

**INTERNATIONAL SCIENTIFIC CONFERENCE
ACCOUNTING, AUDIT, ANALYSIS: SCIENCE AND
STUDIES RETROSPECTIVE AND PERSPECTIVE**

to mark 100th anniversary of Independence of Lithuania

PROGRAMME

February 8 - 9, 2018

Vilnius University, Faculty of Economics and Business Administration


**Lithuanian Accounting Educators
and Researchers Association**

The Conference is organized by the Department of Accounting and Audit, Faculty of Economics and Business Administration, Vilnius University.

February 8, 2018 (Thursday)			
time	place		
9.00 - 10.00	JR10	Registration	
		Welcome with coffee and tea	
10.00 – 11.45	JR10	OPENING CEREMONY	
		Dean of the Faculty of Economics and Business Administration prof. dr. Aida Mačerinskienė (Vilnius University, Lithuania) Vice-dean of the Faculty of Economics and Business Administration dr. Linas Tarasonis (Vilnius University, Lithuania)	
		Dr. Audrius Linartas (The Authority of Audit, Accounting, Property Valuation and Insolvency Management, Lithuania)	ACCOUNTING OF ICO TRANSACTIONS
		Jonas Akelis (EY, Lithuania)	HOW DOES AUDIT GO DIGITAL?
		Aurelija Lauruševičiūtė (Lithuanian Chamber of Auditors, Lithuania)	AUDIT OF FINANCIAL STATEMENTS AND BEYOND
		Assist. prof. dr. Živilė Simonaitytė (National Audit Office of Lithuania, Vilnius University, Lithuania)	CHOOSING A PERFORMANCE OR COMPLIANCE AUDIT TOPIC AT SUPREME AUDIT INSTITUTION
11.45 – 12.30	JR10	FIRST SESSION	
		Moderators	Prof. habil. dr. Vaclovas Lakis, Prof. habil.dr. Svetlana Bychkova
		Prof. habil. dr. Svetlana Bychkova, Svetlana Tymoshenko (Saint-Petersburg State Agrarian University, Russia)	TRAINING OF HIGH QUALIFICATIONS IN ACCORDANCE WITH PROFESSIONAL STANDARDS
		Prof. dr. Lehte Alver (Tallinn University of Technology, Estonia)	PHILOSOPHICAL FRAMEWORK OF CURRICULUM-BUILDING PROCESS IN ACCOUNTING: EVIDENCE FROM ESTONIA
		Discussions	
12.30 – 13.30	Cafe, Saulėtekio av. 22	Lunch	
13.30 – 15.30	JR10	SECOND SESSION	
		Moderators	Prof. dr. Iveta Mietule, Prof. dr. Rasa Subačienė
		Prof. dr. Rasa Subačienė (Vilnius University, Lithuania) Prof. dr. Inta Brūna (University of Latvia, Latvia) Assist. prof. dr. Mirjana Hladika, (University of Zagreb, Croatia), Assist. prof. dr. Daša Mokošová, (University of Economics in Bratislava, Slovak Republic) Dr. Jan Molín (University of Economics, Czech Republic)	EVALUATION OF ACCOUNTING REGULATION EVOLUTION

		Prof. dr. Jaan Alver (Tallinn University of Technology, Estonia)	SOME THOUGHTS ABOUT ECONOMIC SUBSTANCE OF GAINS AND LOSSES		
		Prof. dr. Iveta Mietule, Assoc. prof. dr. Iluta Arbidane (Rezekne Academy of Technologies, Latvia)	THE QUALITY OF LEARNING IN ACCOUNTING EDUCATION: THE IMPACT OF APPROACHES TO STUDENTS PERFORMANCE		
		Ph.D. stud. Ahamed Hani Al- Dmour, (Brunel University, UK) Assoc.prof. dr. Radhi Hamadeen, (Princess Sumaya University for Technology, Jordan) Dr. Abbod Maysam, (Brunel University, UK)	THE VALIDATION OF RELATIONSHIP BETWEEN THE QUALITY OF FINANCIAL REPORTING AND BUSINESS PERFORMANCE IN THE JORDANIAN CONTEXT: AN EMPIRICAL ANALYSIS		
		Prof. dr. Inga Būmane (University of Latvia, Latvia)	THE METHODOLOGY OF STATEMENT OF COMPREHENSIVE INCOME AND ITS IMPACT ON PROFITABILITY: THE CASE OF LATVIA		
		Prof. habil. dr. Jonas Mackevičius, (Vilnius University, Lithuania) Assoc. prof. dr. Ruta Šneidere, (University of Latvia, Latvia) Ph.D. stud. Daiva Tamulevičienė, (Vilnius University, Lithuania)	THE WAVES OF ENTERPRISES BANKRUPTCY: THE CASE OF LATVIA AND LITHUANIA		
		Ph.D stud. Audrius Masiulevičius Prof. habil. dr. Vaclovas Lakis, (Vilnius University, Lithuania)	DIFFERENTIATION OF AUDIT MATERIALITY IN ACCORDANCE WITH ENTREPRENEURSHIP NEEDS		
		Prof. habil. dr. Sergey Korotaev (Belarusian State Economic University, Belarus)	COMPILATION AND AUDIT OF CONSOLIDATED STATEMENTS IN BELARUS: CONDITION, PROBLEMS, PROSPECTS		
		Discussions			
15.30 – 16.00	JR10	Break and refreshments			
		SECTIONS			
16.00 – 18.00	JR10, JR11	ACCOUNTING AND AUDIT SECTION	JR10	ANALYSIS SECTION	JR11
16.00 – 18.00	JR10	ACCOUNTING AND AUDIT SECTION			
		Moderators	Assoc. prof. dr. Oksana Chumak, Prof. habil dr. Jonas Mackevičius		
		Prof. habil.dr. Svetlana Vegera, Assoc. prof. dr. Elena Maley, Assoc. prof. dr. Inna Sapego, Olga Sushko (Polotsk state university, The Republic of Belarus)	THE OBJECTS OF ACCOUNTING AT TECHNOLOGICAL CYCLE STAGES OF INDUSTRIAL WASTE		
		Assoc. prof. dr. Oksana Chumak (SSI "Institute of Educational Analytics", Ukraine)	METHODICAL BASES OF THE ASSESSMENT OF THE INTERNAL FINANCIAL CONTROL EFFECTIVENESS		
		Ph.D. stud. Daiva Raziūnienė, Prof. dr. Lionius Gaižauskas (Vilnius University, Lithuania)	ETHICS AND PROFESSIONAL SKEPTICISM OF AUDITORS: LITERATURE REVIEW		

		Marina Guptor, (Belarussian State University/Vilnius University, The Republic of Belarus/Lithuania) Prof. dr. Kristina Rudžionienė (Vilnius University, Lithuania)	SEARCHING FOR INFORMATION QUALITY OF FINANCIAL REPORTS: FROM THE MAIN PRINCIPLES UP TO NEUROACCOUNTING
		Dr. Darius Vaicekauskas (Vilnius University, Lithuania)	KEY AUDIT MATTERS: RESEARCH ON AUDITOR'S REPORTS OF LITHUANIAN LISTED COMPANIES
		Assist. dr. Wioletta Turowska, assist. dr. Aleksandra Bryła (Wroclaw University of Economics, Poland)	USABILITY OF INFORMATION FROM THE ACCOUNTING SYSTEM IN GROUPS OF AGRICULTURAL PRODUCERS
		Assoc. prof. dr. Elena Maley, Renata Trubovich, (Polotsk state university, The Republic of Belarus)	ACCOUNTING DEVELOPMENT OF NATURAL RESOURCES IN ORGANIZATIONS CARRYING OUT THE DISPOSAL OF MUNICIPAL WASTE AND BIOGAS EXTRACTION IN THE CONTEXT OF THE "GREEN" ECONOMY
		Asta Tumaitytė, (Multicat UAB, Lithuania) Assoc. prof. Dalia Daujotaitė, (Mykolas Romeris University, Lithuania)	PERFORMANCE AUDIT AS FORENSIC EXAMINATION IN INTENTIONAL BANKRUPTCY CASES
		Assoc. prof. dr. Iluta Arbidane, Prof. dr. Iveta Mietule (Rezekne Academy of Technologies, Latvia)	PROBLEMS AND SOLUTIONS OF ACCOUNTING AND EVALUATION OF BIOLOGICAL ASSET IN LATVIA
		Assist. prof. dr. Ramunė Budrionytė, Prof. dr. Lionius Gaižauskas (Vilnius University, Lithuania)	ACCOUNTING METHODS FOR FORESTS: HISTORICAL COST VS. FAIR VALUE
		Prof. habil. dr. Svetlana Bychkova, (Saint-Petersburg State Agrarian University, Russia), Prof. dr. Nadezda Makarova (Volgograd Cooperative Institute (Branch) of the Russian University of Cooperation, Russia), Dr. Elena Zhidkova (Kemerovo Technological Institute of Food Industry, Russia)	EVALUATION OF INFORMATION IN THE PROCESS SUBSYSTEM OF INTERNAL CONTROL OF THE CONTROLLING SYSTEM OF ORGANIZATIONS OF THE AGRO-INDUSTRIAL COMPLEX
		Prof. dr. Yosyp Dankiv, Assoc. prof. dr. Andrij Shuliko (Uzhhorod universitet, Ukraine)	CURRENT TRENDS IN ACCOUNTING REFORM OF UKRAINE
		Discussions	
16.00 – 18.00	JR11	ANALYSIS SECTION	
		Moderators	Assoc. prof. dr. Ruta Šneidere, Prof. dr. Rasa Kanapickienė
		Assoc. prof. dr. Tarmo Kadak (Tallinn University of Technology, Estonia)	QUALITATIVE ASPECTS IN THE SUCCESS OF PERFORMANCE MANAGEMENT SYSTEMS

		Prof. dr. Teodoras Medaiskis, Assoc. prof. dr. Tadas Gudaitis, Jaroslav Mečkovski (Vilnius University, Lithuania)	MODELING OF LIFE-CYCLE PARTICIPATION STRATEGY IN SECOND PENSION PILLAR: LITHUANIAN CASE
		Iryna Nagorna, Assoc. prof. dr. Illia Savchenko (Kharkiv Trade and Economic Institute of Kyiv National Trade and Economics University, Ukraine)	THE EVALUATION OF METHODOLOGICAL ASPECTS OF THE TRADE ENTERPRISES FINANCIAL STABILITY
		Assist.prof. dr. Ieva Astrauskaitė, Prof. dr. Arvydas Paškevičius, (Vilnius University, Lithuania)	AN ANALYSIS OF CROWDFUNDED PROJECTS: KPI'S TO SUCCESS
		Prof. dr. Marija Kučinskienė, Ph.D. stud. Romualdas Broniukaitis (Vilnius University, Lithuania)	INTELLECTUAL CAPITAL: INFLUENCE OF THE PROCESS OF STRATEGIC DECISION MAKING ON CREATING ADDED VALUE IN ORGANISATIONS
		Prof. dr. Rasa Kanapickienė, Ligita Kiulkytė (Vilnius University, Lithuania)	CREDIT RISK ASSESSMENT MODELS OF SMALL AND MICRO ENTERPRISES
		Dr. Liliya Filipishyna (Pervomaisk branch of National Admiral Makarov Shipbuilding University, Ukraine)	ANALYSIS OF THE SUSTAINABILITY OF INDUSTRIAL ENTERPRISES THROUGH INTEGRATED ASSESSMENT
		Assoc. prof. dr. Deimantė Teresienė (Vilnius University, Lithuania)	PERFORMANCE MEASUREMENT ISSUES IN CENTRAL BANKS
		Assoc. prof. dr. Jolanta Žemguliene (Vilnius University, Lithuania)	STRUCTURED LITERATURE REVIEW ON BUSINESS PROCESS PERFORMANCE ANALYSIS AND EVALUATION
		Judita Narkunienė, Assoc. prof. dr. Aurelija Ulbinaitė (Vilnius University, Lithuania)	COMPARATIVE ANALYSIS OF COMPANY PERFORMANCE EVALUATION METHODS
		Discussions	
18.30 - 21.00	Cafe, Saulėtekio av. 22	Gala dinner	
February 9, 2018 (Friday)			
9.00 – 9.15		Meeting at the Cathedral Basilica of Sts Stanislaus and Vladislaus main entrance (Cathedral Square 2, Vilnius)	Contact: Ramunė Budrionytė, +370 686 54771 Rasa Subačienė, +370 682 49257
9.30 – 11.00			An excursion to the Money Museum (Totorių str. 2/8, Vilnius)
11.15 – 12.45		402 room in the Faculty of Economics and Business Administration	Discussions on conference insights
13.00 - 13.30	Cafe, Saulėtekio av. 22	Lunch	