

1. Feedback Using MOODLE and Microsoft Teams Virtual Learning Environments/Grįžtamasis ryšys taikant MOODLE ir Microsoft Teams virtualiąsias mokymosi aplinkas.

Assoc. Prof. Dr. Gintautė Žibėnienė, Mykolas Romeris University, Lithuania

The report discusses the relevance and organizational characteristics of feedback in the study process at higher education institutions. It examines the organizational and methodological peculiarities of feedback using Moodle and Microsoft Teams virtual learning environments. Remote and hybrid learning is increasingly used in higher education institutions, with Moodle and Microsoft Teams being the most used virtual learning environments. Therefore, the report focuses on how these environments can be used to organize methodical feedback. The report also discusses the characteristics of methodical feedback and the possibilities for implementing these features. The chosen methods for this analysis include literature review, analysis of legal acts, and analysis of the Moodle and Microsoft Teams virtual learning environments. While pedagogical literature and scientific research pays significant attention to various types of feedback and advanced feedback practices, there is a lack of information on how to organize methodical and effective feedback using these virtual learning environments commonly used in higher education institutions. The aim of the report is to discuss the organizational and methodological peculiarities of feedback using Moodle and Microsoft Teams virtual learning environments.

2. The Pirates of the Caribbean: Piratical Economies, Constitutions and Democracies / Karibų jūros piratai: piratų ekonomikos, konstitucijos ir demokratijos

Assist.Prof. Dr. Simonas Čepėnas, ISM University of Management and Economics, Lithuania

I have been using case studies about pirates, gangs and other local communities in the context of economics, politics and business to increase the engagement and interest of American students. Recently, I have given talks using similar cases to high school students in Lithuanian as well. The integration of seemingly very different subjects, such as history, economics, business, political science and mathematics can actually encourage student learning. In my talk, I will present a short vignette on the history of piracy, piratical economics, constitutions and democracies, and how to study these topics using simple game theory. This idea has been popularized by several American economists, such as Peter Leeson (2009), who showed that the study of piracy can bring a valuable contribution to the scholarship of political institutions and political economy. I believe that this multidisciplinary framework could be used to motivate students to pursue studies in economics, business and political science.

3. STEAM for Improving the Quality of Studies in High School and Future Innovation in Business/STEAM kelia studijų kokybę aukštojoje mokykloje ir ateities inovacijų potencialą.

Prof. Dr. Artūras Jukna, Dr. Aušra Kynienė, Doc. Dr. Lina Bagdžiūnaitė-Litvinaitienė, Assoc. prof. Dr. Romualda Lazauskaitė, Ernesta Smalinskė, Dalia Lėckaitė, Vilnius Gediminas Technical University (VILNIUS TECH), Vilnius University, Engineering Lyceum of Vilnius Gediminas Technical University, Vytautas Magnus University. Education Academy, Nacional Agency for Education, Department of General Affairs, Lithuania

Due to demographic problems, the number of high schools has decreased, which encourages the expansion of schools in Lithuania, thus forming larger classes of students. From an economic point of view,

larger schools are successful, but in terms of the quality of studies, they lag behind. Quite often teachers in high schools lack the time, resources and sometimes qualifications to ensure high quality studies for pupils, so STEAM can successfully serve to fill these gaps. The European Union Structural Funds project "Equipping schools with the means of natural and technological sciences" initiated a creation of 10 open-access STEAM centers in Lithuania (3 methodological and 7 regional), where pupils will be able to acquire additional knowledge and skills in Scientific Research (S), Technology (T), Engineering (E), Arts (A) and Mathematics (M). The scientific report will introduce STEAM activities in the standard laboratories of Physics-Engineering fields developed for the regional STEAM centers.

4. Innovation Management Reflections for Sustainable Development/ Inovacijų valdymo refleksijos darniam vystymuisi

Prof. Dr. Inna Khovrak, State Tax University, Ukraine , Ukraine

The presentation clearly describes the role of strategic stakeholder partnerships on corporate social responsibility projects success and ways for increasing interest in the implementation of socially responsible projects. The author conceptualizes and empirically investigates the potential of IT companies in the field of corporate social responsibility. Moreover, the further step is to analyze factors which motivate companies to integrate corporate social responsibility into business strategies and barriers which restrict companies in the process of implementing socially responsible projects. The author offers tools for continuous improvement of the process of training specialists for the IT sector on the basis of harmonization of the interests of employers and higher education institutions.

5. Critical Raw Materials in The Semiconductor Industry: Current Challenges and Perspectives/ Kritinis apsirūpinimas pagrindinėmis žaliavomis puslaidininkų pramonėje: dabartiniai iššūkiai ir perspektyvos

Dr. Szymon Piotrowski, Adam Mickiewicz University in Poznań, Poland

Since the 1980s, a trend towards the mass chip production and the lowering of fabrication costs has led to increasing specialisation of individual links in the semiconductor industry value chain. This process reached a global scale, with exchanges taking place between the industrialised countries of America, Asia and Europe as well as emerging and developing economies. However, the COVID-19 pandemic and the ongoing trade wars have led to a breach in the stability of these hitherto very stable global supply chains. The purpose of this report is to set out the problems of supplying the semiconductor industry with the critical raw materials that underpin its manufacturing operations in the context of price changes and availability. The study will be based on market data. The results of the analysis will be compared to a reference value for the entire raw materials market. The most important finding is the confirmation of a stronger increase in the market price of basic raw materials for the semiconductor sector than for commodities in general.

6. Nova Grass and Doktorat wdrożeniowy Projects – from Academia to Business – Case studies/ Nova grass ir Doktorat wdrożeniowy projektai – nuo akademinės bendruomenės iki verslo – atvejų analizė

Jean De Dieu Muhire, Assoc. Prof. Dr. hab. Dariusz Pańka, Małgorzata Jeske, Aleksander Łukanowski, Anna Baturo-Cieśniewska, Assoc. Prof. Dr. Piotr Prus, Katarzyna Szwarz, Dariusz Rydzyński, The Plant Breeding Company Grunwald Ltd, Bydgoszcz University of Science and Technology, Poland

Grasses are used mainly for fodder purposes and on recreational areas. Droughts have been observed more often in recent years, which reduced income from the agricultural industry. Farmers' additional costs related to higher fertilization and watering, needed for plants' regeneration can increase. Therefore, in such conditions, plants may be more susceptible to biotic stress factors and need to be treated with synthetic pesticides. The other solution to this problem is to use symbiotic microorganisms to support plants in difficult growth periods. Our company is a producer and trader of seed material to farmers. We are the owner of 29 breeding varieties of cultivated and energy plants registered in Poland and abroad. Our cooperation with Bydgoszcz University of Science and Technology is to gain scientific knowledge and innovation to business industry, therefore, we aim to introduce to the farming market perennial ryegrass inhabited with endosymbionts thanks to NOVA TRAWA (NOVA GRASS) project. During the cooperation, we identified the urgent need of more advanced science to develop a quick and effective method of purifying unwanted endosymbionts from grass seeds. Therefore, the results was planned to be implemented under the "Doktorat Wdrożeniowy" (Project No. DWD/5/0267/2021) program of the Ministry of Education and Science. The company indicated its employee a candidate for a PhD student at the Doctoral School of the PBS to carry out the research in cooperation with Assoc. Prof. Dr. hab. Dariusz Pańka with the main purpose of purifying one of our cultivars and reproduce to the farming with new endosymbionts (Doktorat wdrożeniowy) as the part of technological innovation and knowledge transfer from Academia to Business.

The result of the implementation of the above mentioned projects will be product, technological and marketing innovation for sustainable agriculture. Thanks to the ability of nova grass, farmers will be able to produce a product able to adapt in such circumstances as a shortage of optimal conditions and poor devastated land.



„Europejski Fundusz Rolny na rzecz Rozwoju Obszarów Wiejskich:
Europa inwestująca w obszary wiejskie”

7. Assessment of Balanced Development of the Regions of Lithuania through the Aggregate Cohesion Index /Lietuvos regionų tolydaus vystymosi vertinimas per visuminės sanglaudos indeksą

Assoc. Prof. Dr. Viktor Kozlovskij, Vilnius kolegija Higher Education Institution, Lithuania

The problem of the cohesion of countries and regions is widely studied in the works of scientists. The high level of interest is primarily due to the active expansion of the EU, the Great Recession, and uneven economic recovery. It is also impossible to ignore several events that shook the world in the last years: the COVID-19 pandemic and the quarantine used by the most countries. The aim of this presentations is to assess the disparities of the development of Lithuania's regions through the analysis of the aggregate cohesion index. This should complement the already existing studies on the cohesion of the regions of Lithuania. The research methodology is based on several

calculation principles: normalization of the indicator; standard deviation; index of structural divergence. Based on them, the author proposed an overall cohesion index. Its uniqueness (from the research methods used so far) is that the model calculates the general internal difference of the group of regions.

The results of the study show that there are three levels of economic development in Lithuania. In 2020 the emerging pandemic and the quarantine established by governmental institutions had practically no effect on the cohesion of the regions. In 2021 a clear trend of divergence appeared. This shows that the recovery from the pandemic and quarantine is uneven.

8. Gamybinės įmonės personalo kaitą lemiantys veiksniai/ Factors Influencing Turnover Intention in Manufacturing Company

Dr. Rasa Glinskienė, Dr. Laima Skauronė, Erika Degenytė, Panevėžio kolegija/University of Applied Sciences, Lithuania

The presentation examines the factors influencing the intention of personnel turnover which reveal emerging challenges in modern organizations. The personal, organizational, and work factors that are usually highlighted by researchers will be reviewed. To identify the factors influencing the personnel turnover of a specific manufacturing company, a descriptive research type and a survey method were chosen. Based on the results of the research, the factors influencing the turnover of the manufacturing company were identified: employee dissatisfaction with wages, low material and non-material promotion, lack of loyalty development of the company's employees, increased workload causing stress to the employees, short work deadlines, change of place of residence, more convenient transportation, job offers increase. Based on the results of the research, the consequences of employee turnover for the activity of the manufacturing company were identified.

9. Veiklos sritimis pagrįsto gamybinės įmonės savikainos skaičiavimo metodo taikymas/Applications of the Method of Calculating the Cost of a Manufacturing Company Based on Areas Activity

Indrė Knyvienė, Giedrė Gudeliūnienė, Kauno kolegija Higher Education Institution, Lithuania

The purpose of this presentation is to theoretically substantiate the method of cost calculation based on activity areas for calculating the costs of a manufacturing company and to present a practical example of its application in the company. One of the most important economic indicators is the cost price. The modern activity-based costing method, otherwise known as the ABC (Activity Based Costing) method, helps take into account not only the company's internal needs, but also the business environment. Using the activity-based costing method, the process was first divided into costing elements, such as the identification of the object of costing, secondly, the activity-based method of the main areas of activity and costs, production costing is introduced. The ABC method was applied to the example of the production company.

10. Gyventojų pajamų apmokestinimo kaita Lietuvoje/ Changes in Personal Income Taxation in Lithuania

Ana Samuilova, Alma Skujienė, Panevėžio kolegija/University of Applied Sciences, Lithuania

The funds received from the state budget consist of income from taxes, including income from personal income tax. Personal income tax is an obligation for the residents of the state. Population income is taxed with personal income tax, state social and compulsory health insurance premiums are calculated. The income of residents consists of income related to employment relations or relations corresponding to their essence, income from individual activities, interest, royalties, income from distributed profits, etc. Therefore, all persons receiving income pay tax according to the rates established by law. The presentation reviews the classification of income received by the residents of the Republic of Lithuania, the change in income taxation in 2018-2023 is presented. When evaluating the analyzed period, a significant part of the tax revenue is collected from the personal income tax, so the possibilities of improving this tax should be considered.

11. Tiesioginių užsienio investicijų poveikio pelno mokesčio pajamoms vertinimas/Assessment of the Impact of Foreign Direct Investment on Income Tax Revenue

Renata Šivickienė, Šiauliai State University of Applied Sciences, Lithuania

In the process of globalization, international capital is being exported and imported more and more intensively. Most often, international capital movement takes place in the form of direct foreign investment, which is based on long-term economic relations and interests between the direct foreign investor and the object of direct investment. Since foreign direct investment (FDI) is considered one of the most important forms of international capital movement, it leads to interest in the causes of this phenomenon. This presentation provides theoretical insights into the impact of foreign direct investment on corporate tax revenues and conducts an empirical study of this impact in European Union (EU) countries. The research is carried out with the help of correlational and regression analysis methods. Data from the years 1999-2020 were used for the analysis, and global statistical databases were used. The results of the study reveal a lagged effect.

12. Inovacijos ir tvarumas transporto versle/ Innovation and Sustainability in the Transportation Business

Jūratė Leonavičienė, Klaipėda State University of Applied Science, Lithuania

The unstable and difficult-to-predict geopolitical situation of recent years poses a number of challenges for the logistics and transport sector. In this challenging period, innovation is more necessary than ever before, in the context of the green course and global energy and geopolitical developments in the market. Transport companies are forced to look for new opportunities, innovative and sustainable solutions that make operational processes more efficient. The report presents modern and sustainable solutions offered on the market for transport companies, such as: digitization of processes and documents, implementation of transport management systems, choice of greener vehicles, reduction of pollution caused by them, renewal of the car fleet, encouraging the replacement of at least part of the cars with electric ones, cargo consolidation, etc. More advanced technologies make it possible to make operations more efficient, reduce costs, increase the profit margin, solve the problems of fossil fuel consumption, and strive for ecologically responsible management of operations.

13. Elektros energijos vartojimo įgūdžių integracija į studijas/ Electricity Consumption Skills Integration in Studies

Alma Skujienė, Rima Strelčiūnienė, Panevėžio kolegija/University of Applied Sciences, Lithuania

Electricity consumption receives a lot of attention in research on urban sustainability and housing policy or the potential consequences of climate change. Households become the main actors who can make a significant contribution to reducing energy consumption (by changing household beliefs, people's behavior, applying various economic measures, etc.). In recent decades, there has been an increasing interest in electricity conservation in this sector, as the level of consumption is constantly increasing. And this encourages focusing not only on the quantification of energy consumption, but also on the behavior of business entities, the integration of knowledge into studies. The article discusses the actualities of efficient energy consumption, presents the dynamics of electricity consumption indicators and instruments that allow economical use of energy resources. The purpose of the research is to reveal the integration of electricity consumption skills into the study process. The presentation analyzes the practical knowledge of electrical energy consumption skills of the students of the electrical and automation equipment study program of Panevėžio kolegija/University of Applied Sciences. The results of the study showed that by consistently integrating skills into the study process, it is possible to reduce electricity consumption in households.

14. Metodų taikymo patirtis ugdant inžinerinės krypties student verslumo kompetencijas/ Development of Entrepreneurial Competencies in Automotive Transport Engineering Studies

Kristina Burneikienė, Kaunas University of Applied Engineering Sciences, Lithuania

Today we live in a dynamic world, in a constantly changing social, political, cultural, economic environment. The speed of globalization and technology is driving innovation and change that society needs to adapt to. In this context of a changing environment, the professional and life preparation of young people depends on their competencies, attitudes and personal qualities. The education system, which is affected by globalization, constant change and market economy conditions, needs not only to assess these changes, but also to adapt flexibly to them. New requirements are being set for the education system in order to provide professional qualifications that meet the conditions of the labor market, encourage the improvement of study programs, and the introduction of new teaching / learning technologies, strategies and models. Entrepreneurial competencies are one of the key factors in adapting to modern life, a creative society and market conditions. The goal of entrepreneurship education is to develop the abilities and skills that young people need not only as individuals but also as members of society. The presentation provides a broad definition of entrepreneurial competencies, educational methodologies. During the research, the peculiarities of the development of entrepreneurial competencies in the studies of Kaunas University of Applied Engineering Sciences in the field of automotive transport engineering were clarified.

15. Studijų organizavimo pokyčiai karantino metu: Vilniaus technologijų ir dizaino kolegijos dėstytojų patirties analizė/ Changes in the Organization of Studies during Quarantine: Analysis of the Experience of Lecturers of Vilnius College of Technology and Design

Vaiva Mickevičienė, Inga Piščikienė, Vilnius College of Technology and Design, Lithuania

In a short space of time, the COVID-19 pandemic has changed the face of education worldwide. This situation has led higher education institutions to move their studies from traditional classrooms to virtual spaces, replacing traditional study methods with ones that are suitable for distance learning.

Academia around the world has been forced to look for quick but effective ways to replace traditional learning/study methods with new ones that are suitable for distance working. This paper provides an overview of the newly emerging learning approaches and examines the changes in the integration of distance learning and its affordances into traditional classroom-based learning, not only during the pandemic/quarantine, but also after the return of the study routine and the lifting of quarantine. The paper presents the results of an empirical study conducted at Vilnius College of Technology and Design, which reveals the potential of the integration of traditional and virtual learning in the organisation of future studies.

16. Pažangių technologinių sprendimų taikymo galimybės ir iššūkiai apdorojant apskaitos informaciją/ Opportunities and Challenges of Applying Advanced Technological Solutions in Accounting Information Processing

Liucija Budrienė, Kristina Antanavičienė, Klaipėda State University of Applied Sciences, Lithuania

For company managers given more freedoms, but with the removal of many of the previous government regulations, managers themselves are responsible for regulating complex financial accounting processes in the companies they manage. Increased prices for accounting services and data requirements for protection, company managers are encouraged to take an interest in the modernization of accounting information processing opportunities. The report discusses advanced accounting information processing alternatives: cloud technologies, robot process automation. Cloud technologies in supported accounting programs, the manager would have the opportunity to manage the company's accounting organization, would promptly receive the necessary information, would avoid human errors.

17. Supply Chain Risk Management Based on the Example of LLC “Raben Ukraine”/ Tiekimo grandinės rizikos valdymas UAB “Raben Ukraine” pavyzdžiu.

Antoniia Bieliatynska, Assoc. prof. Dr. Kristina Čižiūnienė, Vilnius Gediminas Technical University (VILNIUS TECH), Lithuania, Assoc. prof. Dr. Iryna Klymenko, National Transport University, Ukraine

Risk management in the logistics system of enterprises is one of the most important topics in supply management. In today's global realities, there are constant and rapid changes that create a high degree of uncertainty and risk, making logistics activities critical. Risk is an integral part of business activity in the transport and logistics services market. An inspection of the literature of authors who considered the issue of the concept of logistics and supply management was made. The risks faced by the company Raben are considered. An analysis was made of profitability indicators for different types of activities for the company for 2019-2021. Also in this article, possible risks for the company are identified and measures to minimize them are proposed.

18. Skaitmenizacijos diktuojami medijų auditorijos diskursai mokslinėje literatūroje: nuo skaitmeninių aborigenų iki Homo ridens/ The Digitalization – Dictated Discourses of Media Audience in Scientific Literature: From Digital Aboriginal to Homo Ridens

Laura Sėlenienė, Klaipėda State University of Applied Sciences, Lithuania

This report aims to define the contemporary media audience based on the features and qualities highlighted in the scientific literature. Becoming familiar with their changes and preconditions

would allow media content creators and mass media to manage their schedules more effectively, anticipate the impact of their content on the audience and influence their choices, attitudes, and values. The subject of this report is the discourse of media audiences shaped by digitalisation in scientific literature.

19. Exploring Accessibility of Community Pharmacy Services for Reduced Mobility Patients/Bendruomeninių farmacinių paslaugų prieinamumo riboto judumo pacientams tyrimas

Dr. Edita Kizevičienė, UCONN Health Hospital Pharmacy Department, West Hartford, USA
Regina Motienė, Kauno kolegija Higher Education Institution, Lithuania

Accessibility to community pharmacy services plays an increasingly important role in the well-being of the diverse needs of disabled people. People with reduced mobility face many barriers in their daily lives and this includes barriers that may make it difficult or impossible to get what they expect from a pharmacy. Obstacles can often be subtle, and although, they are usually not created intentionally, they still prevent people with disabilities from being able to access pharmacy services. Nevertheless, limited research has been conducted exploring the accessibility of community pharmacy services to disabled people in Lithuania.

The **aim of the study** is to determine the accessibility of services provided in community pharmacies for reduced mobility patients. **Research objectives:** to explore access issues for reduced mobility patients and identify potential actions to improve access to community pharmacy services in Lithuania. **Methods:** A participatory action research methodology was adopted; the study evaluated 34 public pharmacies by performing observations based on 32 pre-established criteria, helping to identify the access issues and action areas to improve access to community pharmacy services for disabled people. **Results:** The main problem established, that reduces the accessibility of pharmacy services is the lack of ramps or improper installation, as well as the lack of parking spaces for the disabled and limited opportunities for mobility within the pharmacy. It was found that communication between disabled people and their pharmacists helps to mitigate these issues, all pharmacists were attentive to the person with reduced mobility and advised about the drugs and their use. **Conclusion.** The findings of this study suggest that the accessibility of community pharmacies must be improved for reduced mobility people, which will, in turn, advance their health and well-being. Furthermore, service development should be taken more attention to research that values the needs of disabled people and pharmacists in Lithuania.

20. Pandemijos įtakos žmogiškiesiems ištekliams vertinimas transporto sektoriuje/ Assessment of the Impact of the Pandemic on Human Resources in the Transport Sector

Prof. dr. Aldona Jarašūnienė, Egidijus Stanys, Vilnius Gediminas Technical University (VILNIUS TECH), Lithuania

This presentation examines the problems of employees working remotely during the pandemic, based on scientific articles, studies and statistical data sources. The reasons that led to misunderstandings between employees and employers are discussed. We are looking for ways to improve people's work and working conditions. Based on the analysis of the scientific literature, essential problems are identified and conclusions and suggestions are presented for improving the productivity and performance of the tasks performed by remote workers.