

DESCRIPTION OF THE SUBJECT OF DOCTORAL STUDIES

The title of the subject	Field of science (branch) code	Faculty	Department
Methods and procedures of financial and performance analysis	Management S 003	Faculty of Economics and Business Administration Kaunas faculty	Department of Accounting and Audit, FEBA Institute of Social Sciences and Applied Informatics KF

Form of implementation	Volume of the subject in credits	Form of implementation	Volume of the subject in credits
lectures		consultations	1
individual	6	seminars	

<p>Annotation of the subject</p> <p>The purpose of the subject, annotation</p> <p>The aim of the subject is to provide PhD students with knowledge and skills in the areas of applying financial analysis, evaluation, planning and management concept theories and procedures.</p> <p>PhD students will acquire systematic knowledge of modern financial analysis and performance management, develop existing and form new skills on systems of performance analysis, planning, forecasting, control and evaluation of various legal entities, by comprehensibly applying strategies, methods and techniques of management accounting and financial analysis; by analysing, structuring and assessing financial and non-financial information which helps to solve issues related to financial analysis and performance management faced by modern legal entities of various forms, categories and areas of activity.</p> <p>Content (topics)</p> <ol style="list-style-type: none"> 1. Management accounting system and its place in the company's controlling (management control) system. Concept, functions, purpose, areas of application of management accounting and controlling (management control) systems. Experience and issues of application of management accounting and controlling (management control) systems in Lithuanian companies. 2. Costs and their role in management decisions. Cost concept. Classification of costs in the cost management. Incremental / differential costs in management decisions. Cases of cost - volume - profit analysis issues and their solutions. Relevant and irrelevant costs in making management decisions related to the evaluation of alternatives, such as: decisions of the replacement equipment, make or buy (outsourcing) decisions, export or sale on the domestic market decisions, keep or drop decisions, special order (special price) decisions, sell or process further decisions, product-mix decisions when capacity constrains exist, etc. 3. Production costing. Concept of production cost. Traditional and new methods of production costing: job order costing, process costing, standard costing, normative costing, uniform costing, full costing, variable costing; activity based costing, target costing, kaizen costing, life cycle costing, quality costing, environmental costing, throughput costing, ect. Advantages and disadvantages of production costing methods, the impact of their application on activity results. Issues of choice of production costing methods. 4. Operating and financial planning and forecasting. Types of budgets, implementation of budget functions in traditional and modern organizations. Composition of operating and financial budgets and procedures for their preparation. Financial forecasting and modelling. Innovative budgets: continues (rolling) budgeting, profit planning budgeting, zero based budgeting, activity based budgeting, performance based budgeting, ect. Budgeting control and variances analysis. Fundamentals of beyond budgeting, its advantages and disadvantages. 5. Controlling (management control) alternatives and their effects: results control, actions control, personnel control, culture control. Problems of results control, elements of results control, conditions determining the effectiveness of results control. Problems of action control, conditions determining the effectiveness of action control. Problems of personnel / culture control, conditions that determine the effectiveness of this control. Control system tightness. Tight and relaxed control. Incentive schemes.
--

6. Evaluation of the activity of the company and its responsibility centers in the controlling (management control) system. The concept of responsibility accounting. Problems of formation of responsibility centers and evaluation of their efficiency. Financial and non-financial tools for evaluation of responsibility centers. Measures of the company's value and its changes: accounting based value creation measures, shareholders wealth based value creation measures. Domestic and multinational transfer pricing, its formation methods. Conflicts between the goals of the company and the centers of responsibility and ways to solve them.
7. Financial analysis information base, dependence of reporting indicators on the needs of users of analytical information. Types of financial analysis, issues of application of traditional technical methods of analysis in financial analysis.
8. Financial indicators, their advantages and disadvantages, methodologies of performance analysis of legal entities of various forms, categories, areas of activity. Issues of grouping financial indicators. Methodologies for the analysis of relative indicators. Possibilities of evaluating the company's attractiveness to investors.
9. Significance of creditworthiness, its assessment in the process of analysis, planning and management of legal entities. Digitization of information, influence on business decisions, financial analysis. Alternatives to financial data.

Assessment

Exam (70%) and project (30%) based on the topics of financial accounting theories and its application the latest scientific publications, providing doctoral student summaries and insights into the subject topic. The volume of the paper is 25-30 pages.

Literature

1. Bragg, S. M. (2007). Management Accounting Best Practices: A Guide for the Professional Accountant. WILEY.
2. Charifzadeh, M., Taschner, A. (2017). Management Accounting and Control: Tools and Concepts in a Central European Context. WILEY.
3. Dunn, J., Stewart, M. (2014). Advanced Financial Reporting and Analysis. WILEY.
4. Groot, T., Selto F. (2013). Advanced Management Accounting. Pearson Education.
5. Lakis V., Mackevičius J., Gaižauskas L.(2010). Valdymo apskaitos teorija ir praktika. Vilnius: Vilniaus universiteto leidykla.
6. Mackevičius J. (2006). Valdymo apskaita. Konceptija, metodika, politika. Vilnius: TEV
7. Mercer Ch. Z., Harms T.W. (2020). Business Valuation: An Integrated Theory. WILEY
8. Merchant, K. A, Wim A. Van der Stede, (2017). Management Control Systems: Performance Measurement, Evaluation and Incentives. 4th ed. Pearson Education
9. Reichmann, T. (2011). Controlling: Concepts of Management Control, Controllershship and Ratios. Berlin. Springer

Name, surname of the consulting lecturers	Scientific degree	The publications in the field of science (branch) published in the last 5 years
Rasa Subačienė	Prof. dr.	<ol style="list-style-type: none"> 1. Kurauskienė, N., Subačienė, R. 2020. Kripto valiutos apskaitos alternatyvų vertinimas (Evaluation of alternatives of cryptocurrency accounting), Būhalterinės apskaitos teorija ir praktika (Accounting theory and practice), 2020, Nr. 22, eISSN 2538-8762 DOI: https://doi.org/10.15388/batp 2. Faituša, I., Subačienė, R., Mačerinskienė, A. 2020. Challenges of Outsourcing Accounting in Latvia and Lithuania, Entrepreneurship and Sustainability Issues 7(4): 2883-2896. https://doi.org/10.9770/jesi.2020.7.4(20) 3. Budrionytė, R.; Subačienė, R. 2018. Forest accounting at fair value: an evaluation of strengths and possibilities to minimise shortcomings // Sabiedriba. Integracija. Izglitiba = Society. Integration. Education : Lifelong learning information technologies in education: proceedings of the international scientific conference, May 25-26, 2018. Rezekne : Rēzeknes Tehnoloģiju akadēmija. 2018, vol. 6, p. 105-118. DOI: 10.17770/sie2018vol1.3259. 4. Tamulevičienė, D., Subačienė, R. 2018. Kontrolingo sampratos turinio vertinimas: holistinis požiūris = Evaluation of the content of controlling concept:

		<p>holistic approach // <i>Apskaitos ir finansų mokslas ir studijos: problemos ir perspektyvos</i> : mokslo žurnalas = <i>Science and studies of accounting and finances: problems and perspectives</i>. Kaunas : Aleksandro Stulginskio universitetas. 2018, vol. 12, no 1, p. 47-59. DOI: 10.15544/ssaf.2018.06.</p> <p>5. Subačienė, R., Alver, L., Brūna, I., Hladika, M., Mokošová, D., Molín, J. 2018. Evaluation of accounting regulation evolution in selected countries // <i>Entrepreneurship and sustainability issues</i>. Vilnius : Entrepreneurship and Sustainability Center. 2018, vol. 6, no. 1, p. 139-175. DOI: 10.9770/jesi.2018.6.1(11).</p> <p>6. Subačienė, R., Kazlauskienė, L., Senkus, K. 2018. Evaluation of demand of accounting and audit specialists in Lithuania // <i>Устойчивое развитие экономики: международные и национальные аспекты [Электронный ресурс]</i> : электронный сборник статей II международной научно- практической конференции, посвященной 50-летию Полоцкого государственного университета, Новополоцк, 7–8 июня 2018 г. Новополоцк : Полоцкий государственный университет, 2018. p.427-432. <http://elib.psu.by/handle/123456789/22566></p> <p>7. Mackevičius, J., Subačienė, R., Tamulevičienė, D. 2018. Buhalterinės apskaitos teorijos klausimų nagrinėjimas lietuvių autorių darbuose = Investigation of accounting theory issues in the works of Lithuanian authors // <i>Buhalterinės apskaitos teorija ir praktika</i>. Vilnius : Vilniaus universitetas. 2018, t. 17-18, p. 57-69. DOI: 10.15388/batp.v0i1.11953.</p> <p>8. Bruna, I., Senkus, K., Subačienė, R., Sneiderė, R. 2017. Evaluation of perception of accountant's role at the enterprise in Latvia and Lithuania // <i>European research studies journal</i>. Pireas : University of Pireaus. Vol. 20, no 3A, p. 143-163. <https://www.ersj.eu/index.php?option=com_content&task=view&id=831>.</p> <p>9. Subačienė, R., Senkus, K. 2017. Accountant's profile: perception of students and practitioners // <i>Innovations in science and education : CBU international Conference proceedings 2017, March 22-24, 2017, Prague, Czech Republic</i> / Editors: P. Hájek, O. Vít, P. Bašová, M. Krijt, H. Paszeková, O. Součková, R. Mudřík. Prague : Central Bohemia University, 2017. p. 833-839. (CBU International Conference Proceedings, vol. 5). DOI: 10.12955/cbup.v5.1034.</p> <p>10. Mokošová, D., Subačienė, R., Hladika, M., Molín, J. 2017. Impact of changes in accounting regulation on sanctions for its violation in selected countries // <i>Financial management of firms and financial institutions : 11th international scientific conference, 6th-7th September, 2017, Ostrava</i> : proceedings. Ostrava : VŠB-Technická univerzita Ostrava, 2017, P. 2, p. 599-608.</p> <p>11. Mackevičius, J., Subačienė, R. 2018. Lietuvos finansinio audito sistema: praeitis, dabartis, perspektyvos. Vilnius : Vilniaus universiteto leidykla, 2018. 409 p.</p> <p>12. Tamulevičienė, D., Subačienė, R. 2017. Systematization of functions of controlling as a management system oriented towards increasing value: theoretical framework // <i>ЭТАП: экономическая теория, анализ, практика</i>. Москва : Институт эффективных технологий. ISSN 2071-6435. 2017, No. 5, p. 67-76. <http://etap.inestet.ru/images/etap/Etap_05_2017.pdf>.</p> <p>13. Mackevičius, J., Subačienė, R., Tamulevičienė, D. 2017. Audito raida Lietuvoje: etapai, svarbiausi įvykiai ir datos = Development of the audit in Lithuania: stages, most important events and dates // <i>Viešasis administravimas = Public administration</i>. Vilnius : Lietuvos viešojo administravimo lavinimo institutų asociacija. 2017, Nr. 1-2, p. 82-95.</p> <p>14. Mackevičius, J., Subačienė, R. 2016. Tamulevičienė, Daiva. Įmonių biudžetai: principai, praktika, klaidos = Budgets of enterprises: principles, practice, mistakes // <i>Viešasis administravimas = Public administration</i>. Vilnius : Lietuvos viešojo administravimo lavinimo institucijų asociacija. 2016, Nr.3-4(51-52), p. 56-67.</p> <p>15. Subačienė, R. 2016. Analysis of social protection in Lithuania, Latvia and Estonia // <i>Przedsiębiorstwo & Finanse</i>. Białystok : Wyższa Szkoła Finansów i Zarządzania w Białymstoku. ISSN 2084-1361. eISSN 2451-232X. 2016, No. 4</p>
--	--	--

		<p>(15), p. 75-92. <http://www.pif.wsfiz.edu.pl/images/2016_1_2_3_4/2016_4/6_Subaciene.pdf>.</p> <p>16. Kamarauskaitė, A., Subačienė, R., Senkus, K. 2016. Verslo apskaitos standartų ir pelno mokesčio įstatymo nuostatų taikymo probleminių sričių tyrimas = Investigation of problematic areas in application of the provisions of business accounting standards and law on corporate income tax // Apskaitos ir finansų mokslas ir studijos: problemos ir perspektyvos : Aleksandro Stulginskio universitetas. 2016, T. 10, nr. 1, p. 65-84. DOI: 10.15544/ssaf.2016.07.</p> <p>17. Mackevičius, J., Subačienė, R. 2016. Lithuanian accounting development phases and tendencies // Zeszyty Teoretyczne Rachunkowości = Theoretical Journal of Accounting. Warsaw : Stowarzyszenie Księgowych w Polsce. 2016, T. 88 (144), p. 87-107. DOI: 10.5604/16414381.1212005.</p> <p>18. Mackevičius, J., Subačienė, R., Tamulevičienė, D. 2016. Atsakomybės apskaitos sandara ir jos informacijos naudojimas // Informacijos mokslai. Vilnius : Vilniaus universiteto leidykla. 2016, T. 74, p. 82-96. DOI: 10.15388/Im.2016.74.9924.</p> <p>19. Mackevičius, J., Subačienė, R. 2016. Lietuvos buhalterinės apskaitos sistema: praeitis, dabartis, perspektyvos : mokslo monografija Vilnius : VŠĮ "Akademinė leidyba", 2016. 464 p. ISBN 9789955336891.</p>
<p>Daiva Tamulevičienė</p>	<p>Assoc. prof., dr.</p>	<p>1. Medeckytė, K.; Tamulevičienė, D. (2021). Strateginės valdymo apskaitos instrumentų žinomumo ir taikymo Lietuvos įmonėse tyrimas. = Research on the Awareness and Application of Strategic Management Accounting Instruments in Lithuanian Companies // Buhalterinės apskaitos teorija ir praktika = Accounting Theory and Practice, (23), p. 1. https://doi.org/doi:10.15388/batp.2020.29</p> <p>2. Tamulevičienė, D., Androniceanu, A. (2020). Selection of the indicators to measure an enterprise's value and its changes in the controlling system for medium-sized enterprises. // Entrepreneurship and sustainability issues, 7(3), 1440–1458. https://doi.org/10.9770/jesi.2020.7.3(1).</p> <p>3. Tamulevičienė, D.; Tvaronavičienė, M.; Mackevičius, J. (2020). Methodology of complex analysis for production costs at manufacturing enterprises. // Journal of International Studies, 13(4), 128–142. https://doi.org/10.14254/2071-8330.2020/13-4/9.</p> <p>4. Medeckytė, K.; Tamulevičienė D. (2020). Strateginė valdymo apskaita: informacijos taikymo sritys ir instrumentai = Strategic management accounting: information application areas and instruments // Buhalterinės apskaitos teorija ir praktika = Accounting Theory and Practice, 21, 5. https://doi.org/doi:10.15388/batp.2020.20.</p> <p>5. Tamulevičienė, D.; Mackevičius, J.; Gaižauskas L. (2020). Standartinių išlaidų ir normatyvinio metodų taikymo gamybos įmonėse metodika. = Methodology of applying standard costing and normative methods in manufacturing enterprises // Buhalterinės apskaitos teorija ir praktika = Accounting Theory and Practice, 21, p. 4. https://doi.org/doi:10.15388/batp.2020.19.</p> <p>6. Tamulevičienė, D., Mackevičius, J. (2019). Methodology of complex analysis of tangible fixed assets. // Entrepreneurship and sustainability issues, 7(2), 1341-1352. https://doi.org/doi:10.9770/jesi.2019.7.2(38).</p> <p>7. Tamulevičienė, D. (2019). Evaluation of the position of the subject of controlling in medium-sized companies. // In New challenges of economic and business development - 2019: incentives for sustainable economic growth. 11th international scientific conference, May 16-18, 2019, Riga, Latvia: proceedings (p. 829-841).</p> <p>8. Tamulevičienė, D., Subačienė, R. (2019). Integrating a behavioral aspect when developing the structure of a controlling system oriented towards increasing a company's value. // Theoretical Journal of Accounting, 2019(104), 129–148. https://doi.org/10.5604/01.3001.0013.4359.</p> <p>9. Tamulevičienė, D., Mackevičius, J. (2019). Išlaidų klasifikavimo informacijos naudojimas įvairiems įmonių veiklos tikslams = The usage of information on costs classification for various purposes of enterprises' activities // Informacijos mokslai = Information Sciences, 86, 157–173. https://doi.org/10.15388/Im.2019.86.31.</p>

		<p>10. Tamulevičienė, D., Mackevičius, J. (2019). Produkcijos savikainos kalkuliavimo raida Lietuvoje (1918–2019 m.) = Development of product costing in Lithuania (1918–2019) // Buhalterinės apskaitos teorija ir praktika = Accounting Theory and Practice, 20, p. 2. https://doi.org/10.15388/batp.2019.10.9</p> <p>11. Tamulevičienė, D.(2018). Kontrolingo rūšių ir modelių vertinimas, kaip pagrindas kuriant veiksmingą informacinę kontrolingo sistemą įmonėje = An evaluation of the types and models of controlling as the basis for creating an efficient information provision controlling system in a company // Informacijos mokslai = Information Sciences, 83, 52–70. DOI: 10.15388/Im.2018.83.4.</p> <p>12. Mackevičius, J., Tamulevičienė, D. (2018). Methodology of introduction of activity based costing // ЭТАП: экономическая теория, анализ, практика. Москва : Институт эффективных технологий. 6, 99–109. DOI: 10.24411/2071-6435-2018-10061.</p> <p>13. Tamulevičienė, D., Subačienė, R. (2018). Kontrolingo sampratos turinio vertinimas: holistinis požiūris = Evaluation of the content of controlling concept: holistic approach // Apskaitos ir finansų mokslas ir studijos: problemos ir perspektyvos = Science and studies of accounting and finances: problems and perspectives, 12(1), 47-59. DOI: 10.15544/ssaf.2018.06.</p> <p>14. Mackevičius, J., Šneidere, R., Tamulevičienė, D. (2018). The waves of enterprises bankruptcy and the factors that determine them: the case of Latvia and Lithuania // Entrepreneurship and sustainability issues. 6 (1), 100-114. DOI: 10.9770/jesi.2018.6.1(8).</p> <p>15. Žižytė, V., Tamulevičienė, D. (2018). Veiklos sritimis grįsto savikainos skaičiavimo metodo taikymas: buhalterines ir audito paslaugas teikiančios įmonės atvejis = Application of activity based costing: based on example of accounting and audit company // Buhalterinės apskaitos teorija ir praktika= Accounting Theory and Practice, 17–18, 180-197. DOI: 10.15388/batp.v0i1.11961.</p> <p>16. Lachej, N., Tamulevičienė, D. (2018). Формирование системы управления затратами: теоретические аспекты // Устойчивое развитие экономики: международные и национальные аспекты : электронный сборник статей II международной научно-практической конференции, посвященной 50-летию Полоцкого государственного университета, Новополоцк, 7–8 июня 2018 г. / Полоцкий государственный университет. – 1 электрон. опт. диск (CD-ROM). Новополоцк : Полоцкий государственный университет, 380-385. Available at: <http://elib.psu.by:8080/bitstream/123456789/22578/5/%D0%9B%D0%B0%D1%85%D0%B5%D0%B9_%D1%81380-385.pdf>.</p> <p>17. Mackevičius, J., Šneidere, R., Tamulevičienė, D. (2018). Complex analysis of company bankruptcy forecasting: theoretical insight // Sabiedrība. Integrācija. Izglītība : starptautiskās zinātniskās konferences materiāli, 2018.gada 25.-26.maijs. III daļa: Speciālā pedagogija , sociālā pedagogija, inovācijas valodu izglītībā = Society. Integration. Education : proceedings of the scientific conference, May 25th - 26th, 2018. Vol. VI: Economics and Public Administration. Rēzekne : Rēzeknes Tehnoloģiju akadēmija, 316-329. DOI: 10.17770/sie2018vol6.3425.</p> <p>18. Ayuk Ebai, M., Tamulevičienė, D. (2017). Budgeting practice in small and medium sized enterprises in Cameroon: empirical study // ЭТАП: экономическая теория, анализ, практика, 6, 106–111. Available at: <http://etap.instet.ru/images/etap/Etap_06_2017.pdf>.</p> <p>19. Tamulevičienė, D., Subačienė, R. (2017). Systematization of functions of controlling as a management system oriented towards increasing value: theoretical framework // ЭТАП: экономическая теория, анализ, практика, 5, 67–76. Available at: <http://etap.instet.ru/images/etap/Etap_05_2017.pdf>.</p> <p>20. Galvydytė, D., Tamulevičienė, D. (2017). Organizacijos biudžetų parengimas: tradicinis ir inovatyvus požiūriai = Formation of organizational budgets: traditional and innovative approaches // Ekonomikos vystymasis: procesai ir tendencijos Available at: <https://en.ekf.viko.lt/media/uploads/sites/22/2016/11/RINKINYS_2017_04_25.pdf>.</p>
--	--	---

		<p>21. Mackevičius, J., Subačienė, R., Tamulevičienė, D. (2016). Įmonių biudžetai: principai, praktika, klaidos = Budgets of enterprises: principles, practice, mistakes // <i>Viešasis administravimas = Public administration</i>. 3–4(51-52), 56-67.</p> <p>22. Shcherbina, G., Tamulevičienė, D. (2016). Budget formation and implementation in Ukrainian companies: empirical study // <i>Apskaitos ir finansų mokslas ir studijos: problemos ir perspektyvos = Science and studies of accounting and finances: problems and perspectives</i>, 10(1), 162–176. DOI: 10.15544/ssaf.2016.16.</p> <p>23. Tamulevičienė, D. (2016). Kontrolingo krypties, koncepcijų ir požiūrių vystymasis: istorinė perspektyva = The development of trends, conceptions and approaches of controlling: historical perspective // <i>Apskaitos ir finansų mokslas ir studijos: problemos ir perspektyvos. = Science and studies of accounting and finances: problems and perspectives</i>, 10(1), 186–199. DOI: 10.15544/ssaf.2016.18.</p> <p>24. Tamulevičienė, D. (2016). Methodology of complex analysis of companies' profitability // <i>Entrepreneurship and sustainability issues</i>. 4(1),53-63. DOI: 10.9770/jesi.2016.4.1(5).</p> <p>25. Mackevičius, J., Subačienė, R., Tamulevičienė, D. (2016). Atsakomybės apskaitos sandara ir jos informacijos naudojimas = The structure of responsibility accounting and its information usage// <i>Informacijos mokslai = Information Sciences</i>, 74, 82-96. DOI: 10.15388/Im.2016.74.9924.</p> <p>26. Tamulevičienė, D. (2016). The indicator systems and the suitability of their application in controlling department activity // <i>New challenges of economic and business development – 2016: society, innovations and collaborative economy : international conference : May 12–14, 2016, Riga, University of Latvia : proceedings</i>. Riga : University of Latvia, 2016. ISBN 9789934181412. p. 801-816. Available at: http://www.evf.lu.lv/fileadmin/user_upload/lu_portal/projekti/evf/konferences/konference_2016/Proceedings.pdf.</p> <p>27. Mackevičius, J., Subačienė, R., Tamulevičienė, D. (2016). Labai mažų įmonių apskaita ir analizė = Accounting and analysis of very small enterprises // <i>Šalies turtas ekonominėje politikoje - turto ekonomikos ir vadybos aspektai 2016</i>, 119-132.</p>
<p>Gerda Jurkonienė</p>	<p>dr.</p>	<p>1. Venckevičiūtė (Jurkonienė), G. (2015). Daugiakriterinis smulkių ir vidutinių įmonių veiklos vertinimas kreditingumo aspektu // <i>Lietuvos ekonomikos ateities vizija, strateginiai tikslai ir valstybės misija juos įgyvendinant : jaunųjų mokslininkų ekonomistų konferencija : pranešimai / Lietuvos mokslų akademija</i>. Vilnius : Lietuvos mokslų akademija, p. 93-104.</p> <p>2. Venckevičiūtė, G. (2015). The Importance of creditworthiness evaluation in the context of Lithuanian SME performance measurement // <i>Ekonomika</i>. 2015, t. 94 (2), p. 129-143. DOI: 10.15388/Ekon.2015.2.8237</p> <p>3. Venckevičiūtė, G., Subačienė, R. (2014). Smulkus ir vidutinio verslo įmonių veiklos kompleksinio vertinimo sistemos formavimo prielaidos Lietuvoje // <i>Apskaitos ir finansų mokslas ir studijos : problemos ir perspektyvos</i>. 2014, Nr. 1 (9), p. 270-280.</p> <p>4. Venckevičiūtė, G., Subačienė, R. (2015). European initiative influence upon Lithuanian SME performance measurement // <i>Procedia - social and behavioral sciences</i>. 2015, 213, p. 261-267. 20th International scientific conference "Economics and Management 2015 (ICEM-2015)". DOI: 10.1016/j.sbspro.2015.11.535</p> <p>5. Venckevičiūtė, G., Filipishyna, L., Bessonova, S. (2018). Integral Assessment of Developmental Stability: Cases of Lithuania and Ukraine // <i>Entrepreneurship and Sustainability Issues</i> 6(1): 139-175. DOI: 10.9770/jesi.2018.6.1(7)</p>
<p>Rūta Klimaitienė</p>	<p>dr.</p>	<p>1. Klimaitienė R., Rudžionienė K., Verbliugevičiūtė A. <i>ABC metodo efektyvumas mažose įmonėse</i>. Būhalterinės apskaitos teorija ir praktika. 2014, 16 tomas. p. 39 - 53. ISSN 1822 - 8682.</p> <p>2. Klimaitienė R., Jočys S. <i>Vadyba be biudžetų sistemos įmonėje diegimo metodika</i>. Apskaitos ir finansų mokslas ir studijos: Problemos ir perspektyvos. Mokslo žurnalas. Nr. 1 (9) 14, 2014. P. 65 – 77. ISSN 2029-1175.</p>

		<p>3.Klimaitienė R., Gipienė G., Monkelytė J. <i>Management accounting model for small enterprises</i> conference proceedings. Technical University Sofia. Faculty of Management, University of Versailles, Scientific and Technical Union of Mechanical Engineering. ISSN 1310-3946. Vol. 2. Sofia : Technical University Sofia, 2016. p. 817-829.</p> <p>4.Klimaitienė R., Ramanauskaitė J. Insight into budgeting practices: empirical study of the largest manufacturing companies in Lithuania. <i>Apskaitos ir finansų mokslas ir studijos: Problemos ir perspektyvos</i>. Mokslo žurnalas, 2019, vol. 13, no. 1. P. 65 – 77. https://doi.org/10.15544/ssaf.2019.03</p>
--	--	---

Considered and approved by the Doctoral Committee of Management of Vilnius University on October 4, 2019, protocol no. 210000-KI-49