

## Editorial Introduction

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Dear colleagues, in 2022 we continue traditional successful partnerships that have already become a tradition and this special edition is the result of the collaborative activity between the *Independent Journal of Management & Production (IJM&P)* and Mykolas Romeris University, West Ukrainian National University, Podillia State University and its partners from Ukraine and Lithuania.

The special edition based on this partnership aims to present the concept of technological, technical, environmental, social and economic problems and the main directions of the integration of education, science and national production, and includes theoretical analysis and empirical material.

The first paper in this collection is presented by *Natalia Dmitrenko et al.* The study purpose was to present the technology of work with cases in quasi-professional training of prospective teachers and to monitor the students' results of academic progress. The designed technology of work with cases was based on the principles of the competent education.

*Eimantas Miknevičius and his colleagues* determined the internal service quality in «Kaunas Žalgiris» football club. The study showed that different recipients of internal services receive services of different quality. Coaches, men's football team players, administration and service staff receive the highest quality internal service.

*Rasa Dobrzinskiene with co-authors* identified effective management solutions that help to improve the self-learning of employees, particularly, the teachers. The research highlighted the opportunities provided by the effective management of learning organizations, reflected in self-learning, for the development of employees so that their skills and knowledge are constantly updated.

*Iryna Parasii-Verhunencko with co-authors* substantiated the main stages and directions of analysis of the activities of state-owned enterprises by operational and geographical segments, taking into account the goals and objectives of strategic management. The results of the study are the improvement and systematization of analytical indicators in terms of individual stages and areas of strategic analysis of the effectiveness of state enterprises through the differentiation of performance evaluation of their operating business segments.

In the study by *Yulia Slobodyanik et al.* analyzed the methodological issues that exist in the field of public finance audit, and find ways to solve them in the example of Ukraine. The study found that an important role in maintaining the functions of the SAI in society is played not only by the fact of auditing public finances, but also by its methodology, including compliance with INTOSAI standards and building confidence in its results.

*Valentina Peleckiene and her research team* observed and analyzed how economic growth of EU countries is accompanied by growth of motorization rate and fatalities during the last decades in terms of inventory number of motor vehicles and accidents in road traffic. Their research paper shows that in the EU countries of higher income levels, the rate of increase in motor vehicles is lower than the decline in fatalities per motor vehicle, and in countries of low-income levels the rate of increase in motor vehicles is higher than the decline in fatalities per motor vehicle.

The purpose of the study by *Volodymyr Muravskiy with a group of scholars* was in the research of prospects for simultaneous use of 6G generation cellular communications for the purposes of automatization of cost accounting of the activity of enterprises of various branches and cybersecurity of accounting information. The authors believe that the practical implementation of the presented developments on the use of 6G cellular communication technologies will contribute to reliable calculation and accounting of the cost of production of industrial, agricultural, construction, trading activities, combined with effective cyber protection of enterprises.

The aim of the research by *Mariia Gumenna-Derij et al.* was to build analytical models in the construction industry based on the analysis of its economic indicators and the use of positive foreign experience, as well as by identifying opportunities to optimize resources using better accounting and control systems.

The research by *Svitlana Savitska with scientists' group* devoted to the study of the level of taxation for certain taxes in Ukraine and EU countries in a crisis. Their study proves the relevance of determining the optimal level of taxes to fill the budget, and uses the method of comparative analysis, which compares the levels of tax rates in Ukraine and some EU countries; the level of tax revenues to the Budget of Ukraine has been analyzing and the main directions for improving the tax system of Ukraine have been identified.

The purpose of the study by *Oksana Onyshchenko and her co-authors* was to reveal the directions, challenges and opportunities that arise in the accounting system in the conditions of Industry 4.0, when innovative solutions based on the capabilities of new digital technologies become the management of in-demand enterprises. In their research the role of Industry 4.0 is shown, the features of modern Industry 4 technologies are revealed, the main technologies and production processes are shown, interconnected using industrial protocols to create intelligent data.

*Olha Balabash and her team* propose a methodology for determining and analyzing the determinant of the development of the Ukrainian cable industry, which makes it possible to formulate a list of recommendations for the formation of a strategy for the development of enterprises in the cable industry, and provides arguments for choosing this particular methodological approach to analysis.

The aim of the research by *Iryna Spilnyk et al.* was to deal with the concept of «digital accounting», highlighting its historical origins and current discourse in the contextual relationship and interdependence of accounting and information technology, accordingly, rethinking the role and place of accounting.

The study by *Oleksandr Klymchuk et al.* highlights the historical processes, current trends, and prospects for the production and consumption of biodiesel in the world; modern approaches to the formation, development, and support of biodiesel production in the European Union are outlined; the economic efficiency of biodiesel production in Ukraine from different types of raw materials (rapeseed, sunflower, soybean) is considered, and modern approaches to efficient biodiesel production in Ukraine and perspective directions of formation of raw material base for the increase of biodiesel production are offered.

The analytical study of *Tetiana Prylipko's team* is examining the search and development of effective ways to reduce the proportion of grain in feed due to non-grain raw materials and partial or complete replacement of such high-value ingredients as animal proteins, fats, phosphatides, macro-and micronutrients, and vitamin-mineral premixes through the use of natural resources of the local raw material base.

The aim of the study by *Yaroslav Krupka with the group of scholars* was to analyze the prospects for further improvement of electronic settlements, digitalization of non-cash payments in business in the international and Ukrainian markets of payment services,

information and accounting support of electronic settlements, and development of proposals for their improvement. The practical implementation of their recommendations will allow businesses to choose a profitable option for electronic settlements and display electronic settlements in the accounting and reporting system.

The article by *Yana Oliinyk with her co-authors* was devoted to highlighting of the results of scientific and practical research aimed at solving the problem of ensuring the comparability of enterprises' non-financial reporting data. In their study the issues of current stage of non-financial reporting implementation are identified, including the lack of comparability of data disclosed in such reporting between companies, industries and countries. The results presented in the article is a part of the global overall countries' case study of companies' non-financial reporting practice in terms of SDGs' attainment managed by UNCTAD.

In the research by *Pavlina Fuhelo et al.*, an evaluation model of the sufficiency of financial support for territorial communities of Ukraine is considered and a ranked series of territorial units is constructed; the problems of the financial support system for territorial communities due to the existence of post-conflict and temporarily occupied territories are identified, and directions for improving the financial provision of territorial communities are proposed and alternative sources of funds for the budgets of territorial communities are considered.

The study by *Oksana Radchenko et al.* revealed the importance of state financial regulation as one of the most important tools for economic growth and ensuring the competitiveness of industries and the economy of Ukraine; the problems of forming a competitive environment in the context of the current crisis caused by the COVID-19 pandemic, the place of Ukraine in the world competitiveness ranking are identified, and approaches to the development strategy are proposed.

The article by *Irina Humenyuk et al.* proposes to consider the world experience of education management, the impact of globalization, modern problems in education around the world on the development of Ukrainian education management. The authors conclude that in Ukraine there are trends of transition to a modern type of management education, strengthening its professional and personal orientation, the emergence of new educational programs that are competitive on a global scale.

The research by *Dariia Trachova et al.* devoted to studying the economic need for the use of blockchain technologies to monitor grain for export in Ukraine and the analysis of foreign experience blockchain implementation to agricultural supply chains to adapt the best practices to Ukrainian realities. The authors offered practical recommendations for changing and complementing the existing technological and logistic stages of grain export in Ukraine.

As Chief and Guest Editors, we would like to thank our co-editors and the contributors, as well as the other members of the editorial collective who have provided support and encouragement and, moreover, have contributed to the Journal that recognized by the international scientific community. We appreciate the intense participation of all colleagues that has made our journal become a place of wide dissemination of knowledge.

We hope that our effort in publishing this Special Edition will be useful to our subscribers, as well as to the international scientific community.

The following content will be presented with the titles, authors, and the pages of the articles published in this edition issue.

***Editorial Volume 13, Issue 3 (s361-s367)***

*Paulo Cesar Chagas Rodrigues, Nataliia Semenyshena*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1999>**

***Case method in quasi-professional training of prospective teachers (s001-s017)***

*Natalia Dmitrenko, Oksana Voloshyna, Tetiana Melnychuk, Iryna Holovska, Hanna Dutka*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1849>**

***Determination of internal service quality in a sport organization: the case of "Kaunas Žalgiris" football club (s018-s035)***

*Eimantas Miknevičius, Edmundas Jasinskas, Vladyslav Savitskyi, Inna Asauliuk, Dana Olefir, 12:00:00 AM, 12:00:00 AM, 12:00:00 AM, 12:00:00 AM*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1893>**

***Effective management of a learning organization: creating opportunities for informal learning (s036-s057)***

*Rasa Dobrzinskiene, Giedre Pauriene, Dmytro Melnychuk, Liudmyla Mohelnyska, Yuliia Sahachko*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1892>**

***Segmentary analysis of the efficiency of state enterprises (s058-s075)***

*Iryna Parasii-Verhunencko, Nataliia Hryshchenko, Tetiana Kostiuk, Lydiia Fedoryshyna, Oleksandr Hridin*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1899>**

***Audit of public finances: methodological issues and the case of ukraine (s076-s092)***

*Yulia Slobodyanik, Nataliia Zdyrko, Nataliia Kuzyk, Svitlana Sysiuk, Iryna Benko*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1900>**

***Economic growth, motorization level, traffic safety: are they related (experience of EU countries) (s093-s106)***

*Valentina Peleckiene, Kestutis Peleckis, Aliona Klymchuk, Inna Tomashuk, Iryna Semenushyna*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1897>**

***Comprehensive use of 6G cellular technology accounting activity costs and cyber security (s107-s122)***

*Volodymyr Muravskiy, Zenovii-Mykhaylo Zadorozhnyi, Volodymyr Lytvynenko, Oleksandr Yurchenko, Marianna Koshchynets*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1902>**

***Modeling, accounting and control of formation and use of resources (on the example of the construction industry) (s123-s144)***

*Nadiya Khorunzhak, Mariia Gumenna-Derij, Nataliia Poprozman, Lyudmila Kruchak, Kateryna Berezka*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1901>**

***Tax systems of Ukraine and EU countries during the COVID-19 pandemic: current status and prospects (s145-s160)***

*Svitlana Savitska, Maryna Pravdiuk, Inna Dolzhenko, Nadiia Banera, Maksym Samchyk*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1906>**

***Industry 4.0 and accounting: directions, challenges, opportunities (s161-s195)***

*Oksana Onyshchenko, Kateryna Shevchuk, Yevheniia Shara, Nataliia Koval, Olena Demchuk*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1993>**

***Strategic management of the enterprise: analysis of sectoral determinants (s196-s214)***

*Olha Balabash, Inna Kuznetsova, Inna Levytska, Svitlana Zaika, Tetyana Skrypko*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1992>**

***Digital accounting: innovative technologies cause a new paradigm (s215-s224)***

*Iryna Spilnyk, Ruslan Brukhanskyi, Nataliia Struk, Olena Kolesnikova, Liudmyla Sokolenko*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1991>**

***Prospects of biodiesel production: the place and role of Ukraine in the context of implementation of the eu green course (s225-s240)***

*Oleksandr Klymchuk, Olga Khodakivska, Olena Kireytseva, Olga Podolska, Iryna Mushenyk*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1990>**

***Metabolism, productive performance of bright breeds of lacquer for feeding in the diet of aquaculture supplements (s241-s251)***

*Tetiana Prylipko, Yevhen Dulkay, Volodymyr Kostash, Volodymyr Tkachuk, Tetyana Verbelchuk*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1989>**

***Electronic settlements in the enterprise and their accounting and information support (s252-s269)***

*Yaroslav Krupka, Iryna Nazarova, Nataliia Pravdiuk, Liubov Myskiv, Nataliia Yevdokymova*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1986>**

***Companies' sustainable reporting: assessment and practice (s270-s290)***

*Yana Oliinyk, Mariia Kucheriava, Nataliia Semenyshena, Olena Boiarova, Nadiia Hryshenko*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1763>**

***Financial support of territorial communities of Ukraine in the context of decentralization (s291-s309)***

*Pavlina Fuhelo, Olena Zharikova, Kateryna Blishchuk, Tetiana Baranovska, Nataliia Gudzenko*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1979>**

***State financial regulation of the competitive environment: assessment for the agricultural sector of Ukraine (s310-s328)***

*Oksana Radchenko, Oksana Pashchenko, Maryana Matveyeva, Andrii Zelenskyi, Olena Zaika*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1981>**

***Challenges and innovation of management in higher education: Ukrainian dimension (s329-s346)***

*Iryna Humeniuk, Oleksandr Humeniuk, Olena Matiienko, Elvira Manghos, Kostiantyn Malyshev*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1984>**

***Rationale for the need to use blockchain technology to record and control operations for the export of grain (the example of Ukraine) (s347-s360)***

*Darya Trachova, Iryna Belova, Svitlana Stender, Olena Tomchuk, Oksana Danilochkina*

**DOI: <http://dx.doi.org/10.14807/ijmp.v13i3.1980>**

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