Annual International Conference
for Students and Young Scientists

CARPE SCIENTIAM

Demography XXI:
Taxation & Technology

November, 26
2025

STUDENT SCIENTIFIC COMMUNITY

HIGHER SCHOOL OF STATE AUDIT
LOMONOSOV MOSCOW STATE UNIVERSITY

ANNUAL INTERNATIONAL CONFERENCE FOR STUDENTS AND YOUNG SCIENTISTS

«CARPE SCIENTIAM»

«Demography XXI: Taxation & Technology»

26TH NOVEMBER 2025
MOSCOW

AGENDA*

10:00 – 10:25 – registration

10:30 – 10:45 – opening

10:45 – 11:30 – key speakers' session

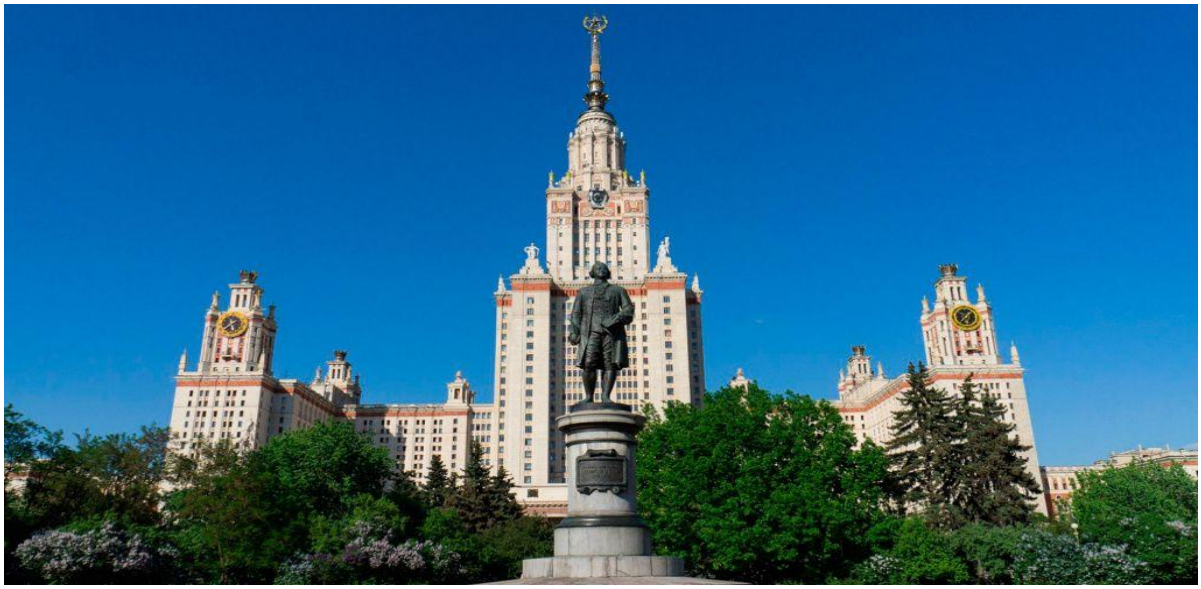
11:30 – 12:40 – «Demography. Finance. Taxation» session

12:40 – 13:10 – coffee-break

13:10 – 14:00 – «Law & Human Rights» session

14:00 – 15:00 – «Demographics in Social Issues» session

15:00 – summing up



*here and thereafter Moscow time zone

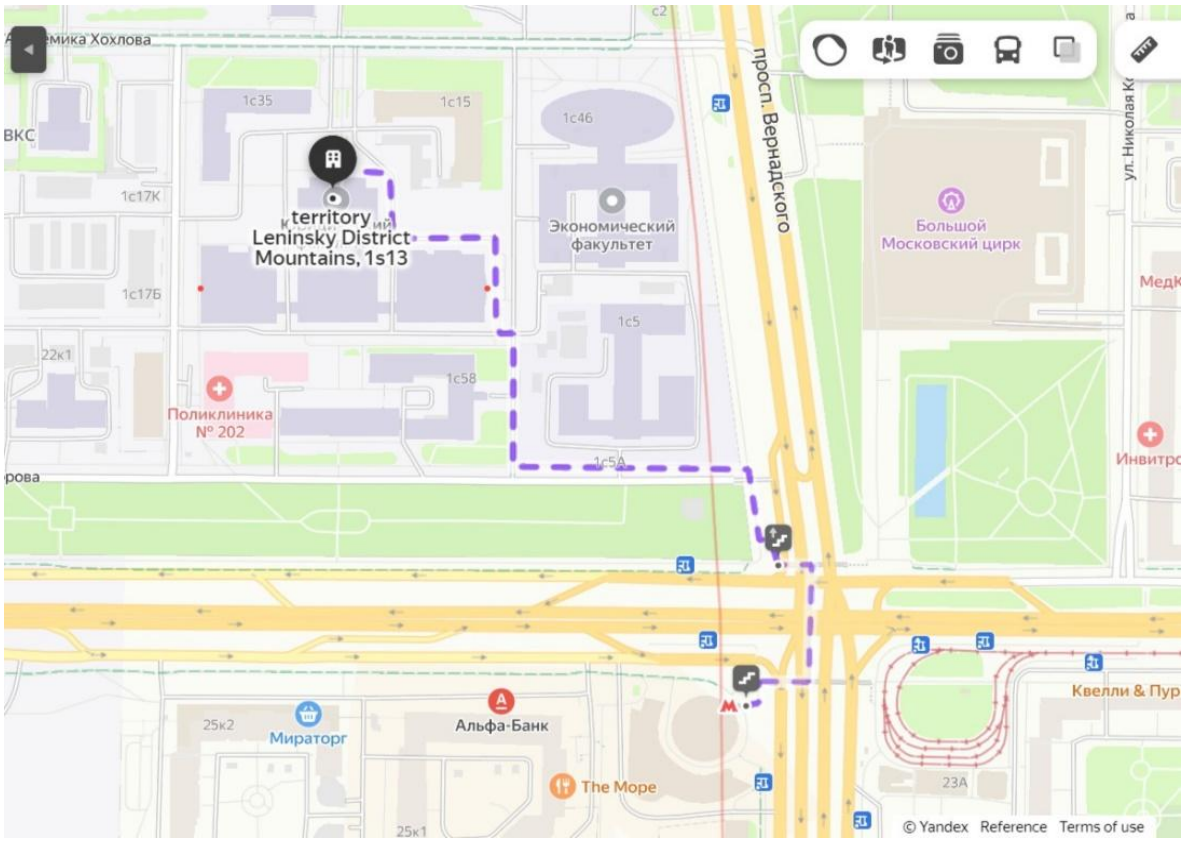
Link for online participation:

(***please indicate your name and affiliation***):

https://my.mts-link.ru/j/118565879/895509090

Location for offline participation:

Russia, Moscow, Leninskie Gory 1, bld. 13 , room 3048A



«DEMOGRAPHY XXI: TAXATION & TECHNOLOGY»

EXPERT COMMITEE:

Amit Anand, India
Assistant professor of Law, the School of Legal Studies, REVA University

Bashkirova Nadezhda Nikolaevna, Russia
Associate Professor of Economics, the Department of State and Local Finance at the Higher School of State Audit, Lomonosov Moscow State University

De Apro Sona Vaganovna, Russia
Artificial intelligence researcher

Francesco Cannas, Saudi Arabia
Assistant Professor of Taxation, College of Business, Alfaisal University

Harmeet Kaur, India
Assistant professor of Law, the School of Legal Studies, REVA University

Larionov Alexander Vitalievich, Russia
Associate Professor of Economics, the Department of State and Local Finance at the Higher School of State Audit, Lomonosov Moscow State University

Matchekhin Victor Alexandrovich, Russia
Associate Professor of Law, the Department of Tax Law, the Head of the Centre of Indian Law, Kutafin Moscow State Law University

Mili Gupta, India
Assistant professor of Law, the School of Legal Studies, REVA University

Ryabova Elena Valerievna, Russia
Associate Professor of Law, the Department of State and Local Finance at the Higher School of State Audit, Lomonosov Moscow State University

Serikova Madina Amangalievna, Kazakhstan
Associate Professor of Economics, the Department of State Audit, L.N. Gumilyov Eurasian National University, Astana

Key speakers (10.45 – 11.30)

Time limit – 15 min.

Francesco Cannas (SAUDI ARABIA)
Assistant Professor of Taxation, College of Business, Alfaisal University
From demographics to society: the social power of taxation

Sakhabutdinova Luiza Zoirovna (REPUBLIC OF KOREA)
Assistant professor at General Education Department of Namseoul University, Republic of Korea
Demographic decline and the fiscal sustainability of Korea's Welfare and tax system

Zakharova Yulia Mikhailovna (RUSSIA)
Tax monitor and EMP departments' director, Digital Economy League
Aging population fiscal implications

Demography. Finance. Taxation (11.30 – 12.40)

Time limit – 7 min.

Moderators:

Bashkirova Nadezhda Nikolaevna, Russia
Associate Professor of Economics, the Department of State and Local Finance at the Higher School of State Audit, Lomonosov Moscow State University
Matchekhin Victor Alexandrovich, Russia
Associate Professor of Law, the Department of Tax Law, the Head of the Centre of Indian Law, Kutafin Moscow State Law University

Speakers:

Islamic banking: the impact of migration and taxation issues
***Alina Makhacheva (RUSSIA)**, Lomonosov Moscow State University, Master's student*

The influence of migration patterns on tax revenue in the era of digital economy
***Edem Rose Francis (RUSSIA)**, National Research University Higher School of Economics, Master's student*

Financing sustainable development in emerging economies: a case study of Nigeria

Falegan Olalekan Ayodeji, Musa Faal (RUSSIA), *National Research University Higher School of Economics, Master's students*

Environmental and health impact taxation: developing a risk-based tax model for polluting enterprises in the digital era

Igor Mizin (RUSSIA), *Sechenov University, student*

Family Taxation, Social Transfers and Fertility: Evaluating the Demographic Impact of Social Benefits — Evidence from Lithuania (2000–2023)

Jamiu Opeyemi Alimi (RUSSIA), *National Research University Higher School of Economics, Master's student*

The impact of regional economic development, workforce migration, and demographic transition on Indian corporate taxation policies

Karthik B V (INDIA), *Christ (deemed to Be University), PhD (Law) Research Scholar*

The moderating role of taxation on the relationship between demographics and fertility in developed economies

Keghter Kelvin Kur (RUSSIA), *National Research University Higher School of Economics, Master's student*

The demographic dividend and the tax base: exploring how population shapes fiscal policy

Nirnimesh K S S (INDIA), *SIMATS (deemed University), Saveetha School of Law, student*

Family taxation as a tool of state demographic policy

Nitisha Malik (INDIA), *Bhagat Phool Singh Women's University, postgraduate student*

Tax policy as demographic engineering: a study on family-centric fiscal reforms

Trivendra Raghuwanshi, Sanat Bhadauria, Tanishq Sinha (INDIA), *Christ (deemed to Be University), School of Law, students*

Financial factors for the development of youth innovation in the Central African Republic

Fortune Pax Batchimandji, (RUSSIA), *Russian State Academy of Intellectual Propert, Master's student*

Law & Human Rights (13.10 – 14.10)

Time limit – 7 min.

Moderators:

Mili Gupta, India

Assistant professor of Law, the School of Legal Studies, REVA University

Ryabova Elena Valerievna, Russia

Associate Professor of Law, the Department of State and Local Finance at the Higher School of State Audit, Lomonosov Moscow State University

Speakers:

Children's information security in multimedia environments: legal framework

Amina Magomedova (RUSSIA), *Lomonosov Moscow State University, Master's student*

The Institute of digital nomadism in the United Kingdom: legal aspects and prospects for the development of immigration policy

Artem Kudimov (RUSSIA), *Lomonosov Moscow State University, Master's student*

E-commerce and Digital Services in Cambodia

Chanlongfong Sok (RUSSIA), *Peoples' Friendship University of Russia, postgraduate student*

Digital tax control technologies and their impact on the legal status of citizens

Marianna Kutsenko (RUSSIA), *Lomonosov Moscow State University, student*

Digital Demography and Data Protection: Legal Challenges of Using Social Networks and Mobile Apps in Population Studies

Pallabi Paul (INDIA), *Assam University Ph.D Research Scholar*

Re-calibrating competition law in the age of automation: digital market power and its demographic implications
***Shivangi Singh (INDIA)**, Banaras Hindu University, PhD*

Artificial Intelligence as a Tool for Demographically Aware Lawmaking
***SofiaGlustchenko (RUSSIA)**, Lomonosov Moscow State University, Master's student*

The role of migration and human rights in shaping demographic sustainability: a global analysis
***Swathi C (INDIA)**, SIMATS (deemed University), Saveetha School of Law, student*

Demographics in Social Issues (14.10 – 15.00)

Time limit – 7 min.

Moderators:

Larionov Alexander Vitalievich, Russia
Associate Professor of Economics, the Department of State and Local Finance at the Higher School of State Audit, Lomonosov Moscow State University
Francesco Cannas, Saudi Arabia
Assistant Professor of Taxation, College of Business, Alfaisal University

Speakers:

Carbon credits: how companies participating in fighting climate change
***Ahmad Agustiawan Junior (INDONESIA)**, University of Indonesia, student*

Gender differences in time use in the context of labour digitalization: the impact of technology on the balance between paid work and domestic labour
***Darina Zhartybek (KAZAKHSTAN)**, L.N. Gumilyov Eurasian National University, student*

The impact of non-cash payments on the sustainable development of Russian regions
***Maria Ezhova (RUSSIA)**, National Research University Higher School of Economics, student*

The analysis of the effects of population aging on the digital economy
***Obiakor Joyce (RUSSIA)**, National Research University Higher School of Economics, student*

Urbanization and healthcare access in Ghana

Petershie Bridget Delali, Achea Samuel (RUSSIA)*, National Research University Higher School of Economics, students*

Demographic crisis in Asian countries: Japan, South Korea, China

Valeria Kunyaeva (RUSSIA)*, Lomonosov Moscow State University, student*

The hidden force of demography: implications for sustainable development and public policy

Veronika Kobiuk (RUSSIA)*, Lomonosov Moscow State University, student*

POSTER SESSION

Artificial Intelligence as a driver of public administration development: the experience of legal regulation in the USA
Aleksander Leontev (RUSSIA), *Lomonosov Moscow State University student*

Tax policy as a tool of demographic development in Russia
Alexandra Pletnyova (RUSSIA), *Lomonosov Moscow State University student*

The role and significance of tax policy in addressing society's demographic problems
Alim Mirzoev (RUSSIA), *Lomonosov Moscow State University student*

Bloggers-parents and "sharenting": formation of new life attitudes in society
Alyona Belodubrovskaya (RUSSIA), *North-West branch of the Federal State Budget-Funded Educational Institution of Higher Education «Russian State University of Justice named after V.M. Lebedev» student*

The digital platform for migrants "Amina": prospects for development in the Russian Federation
Amina Abakarova (RUSSIA), *Lomonosov Moscow State University student*

Judicial precedent in the Anglo-American legal family: a technical and legal analysis
Anna Samoilova (RUSSIA), *National Research Lobachevsky State University of Nizhni Novgorod specialist*

Demographic Policy in the 21st Century: Leveraging Taxation, Technology, and Human Rights for Sustainable Development
Anushka Jaiswal (INDIA), *Christ University student*

Central Bank digital currency (CBDC) as a way to support families and boost demographic development
Arina Avetisyan (RUSSIA), *Lomonosov Moscow State University student*

Crimean Peninsula: taxes and demographics results 2025
Artemii Skutelnik (RUSSIA), *Lomonosov Moscow State University student*

Digital demography – opportunities and challenges

***Awuah James (RUSSIA)**, National Research University Higher School of Economics student*

Digital demography: How data from social networks and mobile applications help to study the population- a case study of Kenya
***Balayo Eugine Sifuna (RUSSIA)**, National Research University Higher School of Economics student*

The role of Personal Income Tax in overcoming the demographic crisis
***Bella Vindizheva (RUSSIA)**, Lomonosov Moscow State University student*

Assessing the impact of anti-poverty initiatives in Nkwanta North, Ghana
***Brefo Emmanuella Serwaah (RUSSIA)**, National Research University Higher School of Economics student*

Digitalization in the sphere of migration policy of the Russian Federation
***Daniil Fedorov (RUSSIA)**, Lomonosov Moscow State University student*

An aging population and a youthful economy: how can the tax system balance the interests of generations?
***Daria Sokologorskaia, Natalie Bashlykova (RUSSIA)**, Lomonosov Moscow State University students*

The impact of family taxation on demographic development
***Darina Shivilova (RUSSIA)**, Lomonosov Moscow State University student*

Demography and tax policy: issues of stimulating sustainable development
***Daud Elzhurkaev (RUSSIA)**, Lomonosov Moscow State University student*

Fertility and female education in Ghana: a microdata analysis using demographic and health survey (DHS)
***David Amoateng, Ofori Nana Fianko (RUSSIA)**, National Research University Higher School of Economics students*

Digital demography: how social media data help to study participants in higher education
***Evgenia Malinovich (RUSSIA)**, National Research University Higher School of Economics student*

Analysis of population dynamics in Liberia: trends from civil conflict to post-war recovery period
Fanibe Temitope Joseph, Adegoriola Adedamola Alexander (RUSSIA), *National Research University Higher School of Economics students*

Digital Demography: How data from social networks and mobile applications helps us study populations
Farkhodjon Bakhromjon Ugli Fozilov (REPUBLIC OF KOREA), *Namseoul University student*

Tax policy as a dual instrument of demographic support and structural transformation
Gabib Gidaiatov (RUSSIA)*, Lomonosov Moscow State University student*

Decentralized edge computing and digital inclusion: bridging educational and demographic gaps in Ghana's remote communities
George Junior Ogbe, Emmanuel Gyamfi Kwarteng (RUSSIA)*, National Research University Higher School of Economics students*

Illegal real estate transactions: methods of counteraction
Ilya Zavyalov (RUSSIA)*, Lomonosov Moscow State University student*

Intergenerational Justice in the Tax and Budget Policy of the Russian Federation
Ilya Pakhomov (RUSSIA)*, Lomonosov Moscow State University student*

Key Opportunities and Challenges for the Use of Big Data in Migration Research and Policy
Inna Makieva (RUSSIA)*, Lomonosov Moscow State University student*

Digitalization and family policy: can countries with more e-government tools better support families?
Ivan Ryabykh, Anton Bakarandze (RUSSIA), *National Research University Higher School of Economics students*

How poverty affects the educational opportunities of children: a case study at Effiakuma, Takoradi, Ghana
Joyce Ofori (RUSSIA)*, National Research University Higher School of Economics student*

Family taxation: advantages and disadvantages from the perspective of the budget and the taxpayer
Lina Dzugaeva (RUSSIA), *Lomonosov Moscow State University student*

The potential impact of the upcoming tax refund reform on large families in Russia
Liudmila Sovetkina (RUSSIA), *National Research University Higher School of Economics student*

Reg-GPT: a retrieval-augmented framework for verifiable ESG compliance analysis from regulatory document
Madhusudhan Anand (INDIA), *Ambee (Datair Technology Pvt Ltd)*

Family taxation as a tool of the state's demographic policy
Matvey Sheryshev (RUSSIA), *Lomonosov Moscow State University student*

Demographic dividend or tax? In what way public procurement technologies help reallocate resources in an aging society
Maria Brusowa (RUSSIA), *Lomonosov Moscow State University student*

Using AI to personalize family tax benefits for maximum impact
Maria Kripak (RUSSIA), *Lomonosov Moscow State University student*

Evaluating the fertility impact of Poland's family 500plus programme: evidence from a time-series analysis, 2010–2024
Mgbeoji Chiamaka Victoria, Mariam Mawuli Aminu (RUSSIA), *National Research University Higher School of Economics students*

Does education reduce the gender wage gap evidence from RLMS data
Milana Trefilova, Milania Vasilyeva (RUSSIA), *National Research University Higher School of Economics students*

Family taxation in the context of social justice of taxation
Mirika Shlapakova (RUSSIA), *Lomonosov Moscow State University student*

Impact of hybrid work on demographic intentions among Russians
Nina Dzhanashiya (RUSSIA), *National Research University Higher School of Economics student*

The Impact of India's Demographic Shifts on Tax Revenue Generation and Economic Growth
***Nitya Pathak (INDIA)**, Christ University student*

'Inequality and Living Standards in Ghana: Evidence from the AHIES 2024'
***Noble Awese Tiire, Olonade Oluwafemi (RUSSIA)**, National Research University Higher School of Economics students*

Vulnerability - Finance mismatch? Analyzing mitigation investment distribution vis-à-vis disaster risk
***Olga Katina (RUSSIA)**, National Research University Higher School of Economics student*

Digital transformation and its demographic consequences: a case study of Nigeria
***Oluwagbemi Adedamola, Patience Paco Mulbah (RUSSIA)**, National Research University Higher School of Economics students*

Digital demography: how data from social media and mobile apps helps study the population
***Omisore Omolola Bimpe (RUSSIA)**, National Research University Higher School of Economics student*

Legal method commentary on Camlin PVT Ltd. v. National Pencil Industries and the evolution of originality in Indian copyright law
***Om Dwivedi (INDIA)**, National University of Advanced Legal Studies student*

The "Family Tax Credit" concept in Russia: legal framework, comparative models, and socioeconomic prospects
***Philipp Kachalov (RUSSIA),** Lomonosov Moscow State University student*

Tax incentives as a tool of demographic policy
***Rada Mudretsova (RUSSIA)**, Lomonosov Moscow State University student*

Exploring the Effect of Digital Economy Growth on Employment Dynamics
***Rhoda Ansuaa, Kofi Opoku Ayim (RUSSIA)**, National Research University Higher School of Economics students*

How can tax policy affect demographics in the YNAD?
Rumiyakhanum Gadzhiakaeva (RUSSIA)*, Lomonosov Moscow State University student*

Family Taxation as a Tool of State Demographic Policy
Sanat Bhadauria (INDIA)*, Christ University student*

Human rights as the foundation for sustainable demographic development
Sayantan Dutta (INDIA)*, Kazi Nazrul University student*

Artificial Intelligence as a Tool for Demographically Aware Lawmaking
Sofia Glustchenko (RUSSIA)*, Lomonosov Moscow State University student*

Digital Demography: Social networks & mobile apps in population studies
Tanu Mittal (INDIA), *Alliance University student*

Cryptocurrency as a tool for solving human problems
Timothy Konstantin Triboi (RUSSIA)*, Lomonosov Moscow State University postgraduate student*

Evaluating the influence of generative ai on pre service teachers' self-efficacy
Trustina Selasi Amegah (RUSSIA)*, National Research University Higher School of Economics student*

Legal opportunities and risks of using personal data from social networks and applications for demographic research
Valentina Mazurkevich (RUSSIA)*, National Research University Higher School of Economics student*

The role of family taxation in improving the Russian demography
Veronika Soboleva (RUSSIA)*, Lomonosov Moscow State University student*

'Proposal for a federal childlessness tax to support families'
Viktor Kobeg (RUSSIA)*, Lomonosov Moscow State University student*

Analytical study on corporate governance and sustainability development with special reference to Chennai
Vishal Munoth (RUSSIA)*, Saveetha University student*

The impact of automation of routine jobs on the age structure of the economically active population and its immigration attitudes

Zulikhan Gairabekova (RUSSIA), *Lomonosov Moscow State University student*

Link to the video presentations of poster session participants:

https://drive.google.com/drive/folders/15FOUyflsI_QEie6SyqFv0KZIyju7kd2zKoZNVTSkVeDdb3rp8mXrlHwrntKCUxZvrJNSZxRb?usp=sharing

ORGANIZING COMMITTEE

ORGANIZING COMMITTEE HEAD – ALEXANDER ANATOLIEVICH VASILYEV PhD in Law, MSU Dean of the Higher School of State Audit

WORKING GROUP LEADER – MARIA ALEXANDROVNA KRIPAK
HSSA MSU student in the first year of a master's degree.

WORKING GROUP:

1. Alyona Nemova, HSSA MSU student in the third year of a bachelor's degree;
2. Amina Magamedova, HSSA MSU student in the second year of a master's degree;
3. Anna Ergakova, HSSA MSU student in the third year of a bachelor's degree;
4. Daria Astakhina, HSSA MSU student in the third year of a bachelor's degree;
5. Eva Kolesnichenko, HSSA MSU student in the third year of a bachelor's degree;
6. Ksenia Zavorueva, HSSA MSU student in the first year of a master's degree;
7. Marieta Kalachyan, HSSA MSU student in the first year of a master's degree;
8. Valeria Trapsh, HSSA MSU student in the second year of a master's degree.

PROGRAMME COMMITTEE:

NADEZHDA NIKOLAEVNA BASHKIROVA
PhD in Economics, MSU associate professor
ELENA VALERYEVNA RYABOVA
PhD in Law, MSU associate professor
ALEXANDER VITALIEVICH LARIONOV
PhD in Economics, PhD in Public Administration, MSU associate professor
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HARMEET KAUR
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MILI GUPTA
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