AZERBAIJAN AND POLAND CULTURAL DIVERSITY. BUSINESS GUIDER OF POLISH CITIZEN IN AZERBAIJAN

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DOI: https://doi.org/10.31435/rsglobal_ws/30112019/678

ARTICLE INFO
Received: 25 September 2019
Accepted: 12 November 2019
Published: 30 November 2019

KEYWORDS
Cultural diversity, business guider, internationalism, globalization.

ABSTRACT
The economic, social and cultural processes occurring around the world are rapidly influencing the historical relations of countries. An example of this is the relations between Azerbaijan and Poland. Here we can talk about intercontinental relations as well as the extent to which they are located on two different climatic zones and have different natural resources and their impact on business relationships.

Introduction. What is culture? Culture is that which shapes us; it shapes our identity and influences our behavior. Culture is our “way of being,” more specifically, it refers to the shared language, beliefs, values, norms, behaviors, and material objects that are passed down from one generation to the next.1

The values, beliefs, attitudes, languages, symbols, rituals, behaviors and customs unique to a particular group of people and that are down from generation to generation. Often defined as a set of rules, because each culture provides a “blueprint” for its standard of living. Many things influence that uniqueness. For example, Occupation, Religious beliefs, Education, Life experiences, Geographical location, Physical characteristics, Family life, Social Environment.

What is cultural diversity?

The phrase 'Cultural Diversity' means a range of different societies or peoples with different origins, religions and traditions all living and interacting together. The food we eat, the music we listen to, and the clothes we wear have all been influenced by different cultures coming into one country. Even the language that we speak. Diversity is about learning from others who are not the same, about dignity and respect for all, and about creating environments that encourage learning from others. Diversity makes a rich tapestry, and we must understand that all the threads of the tapestry are equal in value no matter what color.

Climate, resource, national and spiritual values are different between Azerbaijan and Poland. Another factor that is different between the two countries is the cultural diversity. Cultural diversity has different effects on different areas. As a business guide, I will explain that a Polish businessman should go through a paperwork business to build a business in Azerbaijan and he/she need to pay attention to several business labels in these processes.

Firstly, I would like to inform you that a non-Azerbaijani citizen has the right to establish business in Azerbaijan or not. It became clear that a company limited by the charter capital of a limited liability company established by one or more persons (physical and / or legal entity) in accordance with Article 87.6 of the Civil Code, Article 24.2 of this Code, all citizens of the Republic of Azerbaijan, foreigners and stateless persons permanently residing or temporarily staying in the territory of the Republic of Azerbaijan shall be regarded as physical persons.  

Thus, the foreign citizen's business activity does not restrict the legislation. A foreign citizen who wants to build a business should be very careful. Be familiar with each form, make comparative analysis, and choose the most appropriate organizational-legal form for your business. We will consider important information and tips for this purpose. Entrepreneurship can be engaged in two forms:  
1) By establishing a legal entity  
2) Without the creation of a legal entity.

According to the Civil Code of the Republic of Azerbaijan, legal entities must undergo state registration in the manner prescribed by law, they have a separate property in their possession and are responsible for their obligations to the company. Individual entrepreneurship is a type of entrepreneurial activity created by individuals to generate income without creating a legal entity. In such activities, these individuals rely on their property, take risks and liabilities, and bear responsibility for all their personal property obligations. There are two forms of commercial legal entities (legal entities that divide and generate revenues for profit) are commercial legal entities, such as economic societies and business partnerships. These, in turn, are divided into several places. Thus, economic partnerships can be created in the form of full partnerships and partnerships, while economic societies can be established in the form of a limited liability society, an additional liability company and joint-stock company. Joint-stock companies, in turn, are divided into open joint-stock companies and closed joint-stock companies. However, those who are engaged in macroeconomic fields are more interested in creating partnerships and joint stock companies. Give a very brief explanation of each form.

Entrepreneurship partnerships and societies  
Full partnership. According to Article 69 of the Milli Mejlis of the Republic of Azerbaijan, the partnership is considered to be a full partnership when its participants are engaged in entrepreneurial activity on behalf of the partnership in accordance with the charter and are responsible for their partnerships with their personal property.

Kommandit partnership. It's a partnership that has both full partners, and there's a risky livestock that has the risk of being swallowed by the amount of livestock that it's doing. However, those lean sheep do not engage in entrepreneurial activity on behalf of the partnership.

A limited liability company. The legal form of the legal entity in which entrepreneurs deal with most of them is limited liability society. A society, which is established by one or more persons, is divided into shares in the amount determined by the charter capital of which the charter capital is considered limited liability society. The supremacy of Limited Liability Companies is that its participants are not liable for the obligations of the public on their property and are exposed to the value of the livestock just for the damage caused by the activity of the public. For example, “if a person named "A" is a participant of the Limited Liability Company "XXXX" and the charged asset is 50 AZN in case of Damage to the Limited Liability Company, "A" will bear the risk of only AZN 50, in other words the amount to be lost Will not be more than 50 AZN. There will be no direct investment in this property. The Company is not liable for its obligations to third parties. If the charter of the company does not stipulate the charter capital for a certain period of time (maximum 3 months), then the charter capital of the company shall be paid before state registration. Each Limited Participant has the right to receive profit in accordance with the May Charter capital. For example, the charter capital of "XXXX" LLC is 200 AZN and has 3 participants. "A" 50 AZN, "B" 100 AZN, "C" 50 AZN. As a result, net profit of AZN 1,000 will be obtained, which will be AZN 500 for AZN 1000, AZN 250 for "A" and AZN 250 for "C". A participant in a limited liability company may sell or otherwise share a part of the company's charter capital to one or more participants in that society or otherwise discriminate.”

1 http://www.e-qanun.az/code/8  
2 www.sahibkarol.biz  
3 www.osce.org
An additional liability society. From the beginning, let's note, that in a very small case, the additional responsible society is appealed. It is also established as a Limited Liability Company, but such members of the society, together with their property, are liable for more than one equivalent of their own assets, together with their property identifiable by the company's charter. For example, “B, C and D are "XXXXX" participants. "B" has a share of 100 AZN, "C" is 50 AZN, "D" has a share capital of 60 AZN and the charter indicates that all participants are responsible for their property in the amount of 3 times the value of the Mayan land. In this case "B" is additionally responsible for their property with 300 AZN, "C" 150 AZN and "D" at 180 AZN."1

Joint Stock Company. As mentioned above, stock societies are created when dealing with larger business activities. The charter capital of the joint stock companies is divided into a certain number of shares. Stock is one of the types of securities. Only stock companies have the right to make stocks. Because it is not suitable for microbusinesses, it's just a short story about stock society.

An open joint-stock company is aware that shareholders of the stock-joint-stock company can disclose their shares without the consent of other shareholders (sell, donate, etc.). Such a joint stock company may make an open subscription to its shares and exercise its free sale. The Open Joint Stock Company is obliged to annually publish its annual report and accounting balance sheet for all.

Closed Joint Stock Company is a joint-stock company whose shares are distributed only among its founders or within other entities that have been fixed in advance. Such a public can not make an open subscription to the shares he has left, nor can he offer them in any other way to get them.

Can a company incorporate some of the legal forms in the organization?

First of all, it should be noted that, above all, it is clear that specific requirements have been set for each of the legal forms. Legal entities may be merged, reorganized, reorganized, reorganized and divisible. It becomes the full name of each company, and its corporate form will be displayed. The combination of several forms at the same time, so it is not possible for companies to periodically inspect by government agencies, even requiring mandatory audits for some forms. Financial statements of companies during such inspections, etc. checked. Any discrepancies that may arise during these checks can have serious consequences for the company. This stage is the final step to turning your business idea into real business. To plan your future business better, you need to collect missing information and complete your business plan again. It was important to keep in mind that important issues were not overlooked. Then it is necessary to attract funds through the business plan, apply to different financial institutions, funds and investors. You need the initial capital to start your business. If you really decided to start this business, and if everything goes as planned, then you need to be ready for a new lifestyle, register your enterprise, register your first business day and plan your work for a successful start.

Establishment of legal entities ends with their state registration. For this purpose, certain requirements in the legislation are envisaged. Thus, according to the “Law of the Republic of Azerbaijan "On state registration and registration of legal entities", the state registration of the organization seeking to obtain the status of a legal entity must be filed with the tax authorities of the Republic of Azerbaijan."2 The application is signed by the founder or by his / her authorized representative and certified by a notary. The application shall indicate the following: - if the founder is a natural person - his name, surname, patronymic, place of residence, the identification document number and date of issue; - When signing the application by an authorized person, as well as his name, surname, patronymic, place of residence, the number and date of issuing the identity document, and information on the power of attorney. - and other information in the form of application approved by the Ministry of Taxes. The application shall be accompanied by the following documents: - constituent documents - the charter approved by the founder or the authorized representative of the entity wishing to obtain the status of a legal entity, the decision on the establishment, approval of its charter and formation of governing bodies; document on payment of state duty; - if the founder is a natural person - a copy of his / her identity document; - a copy of the identity document, if the legitimate representative is designated, is submitted along with the copy of the application. The original of the application is kept in the Ministry of Taxes, and the copy is returned to the applicant. There is an electronic state registration service of a limited liability company with local investment. To do this, fill out an application form placed on the Electronic Information Site of the Ministry of Taxes. The state registration certificate is issued by the Ministry of Taxes - a document certifying its state registration - certificate of state registration. The legal entity's certificate of state registration and extract from the

1 www.amfa.az
2 www.economy.gov.az
state registry are the basis for the individualization of the legal entity, its branch and representation. If you want to deal with entrepreneurial activity without creating a legal entity then there is no need to deal with the above documents. With the original of your ID, you apply to the tax office of your place of permanent residence, fill in the application form, and you will be issued a certificate of entrepreneurship registration within 2 days. This way you can start your activity. Tax accounting for individuals can also be made electronically. You need to get an electronic signature or an easy signature. “Registration of taxpayers and legal entities is also carried out at ASAN Service Centers.”

Get started and plan your work

Plan your first production or sales day right away when you register your business. This is very important for you and your first customers. Keep in mind that your business starts on that day and this remarkable day is your first impression of your business for your first customers. Plan the necessary work for the first days so that this impression is good.

General tips. The concept of entrepreneurial activity is also understood by the fact that the goal is to earn a living. The revenues of the company arise from the sale of goods, works and services, and naturally, contracts are formed. The contract is an expression of the independent will of the parties and regulates the relations with the subject. “Although the basic structure of the contracts is reflected in the Civil Code, the provisions governing all risks and relationships that may arise from the parties' consent can be specified. In our country, usually one of the parties prepares, sends it to the other party, and is signed in the form in which the contract is often presented to companies that are not lawyers. True, contracts in small businesses are made in the simplest form and reflect the basic requirements of the Civil Code.” But this is not always safe. Agreements offered by the other party, regardless of the goods sold, the work done or the services rendered, must be carefully evaluated. The main focus should be on the rights and obligations of the parties, the terms and conditions for the payment of the contract, the responsibilities of the parties, the quality of the purchased goods, the works done and the services rendered, and the quality assurance issues. The parties should agree on cases that are unclear or generally unacceptable, and should reflect those cases in the contract. In addition, legal issues should be investigated to assess and identify the future prospects of the company, consult with experts, seek advice from experts and their opinions should be taken into account, employees' activities should be monitored, regular service reports should be provided. There is a requirement for mandatory audit by the Law for Limited Liability Company. Using the services of Audit, it is possible to clarify the current situation in the financial, tax, accounting field, risks and future prospects of the company. One of the key points to be taken into account when implementing entrepreneurial activity by means of individual entrepreneurship or limited liability company is to carry out cash settlement through cash registers. Otherwise serious financial commitments may arise. The sale of cash registers is carried out by legal entities. “Citizens can obtain cash registers at any of the legal entities operating in this area. He must then register it with the tax authority. For this purpose, a foreign citizen should apply to the tax authorities at the place of his / her application with the application approved by the Ministry of Taxes. The tax authority shall check the information provided by the foreign citizen no later than 5 days from the date of submission of the application and register the cash registers.” If it applies, the citizen will issue a registration sheet approved by the Ministry of Taxes on registration of cash registers. Control may also register online cash registers online. Legal entities and individual entrepreneurs, except for the following types of activities, should carry out cash settlement through cash registers. It should be noted that, below, we have just mentioned the types of entrepreneurial activities that can be initiated with little funds, so the list of tax legislation is much wider:

1. Sales of lottery tickets, operator of sports betting and activities carried out by the vendor
2. Passenger and freight (rail, air, water and automobile transport) (number of seats is 6 a taxometer should be applied in accordance with the minimum legislation except for taxis)
3. Agricultural products in markets, fairs and mobile sales
4. Bottles and wastewater treatment stations activities
5. Communication service (excluding internet clubs activities)
6. Advertising service
7. Lease of living and non-residential premises
8. Hotel, motel, camping and dormitory services
9. Elevator and security service

\[1\] www.taxes.gov.az
\[2\] www.uneed.gov.az
\[3\] www.ilo.org
10. Sanitation and sanitation services
11. Physical training and sports
12. Educational activities and education of educational institutions activities of courses
13. Activities of car stops
14. Chemical cleaning and dyeing of clothes, washing
15. Ceremonial services in stationary places related rent
16. Retail sales of shelves, cars and trailers at mobile, market and other public places of commerce activity etc.
17. Maintenance and repair of furniture, photography, audio and video equipment, repair and personal construction of footwear, clothes, knitted and crocheted goods, watches, TV sets, refrigerators and other household appliances, transport vehicles technical and other services, hairdresser's service, repair and design of jewelry and metalworking, handling and painting workshops and repair points.

What to Look for When Building a Business in Azerbaijan

Azerbaijan can be considered a western country, because business uniforms are usually formal. The working hours and the opening hours of the stores are normally at 6am on weekdays at 10am.¹

Rank is of great importance in Azerbaijan's business culture and business deals are executed by companies and organizations. First of all, unofficial conversations open up contacts in business meetings. These meetings may last for hours until everything is fully evaluated and communicated to the Board of Directors before the final decision is taken.

It is not welcome to speak about local politics during business meetings in Azerbaijan.

The national currency of Azerbaijan is manat. Value added tax is 20% and import and export duties vary by type of commodity.²

There are equal rights between women and men in business, and at the same time you can do that, as in other countries, men are the main tasks.

Corporate gifts are welcomed and are usually not opened in front of the person giving the gift.

It refuses to present beverage products as a gift in national culture and traditions.

Here are five business etiquettes to know in Azerbaijan:

Communication

Azerbaijan is the official language in the country. Lezgi, Russian and Armenians, as well as in Russia and Armenia, are three of the other dialects spoken in the nation - Russian and Armenian Orthodox, and Azerbaijanis who are Muslim-dominated. Residents speak directly and order in their conversations.³ Precision is appreciated, but it is also important to save face during conversation. In addition, sometimes it is sometimes best to be inevitable when putting personal ideas on disputed topics. Keeping eye contact is a general rule when maintained by others. The length of a scroll would be cautious when talking to colleagues, acquaintances and friends.

“- Although direct communication is seen as a positive in Azerbaijan, one also has to be careful to employ such directness.

- Information should always be presented in a way that is diplomatic and sensitive so as not to cause loss of face.

- The level of directness you can use is dictated by who you are speaking with. If it is a new, formal or important relationship diplomacy is critical.

- If the relationship is well developed and a level of openness has been established a little more honesty is fine.”⁴

Dress Code.

Businessmen wear formal costumes: men will wear dark suits and gowns, and women will wear stylish conservative suits (long skirts or trousers) - women should avoid expensive accessories, sleeveless bracelets and upper upholstery. Casual business is accepted in some areas.

Greetings.

Another important thing to is to always shake with your right hand. It’s considered taboo for religious men to touch religious women. Handshakes are the standard greeting. In addition, when men and women meet for the first time it’s best to allow the lady to offer to shake hands first.

Professional Titles & Business Cards.

¹ www.biznesinfo.az
² www.banco.az
³ www.az.wikibooks.org
⁴ https://www.commisceo-global.com/resources/country-guides/azerbaijan-guide
The common method to address someone is to say their first names followed by their title (muellim/a for teachers or hekim for doctor). There are no official customs for giving and getting business cards. Business cards should always be handed or accepted with your right hand.

- There is no formal ritual surrounding exchange of cards.
- It is a good idea to take plenty with you as it still forms the basic means of keeping contact details as opposed to electronic means.
- Give and receive cards with your right hand."

Punctuality.
The matter of time is important to most people. There are different social and business values. Socializing and personal relationships are far more essential to their lifestyles.

Business Meetings.
To arrange a meeting an introductory letter is needed outlining your company, history and the purpose of your visit, in Azerbaijan. It is good to have such accordance translated in Azeri to ensure they understand. It also makes you stand out.

- There is a certain amount of protocol one has to follow in meetings as Azerbaijanis are quite sensitive to status, title, who sits down first, enters the room first, etc. It is best to follow the lead.
- Politeness is important and is all part of the relationship building process.
- Discussions will often start slowly over tea and the topics of discussion may be completely irrelevant. However, this is the make or break part of your relationship - if you can not strike up a rapport the chances of doing business together are slim.
- Always maintain eye contact while speaking since Azerbaijanis take this as a sign of sincerity. If someone does not look them in the eye while speaking, they think the person has something to hide.
- Decisions are reached slowly.
- Never appear impatient or attempt to rush an Azeri to make a decision.
- Expect a great deal of bargaining and haggling. - Azeris are are tough negotiators."

Conclusions. The objective of this research paper was to determine how cultural differences influence the business. Doing business around the world is a common practice these days. When we break the technological barriers and accelerate the formation of a global economy, we face the challenges of cultural diversity among the countries. Today's business environment has become more dynamic, more competitive and increasingly complex, and we have a new game. The problem of cultural diversity is not only affected by the fact that we operate. It is clear that a Polish citizen faces a variety of problems in opening an Azerbaijani business. For this purpose, a foreign citizen can only establish a business, let his partner be a citizen of Azerbaijan and help him in this matter.

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