

## CURRICULUM VITAE

16/11/2020



**Name:** Dr, Prof. **Svetlana Bychkova**

St-Petersburg, Russia

### IDENTIFIERS

- Web of Science Researcher ID A-8187-2017
- Scopus Author ID 57194520917
- ORCID 0000-0001-7684-9025
- Publons a/1454199
- Author ID RINC 284104
- H-index WoS-2
- Number of publications WoS- 11
- H-index Scopus -4
- Number of publications Scopus-7
- H-index Scopus -4
- H-index RINC-30

**Position:** Professor, Chief Researcher, FGBOU St-Petersburg State Agrarian University, St-Petersburg, Russia

**Date of Birth:** 6 June 1969 **Nationality:** Russian

**Membership in Professional Societies:** Member of the European Accounting Association (EAA) within the European Institute for Advanced Studies in Management (European Institute for Advanced Studies in Management)

Member of the Institute of Professional Accountants of Russia

Head of the International Committee of the Guild of Auditors of Russia

Member of the St Petersburg House of Scientists (Russia)

Member of the Committee for Technical Regulation, Standardization and Product Quality of the Chamber of Commerce and Industry of the Russian Federation

**Key Qualifications:** Professor of Accounting  
Experienced Translator and Interpreter  
Experience of Lecturing on IAS and ISAs  
Experience of Teaching in Eastern Europe

**Education:** high, Dr., Prof. of Accounting

**Institution:** Volgograd Agrarian Institute

**Date:** 1990

**Degree(s) or** Degree in Economics

**Diploma(s)  
obtained**

**Honours, awards and prizes:**

Honoured Worker of Higher Education of the Russian Federation (2016).

Honorary Worker of Higher Vocational Education of the Russian Federation (2013)

Gratitude of the Legislative Assembly of the Leningrad Region (2014)

Diploma of the Ministry of Education and Science (2010)

Diploma of the Ministry of Agriculture (2008)

Certificate of Merit of the Government of the Leningrad Region (1997)

**Educational experience:**

1. completed the training course Introduction to Auditing, organised by ACCA in 1992
2. completed the ten-week course of the Know-How Fund Accountancy in a market economy training for training programme in October 1992 to February 1993.
3. attended the eight week course in Scotland in 1993 on the following subjects: Financial Accounting, Management Accounting, International Accounting, Financial Management and Audit
4. completed a course on practical auditing, accounting and finance by lectures from ICAS and the University of Stirling (2 months)
5. successfully completed the twelve week TACIS training programme “Accounting and Auditing Training – Russian Federation” – 1996
6. assisted in busy general accountancy practice for the firm “Hogg and Thorburn” (Scotland), 1993
7. worked as the interpreter and trainer in the programmes “Training the Trainers” together with specialist from ICAS (organised by the Know-How Fund and British Council) in Novosibirsk and Moscow, 1994-1995
8. involved in the research programme together with colleagues from Glasgow University (topic – is the Transformation of Russian accounting in auditing in correspondence with the International Standards), 1998-1998

**European position**

Guest Editor of the “Transitional Economies and changing notions of accounting and accountability” section of the European Accounting Review (1994-2005)

**Reviewer:**

- ENTREPRENEURSHIP AND SUSTAINABILITY ISSUES <http://jssidoi.org/jesi/> (Web of Sciences, SCOPUS- evaluated 16-12-2017)
- New Challenges of Economic and Business Development 2019 (Conf 2019) (Latvia, Riga)

**Publications in Scopus и WoS:**

1. Bychkova S.M. The development and status of auditing in Russia (Развитие и статус аудита в России)// European Accounting Review. - 1996. Т. 5. - № 1. - С. 77-91. ([Scopus](#))

<https://www.scopus.com/authid/detail.uri?authorId=57194520917>

2. Sucher P., Bychkova S. Auditor independence in economies in transition: a study of Russia // European Accounting Review. 2001. Т. 10. № 4. С. 817-841. ([Scopus](#)), Q2

<https://www.scopus.com/authid/detail.uri?authorId=57194520917> (Q 3)

3. Bychkova, S. Introduction: transitional economies and changing notions of accounting and accountability (Введение: переходные экономики и изменение понятий бухгалтерского учета и отчетности) / Sucher P., Kosmala K., Bychkova S., Jindrichovska I. // European Accounting Review. - 2005. Т. 14. - № 2. - С. 571-577. (Scopus) (Q 2)

<https://www.scopus.com/authid/detail.uri?authorId=57194520917>

4. Bychkova, S.M. Purposes of financial statements and auditing: methodological problems of criteria definition and classification of financial statements distortions justification. (Цели финансовой отчетности и аудита: методологические проблемы определения критериев и классификации обоснования искажений финансовой отчетности) / S.M. Bychkova, E.Y. Itygilova // New Challenges of Economic and Business Development. International Scientific Conference on New Challenges of Economic and Business Development, Univ. Latvia, Riga, Latvia. - 2014. - p.65. (WoS)

[http://apps.webofknowledge.com/full\\_record.do?product=WOS&search\\_mode=GeneralSearch&qid=3&SID=C39bhNdNfwVsLm2AWva&page=1&doc=20](http://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=3&SID=C39bhNdNfwVsLm2AWva&page=1&doc=20)

5. Bychkova, S.M. Functional problems of audit at the present stage of his development. (Функциональные проблемы аудита на современном этапе его развития) / S.M. Bychkova, V.V. Skobara // 13th International Scientific conference on actual problems of electronic instrument engineering (APEIE), Novosibirsk, Russia, Novosibirsk State Tech. University, 2016. - p. 223-226. (WoS, Scopus)

[http://apps.webofknowledge.com/full\\_record.do?product=WOS&search\\_mode=GeneralSearch&qid=3&SID=C39bhNdNfwVsLm2AWva&page=1&doc=13](http://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=3&SID=C39bhNdNfwVsLm2AWva&page=1&doc=13)

<https://www.scopus.com/authid/detail.uri?authorId=57194520917>

6. Bychkova, S. Measurement of information in the subsystem of internal control of the controlling system of organizations of the agro-industrial complex. (Оценка информации в процессной подсистеме внутреннего контроля системы контроллинга организаций агропромышленного комплекса) / Makarova N, Zhidkova E. // Entrepreneurship and sustainability issues/ 2018, 6 (1), pp.35-44 (WoS, Scopus) (Q1)

[http://apps.webofknowledge.com/full\\_record.do?product=WOS&search\\_mode=GeneralSearch&qid=3&SID=C39bhNdNfwVsLm2AWva&page=1&doc=1](http://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=3&SID=C39bhNdNfwVsLm2AWva&page=1&doc=1)

<https://www.scopus.com/authid/detail.uri?authorId=57194520917>

7. Bychkova, SM, Zhidkova EA, Eliahev DV. Informational support as an element of state control of agriculture // «Foods and Raw materials» 2018, vol. 6, no. 2, pp.467-473 (WoS, Scopus)

[http://apps.webofknowledge.com/full\\_record.do?product=WOS&search\\_mode=GeneralSearch&qid=3&SID=C39bhNdNfwVsLm2AWva&page=1&doc=6](http://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=3&SID=C39bhNdNfwVsLm2AWva&page=1&doc=6)

<https://www.scopus.com/authid/detail.uri?authorId=57194520917>

8. Bychkova, S.M., Eliahev D.V., Zhidkova E.A. Accounting policies of agro-industrial complex companies as a key element of the controlling system in the conditions of the digital economy // 11th International Scientific Conference on New Challenges of Economic and Business Development - Incentives for Sustainable Economic Growth/ University of Latvia, Riga, Latvia, May 16-18, 2019, pp.136-147 (WoS)

[http://apps.webofknowledge.com/full\\_record.do?product=WOS&search\\_mode=GeneralSearch&qid=1&SID=D1FZEI23D9fsNEqyvER&page=1&doc=3](http://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=1&SID=D1FZEI23D9fsNEqyvER&page=1&doc=3)

9. Bychkova, S.M., Eliahev D.V., Zhidkova E.A. Formation of innovation and

investment strategy of development of agribusiness business structures in the conditions of economic transformation//11th International Scientific Conference on New Challenges of Economic and Business Development - Incentives for Sustainable Economic Growth/ University of Latvia, Riga, Latvia, May 16-18, 2019, pp.148-158 (WoS)

[http://apps.webofknowledge.com/full\\_record.do?product=WOS&search\\_mode=GeneralSearch&qid=1&SID=D1FZEI23D9fsNEqvER&page=1&doc=4](http://apps.webofknowledge.com/full_record.do?product=WOS&search_mode=GeneralSearch&qid=1&SID=D1FZEI23D9fsNEqvER&page=1&doc=4)

10. Svetlana Bychkova, Elena Zhidkova, Dmitriy Eliashev. Production activity control methods of the agricultural organizations// Entrepreneurship and Sustainability Issues 2019 Volume 7 Number 2 (December), pp.1330-1341 (Wos, Scopus) (Q1)

<https://www.scopus.com/authid/detail.uri?authorId=57194520917>

<https://apps.webofknowledge.com/InboundService.do?customersID=RRC&mode=FullRecord&IsProductCode=Yes&product=WOS&Init=Yes&Func=Frame&DestFail=http%3A%2F%2Fwww.webofknowledge.com&action=retrieve&SrcApp=RRC&SrcAuth=RRC&SID=C5v7pqPFywbTHhFjJST&UT=WOS%3A000503074200037>

11. Svetlana Bychkova, Elena Zhidkova, Dmitriy Elyashev Investments in the system of controlling of organizations of the agricultural complex// Proceedings of the Volgograd State University, 2<sup>nd</sup> International Scientific Conference on Competitive, Sustainable and Safe Development of the Regional Economy (CSSDRE 2019), pp. 120-125

[https://apps.webofknowledge.com/InboundService.do?product=WOS&Func=Frame&DestFail=http%3A%2F%2Fwww.webofknowledge.com&SrcApp=RRC&locale=ru\\_RU&SrcAuth=RRC&SID=E2aSF9HuCQa7nUiRGs2&customersID=RRC&mode=FullRecord&IsProductCode=Yes&Init=Yes&action=retrieve&UT=WOS%3A000558687900024](https://apps.webofknowledge.com/InboundService.do?product=WOS&Func=Frame&DestFail=http%3A%2F%2Fwww.webofknowledge.com&SrcApp=RRC&locale=ru_RU&SrcAuth=RRC&SID=E2aSF9HuCQa7nUiRGs2&customersID=RRC&mode=FullRecord&IsProductCode=Yes&Init=Yes&action=retrieve&UT=WOS%3A000558687900024)

12. Svetlana Bychkova, Lali Gogua, Alina Butina. Risk analysis of the execution of applied projects//Proceedings of the Volgograd State University, 2<sup>nd</sup> International Scientific Conference on Competitive, Sustainable and Safe Development of the Regional Economy (CSSDRE 2019), pp. 305-310

[https://apps.webofknowledge.com/InboundService.do?product=WOS&Func=Frame&DestFail=https%3A%2F%2Fwww.webofknowledge.com&SrcApp=RRC&locale=ru\\_RU&SrcAuth=RRC&SID=E2aSF9HuCQa7nUiRGs2&customersID=RRC&mode=FullRecord&IsProductCode=Yes&Init=Yes&action=retrieve&UT=WOS%3A000558687900061](https://apps.webofknowledge.com/InboundService.do?product=WOS&Func=Frame&DestFail=https%3A%2F%2Fwww.webofknowledge.com&SrcApp=RRC&locale=ru_RU&SrcAuth=RRC&SID=E2aSF9HuCQa7nUiRGs2&customersID=RRC&mode=FullRecord&IsProductCode=Yes&Init=Yes&action=retrieve&UT=WOS%3A000558687900061)

13. Alexey Taburchak, Svetlana Bychkova, Alina Butina. Analysis of the development and implementation of applied projects in the digital economy// Proceedings of the Volgograd State University, 2<sup>nd</sup> International Scientific Conference on Competitive, Sustainable and Safe Development of the Regional Economy (CSSDRE 2019), pp. 311-316

[https://apps.webofknowledge.com/InboundService.do?product=WOS&Func=Frame&DestFail=https%3A%2F%2Fwww.webofknowledge.com&SrcApp=RRC&locale=ru\\_RU&SrcAuth=RRC&SID=E2aSF9HuCQa7nUiRGs2&customersID=RRC&mode=FullRecord&IsProductCode=Yes&Init=Yes&action=retrieve&UT=WOS%3A000558687900062](https://apps.webofknowledge.com/InboundService.do?product=WOS&Func=Frame&DestFail=https%3A%2F%2Fwww.webofknowledge.com&SrcApp=RRC&locale=ru_RU&SrcAuth=RRC&SID=E2aSF9HuCQa7nUiRGs2&customersID=RRC&mode=FullRecord&IsProductCode=Yes&Init=Yes&action=retrieve&UT=WOS%3A000558687900062)

14. Svetlana Bychkova, Lali Gogua, Olga Dudyreva, Elena Kondrashova. Financial and accounting competencies in the education of modern managers// Proceedings of the Volgograd State University, 2<sup>nd</sup> International Scientific Conference on Competitive, Sustainable and Safe Development of the Regional Economy (CSSDRE 2019), pp. 353-360

[https://apps.webofknowledge.com/InboundService.do?product=WOS&Func=Frame&DestFail=https%3A%2F%2Fwww.webofknowledge.com&SrcApp=RRC&locale=ru\\_RU&SrcAuth=RRC&SID=E2aSF9HuCQa7nUiRGs2&customersID=RRC&mode=FullRecord&IsProductCode=Yes&Init=Yes&action=retrieve&UT=WOS%3A000558687900069](https://apps.webofknowledge.com/InboundService.do?product=WOS&Func=Frame&DestFail=https%3A%2F%2Fwww.webofknowledge.com&SrcApp=RRC&locale=ru_RU&SrcAuth=RRC&SID=E2aSF9HuCQa7nUiRGs2&customersID=RRC&mode=FullRecord&IsProductCode=Yes&Init=Yes&action=retrieve&UT=WOS%3A000558687900069)

### **Research on Progress:**

•Svetlana Bychkova, Nadezda Makarova, Elena Zhidkova The system of controlling organizations a agro-industrial complex from the position of the theory Tetrad, 2018 13th International Forum on Strategic Technology/2018 13th International Forum on Strategic Technology, 1136-1138 (WoS, Scopus)

•Svetlana M. Bychkova, Dmitrii V. Eliashev. Normative Regulation of Agrarian Policy as the Basis of a Neo-system Approach, 2018 13th International Forum on Strategic Technology/2018 13th International Forum on Strategic Technology, pp.1122-1126 (WoS, Scopus), and etc

### **Publications:**

#### **481 (19 of them English) including 11 monographs**

The main monographs and articles (in English):

•Accounting, Auditing and Taxation in the Russian Federation. The Center for International Accounting Development, The University of Texas at Dallas, St-Petersburg State University, East-west Management Institute – 1998, 2001, 2006 (with co-authors)

•Russian Federation European Accounting Guide, 3-rd. ed-1998, ed., Ed. by D. Alexander and S. Archer. Aspen Law and Business. – 3<sup>rd</sup> -1998; 4<sup>th</sup>- 2001- New York (with co-authors)

•Sucher P., Bychkova S. Auditor independence in economies in transition: a study of Russia // European Accounting Review. 2001. T. 10. № 4. C. 817-841.

•Bychkova, S. M. (1996a). The Development and Status of Auditing in Russia, (presented as “The Development and Status of Auditing” in 1995 in Bristol, British Accounting Association, National Conference).

•Bychkova, S. M. (1996b). The Regulation of Accounting and Auditing in Russia, British Accounting Association, International Accounting and Finance, Special Interest Group Newsletter: 3-10.

•Bychkova, S. M., and I. A. Smirnova (1997). Comparison of Russian and Western Approaches to Auditing Ethics, Birmingham: Programme of the British Accounting Association, National Conference: 85.

•Sucher, Pat and S, Bychkova (2001). Auditor independence in economies in transition: a study of Russia. European Accounting Review 10 (4, December): 817-842.

•Sokolov, J. V. and S. M. Bychkova (2004). Russian accounting in the XXth century, in M. Dobija and S. Martin, eds., General accounting theory—Towards balancing the society, Cracow: Leon Komiński Academy of Entrepreneurship and Management: 479-499.

•Richard Mattessich, Yaroslav Sokolov, Svetlana Bychkova . Accounting publications and research in twentieth- century Russia (ch.15) in monograph by R. Mattessich “Two hundred years of Accounting Research. An international survey of Personalities, ideas and publications (from the beginning of the nineteenth century to the beginning of the twenty-first century)” [Text] / London and New York, Routledge, 2008. – 2000 p. – pp.246-264-ISBN 10:0-415-77256-7 (hbk); ISBN 10: 0-203-93985-9 (ebk); ISBN 13:987-0-415-77256-3 (hbk); ISBN 13: 987-0-203-98985-7 (ebk)

### **Presented Reports**

In BAA conferences (1995 – 2000) and EAA conferences (2000,2001, 2003, 2004, 2005, 2006, 2011, 2012; 2013,2014)

12<sup>th</sup> World Congress of Accounting Historians (WCAH), July 20-24, 2008, Istanbul – Turkey,  
XVIII World Congress of Accountants (November, 2010, Malaysia)

### **Field of Research**

Audit Evidence, Audit Risk, Ethic of Auditing, IAS

**Languages: (Mark 1 to 5 for competence)**

<b>Language</b>	<b>Reading</b>	<b>Speaking</b>	<b>Writing</b>
English	5	4	4
Russian	5	5	5
Ukrainian	5	4	4

### **Additional:**

Both Russian and international experience is widely used in the studies, namely the development of:

- International organizations: Center for International Finance and Accounting at the University of Glasgow, Center for the Development of International Accounting at the University of Texas;

- professional accounting organizations: the International Federation of Accountants (IFAC), AICPA, ICAS, ICAEW, ACCA;

- Departments of Accounting, Analysis, Audit and Finance of the Universities of Glasgow, Edinburgh, Sterling.

- 1992-1994 participated in the implementation of retraining programs for scientific and practical workers in the field of accounting and auditing, together with specialists from the St. Petersburg Trade and Economic Institute, the Association of Chartered Accountants of Great Britain (ACCA), the British Council (IC), the Institute of Chartered Accountants of Scotland (ICAS). Glasgow, Sterling, Edinburgh (Scotland).

- 1995- 1998 participated in the development and implementation of the following programs:

- The International Program for Training in Accounting, Accounting, Financial Management and Audit, organized by the Institute for East-West Management, supported by the Soros Foundation (venue - St. Petersburg).

- TACIS programs "On the development of accounting and auditing in the Russian Federation" in accordance with the decision of the European Community (Training the trainers) (venue - St. Petersburg).

- Teacher training programs in accounting, auditing and financial management, in conjunction with specialists from the Institute of Chartered Accountants of Scotland. The program was organized by the British Council under the auspices of the Know-How Fund (venue - Novosibirsk).

- Programs for training practical workers, teachers and students of universities on "Accounting, Audit and Financial Management in a market economy", organized by the National Fund for the Preparation of Financial and Managerial Personnel of the Russian Federation. The



program was organized by the British Council and was conducted jointly with specialists from the Institute of Chartered Accountants of Scotland (venue - Moscow).

-Research program in collaboration with professors from the University of Glasgow (Scotland), which resulted in the writing of major developments on the specifics of accounting in Russia in terms of international standards; the procedure for the submission of financial data and the preparation of financial statements in Russia and the West; features of financial analysis in Russia and the UK.

- Under the guidance of Professor S. Bychkova, successfully defended 12 Ph.D. theses, acted as a scientific adviser for the defense of 2 doctoral dissertations, more than 20 works were propped
- Head of the RFBR project No. 18-010-01096 “Non-systemic approach as a factor of the scientific justification for the transformation of the fundamental principles of controlling the agro-industrial complex organizations” (2018-2019)
- Head of the RFBR project No. 20-110-50042\20 “Social responsibility as the dominant driver of the evolution of reporting from financial to non-financial: an overview of theory and methodology” (competition “Expansion”)
- Teaching in educational and methodological centers for training and advanced training of accountants and auditors in the educational and methodological centers of the St-Petersburg for 20 years (subjects - Audit, Audit Risks, International Standards on Auditing, Audit Evidence, New in Regulatory Audit Regulation, etc.)
- The head of the scientific and pedagogical school of St. Petersburg, included in the register of the leading scientific and scientific-pedagogical schools of St. Petersburg in accordance with the order of the Committee on Science and Higher School of 19.11.2012 N80
- Member of the Dissertation Council for the protection of dissertations for the degree of Doctor of Sciences, Candidate of Sciences D 212/354/21 in St. Petersburg State Economic University (St-Petersburg, Russia);
- Member of the Dissertation Council for the thesis defence for the degree of Doctor of Science, Candidate of Sciences D 505.001.03 in the Financial University under the Government of the Russian Federation (Moscow, Russia)
- Membership in the editorial boards of scientific journals:
  - Technique and technology of food production (VAK RF, Scopus)
  - Entrepreneur’s Guide (VAK RF)
  - Scientific Notes of the Russian Academy of Entrepreneurship (VAK RF)
  - Economics and Management: Problems, Solutions (VAK RF)
  - Bulletin of Belgorod University of Cooperation, Economics and Law (VAK RF)
  - Bulletin of the Kemerovo State University. Series: political, sociological and economic sciences (VAK RF)
  - "ETAP: Economic Theory, Analysis, Practice" (VAK RF)
  - Buhalterinės apskaitos teorija ir praktika / Accounting theory and practice) (Vilnius State University, Lithuania <https://www.journals.vu.lt/BATP/about/editorialTeam>)

-Accounting and Control (RINC, chief editor)

-ECOSOEN (Economics, Social and engineering Sciences) / Scientific Journal / Free  
International University of Moldova (Chisinau, Moldova  
<http://ecosoen.ulim.md/index.php?id=102>))

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