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CHALLENGES OF TODAY'S HUMAN RESOURCE MANAGEMENT

Abstract

Practice shows that employee-centric businesses will expand faster and surpass their competitors. They may stay updated and achieve their business goals by having a complete grasp of employee benefits, employment standards, leadership development and other areas. However, unfortunately, managers struggle to stay on top of ever changing labour legislation. In its turn, some staff are struggling to adjust to the organizational changes. Or, sometimes managers fail to create a positive and productive environment for the staff, which is why company may not achieve its goals. All of these are challenges before today's human resource management.

This article researches the challenges, problems and other issues of modern human resource management and solutions to these problems issues are offered.

Keywords: *human resources, human resource management, managers, challenges, issues, solutions, business, companies, employees, staff*

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İnsan resurslarının idarə edilməsinin çətinlikləri

Xülasə

Təcrübə göstərir ki, işçilərin mərkəzi planda olduğu şirkətlər daha sürətlə genişlənər və rəqiblərini üstələyər. Onlar işçilərə verilən mükafatlar, məşğulluq standartları, liderliyin inkişafı və digər sahələr haqqında tam məlumat əldə etməklə yeniliklərə uyğunlaşa və biznes məqsədlərinə nail ola bilərlər. Lakin, təəssüf ki, menecerlər daim dəyişən əmək qanunvericiliyindən xəbərdar olmaqda əziyyət çəkirlər. Öz növbəsində, bəzi işçilər təşkilati dəyişikliklərə uyğunlaşmaqda çətinlik çəkirlər. Yaxud, bəzən menecerlər işçi heyəti üçün müsbət və məhsuldar mühit yarada bilmirlər, bu səbəbdən də şirkət öz məqsədlərinə çatmaya bilər. Bütün bunlar bugünkü insan resurslarının idarə edilməsi qarşısında duran problemlərdir.

Bu məqalədə insan resurslarının idarə edilməsinin müasir məsələləri, problemləri və digərləri araşdırılır və bu problemlərin həlli yolları təklif olur.

Açar sözlər: *insan resursları, insan resursunun idarə edilməsi, idarəçilər, məsələlər, problemlər, həllər, biznes, şirkətlər, işçilər, heyət*

Introduction

Human resource management is a critical aspect nearly in all types of businesses. If companies make a good relationship with its staff, they may flourish faster. There are also a couple of extra reasons to stress on good human resource management here:

- ✓ It generates a specific workplace culture;
- ✓ It underlines workplace regulations, expectations, and standards;
- ✓ It aids in the understanding of workplace diversity;
- ✓ It acts as an interface between human resource managers and employees;
- ✓ It emphasizes the value of training and development; and
- ✓ It removes employee ambiguity (6).

As more than just a result, human resource managers should be aware of frequent human resource

management difficulties. In any case, they can implement the appropriate rules and processes over time. Having a thorough understanding of employee benefits, employment rules, leadership development, and other areas can support them stay ahead of the curve and achieve their business goals not only this year, but also in the future (Armstrong, 26).

Main part. Companies encounter a variety of difficulties, including cash flow, competitiveness, and revenue growth. These challenges, however, may not be the only ones. There is also another sector that is fraught with challenges. It is the management of human resources.

When it comes to human resource management, it entails the following:

- a) Job design and analysis;
- b) Workforce management;
- c) Education and training;
- d) Management of performance;
- e) Benefits and compensation;
- f) Legal concerns (6).

Human Resource Management encompasses all of the aforementioned elements (Dessler, 42).

Human resource management meets some challenges in practice. These challenges might be internal or external, depending on their nature (Osibanjo, Adeniji, 16).

Human resource management difficulties are classified into three groups, according to some scholars. These are issues of organizational, environmental, and personal nature (Osibanjo, Adeniji, 16).

Organizational challenges are internal in nature. Organizational restructuring, organizational culture, outsourcing, downsizing, and decentralization are examples of these problems (Osibanjo, Adeniji, 16).

Environmental challenges are issues that come out from external context where the company operates, which has great influence on performances of organizations. Legislation, globalization, labour demand and supply, and work diversity are all examples (Osibanjo, Adeniji, 16).

Individual challenges are the issues regarding employees, how they are being treated, matching individuals with organizations, employee development, insecurity, and reward systems, which affects organizational performance (Osibanjo, Adeniji, 16).

Human resource management can be an area full of challenges for small companies especially. As small companies typically do not have a human resource department to rely on, they may be limited to one human resource manager, or this responsibility may still belong to the Chief Executive Officer (CEO). Regardless, the stakeholders of these small businesses need to understand the challenges facing them. As a result, they should be ready to deal with human resource management difficulties as their business and personnel expand.

Because of the fast changing business environment, not only stakeholders and CEOs, but also today's human resource managers may become obsolete, and they must regularly refresh their knowledge and skills by considering the organization's goals and objectives. Here we should mention today's most common human resource management challenges and how to overcome them.

The mostly known challenge is compliance with laws and regulation. Managers struggle to keep up with ever changing employment laws. Most of them prefer to ignore employment rules because they believe these laws do not apply to their industry. However, doing so could result in audits, lawsuits, and potentially the company's demise. The only way to overcome this obstacle is to ensure that their business, no matter how big or little, is in compliance with employment rules. Everything from hiring methods to wage payment and worker safety is regulated. They must abide by all applicable laws, regulations, and amendments to legislation governing work relationships. This issue may be resolved in this manner (6).

It is important to mention management changes as challenges. When a company expands, its strategies, structure, and internal processes expand as well. Some employees are having difficulty adapting to these changes. During times of transition, many businesses see a drop in productivity and morale. To address this issue, business owners should focus more on communicating the benefits of the change to all stakeholders. They should turn crisis into opportunity. Regular staff meetings are a good place to begin. When your team understands why, how, and when the change will occur, they are more likely to support it (6); (7).

Leadership development is another challenge. According to a recent study, more than a third

of companies are only doing an average job of implementing leadership development programs. In Brandon Hall Group's State of Leadership Development Study, 36% of companies admitted that their leadership development practices are below average. Leadership development is essential for keeping the management team engaged and motivated, as well as preparing them for future responsibilities. Companies should incorporate it into their culture (9). Furthermore, they should provide opportunities for them to use their strengths on a daily basis. Achieving goals will motivate them and allow them to develop their skills (6); (7).

Workforce training and development may be a complicated issue in this area. Another common human resource management issue is investing in the training and development of lower-level employees. Some businesses struggle to find the necessary resources. Employees on the front lines are often the hardest workers, and they may not have the time to attend a training course. However, training and development do not have to be time-consuming or expensive. Recruiting managers and senior management to mentor their subordinate employees could be a good solution to this problem. They could also offer online training courses so that people could learn at their own pace. They will have a loyal and productive team if they invest in their workforce (6).

Adapting to innovation is so necessary for effective human resource management. Technology is always evolving. Businesses must adapt quickly or risk being left in the dust by competitors. Getting employees to embrace innovation and learn new technology is a challenge for small business owners. Communication is essential. When implementing any change, business owners should ensure that their team understands the why, when, and how. Setting clear goals for the implementation of initiatives and providing employees with training may help them feel more at ease (6).

Here comes another challenge, i.e., compensation. Many businesses are debating how to best structure employee compensation. Small businesses must compete not only with similar-sized businesses, but also with corporations with large payroll budgets. They must also consider the cost of benefits, training, taxes, and other expenses, which can range from 1.5 to 3 times the employee's salary. Salary is important, but it isn't always the most important factor for job seekers. Making a system to reward employees for outstanding performance is one way to compensate for a lower salary. Offering incentive programs such as profit sharing or bonuses can be a win-win situation for both the employee and the company (6).

The other issue human resource managers face is understanding benefits packages. In recent years, the Affordable Care Act has been a source of frustration for many small businesses. Companies must either pass on rising healthcare costs to employees or take a hit to their bottom line. Understanding benefits packages is critical because they can be a deciding factor for potential hires. There are numerous options for providing healthcare benefits to small businesses with fewer than 50 employees. One option is to buy a plan that includes unlimited vacation time, flex time, free snacks, wellness programs, commuter benefits, and so on. These benefits are inexpensive ways to provide extra perks – and they're very popular with today's workforce (6).

Recruiting talented employees is a good solution to another problem facing human resource managers in practice. Attracting talent requires a significant investment of both time and money. Entrepreneurs must strike a balance between keeping their businesses running and hiring the right people at the right time (8). Furthermore, it is impossible to know whether a candidate will actually be a better fit until they have worked for their employers for a period of time. Using a staffing company is one of the best ways to find the right people for your company. They offer temp-to-hire solutions, allowing business owners to test new employees with little to no risk. Managers will save time, money, and frustration, and they might even meet a future executive or business partner (6).

Retaining talented employees is as necessary as recruiting talented employees. Competitive pressure for talented staff is fierce. Start-ups and small businesses do not have the large budgets that their larger competitors do for retirement plans, expensive insurance plans, and other costly items – at least not yet (8). Employee turnover is costly and can have a negative impact on business growth.

Employees benefit greatly from onboarding. Research shows having a structured onboarding process means employees are 58 percent more likely to stay with a company for three years or more (6).

Workplace diversity may make some difficulties to managers. Workplace diversity is a

constant difficulty for small firms due to several generations, ethnic and cultural variations, and other considerations. There is a real risk of being sued for failing to protect employees from harassment. The work atmosphere will remain positive and productive if a culture of teamwork and respect is established. In addition, a diversity training program must be implemented. Employers are responsible for establishing workplace behaviour standards. Early on, standards and a system of accountability should be established (6).

Vision penetration is another important point human resource managers must focus on. Developing the appropriate vision is an entrepreneurial or top-management task, but its value grows exponentially if it percolates and is recognized and adopted later (HRM-basic-notes.pdf, 206). Vision not only gives corporate strategy fuel and direction, but it also aids managers in evaluating management practices and making decisions. As a result, vision penetration will become a significant and vital aspect of man management in the future (HM-204.pdf, 13).

Internal environment must be taken into account also. Another key aspect of managing managerial employees will be creating an environment that is adaptable to external changes, provides happiness to organization members, and is sustained through culture, helpful traditions, practices, and even systems [HM-204.pdf, 13]; (HRM-basic-notes.pdf, 206).

Change in industrial relations is another task for human resource managers to handle. Workers' development may require simpler and more appropriate inputs, but employees and managers must be managed and developed using the same set of assumptions and the company's human resource management philosophy (HM-204.pdf, 13); (HRM-basic-notes.pdf, 206).

Companies should build organizational capabilities for their managers. Not only would the paradigm of managing managers include aiding them in acquiring new skills and information and evaluating environmental changes in order to evolve corporate plans, but it would also include assisting them in maintaining a psychological state of readiness to update (HM-204.pdf, 13); (HRM-basic-notes.pdf, 206).

Job design and organizational structure is an area where issues may occur. Companies will, ideally, soon abandon naive acceptance of foreign concepts and fads such as quality circles, TQM, and so on when constructing organizations. Instead, organizational structure and design will be primarily based on task approach, which includes an understanding of the complexities of technology, jobs and functions to be performed to achieve organizational tasks, and people approach, which considers their strengths, quirks, aspirations, and relationships at work (HM-204.pdf, 13); (HRM-basic-notes.pdf, 206).

Increasing size of workforce may be wrong decision for some companies if this decision is not taken in time. Organizations are growing in size and complexity, and the number of people working within is expanding (HRM-basic-notes.pdf, 206). The management of a larger workforce creates significant concerns and challenges, particularly when workers become more aware of their rights (HM-204.pdf, 13).

Changing psycho-social system is considered as a challenge in this area. Organizations were established to conduct technical activities in the classic bureaucratic fashion, with rigorous compartmentalization of job functions (HRM-basic-notes.pdf, 206). Human participation will be essential in the future not just for technical functions, but also for the establishment of a democratic humanistic system (HM-204.pdf, 13).

Another issue occurring often in managing human resource is satisfaction of higher level needs. Employees are becoming increasingly conscious of their higher-level requirements. In the future workforce, awareness is expected to grow much more (HRM-basic-notes.pdf, 206). As a result, managers will need to develop acceptable ways for motivating staff and obtaining good results from them (HM-204.pdf, 13).

Equalitarian social system must be build by managers in the companies for acquiring an effective result. The desire of the organization's members to have more voice and influence in organizational functioning has resulted in major advances during the previous four decades (HRM-basic-notes.pdf, 206). As a result, modern organizations are less concerned with hierarchical systems and are moving toward amore egalitarian social framework. This will become increasingly common in the coming days (HM-204.pdf, 14).

Technological advances may be a critical problem for not only managers, but also employees.

New professions emerge as a result of technology advancements, but many others become obsolete (HRM-basic-notes.pdf, 206). By appropriately assessing labour demands and training redundant people in alternate skills, modernization-related unemployment could be eliminated (HM-204.pdf, 13); (8).

Finally, computerized information system plays a revolutionary role in managerial decision making. It also has an increasing impact in coordination and at strategic levels (HM-204.pdf, 14); (HRM-basic-notes.pdf, 206); (8).

Conclusion

Effective human resource management is possible if human resource managers:

- Know and implement the employment laws, rules, regulations and new changes to these laws;
- Hold staff meetings regularly for informing the employees about all procedures, changes going on in the company;
- Take courses and trainings on leadership development;
- Organize courses and trainings for employees to develop their skills, to teach them new technologies;
- Create a beneficial compensation and other benefit packages system for both the companies and employees;
- Recruit and retain talented employees;
- Implement an appropriate diversity program;
- Evolve the right vision;
- Create a positive and productive internal environment;
- Check industrial relations and fast adapt to updates;
- Build organizational capabilities and implement them;
- Open new vacancies in a controlled way;
- Create a democratic system for the employees and etc.

Furthermore, globalization, which necessitates organizations moving people, ideas, products, and information around the world to meet local needs; profit through controlled growth; intellectual capital preservation; learning quickly and continuously; and taking on new strategic imperatives faster and more comfortably.

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Received: 23.04.2022

Accepted: 19.05.2022

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BUDGET STRUCTURE OF THE REPUBLIC OF AZERBAIJAN

Abstract

The state budget is the most important component of public finance. Through the budget, state and municipal bodies perform their duties and functions. The state budget plays a very important role in the development of the national economy, the stimulation of production, as well as the social progress of society. As a legal category, the budget is determined by existing legislation, developed in a special way and adopted by the public authority. In other parts of the article, the functions of the budget, control over the budget, its various types are explained in detail.

Keywords: *financial relations, budget, budget functions, budget revenues, budget expenditures, types of the budget*

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Azərbaycan Respublikasının büdcə strukturu

Xülasə

Dövlət büdcəsi dövlət maliyyəsinin ən mühüm tərkib hissəsidir. Büdcə vasitəsilə dövlət və bələdiyyə orqanları öz vəzifə və funksiyalarını yerinə yetirirlər. O, milli iqtisadiyyatın inkişafında, istehsalın stimullaşdırılmasında, o cümlədən cəmiyyətin sosial tərəqqisində çox mühüm rol oynayır. Hüquqi kateqoriya kimi büdcə mövcud qanunvericiliklə müəyyən edilir, xüsusi qaydada işlənib hazırlanır və dövlət orqanı tərəfindən qəbul edilir. Məqalənin digər hissələrində büdcənin funksiyaları, büdcə üzərində nəzarət, onun müxtəlif növləri geniş şərh olunmuşdur.

Açar sözlər: *maliyyə münasibətləri, büdcə, büdcə funksiyaları, büdcə gəlirləri, büdcə kəsrləri, büdcənin növləri*

Introduction

There are various forms of financial relations between the state and various enterprises, organizations, departments and the population. These relationships are called budget relationships.

In all countries, the government is part of the financial resources created by society to perform its functions. The state budget is the most important component of public finance.

Budget relations are objective. This is determined by the fact that the state must have the material and financial base to carry out its functions. Every year, the state is responsible for meeting the needs of large-scale reproduction at the level of society as a whole, meeting the socio-cultural needs of citizens, paying for defense and public administration expenditures, and so on.

Through the budget, state and municipal bodies perform their duties and functions. Thus, the state maintains the administration and the army at the expense of the budget, implements socio-cultural measures, regulates and develops the economy (1).

The budget, being the main financial plan of the state and municipalities, allows the state authorities and municipal bodies to carry out their activities. The budget reflects the financial situation of the state and determines the tax policy in the country accordingly.

The state budget plays a very important role in the development of the national economy, the stimulation of production, as well as the social progress of society. This role manifests itself more in the quantitative and qualitative effects. Quantitative influence indicates how much money should be spent in which direction.

The impact of quality is considered in two aspects: on the one hand, the correct structure of taxes and efficient spending of funds, and on the other hand, it is taken as a criterion for control through the budget. Both of these aspects affect the quality of the economy. As the budget acts as the most important economic regulator in all countries, it becomes one of the most important elements of macroeconomic regulation (2).

The budget, as an economic category, is an integral part of the financial system, reflects monetary relations and reflects the functions of finance. The state budget has several very important functions that reflect its essence.

The main functions of the budget are distribution and control functions. In addition, there are functions of state regulation and stimulation of the economy and financial support for the implementation of social policy of the state. In general, the functions of the budget are as follows:

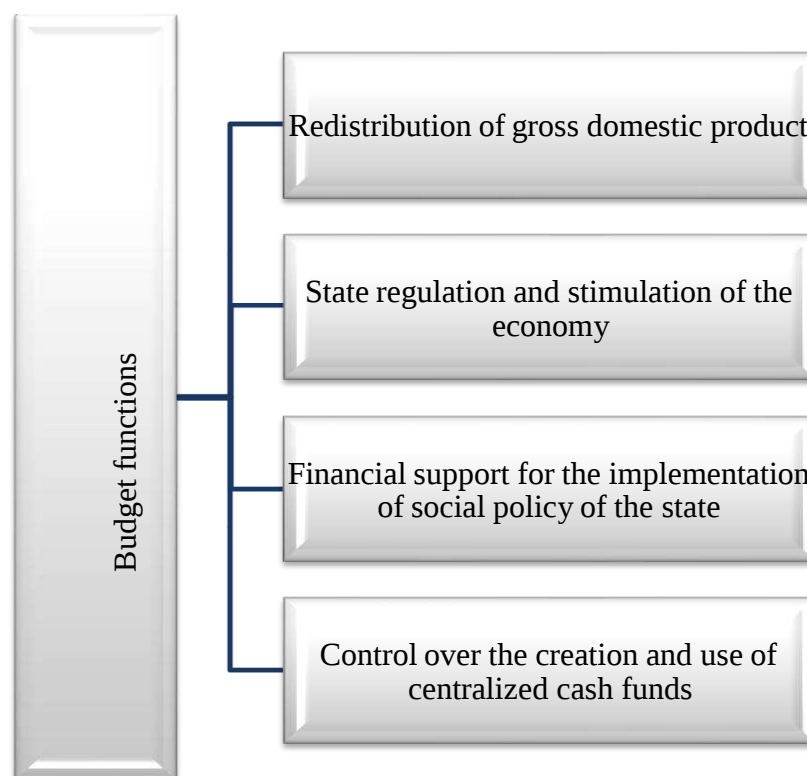


Figure 1.3: Budget functions

The main object of redistribution in the state budget is net income. Funds mobilized to the state budget in the form of taxes and other state revenues are redistributed and directed to the development of various sectors of the national economy. The function of budget allocation manifests itself in the form of creation and use of monetary funds at the level of state and local self-government bodies.

The use of the budget is controlled by the government or other bodies dealing with the budget. These bodies should not allow any negligence or negligence in the execution of the budget.

Control over budget expenditures, or rather their complete restriction, corresponds to the main role of the budget as an economic regulator, economic controller.

However, since the financial crisis, there has been a decline in expenditures and revenues since 2008.

In 2019, revenues increased by 659 million manats and expenditures by 2,466 million manats (Abdullayev, 2018: 289).

In 2022, the state budget revenues are projected at 26 billion 407 million manats, expenditures at 28 billion 974 million manats, and the deficit at 2 billion 567 million manats (Ahmad, 2018: 724).

52.4 percent of revenues will fall to the oil sector and 47.6 percent to the non-oil sector. It is

projected that 85.7 percent of budget revenues in the oil sector will be transferred from the State Oil Fund of the Republic of Azerbaijan, and 14.3 percent from the oil sector through the tax authorities.

As a legal category, the budget is determined by existing legislation, developed in a special way and adopted by the public authority. In this sense, the budget should be understood as the main financial plan for the creation, distribution and use of centralized monetary funds of the state (or municipalities).

This financial plan sets out the rights and responsibilities of the participants in the budget relationship. Given all of the above, several types of budgets can be identified. These are:

Ordinary budgets – That is, budgets adopted in conditions of relatively stable and normal development of the economy;

Emergency budget – This budget is a budget that provides for a special regime of heavy use of funds in connection with the establishment of a state of emergency in the country and is adopted in this case;

Minimum budget – Such a budget can be adopted only at the level of separate administrative territorial units. For example, the minimum expenditure indicators of city, district, village and settlement budgets can be considered. Funding for the most necessary expenses is provided by the relevant higher authority. Thus, the concept of minimum budget is applied to local budgets (5).

Unified budget-Such budgets are adopted in countries with a complex administrative-territorial structure. For example, the budgets of cities with a district division include the budgets of both cities and districts.

The budget classification is also grouped according to the source of revenue and their receipt. to improve the structure of the tax authorities, increase the efficiency of tax control, create a tax environment that ensures the expansion of entrepreneurial activity, etc. the implementation of such measures has been achieved (Ahmad, 2018: 724).

Depending on the feasibility of this estimate, the budget is of three categories - a balanced budget, asurplus budget and a budget deficit (Abdullah, 2013: 55).

Budget expenditures are formed through the state treasury bodies in accordance with the approved budget of individual organizations in accordance with the Law of the Republic of Azerbaijan “On Budget System” and the Law of the Republic of Azerbaijan “On State Budget” adopted annually.

In some ways the budget deficit is the responsibility of the government as it creates a debt burden or reduces the stock of government resources (6).

Budget expenditures are carried out through budget funding, and budget funding is based on certain principles. These principles include (Ahmad, 2018: 724):

1. achieve maximum efficiency at minimum cost;
2. purposeful nature of the use of budget funds;
3. allocation of budget funds in exchange for the implementation of production and other indicators, considering the use of previously issued lexical items;
4. non-refund of budget funds;
5. free budget allocation.

Budget expenditures are often transferring. The amount of budget expenditures is determined by items. In addition, there is a redistribution of budget funds at the level of the budget system through subsidies, grants, subventions and budget borrowers at the expense of budget expenditures. Budget expenditures in this case are mainly financed on a non-refundable basis. Non-repayable funds can also be budget loans and budget loans. The function of regulating and stimulating the economy. The state budget acts as a tool to regulate and stimulate the economy and investment, and increase production efficiency through a system of expenditures and revenues, and above all through a system of taxes. State aid is provided to various priority industries through the allocation of funds from the state budget.

Revenues of the state budget are formed due to the following receipts (7):

a) The state budget, except for tax revenues in the form of regulatory revenues to other levels of the budget system of the Republic of Azerbaijan

b) special tax revenues;

c) special non-tax revenues;

d) balance of funds at the end of last year;

e) other income.

Tax revenues include (8):

a) State taxes and duties, fines and penalties provided by the tax legislation of the Azerbaijan

Republic;

- b) customs duties and customs fees;
- c) state duties.

Non-tax revenues include:

- a) income from the use of state-owned property;
- b) income from the sale of state-owned property;
- c) income from paid services provided by relevant state authorities;
- d) citizenship, including fines, confiscation, compensation. The ratio of taxes to the state budget is determined annually by the Law of the Republic of Azerbaijan "On the State Budget".

The law determines the ratio (share) of tax revenues among the budgets of different levels in the order of budget regulation. Such distribution is approved by the law of the Republic of Azerbaijan on the state budget for the next budget year. In addition to tax revenues, in the process of execution of the state budget, its revenues may include funds from other budgets of the Republic of Azerbaijan.

Conclusion

The importance of the budget can be evaluated in terms of ensuring the relationship between resource allocation and organizational goals. Since firms survive by processing resources in the organization and presenting the output to the market, the achievement of the organizational goals of the enterprise is possible with the effective distribution of these resources.

The budget contributes to the achievement of the goals of the company in a certain period. Because it is a foresight tool and defines the responsibilities of managers, employees and units in achieving the goals of the enterprise. Applications in the budget execution process gain importance in establishing the relationship between organizational resources and goals. This study shows that managers lead employees and ensure interdepartmental coordination in resource allocation and use. employees sometimes attribute the inability to reach their budget targets to the talent and capacity of their own departments, unachievable target standards, and poor planning.

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Received: 28.04.2022

Accepted: 17.05.2022