

Accounting, Audit, Analysis
International Scientific Conference
The Modern Economic, Technological and Societal Trends:
New Challenges or Opportunities

The Conference is held on November 27-29, 2024

the Faculty of Economics and Business Administration, Vilnius University
Saulėtekio 9 (II building), Tech Hub (2nd floor), Vilnius

THE FIRST DAY 27th of November (Wednesday)		
14.30- 15.00	Meeting coffee and registration	Tech Hub Kitchen
15.00- 17.00	Paper Development Workshop (Journal of Accounting in Emerging Economies (Academic Journal Guide 2021 (ABS), Scopus, Clarivate Analytics))	In person
	Moderators and discussants	prof. Ranadeva Jayasekera (Vilnius University, Lithuania, University of Dublin, Ireland, University of Cambridge, UK); prof. Kelum Jayasinghe (University of Sheffield, UK); prof. Teerooven Soobaroyen (Aston University, UK)
	Master student Aistė Vareikaitė, assoc.prof. Daiva Tamulevičienė (Vilnius University, Lithuania), prof. Inga Būmane (University of Latvia, Latvia)	A Multi-Criteria Model for Assessing Competence of Modern Management Accountants: A Comparative Study of Future Professionals in Lithuania and Latvia
	asist.prof. Živilė Simonaitytė (Vilnius University, Lithuania)	Actual and Desired Use of Artificial Intelligence in Accounting
	PhD Onur Erisen (Marmara University, Turkey)	The Expanding Horizons of Internal Audit on the Journey toward a Sustainable World
	assoc.prof. Greta Keliuotytė-Staniulėnienė, prof. Rasa Kanapickienė (Vilnius University, Lithuania)	Lithuanian Individual Investor Profile: Investor Personality Types and Their Influencing Demographic Characteristics
	prof. Jelena Stankevičienė, Tadas Peciukevičius (Vilnius University, Lithuania)	Cost of Capital Dynamics: The Role of Green Bonds in Corporate Financing

THE SECOND DAY 28th of November (Thursday)			
8.30 – 9.30	Meeting coffee and registration		Tech Hub Kitchen
09.00- 10.45	Plenary session	Tech Hub 40	In person with possibility to join online
10.45- 11.00	Coffee break	Tech Hub Kitchen	In person
11.00- 12.00	Plenary session	Tech Hub 40	In person with possibility to join online
12.00- 13.00	Lunch	Café “12 dishes”, Saulėtekio 9, Vilnius	In person
13.00- 14.30	Section sessions	Tech Hub 40	In person with possibility to join online
	Section sessions	Tech Hub 35	
	Personal meeting with keynote speaker' session	Book personal meeting	In person
14.30- 15.00	Coffee break	Tech Hub Kitchen	
15.00- 16.30	Section sessions	Tech Hub 40	In person with possibility to join online
	Section sessions	Tech Hub 35	
19.00- 21.00	Networking at conference dinner	Restaurant "River Town", Olimpiečių st. 1, Vilnius	In person
THE THIRD DAY 29th of November (Friday)			
09.00- 11.00	Section sessions	Section sessions	Online
13.00- 14.30	Excursion at Vilnius University	Meeting at the main entrance of VU old town building, 3 Universiteto St., Vilnius	In person

Detail program on presentations

THE SECOND DAY 28th of November (Thursday)		
Plenary session		Moderators: prof. Teerooven Soobaroyen (Aston University, UK); prof. Rasa Subačienė (Vilnius University, Lithuania)
Tech Hub 40	Info to join session Meeting ID: 321 339 491 941 Passcode: Bq3XCa	Link to session
9.00 - 9.15	Dean of the Faculty of Economics and Business Administration, prof. Aida Mačerinskienė, Vice-dean for Research, PhD Ignas Zimaitis	Conference opening
9.15 - 9.45	prof. Ranadeva Jayasekera (Vilnius University, Lithuania, University of Dublin, Ireland, University of Cambridge, UK)	Call for Urgency in this Environmental Emergency: A tool to understand the impact of Emissions
9.45 - 10.15	Jonas Akelis (EY Assurance Partner in the Baltic States, Lithuania)	The Reinvention of Audit Methodologies and Practices Through the Adoption of New Technologies
10.15 - 10.45	prof. Kelum Jayasinghe (University of Sheffield, UK)	Beyond NPM/NPG in Public Sector Accounting Research – “Publicness” and “Localised-led development”
10.45 - 11.00	Coffee break	
11.00 - 11.30	Jonas Balsys (Capital markets transactions, technical accounting, ESG, structuring Director, Broader Assurance Services leader, PwC Lithuania)	Raising the Bar for Quality of Sustainability Information - are Companies Prepared to Withstand External Audit Scrutiny?
11.30- 12.00	Jonas Drasutis (Country Manager & Chief Financial Officer at Nikulipe, a fellow member of ACCA)	AI's Role in Education

13.00-14.30		Section sessions	
Ethics, Public Value, and Sustainability in Financial Reporting and Fintech <i>presentation 15 min, 3 min for questions</i>	Tech Hub 40	Sustainability, Resilience, and Ethical Challenges in Modern Business and Financial Environments <i>presentation 15 min, 3 min for questions</i>	Tech Hub 35
Info to join session Meeting ID: 321 339 491 941 Passcode: Bq3XCa	Link to session	Info to join session Meeting ID: 373 708 011 909 Passcode: q5YGgy	Link to session
Moderators and discussants	Dr. Onur Erisen (Marmara University, Turkey), prof. Larysa Hrytsenko (Sumy State University, Ukraine)	Moderators and discussants	assoc. prof. Aurelija Ulbinaitė (Vilnius University, Lithuania), prof. Randy Bluffstone (Portland State University, USA)
PhD student Daiva Raziūnienė, asist.prof. Diana Bachtijeva, asist.prof. Irma Kamarauskienė (Vilnius University, Lithuania) <i>Discussant PhD Onur Erisen</i>	The Impact of Lithuanian Auditors' Personal Attitudes towards Business Ethics on the Ethical Assessment of Earnings Management	prof. Aleksandra Gawel, prof. Magdalena Stefańska (Poznan University of Economics and Business, Poland) <i>Discussant assoc. prof. Aurelija Ulbinaitė</i>	Diversity, Equity and Inclusion in Business Management Practices: the bibliometric literature review
PhD student Yue Qin, prof. Alfreda Šapkauskienė (Vilnius University, Lithuania) <i>Discussant prof. Larysa Hrytsenko</i>	Unveiling Fintech Research: A Bibliometric Perspective	assoc.prof. Ramunė Budrionytė, assoc.prof. Kastytis Senkus, assist.prof. Gerda Jurkonienė (Vilnius University, Lithuania) <i>Discussant prof. Randy Bluffstone</i>	The Impact of Government Financial Support During the Crisis (COVID-19) on the Resilience and Performance of Lithuanian Companies
prof. Kristina Rudžionienė, prof. Rasa Kanapickienė, assoc.prof. Rūta Klimaitienė (Vilnius University, Lithuania) <i>Discussant PhD Onur Erisen</i>	Determinants of Mandatory and Voluntary Non-financial Reporting in Lithuanian Companies	prof. Iwona Olejnik, prof. Marzena Remlein (Poznań University of Economics and Business, Poland) <i>Discussant assoc. prof. Aurelija Ulbinaitė</i>	Sustainable Development in the Activities of General Pension Society

13.00-14.30		Section sessions	
asist.prof. Asta Šalienė, assoc.prof. Daiva Tamulevičienė (Vilnius University, Lithuania) <i>Discussant prof. Larysa Hrytsenko</i>	The Framework of Public Value as a Prerequisite for Measuring the Impact of Performance Audits on Public Value Creation	PhD student Daiva Raziūniene (Vilnius University, Lithuania) prof. Ihor Rekunenکو (Sumy State University, Ukraine) <i>Discussant prof. Randy Bluffstone</i>	The Causes and Consequences of Manipulation in the Cryptomarket
PhD student Odeta Pileckaitė (Vilnius University, Lithuania) <i>Discussant PhD Onur Erisen</i>	Evaluation of Sustainability Solution through the Lens of CO2 Emissions, Investments in Environmental and CSR Disclosures of the Listed Companies in Baltic Region	PhD student Oleksandra Tverezovska, prof. Larysa Hrytsenko (Sumy State University, Ukraine), prof. Rasa Subačienė (Vilnius University, Lithuania) <i>Discussant assoc. prof. Aurelija Ulbinaitė</i>	Bibliometric Analysis of Infrastructure and Sustainable Infrastructure Projects: Implications for Ukraine's Reconstruction and Sustainable Development
14.30 – 15.00	Coffee break		

15.00-16.30		Section sessions	
Innovations and Analytical Approaches in Accounting, Finance, and Corporate Governance <i>presentation 15 min, 3 min for questions</i>	Tech Hub 40	Workforce Dynamics, Competencies, and Financial Inclusion in the Digital Era <i>presentation 15 min, 3 min for questions</i>	Tech Hub 35
Info to join session Meeting ID: 321 339 491 941 Passcode: Bq3XCa	Link to session	Info to join session Meeting ID: 373 708 011 909 Passcode: q5YGgy	Link to session
Moderators and discussants	prof. Kristina Rudžionienė (Vilnius university, Lithuania), prof. Iveta Mietule (Rezekne Academy of Technologies, Latvia)	Moderators/discussants	assoc. prof. Ramunė Budrionytė (Vilnius University, Lithuania), prof. Iluta Arbidane (Rezekne Academy of Technologies, Latvia)
prof. Marzena Remlein, prof. Iwona Olejnik (Poznań University of Economics and Business, Poland) <i>Discussant prof. Iveta Mietule</i>	Robotic Process Automation in Finance and Accounting: Bibliometric Analysis	prof. Magdalena Stefańska, prof. Aleksandra Gawęł (Poznan University of Economics and Business, Poland) <i>Discussant assoc. prof. Ramunė Budrionytė</i>	Employees from Generation Z about Quiet Quitting
PhD student Dace Snikere- Klitko, prof. Iluta Arbidane (Rezekne Academy of Technologies, Latvia) <i>Discussant prof. Kristina Rudžionienė</i>	The Impact of Licensing for Outsourced Accounting Services on Service Providers and Service Recipients	Master Rugilė Černiauskaitė, assoc.prof. Asta Stankevičienė (Vilnius University, Lithuania) <i>Discussant prof. Iluta Arbidane</i>	The Impact of Digital Leadership on Employee Well-being Mediated by Trust in the Leader and Moderated by Digital Competencies
prof. Rasa Subačienė (Vilnius University, Lithuania), prof. Iluta Arbidane, prof. Iveta Mietule (Rezekne Academy of Technologies, Latvia) <i>Discussant prof. Kristina Rudžionienė</i>	Non-Financial Performance Indicators: A Bibliometric and Systematic Literature Review	Bachelor Agnė Kazlauskaitė (Vilnius University, Lithuania) <i>Discussant assoc. prof. Ramunė Budrionytė</i>	Competence in Accounting: Meeting Professional Requirements and Tackling Challenges

15.00-16.30		Section sessions	
Master student Viltė Cibutavičiūtė, assist.prof. Diana Bachtijeva (Vilnius University, Lithuania) <i>Discussant prof. Iveta Mietule</i>	Identification of Earnings Management in Baltic States Listed Companies in Consumer Goods Industry	student Rukundo Pacifique (Vilnius Gediminas Technical University, Lithuania) <i>Discussant prof. Iluta Arbidane</i>	Generation Alpha financial inclusion solution: Smart school case study in Uganda

19.00- 21.00	Networking at conference dinner	Restaurant "River Town", Olimpiečių st. 1, Vilnius
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THE THIRD DAY
29th of November (Friday)

9.00-11.00		Section sessions	
<p>Adapting to Global Risks and Technological Change in Business and Regulatory Environments <i>presentation 15 min, 3 min for questions</i></p>	<p>Online</p>	<p>Innovations in Sustainability, Reporting, and Accountability for Organizational Growth and Environmental Impact <i>presentation 15 min, 3 min for questions</i></p>	<p>Online</p>
<p>Info to join session Meeting ID: 321 339 491 941 Passcode: Bq3XCa</p>	<p>Link to session</p>	<p>Info to join session Meeting ID: 373 708 011 909 Passcode: q5YGgy</p>	<p>Link to session</p>
<p>Moderators and discussants</p>	<p>assoc. prof. Daiva Tamulevičienė assoc. prof. Asta Stankevičienė (Vilnius University, Lithuania)</p>	<p>Moderators and discussants</p>	<p>prof. Jelena Stankevičienė, prof. Rasa Kanapickienė (Vilnius University, Lithuania)</p>
<p>PhD candidate Sijia Dai, prof. Ranadeva Jayasekera (Trinity Business School, Ireland) <i>Discussant assoc. prof. Asta Stankevičienė</i></p>	<p>Towards a Better Understanding of Climate Disasters and Biodiversity Risk</p>	<p>prof. Serhii Hushko, prof. Andrii Shaikan, assoc.prof. Olena Niezviestna (State University of Economics and Technology, Ukraine) <i>Discussant prof. Rasa Kanapickienė</i></p>	<p>Integration of Agile Technologies in Internal Audit</p>
<p>master student Milda Straigė (Vilnius University, Lithuania) <i>Discussant assoc. prof. Daiva Tamulevičienė</i></p>	<p>Impact of Global Economic Changes on Lithuanian Business Services Sector</p>	<p>PhD student Jekaterina Novicka, (BA School of Business and Finance, Latvia) <i>Discussant prof. Jelena Stankevičienė</i></p>	<p>Digital Sustainability Reporting Driving Digitainability Agenda</p>
<p>master student Ažuolas Šopa, assoc.prof. Aurelija Ulbinaitė (Vilnius University, Lithuania) <i>Discussant assoc. prof. Asta Stankevičienė</i></p>	<p>The Impact of Process Measures – Work Process Clarity and Process Flexibility – on Employee Job Satisfaction and Job Performance</p>	<p>PhD student Kamilė Medeckytė-Žydelė (Vilnius University, Lithuania) <i>Discussant prof. Rasa Kanapickienė</i></p>	<p>Accounting for Carbon Offsets in Agriculture: Enhancing Sustainability through Soil Organic Carbon (SOC) Sequestration</p>

THE THIRD DAY
29th of November (Friday)

PhD student Anzhelika Kulyk (Sumy State University, Ukraine) <i>Discussant assoc. prof. Daiva Tamulevičienė</i>	Analysis the Impact of Artificial Intelligence on the Optimization of Modern Audit Efficiency	assoc.prof. Kristina Uzele (EKA University of Applied Sciences, Latvia), assoc.prof. Aurelija Ulbinaitė (Vilnius University, Lithuania) <i>Discussant prof. Jelena Stankevičienė</i>	The Integrated Reporting-Based Maturity Model for Attaining SDG8 at an Organisational Level
assoc.prof. Inna Tiutiunyk, (Sumy State University, Ukraine) <i>Discussant assoc. prof. Daiva Tamulevičienė</i>	Regulatory Changes in the Field of Cyber Security: Spatial and Temporal Trends and Interstate Interaction	Dr. Sharad Kumar (UNICAF University Zambia, Zambia) <i>Discussant prof. Rasa Kanapickienė</i>	Impact of Forensic Accounting on Indian Industry
		PhD student Serhii Tiutiunyk (Sumy State University, Ukraine) <i>Discussant prof. Jelena Stankevičienė</i>	Regulatory Green Credit Mechanisms and Their Influence on Renewable Energy Progress

13.00-14.30	Excursion at Vilnius University	Meeting at the main entrance of VU old town building (central office), 3 Universiteto St., Vilnius
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