

BYKOV STEPAN



CONTACT DETAILS

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DATE OF BIRTH

15th of December 1981

EDUCATION

PhD in Finance (2005-2009)

Baikal State University, Irkutsk, Russia

Thesis: The reducing of tax compliance costs by means of accounting policy institution

Master of Management (2020 - 2023)

Higher School of Economics, Moscow, Russia

Academic program: Higher education leadership and management

Master of Agricultural Science (honors, 2012-2014)

Irkutsk State Agrarian University, Irkutsk, Russia

Thesis: Introduction of new vegetable crops for the Irkutsk region (using Asparagus as an example)

Master of Law (honors, 2011-2013)

Baikal State University, Irkutsk, Russia

Thesis: Counteraction against tax avoidance and tax evasion in the Russian Tax Law

Specialist in Finance (honors, 2000-2005)

Baikal State University, Irkutsk, Russia

Thesis: Tax revenues of local budgets in the transitional period

Specialist in Law (honors, 1999-2004)

Baikal State University, Irkutsk, Russia

Thesis: Legal aspects of tax planning

RESEARCH FIELDS

In Economics: Public Economics, Public Finance, Fiscal federalism, Environmental economics

In Law: International taxation and International Tax law, Counteraction against tax avoidance

PROFESSIONAL EXPERIENCE

Vice-Rector for International Affairs of Irkutsk National Research Technical University (December 2021 – present):

- Strategic planning of the university's international activities
- Organization of university's international cooperation
- Promoting the image of the university in the external environment
- Preparation and implementation of international cooperation projects
- Organizing and supporting international events held by or with the participation of the university
- Internationalization of the internal environment of the university

- Organization of work to support foreign students coming to the university to study, to facilitate their adaptation and integration
- Coordination of activities to attract foreign students to study at the university

Head of the International Affairs Department of Irkutsk National Research Technical University (December 2019 – December 2021):

- Inbound and outbound academic student mobility
- Inbound and outbound academic staff mobility
- University internationalization by the development of the English-language environment
- Recruiting of international students

Head of the Bachelor's program "Sustainable innovative economics", Associate Professor of the Baikal School of BRICS at Irkutsk National Research Technical University (June 2019 – present):

- development of the students' curricula
- lecturing and conducting seminars;
- organization and holding international scientific conferences;
- organization of students' activities.

Associate Professor of the Department of Taxes and Customs, Baikal State University (September 2008 – September 2019):

- lecturing and conducting seminars;
- organization of students' research activity;
- development of the students' curricula.

Head of the Research Department of Baikal State University (September 2013 – August 2014):

- planning and organization of scientific and research work in the university;
- development and expansion of the actual areas of research;
- ensuring of the university's scientific rating growth (by means of increasing the number of scientific and research projects, received grants, citation indexes, etc.);
- organization and holding scientific conferences;
- establishing and maintaining international cooperation in the areas provoking interest of the university, including ensuring of the university's participation in international grant programs, etc.

Tax Lawyer, Legal Department, BDO Unicon VostSibAudit (August 2005 - January 2010):

- coordination and organization of the court representation procedures;
- auditors' consulting on the application of tax laws.

Tax Lawyer, Legal Department, The Tax Office of the Federal Tax Service, Irkutsk, Russia (September 2004 - July 2005):

- coordination and organization of the court representation procedures;
- inspectors' consulting on the application of tax laws.

RESEARCH VISITS AND INTERNSHIPS

Visiting researcher, University of Illinois at Urbana-Champaign, Institute for Sustainability, Energy, and Environment, the USA (August 2022 – December 2022)

Fulbright program (FFDP 2022-23) with the subject "Green fiscal policies"

Visiting researcher, Kiel Institute for the World Economy (IfW), Germany (September 2019 – December 2019)

DAAD and Russian Ministry of Education jointed Immanuel Kant Grant (2015-2016) with the subject "Effects of tax expenditure in the intergovernmental relations in Russian Federation"

Visiting researcher, Philipps-Universität Marburg, Germany (January 2018 – March 2018)

DAAD research grant for Research Stays for University Academics and Scientists with the subject "The role of tax expenditures in the intergovernmental relations"

Visiting researcher, International Tax Institute of the University of Hamburg, Germany (September 2015 – March 2016)

DAAD and Russian Ministry of Education jointed Immanuel Kant Grant (2015-2016) with the subject "Methods of Counteraction against tax avoidance and tax evasion and guarantee of taxpayer's protection in the procedures of this counteraction: comparative aspects (Germany and Russia)"

Visiting Researcher, Max Planck Institute for Tax Law and Public Finance, Munich, Germany (August 2014 – May 2015)

DAAD long-term research grant (2014-2015) with the subject "Tax Avoidance and Tax Evasion: An International point of view"

TEACHING EXPERIENCE

English-taught courses:

Public Economics

Public Finance

Russian-taught courses:

Russian Tax law

Basics of International taxation

Anti-avoidance measures in Domestic and International tax law

MAIN SEMINAR AND CONFERENCE PRESENTATIONS

Tax expenditure as a problem of intergovernmental relations in Russia. 20th April International Academic Conference on Economic and Social Development, Moscow, National Research University Higher School of Economics (April 2019)

VAT tax expenditures and their role in the intergovernmental fiscal relations in Russia. International Symposium on the Theory and Practice of VAT, Beijing, Central University of Finance and Economics (November 2018)

Tax expenditure as a problem in intergovernmental relations. Tenth International Tax Symposium, Vladivostok, Russia (July 2018)

Global Transfer Pricing Conference "Transfer Pricing Developments around the World", Vienna, Austria (February 2018)

VAT tax expenditures: looking for grounds in Russian tax legislation
Eighth International Tax Symposium, Kazan, Russia (July 2016)

Global Transfer Pricing Conference “Transfer Pricing in a Post-BEPS World”, Vienna, Austria (February 2016)

The role of VAT exemptions in the financing of subfederal expenditures.
Seventh International Tax Symposium, Irkutsk, Russia (July 2015)

6-th Joint Seminar of International Tax Institute of the University of Hamburg and Sapienza University of Rome, OECD, Paris, France (March 2015)

“Tax gap”: meaning, European experience of estimation and implementation opportunities for Russian tax and budget system.
Sixth Ukrainian-Russian Tax Symposium, St.-Petersburg, Russia (2014)

Functional approach to solving problems of determining the tax amount by estimation method. The legal mechanisms for addressing illegal financial transactions. Moscow, Russia (March 2014)

Role of the institute of accounting policies in improvement of the effectiveness of taxation
Fifth Ukrainian-Russian Tax Symposium, Kiev, Ukraine (June 2013)

HONORS, AWARDS, FELLOWSHIPS

Winner of the Leaders of Russia 2021 contest (track Science)

Vladimir Potanin’s scholarship (4 times: 2000, 2001, 2002 and 2004)

RESEARCH GRANTS

Green fiscal policies
Fulbright program(FFDP 2022-23), University of Illinois at Urbana-Champaign, Institute for Sustainability, Energy, and Environment, USA (August 2022 – December 2022)

Effects of tax expenditure in the intergovernmental relations in Russian Federation
DAAD and Russian Ministry of Education jointed Immanuel Kant Grant (2019, Kiel Institute for the World Economy (IfW), Germany)

Stimulation of the New Silk Road Economic Belt Development: Synchronization of Fiscal Instruments and Customs Procedures
Russian Foundation of Fundamental Research (2017-2019)

The role of tax expenditures in the intergovernmental relations
DAAD research grant for Research Stays for University Academics and Scientists with the subject (January 2018 – March 2018, Marburg, Germany)

Tax Avoidance and Tax Evasion: An International point of view
DAAD long-term research grant (2014-2015, Munich, Germany)

The influence of the shadow economy on the quality of life in Russia and Ukraine: A Comparative Analysis

Ministry of Education and Science of the Russian Federation (2014-2016)

Development of methodological approaches to estimation of the effectiveness of tax incentives

Ministry of Education and Science of the Russian Federation (2011-2014)

**PROFESSIONAL
SKILLS**

Languages: English (C1), German (A1)

Self motivated, accurate, assertive, initiative, educable, punctual

**OTHER ACTIVITIES
AND HOBBIES**

A voting member of the district electoral commission.

LIST OF PUBLICATIONS

**Published in English
Originally**

Journal articles

2018

- Stepan S. Bykov, Horst Zimmermann. Tax expenditure as a problem in intergovernmental relations. *Journal of tax reform* (<https://jtr.urfu.ru/en/archive/journal/95/article/1114/>)

**Published Originally in
Other Languages, here
they are translated**

Journal articles

2018

- Stepan S. Bykov, Irina V. Guschina, Irina N. Medik. Development of the New Silk Road Economic Belt through the harmonization of the tax burden on production factors in Russia and China: the development of a comparison methodology. *Bulletin of Baikal State University* (<http://izvestia.bgu.ru/reader/article.aspx?id=21985>)

2015

- Stepan S. Bykov, Anna P. Kireenko, Ekaterina N. Nevzorova Criminal law's reaction to shadow economy: borders, character and areas for improvement. *Russian Journal of Criminology* (<http://elibrary.ru/item.asp?id=21208901>)

2014

- Bykov S. S. To discussion on the notion of counteraction against tax evasion and tax avoidance and their value in recognition of tax law as an independent law branch. *Bulletin of Baikal State University* (<http://elibrary.ru/item.asp?id=21208901>)
- Bykov S. S., Batoroev K.Y. The methodology of counteraction against evasion of social security contribution and ways of its improvement. *Bulletin of Baikal State University* (<http://elibrary.ru/item.asp?id=21252603>)

2013

- Bykov S. S. Tax incentive classification as a step for tax expenditure estimation. *Bulletin of Baikal State University* (<http://elibrary.ru/item.asp?id=20387423>).

- Bykov S. S. The impact of the Russian Supreme Arbitrage Court legal position on the evolution of approaches to VAT tax base and deductions correction. *Scientific papers of NDFI*.

2012

- Bykov S. S. The key role of counteraction against tax avoidance and tax evasion in Russian Tax law forming. *Taxes and Financial law* (<http://elibrary.ru/item.asp?id=18388338>).
- Orlova Y. N., Bykov S. S. Local budgets tax expenditures's role in formation of tax capacity. *Economic problems* (<http://elibrary.ru/item.asp?id=19100244>).
- Bykov S. S. The procedure of transfer pricing tax control and its role in improving of the efficiency of tax regulation. *Actual problems of law and sector-specific legislation*.
- Bykov S. S., Kutuzova E.S. Methods of counteraction to tax evasion: classification and problems of their application. *Bulletin of Baikal State University* (<http://elibrary.ru/item.asp?id=18030480>).
- Bykov S. S. Counteraction against tax avoidance and tax evasion as a function, law principal and vector of development in Russian Tax law. *Problems of counteraction against tax avoidance* (<http://elibrary.ru/item.asp?id=19986918>).

Books

- Maiburov I.A., Ivanov Y.B. etc. *Encyclopedia of theoretical foundations of taxation* (Moscow, UNITI-DANA publ., 2016)
- Kireenko A. P., Bykov S. S. *Tax compliance costs in Russia* (Irkutsk, BSUEL Publ. 2012)

Chapters

- Elements and benchmark structure of value added tax (2020) in I.A. Majburov ed. *The architectonics of modern consumption taxation*
- Environmental taxation within the context of fiscal federalism (2018) in I.A. Majburov ed. *Environmental Taxation*
- Taxation of natural resources within the context of fiscal federalism (2018) in I.A. Majburov ed. *Taxation of Natural Resources*
- Special economic zones within the context of fiscal federalism (2017) in I.A. Majburov ed. *Special economic zones: theoretical and methodological aspects of development*
- The role of VAT exemptions in the financing of subfederal expenditures (2015) in I.A. Majburov ed. *Fiscal federalism: problems and perspectives of development*
- Theoretical foundation for tax incentives' classification criterion (2014) in I.A. Majburov ed. *Tax incentives: theory and practice*.
- Tax-based regulation efficiency: developing approaches to estimate (2014) in M.A. Vinokurov ed. *Russian society development: law and economic issues*.
- Role of the institute of accounting policies in improvement of the effectiveness of taxation (2013) in I.A. Majburov ed. *Economics of tax reforms*.

- Methods of counteraction against evasion of compulsory pension insurance (2013) in D.A. Fedotov ed. *Russian pension system: key issues and direction of development*
- Methods of counteraction against tax avoidance and tax evasion in Russian Tax law (2012) in I.A. Majburov ed. *Tax avoidance and tax evasion: problems and solutions*
- Peculiarities of taxation of non-state pension provision. Implementation of income tax accounting for private pension funds (2012) in D.A. Fedotov ed. *Current state and prospects of development of the Russian pension system.*