

INTERNATIONAL SCIENTIFIC CONFERENCE

ACCOUNTING, AUDIT, ANALYSIS: SCIENCE, STUDIES AND BUSINESS SYNTHESIS

70th Anniversary of Accounting and Audit Department

PROGRAMME

October 15-16, 2015

Vilnius University

October 15, 2015 (Thursday)			
time	place		
9.00 - 10.00	JR10	Registration	
		Welcome with coffee and tea	
10.00 - 10.30	JR10	Opening ceremony	
		Prof. habil. dr. Vaclovas Lakis (Vilnius University, Lithuania)	
		Dean of Faculty of Economics prof. dr. Jonas Martinavičius (Vilnius University, Lithuania)	
10.30 – 12.30	JR10	FIRST SESSION	
		Moderators	Prof. habil. dr. J. Mackevičius, Prof. habil.dr. S. Bychkova
		Dr. Audrius Linartas (The Authority of Audit and Accounting, Lithuania)	THE RECENT ISSUES AND CHALLENGES IN SETTING OF NATIONAL ACCOUNTING STANDARDS IN LITHUANIA
		Prof. habil. dr. Vaclovas Lakis (Vilnius University, Lithuania)	CONNECTION OF A COMPANY'S ACCOUNTING POLICY WITH INHERENT RISK OF AUDIT
		Jonas Akelis (EY, Lithuania)	FUTURE OF AUDIT IN THE EUROPEAN UNION
		Prof. habil. dr. Sergey Korotaev (Belarusian State Economic University, Belarus)	INTERNATIONAL FINANCIAL REPORTING STANDARDS IN BELARUS: STATE, PROBLEMS AND PROSPECTS
		Prof. dr. Inga Būmane, assoc. prof. dr. Ruta Šneidere (University of Latvia, Latvia)	CRITICAL VIEW ON A NEW ACCOUNTING POLICY IN LATVIA
12.30 – 13.30	JR cafe	Lunch	
13.30 – 15.30	JR10	SECOND SESSION	
		Moderators	Prof. dr. Iveta Mietule, Prof. dr. Rasa Subačienė
		Ingrida Muckutė (Ministry of Finance of the Republic of Lithuania, Lithuania)	REGULATION OF PUBLIC SECTOR ACCOUNTING IN LITHUANIA: INFLUENCE OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS
		Prof. habil. dr. Svetlana Bychkova, (Saint-Petersburg State Agrarian University, Russia), dr. Elena Itygilova (East Siberia State University of Technology and Management, Russia)	ESSENTIAL CHARACTERISTICS OF PROFESSIONAL FINANCIAL STATEMENTS' AUDIT SERVICES AND THEIR IMPACT ON THE PERCEPTION AND EVALUATION OF AUDIT QUALITY OF AUDIT SERVICES USERS

October 15, 2015 (Thursday)

		Dr. Živilė Simonaitytė (Vilnius University, National Audit Office of Lithuania, Lithuania)	PROBLEMS AND SOLUTIONS FOR DETERMINING CONTROL RISK
		Assis. prof. dr. Justyna Zabawa (Wroclaw University of Economics, Poland)	THE CHOICE OF A BANKING PARTNER, IN THE CONTEXT OF ENVIRONMENTAL RESPONSIBILITY OF BANKS
		Saulius Lapšinskas, Rasa Pajaujytė (Lithuanian chamber of auditors, Lithuania), PhD student Irma Kamarauskienė (Vilnius University, Lithuania)	AUDIT QUALITY IMPROVEMENT AND PUBLIC SUPERVISORY SYSTEM CHANGES IN LITHUANIA: DEVELOPMENT, CURRENT SITUATION AND OUTLOOK
		Dr. Svetlana Karelskaia, dr. Ekaterina Zuga (Saint-Petersburg State University, Russia)	DEVELOPMENT OF STATUTORY REGULATION OF ACCOUNTING IN RUSSIA
15.30 – 16.00	JR10	Break and refreshments	
16.00 – 18.30	JR10	THIRD SESSION	
		Moderators	Prof. dr. Oksana Chumak, Assoc. prof. dr. Aurelija Ulbinaitė
		PhD student Ramunė Budrionytė (Vilnius University, Lithuania)	FAIR VALUE ACCOUNTING IN THE CONTEXT OF INTERNATIONAL AND NATIONAL ACCOUNTING STANDARDS
		Prof. dr. Oksana Chumak, assoc. prof. dr. Illia Savchenko (Kharkov institute of finance, Ukraine)	THEORETICAL AND APPLIED ASPECTS OF ESTIMATION OF STATE ENTERPRISES LIABILITIES
		Lect. Dainius Baliūnas, assoc. prof. dr. Aurelija Ulbinaitė (Vilnius University, Lithuania)	INNOVATIVE STRATEGIC INITIATIVES IN PURSUANCE BUSINESS ELABORATION
		Prof. dr. Iveta Mietule, lect. Aļona Klodāne, assoc. prof. dr. Iluta Arbidane (Rezeknes Augstskola, Latvia)	THE METHODS FOR VALUATION AND RECOGNITION OF THE BALANCE SHEET ITEMS IN FINANCIAL ACCOUNTING AND THEIR IMPACT ON CALCULATION OF THE LIQUIDITY RATIOS
		PhD student Daiva Raziūnienė (Vilnius University, Lithuania)	CONCEPTUAL FRAMEWORK OF THE STATISTICAL AND NONSTATISTICAL SAMPLING IN THE FINANCIAL STATEMENT AUDITING
		Assoc. prof. dr. Alena Malei (Polotsk State University, Belarus)	LOGISTIC COSTS IN THE ACCOUNTING SYSTEM: THE PROBLEM OF IDENTIFICATION AND REGISTRATION
		Prof. dr. Marija Kučinskienė, assoc. prof. dr. Asta Fominienė (Vilnius University, Lithuania)	INTEGRATED APPROACH TOWARDS ASSESMENT OF PUBLIC MANAGEMENT INSTITUTIONS ACTIVITY
		Dr. Svitlana Mytsiuk (Taras Shevchenko National University of Kyiv, Ukraine)	FEATURES OF THE IMPLEMENTATION OF THE MODEL OF CORPORATE GOVERNANCE IN UKRAINIAN BANKS
		Dr. Ludmila Masko (Polotsk State University, Belarus)	ENVIROMENTAL REPORT OF THE ENTERPRISE: THE FORMATION OF INDICATORS IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT
		Dr. Darius Vaicekauskas (Vilnius University, Lithuania)	CLIENT ORIENTED AUDIT QUALITY CRITERIA
		Assoc. prof. dr. Marina Primakova (Polotsk State University, Belarus)	IMPROVEMENT OF THE METHODOLOGY OF INDIRECT COST ALLOCATION ON COST UNITS IN TELECOMMUNICATION COMPANIES
		PhD student Daiva Tamulevičienė (Vilnius University, Lithuania)	USE OF THE INFORMATION PROVIDED BY FINANCIAL ANALYSIS IN THE SYSTEM OF CONTROLLING
Discussions			
		Prof. habil.dr. Jonas Mackevičius, PhD student Daiva Tamulevičienė (Vilnius University, Lithuania), lect. Rita Davidavičienė (University of Applied Sciences, Lithuania) POSSIBILITIES OF FINANCIAL STATEMENTS DEVELOPMENT	

October 15, 2015 (Thursday)



		<p>Dr. Maria Nieplowicz (Wrocław University of Economics, Poland) THE DEVELOPMENT OF THE BALANCED SCORECARD AS A RESPONSE TO THE NEED OF IMPROVEMENT OF THE MANAGEMENT ACCOUNTING METHODS POSSIBILITIES OF FINANCIAL STATEMENTS DEVELOPMENT</p> <p>Jolita Kalėdaitė, prof. dr. Rasa Subačienė (Vilnius University, Lithuania) PERFORMANCE EVALUATION SYSTEM FOR COMPANIES OF FOOD AND BEVERAGE SERVICE ACTIVITIES</p> <p>Prof. habil. dr. Svetlana Vežera, PhD student Olga Metla (Polotsk State University, Belarus) MINERAL RESOURCES AS OBJECTS OF ACCOUNTING IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT</p> <p>Assoc. prof. dr. Angela Popovici (The Academy of Economics Studies of Moldova, Moldova) METHODOLOGICAL AND APPLICATIVE APPROACHES TO CONTRACTUAL COSTS ACCOUNTING PURSUANT TO THE NAS AND IFRS</p> <p>Prof. dr. Lionius Gaižauskas, PhD student Daiva Raziūnienė, Laura Rimkutė (Vilnius University, Lithuania) CONDITIONS OF THE DEVELOPMENT OF EXTERNAL AUDITOR'S COMPETENCE</p> <p>Dr. Magdalena Chmielowiec-Lewczuk (Wrocław University of Economics, Poland) THE ROLE OF INTERNAL AUDIT IN THE POLISH INSURANCE COMPANIES IN CONTEXT OF THE IMPLEMENTATION OF THE SOLVENCY II PROJECT</p> <p>PhD student Daiva Budrienė (Vilnius University, Lithuania) THE INSTRUMENT FOR RESEARCHING EFFECTIVE USE OF MANAGER'S COMPETENCIES</p> <p>Dr. Svetlana Slobodeanu, assoc. prof. dr. Neli Muntean (Academy of Economic Studies of Moldova, Moldova) APPLICATIVE ASPECTS OF THE ANALYTICAL PROCEDURES AT THE PLANNING STAGE RELATED TO THE PROCUREMENT-PAYMENT CYCLE AUDIT</p> <p>Dr. Darius Vaicekuskas (Vilnius University, Lithuania) CLIENT ORIENTED AUDIT QUALITY CRITERIA</p> <p>Dr. Alina Warelis (State Higher Vocational School in Suwałki, Poland), M.A. Eunika Anna Warelis (BNP Paribas Securities Services Warsaw – AFS – Milan Depo Bank Reconciliation, Poland) HEALTH INSURANCE AS A SOURCE OF FINANCING THE HEALTH CARE SYSTEM IN POLAND</p> <p>Prof. habil. dr. Jonas Mackevičius, assoc. prof. dr. Romualdas Valkauskas (Vilnius University, Lithuania) USING THE COMPARISON METHOD IN THE FINANCIAL ANALYSIS</p> <p>Assoc. prof. dr. Natallia Khodzikava, lect. Nadzeya Bareika, lect. Igor Matsiush (Polotsk State University, Belarus) PROBLEMS OF IMPLEMENTATION OF INTERNATIONAL ACCOUNTING STANDARDS IN BELARUS</p> <p>PhD student Andrei Nemerovets (Belarusian State Economic University, Belarus) AUDIT METHODOLOGY IN BELARUS: STATE, PROBLEMS AND PROSPECTS</p>
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18.30 - 21.00

JR cafe

Gala dinner

October 16, 2015 (Friday)

9.50 – 10.00	Meeting at the Cathedral Basilica of Sts Stanislaus and Vladislaus main entrance (Cathedral Square 2, Vilnius)	Contact: Daiva Raziūnienė, +370 652 12814 Rasa Subačienė, +370 682 49257
10.00 – 11.00		An excursion to the Royal Palace
11.15 – 12.45		An excursion to the Cathedral Catacombs
13.00 - 13.30	JR cafe	Lunch