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| **logo_unec**  **AZƏRBAYCAN DÖVLƏT İQTİSAD UNİVERSİTETİ** |
| **BEYNƏLXALQ İQTİSADİYYAT MƏKTƏBİ** |
| **BEYNƏLXALQ İQTİSADİYYAT (İNGİLİS DİLLİ) KAFEDRASI** |

***Tahir Karayev***

***Tax Accounting***

***Student version***

1. Describe the VAT concept and rates, their implementation, provide samples for tax accounting transactions
2. Describe the PIT, taxation on the income received as a result of employment, their implementation, provide samples for tax accounting transactions
3. Describe the PIT, taxation on the income received as a result of business activity, their implementation, provide samples for tax accounting transactions
4. Describe the PIT, taxation on the income received as a result of non-business activity, their implementation, provide samples for tax accounting transactions
5. Describe the deductible and non-deductible expenses for the CIT and their allowances
6. Describe the CIT, rates, their implementation, provide samples for tax accounting transactions
7. Describe the Simplified tax, rates, their implementation
8. Describe the main purpose of financial and tax accounting, their differences and needs
9. Problem solving: transaction for the establishment of the company
10. Problem solving: investments in associate companies
11. Problem solving: investments in joint ventures
12. Problem solving: Deferred profit tax assets
13. Problem solving: Long-term account receivables (settlement with customers)
14. Problem solving: Long-term rent receivables
15. Problem solving: Long-term receivables on construction contracts
16. Problem solving: Long-term interest receivables
17. Problem solving: Long-term prepayments
18. Problem solving: Provided long-term advances
19. Problem solving: Purchase of intangible assets
20. Problem solving: Cost of inventory property
21. Problem solving: Long-term investments held to maturity
22. Problem solving: Long term loans provided
23. Problem solving: Other Long - term investments
24. Problem solving: Adjustment to reduce the value of other long-term financial assets
25. Problem solving: Materials inventory
26. Problem solution. VAT (18%) and profit tax accounting for retail trade companies
27. Problem solution. VAT (18%) and profit tax accounting for wholesale trade companies
28. Problem solution. VAT (18%) and profit tax accounting for production companies
29. Problem solution. VAT (18%) and profit tax accounting for service companies
30. Problem solution. VAT (0%) and profit tax accounting for NGO (NPO)
31. Problem solution. VAT (exempt) and profit tax accounting for organizations exempt from VAT -I.
32. Problem solution. VAT (exempt) and profit tax accounting for organizations exempt from VAT -II.
33. Problem solution. VAT operations date recognition - I.
34. Problem solution. VAT operations date recognition - II.
35. Problem solution. Simplified tax accounting for trade companies
36. Problem solution. Simplified tax accounting for catering companies
37. Problem solution. Simplified tax accounting for natural persons
38. Problem solution. Tax accounting for calculation of salaries for different types of natural persons-I.
39. Problem solution. Tax accounting for calculation of salaries for different types of natural persons - II.
40. Problem solution. Tax accounting for calculation of salaries for different types of natural persons - III.
41. Problem solution. Tax accounting for calculation of income for natural persons engaged in notarial services.
42. Problem solution. Tax accounting for calculation of income for natural persons engaged into business without establishing a legal entity.
43. Problem solution. Tax accounting for calculation of income for different types of natural persons engaged into non-business activity -I.
44. Problem solution. Tax accounting for calculation of income for different types of natural persons engaged into non-business activity-II.
45. Problem solution. Tax accounting and financial accounting operations for deferred tax.
46. Problem solution. Tax accounting for operations related for non-operational activity (Fixed assets).
47. Problem solution. Tax accounting for operations related for non-operational activity (Intangible assets).
48. Problem solution. Deductible and non-deductible expenses in profit tax accounting - I.
49. Problem solution. Deductible and non-deductible expenses in profit tax accounting - II.
50. Problem solution. Deductible and non-deductible expenses in profit tax accounting - III.
51. Describe the procedure for withholding tax at the source of payment and provide samples and journal entries for tax accounting needs
52. Describe in details the deductions for repair expenses, provide samples and journal entries for tax accounting needs
53. Describe in details deductions from income of expenses on intangible assets, provide samples and journal entries for tax accounting needs
54. **Describe in detail the limitation of deductions from income,** provide samples and journal entries for tax accounting needs
55. **Describe in details the withholding of tax on dividends and interests at the source of payment,** provide samples and journal entries for tax accounting needs
56. **Describe in details the withholding of tax from rent payment and royalty at the source of payment,** provide samples and journal entries for tax accounting needs
57. **Describe in details the procedure for recording income and expenditures (accrual and cash base),** provide samples and journal entries for tax accounting needs
58. **Describe in details the amortization charges and deductions for depreciated assets,** provide samples and journal entries for tax accounting needs
59. **Describe in details Non-Deductible Expenses for tax accounting needs,** provide samples and journal entries
60. **Describe in details the Limitation of Interest Deduction and Deduction of bad debts for tax accounting needs,** provide samples and journal entries
61. **Describe income and deductions under long-term contracts,** provide samples and journal entries for tax accounting needs
62. **Describe the Procedure for Recording Stocks of Commodities(Goods) and Materials,** provide samples and journal entries for tax accounting needs
63. **Describe the deductions from income of expenses on intangible assets,** provide samples and journal entries for tax accounting needs
64. Problem solving. Find the errors in transactions/figures and correct (add/remove) them and explain your answer.
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