

International Scientific Conference

Accounting, Audit, Analysis: Transformation of Science and Business in New Economic Reality

The Conference will be held

on November 25-26, 2021

On-line
EET (UTC+2)

THE FIRST DAY
Time: Nov 25, 2021 10:00
Plenary session https://us02web.zoom.us/j/84282678167?pwd=bVFIWGFnS1M5NDZUU2dMdCtmNOZzZz09 Meeting ID: 842 8267 8167 Passcode: 442723
THE SECOND DAY
Time: Nov 26, 2021 10:00
Accounting and audit section https://us02web.zoom.us/j/85252801611?pwd=ZVJWZW1BTlg5R3laMDduSVpYU0JiZz09 Meeting ID: 852 5280 1611 Passcode: 441901
Analysis section https://us02web.zoom.us/j/85663540560?pwd=RHd3eEhZY0twZXRDbjR4SIV5bnR6Zz09 Meeting ID: 856 6354 0560 Passcode: 588608
Time: Nov 26, 2021 14:30
Session of students' research papers https://us02web.zoom.us/j/85252801611?pwd=ZVJWZW1BTlg5R3laMDduSVpYU0JiZz09 Meeting ID: 852 5280 1611 Passcode: 441901

organizer of the conference
Vilnius University,
Faculty of Economics and Business Administration

<https://www.3akonferencija.evaf.vu.lt/>

FIRST DAY
25th of November

Link to opening ceremony and plenary session:

<https://us02web.zoom.us/j/84282678167?pwd=bVFIWGFnS1M5NDZUU2dMdCtmN0ZzZz09>

Meeting ID: 842 8267 8167

Passcode: 442723

OPENING CEREMONY		
10.00-10.15	<p>Dean of the Faculty of Economics and Business Administration prof. Aida Mačerinskiė (Vilnius University, Lithuania)</p> <p>Vice-dean of the Faculty of Economics and Business Administration PhD Linas Tarasonis (Vilnius University, Lithuania)</p>	
PLENARY SESSION		
10.15-11.45	Moderators	<p>Prof. Svetlana Bychkova (Saint-Petersburg State Agrarian University, Russian Federation)</p> <p>Prof. Rasa Subaėienė (Vilnius University, Lithuania)</p>
10.15-10.45	<p>Prof. Ramona Rupeika-Apoga (University of Latvia, Latvia)</p>	DIGITALISE OR DIE: THE DIGITAL TRANSFORMATION OF COMPANIES
10.45-11.15	<p>Assoc. prof. Julita Wasilczuk (Gdansk University of Technology, Poland)</p>	ABIDE, AVOID OR ALTER – INFLUENCE OF INSTITUTIONS ON TAX MORALITY
11.15-11.45	<p>Jonas Akelis Managing Partner of EY in the Baltic States</p>	AUDIT OF THE FUTURE: HOW ARE TODAY'S CHALLENGES BRINGING FORWARD THE AUDIT OF TOMORROW?
11.45-12.00	Break	
12.00-13.30	Moderators	<p>Prof. Iveta Mietule (Rezekne Academy of Technologies, Latvia)</p> <p>Assoc.prof. Ramunė Budrionytė (Vilnius University, Lithuania)</p>
12.00-12.30	<p>PhD Audrius Linartas Director of the Authority of Audit, Accounting, Property Valuation and Insolvency Management at the Ministry of Finance of the Republic of Lithuania Chairman of the Audit Committee at European Investment Bank</p>	NEW ESG DISCLOSURES TO CHANGE BUSINESS PERCEPTION
12.30-13.00	<p>Aušra Miltenytė Digital Transformation & Innovation Director, PwC Lithuania</p>	NEW WORLD. NEW SKILLS. AUDITORS AND ACCOUNTANTS THAT DEVELOP ROBOTS
13.00-13.30	<p>Kristina Jakštonytė Head of Innovation and Methodology Department in the National Audit Office of Lithuania</p>	ASSESSMENT OF AUDIT IMPACT – QUALITATIVELY NEW APPROACH TO ASSESS THE BENEFITS STATE AUDIT BRINGS TO PUBLIC
13.30-14.30	Break	
14.30-16.00	Moderators	<p>Prof. Rūta Šneidere (University of Latvia, Latvia)</p> <p>Assoc. prof. Daiva Tamuleviėienė (Vilnius University, Lithuania)</p>
14.30-15.00	<p>PhD Marius Lanskoronskis Executive Director of Lithuanian Chamber of Auditors</p>	DIGITALISATION AND AUTOMATIZATION IN AUDIT AND ACCOUNTING PROFESSIONS. OPPORTUNITIES AND CHALLENGES

FIRST DAY 25th of November		
15.00- 15.20	Prof. Alexey Taburchak (Saint-Petersburg State Technological Institute (Technical University), Russian Federation) Prof. Svetlana Bychkova, (Saint-Petersburg State Agrarian University, Russian Federation) PhD Alina Butina (Saint-Petersburg State Technological Institute (Technical University), Russian Federation)	ANALYSIS OF RISK FACTORS FOR APPLIED PROJECTS IN THE ECOSYSTEM OF DIGITALIZATION OF THE ECONOMY
15.20- 15.40	Assoc.prof. Tarmo Kadak (Tallinn University of Technology, Estonia) Prof. Erkki K. Laitinen (University of Vaasa, Finland)	VARIATIONS OF PERFORMANCE MANAGEMENT SYSTEMS
15.40- 16.00	Prof. Rasa Subačienė (Vilnius University, Lithuania) Assoc. prof. Ivita Faituša (RISEBA University of Applied Sciences, Latvia) Assoc. prof. Ramunė Budrionytė Assoc. prof. Jolanta Žemgulienė (Vilnius University, Lithuania)	EVALUATION OF THE COMPETENCES OF MODERN ACCOUNTING SPECIALIST: CASES OF LITHUANIA AND LATVIA
16.00- 16.15	Break	
16.15- 17.15	Donaldas Duškinas	HOW TO SPEAK TO BE HEARD AND UNDERSTOOD?

SECOND DAY 26th of November				
10.00- 17.00	SECTIONS' SESSIONS			
10.00- 13.30	ACCOUNTING AND AUDIT SECTION (15 min for presentation, 3 min for questions and discussions) Link to sessions of accounting and audit section: https://us02web.zoom.us/j/85252801611?pwd=ZVJWZW1BTlg5R3laMDduSVpYU0JiZz09 Meeting ID: 852 5280 1611 Passcode: 441901	ANALYSIS SECTION (15 min for presentation, 3 min for questions and discussions) Link to sessions of analysis section: https://us02web.zoom.us/j/85663540560?pwd=RHd3eEhZY0twZXRDbjR4SIV5bnR6Zz09 Meeting ID: 856 6354 0560 Passcode: 588608		
10.00- 11.30	Moderators: Assoc.prof. Ivita Faituša (RISEBA University of Applied Sciences, Latvia) Assoc. prof. Aleksandra Pečiūrienė (Vilniaus Kolegija/ University of Applied Sciences, Lithuania) Prof. Kristina Rudžionienė Miglė Černiauskaitė Assoc.prof. Rūta Klimaitienė (Vilnius University, Lithuania)	THE IMPACT OF IFRS ADOPTION ON LITHUANIAN COMPANIES' FINANCIAL RATIOS	Moderators: Assoc. prof. Olena Pakhnenko (Sumy State University, Ukraine) Assoc. prof. Aurelija Ulbinaitė (Vilnius University, Lithuania)	TAX POLICY MEASURES TO COMBAT THE COVID 19 PANDEMIC
	Prof. Svetlana Pankova; Elena Satalkina (Orenburg State University, Russia)	ACCOUNTANT'S PROFESSIONAL JUDGMENT: THE UNCERTAINTY AND RISKS	Prof. Iluta Arbidane Lec. Anita Puzule (Rezekne Academy of Technologies, Latvia)	CURRENT ASSET MANAGEMENT METHODS AND THEIR APPLICATION: CASE OF LATVIA
	Assoc. prof. Dalia Juočiūnienė Prof. Danutė Zinkevičienė (Vytautas Magnus University, Lithuania)	PROBLEMATICS OF ALLOCATION OF INDIRECT MANUFACTURING COSTS IN AGRIBUSINESSES: EVIDENCE FROM LITHUANIA	Assoc. prof. Katarína Čulková Assist. Daniela Hrehová (Technical University Košice, Slovakia)	CREDIT RATING ANALYSIS OF BUSINESS CONSUMERS IN THE INDUSTRIALCOMPANY

SECOND DAY 26th of November				
10.00-17.00	SECTIONS' SESSIONS			
	Assoc. prof. Aleksandra Pečiūrienė (Vilniaus Kolegija/ University of Applied Sciences, Lithuania)	UNDERGRADUATE BUSINESS STUDENTS' PERCEPTIONS OF ACCOUNTING PRACTICES AND PROFESSION	Lec. Inta Kotane Prof. Iveta Mietule (Rezekne Academy of Technologies, Latvia)	ANALYSIS OF BUSINESS PERFORMANCE EVALUATION PRACTICE AT MANUFACTURING SECTOR IN LATVIA
	Prof. Olga Paraska Tetiana Ivanishena (Khmelnyskyi National University, Ukraine)	METHODOLOGICAL BASES OF LIFE CYCLE ASSESSMENT OF TEXTILE PRODUCTS CLEANING TECHNOLOGIES AT THE CLEANING INDUSTRY ENTERPRISES	Assist. Irma Kamarauskienė (Vilnius University, Lithuania)	SYSTEM OF INDICATORS FOR THE FINANCIAL ANALYSIS OF PUBLIC SECTOR ENTITIES
11.30-12.00	Break			
12.00-13.30	Moderators: Prof. Svetlana Pankova; Elena Sataalkina (Orenburg State University, Russia) Prof. Kristina Rudžionienė (Vilnius University, Lithuania)		Moderators: Assoc.prof. Tarmo Kadak (Tallinn University of Technology, Estonia) Assoc.prof. Ramunė Budrionytė (Vilnius University, Lithuania)	
	Lec. Volha Sushko Prof. Svetlana Vegera (Polotsk State University, Belarus)	INDUSTRIAL WASTE ACCOUNTING AT THE LIFE-CYCLE STAGES IN THE CONCEPT OF GREEN ECONOMY	PhD student Viktorija Bielinė Assoc.prof. Aurelija Ulbinaitė (Vilnius University, Lithuania)	CAPTURING VALUE IN THE ECOSYSTEM OF DIGITAL BUSINESS PLATFORMS
	J.assist., PhD student Audrius Masiulevičius Prof.em. Vaclovas Lakis (Vilnius University, Lithuania)	APPLICATION OF QUALITATIVE CHARACTERISTICS TO EVALUATE MISSTATEMENTS IN FINANCIAL STATEMENTS: EVIDENCE FROM FACTUAL AUDIT DATA	PhD student Oleksandra Tverezovska Prof. Larysa Hrytsenko (Sumy State University, Ukraine)	THE IMPACT OF THE LEVEL OF FINANCIAL INCLUSION ON UKRAINE'S ECONOMIC GROWTH AND ITS FINANCIAL SECURITY
	J.assist., PhD student Diana Bachtijeva Assoc.prof. Daiva Tamulevičienė (Vilnius University, Lithuania)	THE SIMILARITIES AND DIFFERENCES OF EARNINGS MANAGEMENT AND CREATIVE ACCOUNTING: A THEORETICAL COMPARATIVE STUDY	PhD student Ugnė Kasperavičiūtė Assoc.prof. Asta Stankevičienė Prof. Danuta Diskienė (Vilnius University, Lithuania)	INFLUENCE OF EMPLOYEE EXPERIENCE CONDITIONS ON EMPLOYEE ENGAGEMENT, ORGANIZATIONAL COMMITMENT AND INTENTION TO LEAVE THE ORGANIZATION
	J. assist., PhD student Daiva Raziūnienė (Vilnius University, Lithuania)	MODELS AND FACTORS OF AUDITOR'S PROFESSIONAL SKEPTICISM	Assoc.prof. Jolanta Žemgulienė Assist. Mantas Valukonis (Vilnius University, Lithuania)	ORGANIZATIONAL COMPETENCE IN MANAGING TRANSFORMATION
	PhD student Asta Šalienė Assoc.prof. Daiva Tamulevičienė (Vilnius University, Lithuania)	REVIEW OF PERFORMANCE AUDIT IMPACT STUDIES		
13.30-14.30	Break			
14.30-16.30	Session of students' research papers (10 min for presentation, 3 min for questions and discussions)			
	Link to session of students' research papers: https://us02web.zoom.us/j/85252801611?pwd=ZVJWZW1BTlg5R3laMDduSVpYU0JiZz09			
	Meeting ID: 852 5280 1611 Passcode: 441901			
	Commission: Chair: prof. Rasa Subačienė (Vilnius University, Lithuania) Members: Prof. Iluta Arbidane (Rezekne Academy of Technologies, Latvia) Prof. Olga Paraska (Khmelnyskyi National University, Ukraine) Assoc. prof. Kastytis Senkus (Vilnius University, Lithuania) Assoc. prof. Asta Stankevičienė (Vilnius University, Lithuania)			
	Neringa Raštutytė Assoc.prof. Aurelija Ulbinaitė (Vilnius University, Lithuania)	INTERACTION BETWEEN SOCIAL BUSINESS SUSTAINABILITY AND CONSUMER PURCHASE DECISION: CONCEPTUAL FRAMEWORK		

SECOND DAY
26th of November

10.00-17.00	SECTIONS' SESSIONS	
	<p>Kamilė Medeckytė Assoc.prof. Daiva Tamulevičienė (Vilnius University, Lithuania)</p>	RESEARCH ON THE AWARENESS AND APPLICATION OF STRATEGIC MANAGEMENT ACCOUNTING INSTRUMENTS IN LITHUANIAN COMPANIES
	<p>Karolis Čirba J. assist., PhD student Daiva Raziūnienė (Vilnius University, Lithuania)</p>	IDENTIFICATION OF FACTORS FOR BIG DATA APPLICATION IN THE FINANCIAL AUDIT
	<p>Ieva Turskytė Assoc.prof. Alfreda Šapkauskienė (Vilnius University, Lithuania)</p>	BIBLIOMETRIC ANALYSIS OF CENTRAL BANK DIGITAL CURRENCY RESEARCH
	<p>Deimantė Žukauskaitė Assoc.prof. Dalia Daujotaitė (Mykolas Romeris University, Lithuania)</p>	IDENTIFICATION AND ASSESSING RISKS OF MATERIAL MISSTATEMENT OF THE FINANCIAL STATEMENTS
	<p>Tetiana Dvorianova Assoc.prof. Svitlana Pokhylko (Sumy State University, Ukraine)</p>	A DIGITAL PLATFORM AS A DIVERGED TYPE OF DIGITAL BUSINESS MODELS
	<p>Diana Šabanova Assoc.prof. Viktorija Cohen (Vilnius University, Lithuania)</p>	CAPTURING AND MEASURING INNOVATION IN SERVICE-BASED COMPANIES
	<p>Julius Kviklis (Vilnius University, Lithuania)</p>	THE IMPACT OF THE COVID-19 ON THE STOCK MARKETS: CASE OF ITALY
	<p>Ramūnas Radzevičius Assoc.prof. Aurelija Ulbinaitė (Vilnius University, Lithuania)</p>	RELATIONSHIP BETWEEN HEALTHCARE SPENDING AND LIFE EXPECTANCY IN THE USA
16.30-17.00	ANNOUNCEMENT OF THE BEST STUDENTS' RESEARCH PAPERS	