

CHARLES UNIVERSITY
FACULTY OF SOCIAL SCIENCES

**individual study plan
of doctoral student**

Plan ID 21615

Student

Name **Mgr. Evgeniya Dubinina**
E-mail **44530086@fsv.cuni.cz**
Faculty **Faculty of Social Sciences**
Study programme **Economics and Finance (P0311D050002)**
Standard length of the study (number of years) **4**
Form of study **full-time**
Date of commencement of doctoral study **30.09.2021**

**Study programme guarantor
and Chair of subject area board**

Name **prof. Ing. Evžen Kočenda, M.A., Ph.D., DSc.**

Supervisor

Name **doc. Petr Janský, M.Sc., Ph.D.**
E-mail **jansky@fsv.cuni.cz**
Department / Institute **Institute of Economic Studies (23-IES)**

Doctoral dissertation

Title of thesis
The Impact of Tax Transparency Policies on Firms' Operation Behavior
Progress on the doctoral dissertation
Synopsis: The lack of data on corporate taxation is a major limitation to measuring the fiscal and economic effects of tax avoidance, controlling international transactions, and doing audits of the companies on international and domestic levels. Moreover, profit shifting from relatively high tax profit rate jurisdictions to relatively low decreases the tax base of domestic jurisdictions. In recent decades, governments implement tax policies and programs to increase tax transparency and compliance, to protect fair competition. In my project, I take advantage of the recent gradual increase of tax data transparency in businesses both internationally (paper 1, "Fiscal Consequences of Corporate Tax Avoidance: How Governments React to Revenue Foregone?"; paper 2, "Financing Economic Recovery with Excess Profits Tax") and domestically (paper 3, "Online Cash Register Policy in Russia: Impact on Firms' Prices and Exit Decision"): tax avoidance estimates from Tørsløv et al. (2020) and Garcia-Bernardo and Janský (2021) papers (paper 1), German Office of Statistics data for municipalities (paper 1), OECD Country-by-Country Reporting data (paper 2), and Spark Interfax data for online cash registers (OCR) holders (paper 3). In the first paper, I propose to estimate the consequences of tax avoidance for the public finance structure of governments due to the profit shifting of multinational corporations (MNCs) to tax havens. The main contribution of the paper is unique estimation of the public finance structure changes because of profit shifting using new estimates of tax avoidance from Tørsløv et al. (2020) and Garcia-Bernardo and Janský (2021) papers for different countries. In the second paper, I intend to estimate the excess profits of corporations in the European Union using standard approaches (average earnings and invested capital approaches) as well as new modified approaches to reduce the bias of overestimation. The main contribution of the paper is estimating the potential excess profits tax revenue to finance economic recovery after the pandemic with a new modified method for European countries that have MNCs' subsidiaries. In the third paper, I consider the recent reform of the Russian government that obligated small firms to use online cash registers (OCR) in 2016 for better tax compliance. For firms, installation of OCR means an increase in fixed costs and marginal markup. This pushes firms to increase the prices, switch to a shadow market, or exit the market. Using the Difference-in-Difference technique, I propose to estimate the effects of OCR policy on the price changes and the number of firms that did not exit the market. The main contribution of the paper is considering the OCR policy effects from the firm-level perspective. The research findings could be useful for policymakers to improve an existing or implement tax policies and contribute to the urban and public finance economic literature.
----- The dissertation will have between 100 and 200 standard pages. -----
Time schedule of progress on the dissertation: 1st year of study: Work on the first and second dissertation articles with expected titles: - "Fiscal Consequences of Corporate Tax Avoidance: How Governments React to Revenue Foregone?" - "Financing Economic Recovery with Excess Profits Tax" 2nd year of study: Work on the third dissertation article with an expected title: "Online Cash Register Policy in Russia: Impact on Firms' Prices and Exit Decision" 3rd year of study: Competition of the dissertation with the third article. 4th year of study: Finishing, Pre-defence, and Defence of the dissertation.

State doctoral examination and doctoral thesis defence

Type	Code	Title, details	Ac. year
	JSZEE1	State Doctoral Exam	2023/2024

Type	Code	Title, details	Ac. year
Doctoral dissertation defence	JOBEE1	Defence of Dissertation	2024/2025

Course of study

Scheduled date of the state doctoral examination: November 2022
Scheduled date of the pre-defence: November 2023
Scheduled date of the defence of the dissertation: May 2024

Duties – study plan

Type	Code	Title, details	Ac. year
Course	JED109	Institutional Economics and Economic Policy I	2021/2022
Course	JED110	Institutional Economics and Economic Policy II	2021/2022
Course	JED511	Teaching Assistantship (Full) A	2021/2022
Course	JED511	Teaching Assistantship (Full) A	2021/2022
Course	JED109	Institutional Economics and Economic Policy I	2022/2023
Course	JED110	Institutional Economics and Economic Policy II	2022/2023
Course	JED511	Teaching Assistantship (Full) A	2022/2023
Course	JED511	Teaching Assistantship (Full) A	2022/2023
Course	JED511	Teaching Assistantship (Full) A	2023/2024
Course	JED511	Teaching Assistantship (Full) A	2023/2024
Course	JED511	Teaching Assistantship (Full) A	2024/2025
Course	JED511	Teaching Assistantship (Full) A	2024/2025
Grant	---	Grant activities Application to the Grant Agency of the UK competition with an expected topic "Corporate Taxation and Transparency: Evidence from New International and Domestic Data Sources". In case my project will not be accepted for financing, I will submit a new application in subsequent years of study. Application to the Grant Agency of the UK competition with an expected topic "Corporate Taxation and Transparency: Evidence from New International and Domestic Data Sources". In case my project will not be accepted for financing, I will submit a new application in subsequent years of study.	2021/2022
Publication	---	Financing Economic Recovery with Excess Profits Tax (IES WP publication) Publication of an IES WP with an expected title "Financing Economic Recovery with Excess Profits Tax". This WP will be a joint work with my supervisor Petr Janský and Javier Garcia-Bernardo (Utrecht University).	2021/2022
Publication	---	Fiscal Consequences of Corporate Tax Avoidance: How Governments React to Revenue Foregone? (IES WP publication) Submission of the paper to the IES WP series with an expected title "Fiscal Consequences of Corporate Tax Avoidance: How Governments React to Revenue Foregone?".	2021/2022
Training	---	Methodological seminar for PhD students In the 1st year of study, I will attend a methodological seminar for teaching.	2021/2022
Other	---	BT and MT refereeing I will serve as an opponent of Bachelor's and Master's thesis.	2021/2022
Other	---	Defenses In each academic year, I visit at least 50% of the defenses or at least 7 defenses, whatever is lower.	2021/2022
Other	---	Study documents Till May 31 of this academic year, I delivered my "Annual assessment of fulfilling the ISP" + "Supplement", in which I further specify the intended course of my doctoral studies over the next academic year. In case of termination/study interruption, I will fill in the required documents ("Annual assessment of fulfilling the ISP" + "Supplement" for the next academic year) within a month from the end of my study interruption period.	2021/2022
Publication	---	Financing Economic Recovery with Excess Profits Tax (Scopus submission) Submission to a foreign journal listed in the Scopus database with an expected title "Financing Economic Recovery with Excess Profits Tax". I plan to submit the paper to top field journals such as Journal of Public Economics or Journal of International Economics, or field journals such as International Tax and Public Finance, Review of International Economics	2022/2023
Publication	---	Fiscal Consequences of Corporate Tax Avoidance: How Governments React to Revenue Foregone? (Scopus submission) Submission to a foreign journal listed in the Scopus database with an expected title "Fiscal Consequences of Corporate Tax Avoidance: How Governments React to Revenue Foregone?". I plan to submit the paper to the top journals in the fields of Public and Development Economics: some of the top journals in Economics such as the American Economic Review, Review of Economic Studies either another top general-interest economics journals outside the top five such as Review of Economics and Statistics, American Economic Journal: Economic Policy, IMF Economic Review or top field journals such as Journal of Public Economics or Journal of International Economics, or field journals such as International Tax and Public Finance, Review of International Economics.	2022/2023
Publication	---	Online Cash Register Policy in Russia: Impact on Firms; Prices and Exit Decision (IES WP publication) Submission to the IES WP series with an expected title "Online Cash Register Policy in Russia: Impact on Firms; Prices and Exit Decision".	2022/2023
Publication	---	Online Cash Register Policy in Russia: Impact on Firms; Prices and Exit Decision (Scopus Submission) Submission to a foreign journal listed in the Scopus database with an expected title "Online Cash Register Policy in Russia: Impact on Firms; Prices and Exit Decision". I plan to submit the paper to the top journals in the fields of Public and Development Economics: some of the top journals in Economics such as the American Economic Review, Review of Economic Studies either another top general-interest economics journals outside the top five such as Review of Economics and Statistics, American Economic Journal: Economic Policy, IMF Economic Review or top field journals such as Journal of Public Economics or Journal of International Economics, or field journals such as International Tax and Public Finance, Review of International Economics.	2022/2023
Conference	---	Conferences By the end of the 4th year of study, I will actively participate in at least two international scientific conferences.	2024/2025

Duties specific for the field of study

Publications and other study obligations required for admission to the state doctoral examination:

By the end of the 3rd year I enroll for the state doctoral exam (SDE) so that I pass the SDE not later than by the end of the 4th year. Not later than two months before the SDE I deliver all materials demonstrating compliance with the conditions for admission to the SDE. These conditions are:

- Having published or accepted for publication one scientific article (in that case I attach the postprint or a well verifiable confirmation of acceptance for publication) in a scientific journal included in the Scopus database (or in a journal with a non-zero impact factor from SSCI, SCI databases). If an article for SDE is published in a journal with an Article Influence Score (AIS) of less than 0.1, the relevant committee will assess the quality of the article (using the three-year average AIS at the time the article is accepted for publication; if this is not available two-year average or current AIS is used). In addition, at least one scientific article in a series of at least IES Working Papers Series quality (in that case I submit a request to the chairman of the Doctoral Council for consideration). An alternative condition for publication duty is one research article published or accepted for publication in a scientific journal with a score of at least "B" according to the internal methodology of measuring the quality of scientific journals at IES FSV UK (see Director's Measure 1/2016 "Research" and the document Journal Evaluation at IES FSV UK). Only articles accepted for publication when the student studies the PhD at the IES will fulfil this condition. All articles must be affiliated to IES FSV UK. Only articles in Economics, Finance and closely related fields will be accepted.
- One successful grant activity as the principal investigator or two unsuccessful grant activities (where in at least one of the grant activities I have to be the main researcher and not only a co-researcher) in the framework of the GA UK grant competition (i.e. according to the rules set by the Doctoral Council).
- Four semesters of completed doctoral seminars.
- Four "Teaching Assistantships" (TA) in at least two different classes.
- Completion of a methodology teaching seminar for doctoral students.
- Fulfilment of the special requirements of the Doctoral Council (if there are any).

Publication and study obligations required for admission to the defense:

At the time of submission of my application to the pre-defense and defense I commit myself to have:

- Passed the state doctoral examination.
- One research article published or accepted for publication in a scientific journal with a score of at least "B" according to the internal methodology for measuring the quality of scientific journals at IES FSV UK (see Director's Measure 1/2016 "Research" and Journal Evaluation at IES FSV UK). Alternatively, at least two articles published or accepted for publication in scientific journals included in the Scopus database or in scientific journals with non-zero impact factor from the SSCI and SCI databases. If an article for defense is published in a journal with an Article Influence Score (AIS) of less than 0.1, the relevant committee will assess the quality of the article (using the three-year average AIS at the time the article is accepted for publication; if this is not available two-year average or current AIS is used). These articles do not have to be part of the dissertation thesis. Only articles accepted for publication when the student studies the PhD at the IES will fulfil this condition. All articles must be affiliated to IES FSV UK. Only articles in Economics, Finance and closely related fields will be accepted.
- Eight "Teaching Assistantships" (TAs) in at least two different classes.

At the time of submission of my application to the pre-defense, I commit myself to have the dissertation thesis at least in the following form:

- At least one dissertation article is fully finished (the supervisor approved the final version as a dissertation chapter), the second article is almost finished (the student processed the last supervisor's comments and awaits its approval) and the third article is elaborated. The elaborated article has at least a clear structure, methodology, goal of the research and a significant work has already been done.

BT and MT opponency:

Throughout the entire duration of my study I will serve as an opponent of Bachelor's and Master's theses.

Methodology teaching seminar for PhD students:

I will participate at a methodology teaching seminar for first year PhD students during the 1st year. If the seminar was not attended within the course of the first year, I will attend the seminar during the 2nd year.

Defenses:

I commit myself to attend doctoral defenses with the minimum average attendance of 50% during the whole period of my study. In each academic year I visit at least 50% of the defenses. I am aware that participation at defenses of less than 50% may lead to a reduction of my evaluation by the Doctoral council at the end of each academic year.

Study documents:

Till May 31 of each academic year, I deliver my "Annual assessment of fulfilling the ISP" + "Supplement", in which I further specify the intended course of my doctoral studies in the next academic year. In case of terminating my study interruption I will fill in the required documents ("Annual assessment of fulfilling the ISP" + "Supplement" for the next academic year) within a month from the end of my study interruption period.

Obligations in case of a study stay:

In case of a study visit/stay, I will apologize in advance to the coordinator of dissertation defenses so that my absence could be excused. I will also in advance send a request to the Doctoral Council for possible consideration of study requirements, which I plan to fulfil during my visit/stay.

Approval of plan

Supervisor

doc. Petr Janský, M.Sc., Ph.D.

31.10.2021

Student

Mgr. Evgeniya Dubinina

31.10.2021

Approved by CDS.

Approved by Subject Area Board of doctoral study programme (field of study) on: 31.10.2021

Chair of Subject Area Board

prof. Ing. Evžen Kočenda, M.A., Ph.D., DSc.

31.10.2021

Study programme guarantor

prof. Ing. Evžen Kočenda, M.A., Ph.D., DSc.

31.10.2021