



VYTAUTO DIDŽIOJO
UNIVERSITETO
ŽEMĖS ŪKIO
AKADEMIJA

12-osios tarptautinės mokslinės konferencijos

APSKAITA IR FINANSAI: INOVATYVŪS SPRENDIMAI DARNIAI BIOEKONOMIKOS IR KAIMO PLĖTRAI

PROGRAMA

2020 m. lapkričio 19–20 d.

12th International Scientific Conference

ACCOUNTING AND FINANCE: INNOVATIVE SOLUTIONS FOR SUSTAINABLE BIOECONOMY AND RURAL DEVELOPMENT

PROGRAMME

November 19th–20th, 2020



2020

KONFERENCIJOS DARBOTVARKĖ

Lapkričio 19 d., ketvirtadienis

8.00–9.00	Dalyvių registracija
9.00–9.10	Konferencijos atidarymas
9.10–11.10	Plenarinė sesija
11.10–11.30	Pertrauka
11.30–13.30	Paneliniai pranešimai
13.30–14.00	Pertrauka
14.00–17.00	Paneliniai pranešimai

Lapkričio 20 d., penktadienis

Forumas „Ateities apskaita ir finansai: į kokias kompetencijas turime investuoti?“

8.00–9.00	Dalyvių registracija
9.00–9.10	Forumo atidarymas
9.10–10.00	Paneliniai pranešimai
10.00–10.20	Pertrauka
10.20–12.40	Forumo I dalis – panelinė diskusija
12.40–13.30	Pertrauka
13.30–16.00	Forumo II dalis – gerosios patirties sklaida

CONFERENCE PROGRAMME

Thursday, 19th November

8.00–9.00	Registration of Participants
9.00–9.10	Opening Ceremony
9.10–11.10	Plenary Session
11.10–11.30	Break
11.30–13.30	Parallel Sessions
13.30–14.00	Break
14.00–17.00	Parallel Sessions

Friday, 20th November

Forum “Future of Accounting and Finance: What Competencies do We Need to Invest Already?”

8.00–9.00	Registration of Participants
9.00–9.10	Opening Ceremony
9.10–10.00	Panel Presentations
10.00–10.20	Break
10.20–12.40	Forum Part I – Panel Discussion
12.40–13.30	Break
13.30–16.00	Forum Part II – Dissemination of Good Practice

Lapkričio 19 d., ketvirtadienis
Thursday, 19th November

Plenarinė sesija / Plenary Session

9.10–11.10

Pirmininkauja / Chairpersons

prof. dr. Vilija Aleknevičienė

9.10–9.40

Juan J. García-Machado (Spain)
LAST RESEARCH IN SUSTAINABLE BIOECONOMY:
AN UPDATED BIBLIOMETRIC MAPPING BASED ON
CO-OCCURRENCE DATA

9.40–10.10

Eimantas Gudonis (Lithuania)
METHODS AND CHALLENGES OF ACCOUNTING IN THE
AGRICULTURAL SECTOR

10.10–10.40

Paulius Morkūnas (Lithuania)
ECONOMIC EXPECTATIONS AND BUSINESS LENDING:
HOW DOES THE PICTURE LOOK LIKE?

10.40–11.10

Astrida Miceikienė, Danutė Zinkevičienė (Lithuania)
THE TRENDS OF ENVIRONMENTAL TAXES AND SOCIAL
ACCOUNTING IN THE CONTEXT OF SUSTAINABILITY

11.10–11.30

Break



Juan J. García-Machado ▲



Eimantas Gudonis ▲



Paulius Morkūnas ▲



◀ Astrida
Miceikienė



◀ Danutė
Zinkevičienė

Paneliniai pranešimai / Parallel Sessions

I SEKCIJA / SESSION I

Tvarios bioekonomikos ir kaimo plėtros viešieji finansai

Public Finance for Sustainable Bioeconomy and Rural Development

11.30–13.30

Pirmininkauja / Chairpersons *assoc. prof. dr. Jurgita Baranauskienė*
assoc. prof. dr. Anastasija Novikova

Jurgita Baranauskienė

EVALUATION OF SOCIO-ECONOMIC IMPACT OF BIOECONOMY

Kristina Gesevičienė, Astrida Miceikienė

METHODS AND EXPERIENCE FOR IDENTIFYING AND ASSESSING
ENVIRONMENTALLY HARMFUL SUBSIDIES

Oluwaseun James Oguntuase

UNLOCKING INVESTMENT AND FINANCE FOR TRANSITION TO A BIOECONOMY

Jevgenija Česnauskė, Astrida Miceikienė

DIRECTIONS FOR RESTRUCTURING TAX SYSTEMS CAUSED BY TECHNOLOGICAL
PROGRESS

Aidas Malakauskas, Aušrinė Lakštutienė

MODELLING CREDIT RATING OUTLOOK FOR SME ENTITIES IN
THE BALTIC STATES

Anastasija Novikova, Lucia Rocchi

VALUATION OF NON-MARKET OUTPUTS IN DAIRY SYSTEM

Laima Skauronė

THE ASSESSMENT OF THE FINANCIAL AUTONOMY OF RURAL MUNICIPALITIES

Poster presentations

Arturs Stiebrins, Ingrida Jakusonoka

CROWDFUNDING PLATFORM DEVELOPMENT TRENDS IN THE BALTICS STATES

Evija Uljanova, Baiba Rivza

THE IMPORTANCE OF SHORT FOOD CHAINS AND ITS EFFECTS ON LATVIAN
AND LITHUANIAN DAILY HABBITS

II SEKCIJA / SESSION II

Verslo finansavimas ir finansų valdymas siekiant tvarios
bioekonomikos ir kaimo plėtros

Business Finance and Financial Management for Sustainable
Bioeconomy and Rural Development

11.30–15.30

Pirmininkauja / Chairpersons

prof. dr. Neringa Stončiuvienė

lect. Aušra Nausėdienė

Vilija Aleknevičienė, Gerda Mušeikytė

ASSET ALLOCATION IN GLOBAL PORTFOLIO OVER BUSINESS CYCLES

Česlovas Bartkus

THE DYNAMIC OF PRESENT VALUES IN LITHUANIAN STOCK MARKET

Francesco Calciolari

FARMERS AND CLIMATE CHANGE: IMPLEMENTATION OF MITIGATION AND
ADAPTATION MEASURES

Silva Katutytė

EARNINGS MANAGEMENT IN VILNIUS STOCK EXCHANGE COMPANIES

Lia Kekelidze

THE INVESTMENT ENVIRONMENT AND THE PROBLEMS OF ORIGINATION OF
INVESTORS' OWNERSHIP OVER REAL ESTATE IN GEORGIA

Rūta Kudevičiūtė, Aušra Nausėdienė

EVALUATING THE EFFECTIVENESS OF PROMOTING RESEARCH AND
EXPERIMENTAL DEVELOPMENT IN EUROPEAN COUNTRIES

Aušrinė Lakštutienė

IMPACT OF INNOVATIVE FINANCIAL SERVICES ON THE PROFITABILITY OF THE
BANKING SECTOR

Rasa Norvaišienė, Jurgita Stankevičienė

PECULIARITIES OF WORKING CAPITAL MANAGEMENT IN LITHUANIAN
MANUFACTURING COMPANIES

Aistė Padgureckienė

ASSESSMENT OF VENTURE CAPITAL IMPACT ON THE COUNTRY'S
COMPETITIVENESS: LITERATURE REVIEW

Kristina Rudžionienė, Remigija Lukošiušaitė
APPLICATION OF THE FAIR VALUE METHOD IN LITHUANIAN LISTED COMPANIES

Žaneta Sederavičiūtė
KPIs ARE AN ALTERNATIVE TO ASSESING THE FINANCIAL PERFORMANCE OF COMPANIES

Jurgita Stankevičienė, Gabija Prazdeckaitė
ANALYSIS OF THE ACCURACY OF BANKRUPTCY PREDICTION MODELS: THE CASE OF LITHUANIAN COMPANIES

Rosita Šiaulytė, Aušrinė Lakštutienė
P2P LENDING PLATFORM EVALUATION OF OPERATING PECULIARITIES

Rimantė Vaičekauskaitė, Rasa Norvaišienė
EFFECT OF OWNERSHIP STRUCTURE ON CAPITAL STRUCTURE OF LITHUANIAN LISTED COMPANIES

III SEKCIJA / SESSION III

Inovatyvūs apskaitos ir audito sprendimai verslo
ir viešosiose organizacijose, veikiančiose bioekonomikos
sektoriuje ir kaimo vietovėse

Innovative Solutions for Accounting and Audit in Business and Public
Organisations Operating in Bioeconomy Sector and Rural Areas

14.00–17.00

Pirmininkauja / Chairpersons

assoc. prof. dr. Dalia Juočiūnienė

PhD student Kristina Gesevičienė

Erika Besusparienė

WHY GREEN ACCOUNTING IS NECESSARY FOR THE GOVERNMENT AND
BUSINESS?

Odeta Gluoksnytė, Živilė Myru

BENEFITS OF SOCIAL BUSINESS IN MODERN SOCIETY IN THE CONTEXT OF
BIOECONOMY DEVELOPMENT

Indrė Bernotaitė, Renata Legenzova

TRANSITION TO IFRS 9- DID IT MAKE A DIFFERENCE IN REPORTING OF
FINANCIAL INSTRUMENTS ACCROSS COMPANIES LISTED ON THE NASDAQ OMX
BALTIC?

Dalia Juočiūnienė, Danutė Zinkevičienė, Neringa Stončiuvienė

FORMATION OF COSTING POLICY FOR BIOLOGICAL ASSETS AND
AGRICULTURAL PRODUCTS

Aurelija Kustienė

DEALING WITH CONFLICTS IN AUDIT PROCESS

Daiva Raziūnienė

THE EVIDENTIAL PROCEDURES OF ACCOUNTING ERRORS AND FRAUD

Jūratė Savickienė

COMPLEX ASSESSMENT OF ECONOMIC VIABILITY AND ECONOMIC EFFICIENCY
OF A FAMILY FARM AND BANKRUPTCY PROBABILITY MODELS

Linas Stabingis

PROPER USE OF THE CONCEPTS OF COMPUTERISATION, AUTOMATION,
ROBOTISATION, AND DIGITISATION WHEN DISCUSSING ACCOUNTING DATA
PROCESSING

Asta Šalienė, Daiva Tamulevičienė

THE CONCEPT AND FUNCTIONS OF PERFORMANCE AUDIT: THEORETICAL STUDY

Agnė Šneiderienė, Judita Jonuševičienė, Liucija Budrienė

RESEARCH OF THE ACCOUNTANTS LEADERSHIP IN A LEARNING ORGANIZATION

Poster presentations

Rūta Klimaitienė, Rolandas Kundzelevičius

BENEFITS AND CHALLENGES OF TIME-DRIVEN ACTIVITY-BASED COSTING IMPLEMENTATION IN WEAVING SERVICES

Ana Samuilova

ANALYSIS OF THE TAX INCOME OF PANEVEZYS CITY AND DISTRICT MUNICIPALITIES

Lapkričio 20 d., penktadienis
Friday, 20th November

Forumas „Ateities apskaita ir finansai:
į kokias kompetencijas turime investuoti?“

Forum “Future of Accounting and Finance:
What Competencies do We Need to Invest Already?”

8.00–9.00 Registration of Participants

9.00–9.10 Opening Ceremony

9.10–9.30
SPECIFICS OF THE FUTURE LABOR MARKET: YOUR MAIN COMPETITOR IS NOT ARTIFICIAL INTELLIGENCE, BUT A PERSON WHO IS ABLE TO USE ARTIFICIAL INTELLIGENCE TECHNOLOGIES
Assoc. prof. dr. Darius AMILEVIČIUS, Head of Intelligent Systems Laboratory, VMU Faculty of Informatics

9.30–10.00
COMPETENCE OF ACCOUNTING AND FINANCE SPECIALIST: TOWARDS A DIGITAL INDUSTRY
Prof. dr. Astrida MICEIKIENĖ, Dean of Faculty of Bioeconomy Development, Temporary Chancellor of VMU Agriculture Academy

10.00–10.20 Break



Darius Amilevičius ▲



Astrida Miceikienė ▲

CHANGES IN ACCOUNTING AND FINANCE STUDIES IN THE CONTEXT OF TECHNOLOGICAL INNOVATION

10.20–12.20

Key issues for discussion:

- Robotization and digitization of accounting and financial management processes in business
- Changes in the competencies of accounting and financial professionals in recent years and in the future
- Good practice in the training of accounting and finance specialists in higher education institutions in the context of technological innovations
- Needed changes in the study process of accounting and finance in order to meet business needs
- Opportunities for partnerships between science and study institutions and business in activating digitalisation processes

Moderator prof. dr. Danutė ZINKEVIČIENĖ, Chair of the Accounting and Finance Bachelor's Degree Program Committee, VMU Agriculture Academy Faculty of Bioeconomy Development

Panel members:

Vaida BUTKUVIENĖ, director of UAB „Aurita“

Daiva ČIBIRIENĖ, president of Lithuanian Association of Accountants and Auditors

Rita DABKUVIENĖ, Head of Accounting Services of Department of Advisory Services and Product Management, Lithuanian Agricultural Advisory Service Development division

Assoc. prof. dr. Arvydas KAZAKEVIČIUS, Chairman of the Finance Studies Program Committee, Kaunas University of Applied Sciences, director of UAB „Auditum“

Assoc. prof. dr. Kristina KUNDELIENĖ, Head of Accounting and Finance Study Programmes, KTU School of Economics and business

Assoc. prof. dr. Renata LEGENZOVA, Head of Master Study Programmes, VMU Faculty of Economics and Management
Birutė PETRAUSKIENĖ, Chairwoman of the Lithuanian Association of Auditors

Assoc. prof. dr. Gediminas SARGŪNAS, director of Panevėžio kolegija / University of Applied Sciences

Zita SINICKIENĖ, Head of Accounting Department, Lithuanian Agricultural Advisory Service Professional Competence Division

Kęstutis VIPARTAS, director of UAB STEKAS



Danutė Zinkevičienė



Vaida Butkuvienė



Daiva Čibirienė



Rita Dabkuvienė



Arvydas Kazakevičius



Kristina Kundelienė



Renata Legenzova



Birutė Petrauskienė



Gediminas Sargūnas



Zita Sinickienė



Kęstutis Vipartas

12.20–12.40	Summary of the Discussion
12.40–13.30	Break
Forum Part II – Dissemination of Good Practice	
13.30–16.00	ROBOTISATION AND DIGITALIZATION OF ACCOUNTING AND FINANCIAL DECISIONS IN ENTERPRISES Moderator dr. Erika BESUSPARIENĖ, lector of Research Institute for Bioeconomy, VMU Agriculture Academy Faculty of Bioeconomy Development
13.30–14.00	THE BENEFITS OF DIGITIZATION PROCESSES IN THE ADMINISTRATION OF INVOICES Danguolė SAMMAL, Logistics business consultant for the Lithuanian market, “OMNIVA LT” Ltd
14.00–14.30	WILL WE BE SMART IN THE FUTURE OR NOT? Eglė RAMANAUSKIENĖ, Director of the Control Department, State Tax Inspectorate Under the Ministry of Finance of the Republic of Lithuania
14.30–15.00	HOW THE TOOLS OF THE FUTURE ACCOUNTANT ARE CHANGING? Filip BORCOV, CEO, UAB “B1.It”
15.00–15.30	AUTOMATION OF THE ACCOUNTING MANAGEMENT CYCLE AT LAAS Rita DABKUVIENĖ, Head of Accounting Services of Department of Advisory Services and Product Management, Lithuanian Agricultural Advisory Service Development division
15.30–16.00	Summary of the Forum



Erika Besusparienė



Danguolė Sammal



Eglė Ramauskienė



Filip Borcov



Rita Dabkuvienė