurial activity, price policy, management and marketing system. Organisational-legal forms of business. GZIT analysis, external and internal environment of entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Accounting, redistribution, stimulating, stabilising and production placement.Political ScienceThis subject is about political science. The main stages of the development of political opinion of Azerbaijan. Politics is the regulatory, organising and controlling function of society. Political power and its carriers. Political elite. Political system theory. Political regimes. Political purities and party systems. Bemocracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political relations. The concept of modernisation as a theoretical model of political analysis. Making political decisions. Political science and political analysis. Making political decisions. Political science of international relations. Global problems of international political science of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained.10MicroeconomicsMicroeconomicsThis course explains important economic concepts, provides an overview of the market economy and defines t			
Technologies in public administration, economy, banking and tourism sector, business world and cloud technologies. Fundamentals of Entrepreneurship and Introduction to Business Entrepreneurship, environment and competition, small and medium scale entrepreneurship, taxation in entrepreneurial activity, price policy, management and marketing system. Organisational-legal forms of business. GZIT analysis, external and internal environment of entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Accounting, redistribution, stimulating, stabilising and production placement. Political Science This subject is about political science. The main stages of the development of political thought. Stages of development of political opinion of Azerbaijan. Politics is the regulatory, organising and controlling function of society. Political regimes. Political parties and party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political institution. Political consciousness and political ideology, Political culture, Civil society. World political technologies. Political science of international relations. Global problems of international politics. Foreign political analysis. Making political decisions. Political science of international relations. Global problems of international politics. Foreign policy activity of the state. 120 5 This course explains important economic concepts, provides an overview of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained. 10 6 Microeconomics 10 7			
sector, business world and cloud technologies. Fundamentals of Entrepreneurship and Introduction to Business Entrepreneurship, taxation in entrepreneurial activity, price policy, management and marketing system. Organisational-legal forms of entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Accounting, redistribution, stimulating, stabilising and production placement. Political Science This subject is about political science. The main stages of the development of political thought. Stages of development of political opinion of Azerbaijan. Politics is the regulatory, organising and controlling function of society. Political power and its carriers. Political elite. Political system theory. Political power and its carriers. Political relations. The concept of modernisation as a theoretical model of political development. Political technologies. Political science and political development. Political decisions. Political science and political development. Uture, Civil society. World political theory and international politics. Institution. Political consciousness and political ideology, Political claudy institution. Political consciousness of international politics. Foreign political development. 120 Specialty Subjects Introduction to economics 6 Microeconomics This course explains important economic concepts, provides an overview of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained. 10 Microeconomics It examines the behaviour of economic resources. 10 <th></th> <td>• • • • • • • • • • • • • • • • • • • •</td> <td></td>		• • • • • • • • • • • • • • • • • • • •	
Fundamentals of Entrepreneurship and Introduction to BusinessEntrepreneurship environment and competition, small and medium scale entrepreneurship, taxation in entrepreneurial activity, price policy, management and marketing system. Organisational-legal forms of business. GZIT analysis, external and internal environment of entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Accounting, redistribution, stimulating, stabilising and production placement.Political ScienceThis subject is about political science. The main stages of the development of political thought. Stages of development of political opinion of Azerbaijan. Politics is the regulatory, organising and controlling function of society. Political regimes. Political parties and party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political relations. The concept of modernisation as a theoretical model of political development. Political technologies. Political science of international relations. Global problems of international political relations. The concept of modernisation as a theoretical model of political development. Political technologies. Political science of international relations. Global problems of international politics. Foreign political development.1205Thtroduction to economics66Microeconomics107Macroeconomics107Macroeconomics10			
Entrepreneurship environment and competition, small and medium scale entrepreneurship, taxation in entrepreneurial activity, price policy, management and marketing system. Organisational-legal forms of business. GZIT analysis, external and internal environment of entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Accounting, redistribution, stimulating, stabilising and production placement.Political SciencePolitical socience. The main stages of the development of political thought. Stages of development of political opinion of Azerbaijan. Politics is the regulatory, organising and controlling function of society. Political regimes. Political parties and party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political relations. The concept of modernisation as a theoretical model of 		sector, business world and cloud technologies.	
entrepreneurship, taxation in entrepreneurial activity, price policy, management and marketing system. Organisational-legal forms of business. GZIT analysis, external and internal environment of entrepreneurship. Accounting, redistribution, stimulating, production entrepreneurship. Accounting, redistribution, stimulating, stabilising and production placement. Political Science This subject is about political science. The main stages of the development of political thought. Stages of development of political opinion of Azerbaijan. Political power and its carriers. Political elite. Political system theory. Political pregimes. Political parties and party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political institution. Political consciousness and political ideology, Political culture, Civil society. World political theory and international political relations. The concept of modernisation as a theoretical model of political analysis. Making political decisions. Political science of international relations. Global problems of international politics. Foreign policy activity of the state. 120 5 Introduction to economics 6 6 It examines the behaviour of economic actors from the perspective of profit and profit maximisation, analyses the factors determining the decisions taken by households and firms from relevant models of market competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources. 10		Fundamentals of Entrepreneurship and Introduction to Business	
This subject is about political science. The main stages of the development of political thought. Stages of development of political opinion of Azerbaijan. Politics is the regulatory, organising and controlling function of society. Political regimes. Political parties and party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political institution. Political consciousness and political ideology, Political culture, Civil society. World political theory and international political relations. The concept of modernisation as a theoretical science and political analysis. Making political decisions. Political science and political analysis. Making political decisions. Political science and political analysis. Making political decisions. Political science of international relations. Global problems of international politics. Foreign policy activity of the state.1205This course explains important economic concepts, provides an overview of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained.106It examines the behaviour of economic actors from the perspective of profit and profit maximisation, analyses the factors determining the decisions taken by households and firms from relevant models of market competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources.107Macroeconomics10		entrepreneurship, taxation in entrepreneurial activity, price policy, management and marketing system. Organisational-legal forms of business. GZIT analysis, external and internal environment of entrepreneurship. Commercial, financial, consulting, production entrepreneurship. Accounting, redistribution, stimulating, stabilising and	
opinion of Azerbaijan. Politics is the regulatory, organising and controlling function of society. Political power and its carriers. Political elite. Political system theory. Political regimes. Political parties and party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political institution. Political consciousness and political ideology, Political culture, Civil society. World political theory and international political relations. The concept of modernisation as a theoretical model of political development. Political technologies. Political science and political analysis. Making political decisions. Political science of international relations. Global problems of international politics. Foreign policy activity of the state.1205Introduction to economics65This course explains important economic concepts, provides an overview of the market economy and defines the role of the market 		This subject is about political science. The main stages of the	
elite. Political system theory. Political regimes. Political parties and party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political institution. Political consciousness and political ideology, Political culture, Civil society. World political theory and international political relations. The concept of modernisation as a theoretical model of political development. Political technologies. Political science and political analysis. Making political decisions. Political science of international relations. Global problems of international politics. Foreign policy activity of the state.1205Introduction to economics This course explains important economic concepts, provides an overview of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained.66It examines the behaviour of economic actors from the perspective of profit and profit maximisation, analyses the factors determining the decisions taken by households and firms from relevant models of market competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources.10		opinion of Azerbaijan. Politics is the regulatory, organising and	
party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political institution. Political consciousness and political ideology, Political culture, Civil society. World political theory and international political relations. The concept of modernisation as a theoretical model of political development. Political technologies. Political science and political analysis. Making political decisions. Political science of international relations. Global problems of international politics. Foreign policy activity of the state.1205Introduction to economics1205This course explains important economic concepts, provides an overview of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained.66It examines the behaviour of economic actors from the perspective of profit and profit maximisation, analyses the factors determining the decisions taken by households and firms from relevant models of market competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources.107Macroeconomics10			
Specially subjectsIntroduction to economics5Introduction to economics5This course explains important economic concepts, provides an overview of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained.66Microeconomics6It examines the behaviour of economic actors from the perspective of profit and profit maximisation, analyses the factors determining the decisions taken by households and firms from relevant models of market competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources.107Macroeconomics10		party systems. Democracy: basic institutions. Parliament is the main democratic institution Electoral systems. The state is the main political institution. Political consciousness and political ideology, Political culture, Civil society. World political theory and international political relations. The concept of modernisation as a theoretical model of political development. Political technologies. Political science and political analysis. Making political decisions. Political science of international relations. Global problems of international politics. Foreign	
5This course explains important economic concepts, provides an overview of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained.66Microeconomics profit and profit maximisation, analyses the factors determining the decisions taken by households and firms from relevant models of market competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources.107Macroeconomics10		Specialty Subjects	120
overview of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained.It Microeconomics6Microeconomics106It examines the behaviour of economic actors from the perspective of profit and profit maximisation, analyses the factors determining the decisions taken by households and firms from relevant models of market competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources.107Macroeconomics10		Introduction to economics	
6It examines the behaviour of economic actors from the perspective of profit and profit maximisation, analyses the factors determining the decisions taken by households and firms from relevant models of market competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources.107Macroeconomics10	5	overview of the market economy and defines the role of the market mechanism in the efficient use of scarce economic resources. The principles governing decision-making by economic actors are explained.	6
6profit and profit maximisation, analyses the factors determining the decisions taken by households and firms from relevant models of market competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources.107Macroeconomics10		Microeconomics	
6profit and profit maximisation, analyses the factors determining the decisions taken by households and firms from relevant models of market competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources.107Macroeconomics10		It examines the behaviour of economic actors from the neronactive of	
profit and profit maximisation, analyses the factors determining the decisions taken by households and firms from relevant models of market competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources.107Macroeconomics10	6		10
competition, and identifies the advantages and disadvantages of the market mechanism in the efficient use of economic resources. 7 Macroeconomics 10			
market mechanism in the efficient use of economic resources. 7 Macroeconomics 10			
7 Macroeconomics 10			
7			
Theoretical and practical questions of ensuring stable economic growth	7	Macroeconomics	10
	1	Theoretical and practical quantions of answing stable according answith	

	and macroeconomic stability in the country, full and efficient use of economic resources, minimization of unemployment and inflation, optimization of foreign economic relations are analyzed from the point of view of the overall rational use of economic resources. The directions	
	of economic policy of the state in solving the problems are shown.	
8	Linear algebra and mathematical analysis The subject "Linear Algebra and Mathematical Analysis" consists of the sections "Linear Algebra" and "Mathematical Analysis". "Linear algebra" studies linear objects such as linear equations, linear phase, linear transformation, while "Mathematical analysis" studies functions and variables using differential and integral calculus.	8
	Probability theory and mathematical statistics	
9	Probability Theory and Mathematical Statistics consists of Probability Theory and Mathematical Statistics. "Probability theory" describes the mathematical regularities of the occurrence of random events, while "Mathematical statistics" refers to the collection, processing and interpretation of data results in order to establish statistical regularities, studying mathematical methods.	8
	ICT - basic computer knowledge	
10	This course provides future specialists studying in economics with extensive knowledge of the methods and tools used in the implementation of modern information processes, instilling modern knowledge of new information and Internet technologies, which are an integral part of economic processes.	8
	Statistics	
11	This course examines the quantitative side of qualitatively determined mass socio-economic phenomena and processes, their composition, distribution, interdependencies and regularities in specific spatial and temporal conditions.	10
	Econometrics	
12	This course studies specific quantitative and qualitative relationships of economic objects and processes using mathematical and statistical methods and models.	10
13	Management This course examines basic management functions, managerial roles, organisational structures and the advantages and disadvantages of each, types of leadership, group and team dynamics in organisations, organisational culture and the benefits of diversity.	7
14	Effective management of activities In this course students learn how to conduct a more sophisticated and detailed analysis of management concepts. Students develop measurement, control and management techniques for information systems using tangible and intangible performance indicators.	6
15	Financial accounting This course teaches students the basic principles of accounting, the rules of binary recording, and explains the impact of economic factors and events on a company's financial tables.	4

	Ι	
16	Account management In this course students learn a wide range of management techniques that companies use in their internal planning and management functions. In addition to building a basic knowledge base of management, control and financing systems, the course covers the development of the analytical skills students need to make cost-related decisions and alternative evaluation of management systems.	4
17	Business Law This course provides students with basic knowledge and skills in the legal system and an understanding of legal and illegal actions related to organisation management, finance and employment and other issues.	6
18	Financial reporting In this course, students study in detail the financial statements prepared for reporting purposes and integrate the conceptual framework of all major aspects of financial statements.	6
19	Audit In this course students are taught to perform high quality audit work to achieve the objectives of consulting, auditing and assurance by analysing a given database.	4
20	Taxation The course teaches the rights and obligations of participants in tax relations, the calculation and payment of taxes, tax audits, financial penalties, forms of taxation, etc.	4
21	Financial management This course teaches students how to provide, protect, use and manage the resources a business needs under the most appropriate conditions.	6
22	Civil Defence This subject teaches the rules aimed at ensuring safety and health protection of people in the environment in the modern era, when various global sciences and technologies are booming. The subject also covers the detection and identification of hazards, methods and means of human protection, ways of reducing harmful and hazardous factors to a minimum, and issues related to accident and disaster management in peacetime and wartime.	3
	Subjects determined by the higher education institution:	60
23.	Elective subject:	4
23.1	Business English Besides being an international language, English is also the main business language. In this context, learning "Business English" at a high level is of particular importance. Through this subject, students have the opportunity to improve their business communication skills and self- confidence in speaking English, develop language skills for discussion and negotiation, and learn about the business culture of English- speaking countries. The main objective of the subject "Business English" is to train an English-speaking specialist who has a practical command of a foreign language.	
23.2	AR constitution and foundations of law	

	Azerbaijan state, citizenship of the Republic of Azerbaijan, human and	
	civil rights, freedoms and duties, state power, separation of powers	
	based on the Constitution, legislative power, executive power and its organs, judicial power, structure and system, basics of labour law, basics	
	of civil law, basics of family law, basics of criminal law.	
24	Elective subject:	5
	Business correspondence	
24.1	Organisation of business correspondence, preparation of official documents. General rules for drawing up documents. Organizational and administrative documents, their preparation and execution. Reference documents and the rules for their preparation. The role and formalization of records in management. HR documents and how to prepare them. Records of financial reporting, banking and tax operations. Records in business and how they are handled. Procedures for record keeping in social security agencies and population and business correspondence on applications. International business correspondence. Control over the circulation, execution and execution of documents in departments. Systematization of documents and organization of their submission to the archive. Business correspondence of local executive authorities and municipalities. The system of storage of personnel documents. Covers issues related to control over the execution of orders on letters and archive.	
	applications and reception of citizens.	
24.2	The basis of commercial activity The development of commercial relations, the ethics of commercial activity and the organisation of business negotiations, the commercial strategy of the formation of a set of goods, the field of commercial activity, commercial risk, advertising in commercial activity, community relations and its role in commercial activity, the specific features of international trade, stock exchange, fair-exhibition and auction trade, leasing, franchising, factoring, covering issues related to business planning and government regulation, the concept of commercial activity management, the concept of marketing activity.	
25	Elective subject:	5
25.1	Securities Classification of securities, shares, their nature and classification, economic nature and classification of bonds, state and municipal securities, corporate securities, payment and commodity securities, issuance, placement and circulation of securities, transactions and settlement of transactions in securities, securities market, its structure and functions, regulation of securities market, professional participants of securities market, organisation of trading in securities market and stock exchange, over the counter circulation of securities, international securities market.	
	Economic informatics covers topics such as the main components and	
25.2	activities of information systems, data, information and knowledge, economic information, dimensions of information, number systems, basics of information processing algorithms, history of computing techniques, classification of computers, purpose of personal computers, basic and peripheral devices, computer software, operating systems, Ms Windows operating system, text processors, presentation programs (Ms Word, Power point), spreadsheet processors (Ms Excell), database	

	management systems, computer computing networks, global computer network, internet.	
26.	Elective subject:	4
26.1	Human resources management This course examines the principles of "human resource management", what are its aims and objectives, how to attract highly qualified personnel to the business, how to carry out the selection process, performance evaluation, career management, motivation, etc. It examines the working principles of such functions.	
26.2	Social economy covers the nature of economic relations in social spheres, management in social spheres, marketing in social spheres, financing of social spheres, entrepreneurial activities in social spheres, state regulation of social sphere development, price policy, interaction of social sphere with the environment, social protection system of the population, features of the market and state regulation in the field of material services, education and science, culture and tourism service market in market conditions, health services, physical education and sports in market conditions.	
27.	Elective subject:	5
27.1	The economics of the firm This subject covers the forms and types of entrepreneurship, entrepreneurial risk, production process in the firm (enterprise) and its organisation, firm personnel, labour productivity, wages, fixed assets and production capacity, working capital and working capital, production costs and product cost, profit, profitability indicators, financial management of the company, investment and innovation activities, planning of production and economic activities, foreign economic activities, rehabilitation and bankruptcy.	
27.2	State treasury This subject covers the essence and features of state budget accounting, accounting of cash flow of income and expenditures of budgetary entities through the state treasury, stages of organisation and implementation of the work of the state treasury in Azerbaijan, the process of acceptance and fulfilment of state obligations in the state treasury system, goods received by budgetary entities, organisation of treasury accounting of accepted works and services, planning and management of cash funds, organisation of execution of budget expenditures in the state treasury system and financial control, includes issues related to the organisation of external audit of state expenditures, treasury management information system, aspects of improvement of the state treasury system.	
28.	Elective subject:	4
28.1	International commercial business This subject covers the organisational-legal regulation of international commercial practice, UN Convention on the sale of goods, import- export transactions: regulation and statistical report; The essence, content and research of the international market, preparation and	

	conclusion of international purchase and sale contracts, model contracts, the organisation of the performance of international purchase and sale contracts, international mutual commercial transactions, commercial intermediary transactions, types, forms of organisation, transactions on commercial international trade exchanges, organisation and technique, international auctions and commercial transactions at auctions, fairs and exhibitions, international exchange of engineering and technical services, organisation of international advertising in international commercial transactions, international exchange of technology, scientific and technical knowledge and licence exchange, international rental and tourism operations, international production cooperation.	
28.2	Accounting Accounting balance, accounting system and double entry method, documentation, inventory, inventory, price and calculation, techniques and forms of accounting records, basics and principles of accounting organisation in enterprises, accounting of cash and exchange transactions, accounting of fixed assets and intangible assets, accounting of material-production resources, accounting of labour and its payment, accounting of production costs and product cost, accounting of the release and sale of finished products, accounting of financial results, accounting of financial investments and securities, accounting of capital (funds), accounting of liabilities, taxation transactions and accounting of foreign economic activities, accounting (financial) reporting.	
29.	Elective subject:	7
29.1	Financial analysis It covers issues related to the organisation and information base of financial analysis, types and forms, production and sale of products, organisational-technical level of production, provision of the enterprise (union) with basic funds (funds) and their use, provision of the enterprise (union) with labour resources (funds) and salary fund, provision of material resources and analysis of their use, cost of products, financial results and economic stimulus funds, financial condition, economic activities and marketing of construction organisations, investment activities of the enterprise (firm), analysis in AEC, audit in the financial control system.	
29.2	Money and banks Monetary system, money circulation, non-cash money circulation and its organisation, inflation, the nature and functions of credit, the emergence and development of banks, the banking system, Central Banks, commercial banks, their activities and structure, securities market, international monetary credit relations and finance - credit institutions.	
30.	Elective subject:	5
30.1	Basics of management activity Historical stages and aims of management theory, management systems, their functioning, management laws, principles, scientific basis, functions, essence, content and classification, organisation objectives and development strategies, risks, uncertainties, conflicts in management system, place in management system, psychology and management psychology in management process, the role of personality in	

	management, public administration ethics and management activity,	
	issues, signs, principles and functions of public administration in Azerbaijan.	
	Business basics	
30.2	To study the main economic and legal institutions of entrepreneurship, to master the main aspects of business planning and to develop entrepreneurial intention, to learn the active use of socio-economic tools in entrepreneurship.	
31.	Elective subject:	4
31.1	International financial reporting standards Preparation, preparation and presentation of financial statements, cash flow statement, depreciation and amortisation of assets, accounting for property, plant and equipment, intangible assets, reserves, contingent assets and liabilities, revenue from sales, contractual agreements and government grants, staff remuneration accounting and pension plan reporting, accounting of price and exchange rate changes and financial reporting under inflationary conditions, accounting of financial instruments and debt expenses, business combinations and consolidated financial reporting, additional reporting information, accounting of insurance activities, accounting of agricultural activities issues related to the implementation of international financial reporting standards in the Republic of Azerbaijan.	
31.2	Financial markets Financial market instruments, financial intermediaries, money market, long-term debt capital market, securities market (stock), foreign exchange market, insurance market, regulation of financial markets, characteristics and main trends of the development of financial markets in modern times, securities market and stock exchanges, general characteristics of stocks and bonds, stock market activity, international financial markets, world gold market.	
32.	Elective subject:	5
32.1	Customs Customs policy and organisation of customs affairs in the Republic of Azerbaijan, types of customs control, customs operations and formalisation, customs-tariff regulation of foreign economic activity, customs expertise, payments, cost and methods of determination, money control, methods of customs exclusion - tariff regulation in customs affairs, customs statistics of foreign economic activity and goods terminology, law enforcement activities in customs bodies, management bases and organisational structures, management process in the customs system.	
32.2	Insurance business The role of insurance in the national economy, the socio-economic content and nature of the insurance market, the necessity and tasks of state control of insurance activities, the nature, role and main forms of reinsurance, the basics of the organisation of insurance management and marketing service, the formation of insurance reserves and actuarial settlements, the system of social insurance and benefits, types of property insurance and rules of contracting, personal accident insurance and its types, voluntary and compulsory civil liability insurance, legal	

	bases and forms of health insurance, life insurance and its types, the economy and financing of insurance companies.	
33.	Elective subject:	5
33.1	Marketing Through this subject, the student will be able to learn about the definition of marketing, the formation of the first concepts of marketing, gathering information about the marketing environment, market segmentation, market information systems and the marketing mix. They will also have a basic knowledge of product, product life curve, brand and branding and valuation strategies as well as demand distribution, forms of distribution, channels, retailers and wholesalers and price and price formation. Examples of promotional mix - advertising, public relations, sales promotion, personal selling, direct selling activities and the study of each of these will provide basic knowledge of consumer behaviour, strategic marketing, ethics in marketing and modern approaches to marketing.	
33.2	Foreign economic activity Factors determining foreign economic relations, their necessity and basis, economic integration processes and trends of deepening international division of labour, stages of world market development and its role in economic processes, the role of the World Trade Organization in regulating foreign trade, customs service and state foreign trade policy, foreign trade - covers issues related to economic relations and their efficiency, economic security of foreign economic activity, national interests	
34.	Elective subject:	7
34.1	Banking The organisation of the activities of the Central Bank and commercial banks, payment system, asset and liability transactions of banks, investment transactions, foreign exchange transactions, money and capital market transactions of banks, intermediary transactions of banks, bank management and marketing, risks banking transactions, corporate governance system in banks, analysis of financial results of banking transactions includes issues related to the organisation of accounting work in banks.	
34.2	Budget and treasury accounting The role of budget accounting and reporting in the budget process, the basics and principles of organizing budget and treasury accounting, national accounting standards in budgetary entities, accounting of cash execution of the budget through the state treasury institution, treasury accounting of acceptance of obligations and purchases of goods in the state treasury system, organisation of treasury accounting in budget-financed entities, accounting of short-term assets of the budget, accounting of long-term assets in budgetary entities, revenue, expenditure and profit (loss) accounting in budget departments and organisations, financial status of budget organisations and reports of budget organisations, financial activities of budget organisations, movements of funds arising from operational activities, accounting policy and methodology, books of accounts and accounting accounts of the treasury in budget and	

	reasury accounting, the necessity of bringing budget and treasury counting to international standards and final report.	
ŀ	Experience	30
1.	Career planning The main aim of teaching the topic "career planning" is to understand how students' interests, values, skills, personality, activities and self- concepts are related to career planning decisions and to shape them in the right direction by working on their future careers. It will also help you adapt to rapidly evolving job markets by increasing your knowledge and confidence to explore wider career opportunities. You will learn to develop a career development plan for your current and future jobs, covering your career goals, skills and knowledge and how to best utilise your strengths, abilities and experience. You will receive valuable guidance based on practical advice, theoretical models and available empirical evidence. Requirements for subject knowledge and qualifications: Basic knowledge of career perception; Career roadmap essence and design; Analysis of personal skills and ways to develop them; Management of targeted action plans; Work ethics, Job search strategies; Rules of correct practice for work, writing a letter of recommendation; Various techniques for preparing for a job interview.	5
2.	 For a job interview. Soft skills Soft skills can be conventionally divided into several groups: personal skills (understanding, emotional intelligence, reflection, goal setting, time management); communication skills (public speaking, negotiation, communication, active management, asking the right questions, discussion, etc.); building systems (strategic, systematic and creative thinking, organisation of processes, ability to manage people). Soft skills are qualities that allow you to communicate successfully. They allow you to build a business process and move up the career ladder. Determining the skill level: Behavioural interview according to the STAR model; situational interview; interview based on the "Working" method. Having solid soft skills is highly valued in any job today. Soft skills: Basic communication skills that help you develop relationships with people, maintain a conversation and effectively manage critical situations when interacting with others. Creative, critical and analytical ways of thinking as a component of soft skills. Principles of teamwork, the ability to work in teams and "team building" in the establishment and organisation of teamwork. Leadership style and basic qualities required in leaders. 	9
3.	 Hard skills Hard skills are abilities or skill sets that can be learnt easily. Hard skills are technical qualifications related to a job. These skills can usually be learnt in the classroom, online, through books and other materials, or in the workplace. They form the backbone of the job and are developed through specialised training and trial and error. Strong skills are those that can be tested or measured by the recruiter: ability to communicate in a foreign language, sales ability, affiliate (online version of direct selling) marketing, inventory management, business analysis, experience in a specific computer programming language. The topic of hard skills is for students to be able to fluently 	10

	use the most used excel tools in business, software for project management, to know the rules of oral and written communication in business life, to understand the main points that will guide business life, digital literacy, to know how to create a personal brand. If we talk about the hard skills of the leader, first of all it is the ability to plan, set priorities, choose the right goals, give instructions and	
	ensure their implementation.	
4.	Experience / project Production experience, as a rule, consists of vocational training and pre-diploma experience. The main tasks were: to strengthen and deepen the theoretical knowledge received by the student in higher education and ensure its use in further work activities, to acquaint students with new technologies, working methods, scientific research and other subjects depending on the situation, to improve the profile and characteristics of their specialisation, to develop business acumen, organisation and instil communication skills, to improve students' knowledge in the field of SMART technologies, to strengthen students' inclinations and interest in professional directions and to develop the ability to creatively implement personalised training activities. In order for the production experience to achieve its objectives, the following issues are solved by the students: checking and analysing the data important for the analysis from a reliable source, orientation of the research in such a way as to increase its effectiveness in the short and medium term, acquisition and development of professional skills, expansion and systematisation of theoretical knowledge gained over the years of theoretical training in higher education institutions.	6