

Programme (EET (UTC+2))

FIRST DAY		
25th of November		
Link to video:		
<u>Opening ceremony and first part of plenary session</u>		
	OPENING CEREMONY	
10.00-10.15	Dean of the Faculty of Economics and Business Administration prof. Aida Mačerinskienė (Vilnius University, Lithuania)	
	Vice-dean of the Faculty of Economics and Business Administration PhD Linas Tarasonis (Vilnius University, Lithuania)	
PLENARY SESSION		
Link to video:		
<u>Second part of plenary session</u>		
<u>Third part of plenary session</u>		
10.15-11.45	Moderators	Prof. Svetlana Bychkova (Saint-Petersburg State Agrarian University, Russian Federation) Prof. Rasa Subačienė (Vilnius University, Lithuania)
10.15-10.45	Prof. Ramona Rupeika-Apoga (University of Latvia, Latvia)	DIGITALISE OR DIE: THE DIGITAL TRANSFORMATION OF COMPANIES
10.45-11.15	Assoc. prof. Julita Wasilczuk (Gdansk University of Technology, Poland)	ABIDE, AVOID OR ALTER – INFLUENCE OF INSTITUTIONS ON TAX MORALITY

11.15-11.45	Jonas Akelis Managing Partner of EY in the Baltic States	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	Prof. Iveta Mietule (Rezekne Academy of Technologies, Latvia) Assoc.prof. Ramunė Budrionytė (Vilnius University, Lithuania)
12.00-12.30	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	NEW ESG DISCLOSURES TO CHANGE BUSINESS PERCEPTION
12.30-13.00	Aušra Miltenytė Digital Transformation & Innovation Director, PwC Lithuania	NEW WORLD. NEW SKILLS. AUDITORS AND ACCOUNTANTS THAT DEVELOP ROBOTS
13.00-13.30	Kristina Jakštonytė Head of Innovation and Methodology Department in the National Audit Office of Lithuania	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	Prof. Rūta Šneidere (University of Latvia, Latvia) Assoc. prof. Daiva Tamulevičienė (Vilnius University, Lithuania)
14.30-15.00	PhD Marius Lanskoronskis Executive Director of Lithuanian Chamber of Auditors	DIGITALISATION AND AUTOMATIZATION IN AUDIT AND ACCOUNTING PROFESSIONS. OPPORTUNITIES AND CHALLENGES

15.00-15.20	<p>Prof. Alexey Taburchak (Saint-Petersburg State Technological Institute (Technical University), Russian Federation)</p> <p>Prof. Svetlana Bychkova, (Saint-Petersburg State Agrarian University, Russian Federation)</p> <p>PhD Alina Butina (Saint-Petersburg State Technological Institute (Technical University), Russian Federation)</p>	ANALYSIS OF RISK FACTORS FOR APPLIED PROJECTS IN THE ECOSYSTEM OF DIGITALIZATION OF THE ECONOMY
15.20-15.40	<p>Assoc.prof. Tarmo Kadak (Tallinn University of Technology, Estonia)</p> <p>Prof. Erkki K. Laitinen (University of Vaasa, Finland)</p>	VARIATIONS OF PERFORMANCE MANAGEMENT SYSTEMS
15.40-16.00	<p>Prof. Rasa Subačienė (Vilnius University, Lithuania)</p> <p>Assoc. prof. Ivita Faituša (RISEBA University of Applied Sciences, Latvia)</p> <p>Assoc. prof. Ramunė Budrionytė</p> <p>Assoc. prof. Jolanta Žemgulienė (Vilnius University, Lithuania)</p>	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**

SECTIONS' SESSIONS				
Link to video:				
10.00-	<u>First part of accounting and audit section</u>			
17.00	<u>Second part of accounting and audit section</u>			
	<u>First part of analysis section</u>			
	<u>Second part of analysis section</u>			
10.00	ACCOUNTING AND AUDIT SECTION		ANALYSIS SECTION	
-	(15 min for presentation, 3 min for questions and discussions)		(15 min for presentation, 3 min for questions and discussions)	
13.30				
	Moderators:		Moderators:	
	Assoc.prof. Ivita Faituša		Assoc. prof. Olena Pakhnenko	
	(RISEBA University of Applied Sciences, Latvia)		(Sumy State University, Ukraine)	
	Assoc. prof. Aleksandra Pečiūrienė		Assoc. prof. Aurelija Ulbinaitė	
	(Vilniaus Kolegija/ University of Applied Sciences, Lithuania)		(Vilnius University, Lithuania)	
10.00-	Prof. Kristina Rudžionienė	THE IMPACT OF IFRS ADOPTION ON LITHUANIAN COMPANIES' FINANCIAL RATIOS	Prof. Inga Būmane	TAX POLICY MEASURES TO COMBAT THE COVID 19 PANDEMIC
11.30	Miglė Černiauskaitė		Prof. Aina Joppe	
	Assoc.prof. Rūta Klimaitienė		(University of Latvia, Latvia)	
	(Vilnius University, Lithuania)			
	Prof. Svetlana Pankova;	ACCOUNTANT'S PROFESSIONAL JUDGMENT: THE UNCERTAINTY AND RISKS	Prof. Iluta Arbidane	CURRENT ASSET MANAGEMENT METHODS AND THEIR APPLICATION: CASE OF LATVIA
	Elena Satalkina		Lec. Anita Puzule	

SECOND DAY

26th of November

10.00-17.00	<p>SECTIONS' SESSIONS</p> <p>Link to video:</p> <p>First part of accounting and audit section</p> <p>Second part of accounting and audit section</p> <p>First part of analysis section</p> <p>Second part of analysis section</p>			
	(Orenburg State University, Russia)		(Rezekne Academy of Technologies, Latvia)	
	<p>Assoc. prof. Dalia Juočūnienė</p> <p>Prof. Danutė Zinkevičienė</p> <p>(Vytautas Magnus University, Lithuania)</p>	<p>PROBLEMATICS OF ALLOCATION OF INDIRECT MANUFACTURING COSTS IN AGRIBUSINESSES: EVIDENCE FROM LITHUANIA</p>	<p>Assoc. prof. Katarína Čulková</p> <p>Assist. Daniela Hrehová</p> <p>(Technical University Košice, Slovakia)</p>	<p>CREDIT RATING ANALYSIS OF BUSINESS CONSUMERS IN THE INDUSTRIAL COMPANY</p>
	<p>Assoc. prof. Aleksandra Pečiūrienė</p> <p>(Vilniaus Kolegija/ University of Applied Sciences, Lithuania)</p>	<p>UNDERGRADUATE BUSINESS STUDENTS' PERCEPTIONS OF ACCOUNTING PRACTICES AND PROFESSION</p>	<p>Lec. Inta Kotane</p> <p>Prof. Iveta Mietule</p> <p>(Rezekne Academy of Technologies, Latvia)</p>	<p>ANALYSIS OF BUSINESS PERFORMANCE EVALUATION PRACTICE AT MANUFACTURING SECTOR IN LATVIA</p>
	<p>Prof. Olga Paraska</p> <p>Tetiana Ivanishena</p> <p>(Khmelnyskyi National University, Ukraine)</p>	<p>METHODOLOGICAL BASES OF LIFE CYCLE ASSESSMENT OF TEXTILE PRODUCTS CLEANING TECHNOLOGIES AT THE CLEANING</p>	<p>Assist. Irma Kamarauskienė</p> <p>(Vilnius University, Lithuania)</p>	<p>SYSTEM OF INDICATORS FOR THE FINANCIAL ANALYSIS OF PUBLIC SECTOR ENTITIES</p>

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10.00-17.00	<u>First part of accounting and audit section</u>			
	<u>Second part of accounting and audit section</u>			
	<u>First part of analysis section</u>			
	<u>Second part of analysis section</u>			
		INDUSTRY ENTERPRISES		
11.30-12.00	Break			
Moderators: Prof. Svetlana Pankova; Elena Satalkina (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)		
12.00-13.30	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. Aurelij a 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	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

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10.00-	<u>First part of accounting and audit section</u>			
17.00	<u>Second part of accounting and audit section</u>			
	<u>First part of analysis section</u>			
	<u>Second part of analysis section</u>			
		FACTUAL AUDIT DATA		
	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			

SECOND DAY**26th of November**

10.00-17.00	SECTIONS' SESSIONS Link to video: First part of accounting and audit section Second part of accounting and audit section First part of analysis section Second part of analysis section	
14.30-16.30	Session of students' research papers (10 min for presentation, 3 min for questions and discussions)	
	Link to video: Session of students' research papers Announcement of the best students' research papers	
	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
	Kamilė Medeckytė Assoc.prof. Daiva Tamulevičienė (Vilnius University, Lithuania)	RESEARCH ON THE AWARENESS AND APPLICATION OF STRATEGIC MANAGEMENT ACCOUNTING INSTRUMENTS IN LITHUANIAN COMPANIES
Karolis Čirba J. assist., PhD student Daiva Raziūnienė	IDENTIFICATION OF FACTORS FOR BIG DATA APPLICATION IN THE FINANCIAL AUDIT	

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	<u>Second part of analysis section</u>	
	(Vilnius University, Lithuania)	
	Ieva Turskytė Assoc.prof. Alfreda Šapkauskienė (Vilnius University, Lithuania)	BIBLIOMETRIC ANALYSIS OF CENTRAL BANK DIGITAL CURRENCY RESEARCH
	Deimantė Žukauskaitė Assoc.prof. Dalia Daujotaitė (Mykolas Romeris University, Lithuania)	IDENTIFICATION AND ASSESSING RISKS OF MATERIAL MISSTATEMENT OF THE FINANCIAL STATEMENTS
	Tetiana Dvorianova Assoc.prof. Svitlana Pokhylko (Sumy State University, Ukraine)	A DIGITAL PLATFORM AS A DIVERGED TYPE OF DIGITAL BUSINESS MODELS
	Diana Šabanova Assoc.prof. Viktorija Cohen (Vilnius University, Lithuania)	CAPTURING AND MEASURING INNOVATION IN SERVICE-BASED COMPANIES
	Julius Kviklis (Vilnius University, Lithuania)	THE IMPACT OF THE COVID-19 ON THE STOCK MARKETS: CASE OF ITALY
	Ramūnas Radzevičius Assoc.prof. Aurelija Ulbinaitė (Vilnius University, Lithuania)	RELATIONSHIP BETWEEN HEALTHCARE SPENDINGS AND LIFE EXPECTANCY IN THE USA
16.30- 17.00	ANNOUNCEMENT OF THE BEST STUDENTS' RESEARCH PAPERS	

