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**УСТОЙЧИВОЕ РАЗВИТИЕ ЭКОНОМИКИ:  
МЕЖДУНАРОДНЫЕ И НАЦИОНАЛЬНЫЕ АСПЕКТЫ**

Электронный сборник статей

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**Устойчивое развитие экономики: международные и национальные аспекты**  
[Электронный ресурс] : электронный сборник статей II международной научно-практической конференции, посвященной 50-летию Полоцкого государственного университета, Новополоцк, 7–8 июня 2018 г. / Полоцкий государственный университет. – Новополоцк, 2018. – 1 электрон. опт. диск (CD-ROM).

Впервые материалы конференции «Устойчивое развитие экономики: международные и национальные аспекты» были изданы в 2012 году (печатное издание).

Рассмотрены демографические и миграционные процессы в контексте устойчивого развития экономики; обозначены теоретические основы, практические аспекты управления человеческими ресурсами; выявлены и систематизированы драйверы инклюзивного экономического роста в Беларуси и за рубежом; раскрыты актуальные финансовые и экономические аспекты развития отраслей; приведены актуальные проблемы и тенденции развития логистики на современном этапе; отражены современные тенденции совершенствования финансово-кредитного механизма; освещены актуальные проблемы учета, анализа, аудита в контексте устойчивого развития национальных и зарубежных экономических систем; представлены новейшие научные исследования различных аспектов функционирования современных коммуникативных технологий.

Для научных работников, докторантов, аспирантов, действующих практиков и студентов учреждений высшего образования, изучающих экономические дисциплины.

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## EVALUATION OF DEMAND OF ACCOUNTING AND AUDIT SPECIALISTS IN LITHUANIA

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Enterprises of any size or sector do need accounting for gathering, systemizing, analysing and evaluation of information. Accountants provide around 80 % of information on the enterprise according to which accounting information users makes important decisions that is why accounting and audit specialists is one of the most important and most regulated professions [1]. Although the globalization and evolution of economics and market conditions make changes to the structure of accounting and audit services and the demand of specialists in this sphere.

The purpose of the research is to evaluate the demand of accounting and audit specialists in the Republic of Lithuania. A web based survey, ranking, information systematization, comparison and summarization research methods were used for the achievement of the purpose.

The problem of demand of accounting and audit specialists were analysed in different aspects. Mandilas A., Kourtidis D., Florou G., Valsamidis S. [2] investigated whether accounting curriculum fits business demand. The authors conducted a questionnaire based research on three parts of respondents (students, teaching staff and companies) and made conclusions, that the educational system in many countries is focused on theoretical aspects rather than on helping individuals acquire entrepreneurial skills needed for new venture creation and business management. Semiu Babatunde A, Sunday O, Ini Etete U. [3] made a research on the factors that determine the demand and supply of accounting and audit services in small and medium enterprises, in order to empirically ascertain the determinants of demand and supply of accounting and audit services among small and medium scale enterprises (SMEs) in Lagos, Nigeria and to establish whether SME owner-managers know the importance of such services to their business success. Authors of the research revealed that owner-managers' characteristics, legal structure of SMEs, level of education of SME owner-managers, possession of accounting skills by SME owner-managers and capital structure of SMEs determine the demand, while legal structure of SMEs, Accountants' attitude towards marketing, Government policy and owner-managers' characteristics determine the supply of accounting and audit services among SMEs in Lagos, Nigeria. It was also revealed that accounting and audit services significantly contribute to the success of SMEs in Lagos, Nigeria. Finally, the study revealed that SME owner-managers do not know the importance of accounting and audit services to the life of their business. Semiu Babatunde A, Sunday O, Ini Etete U. [3] suggest that owner-managers of SMEs should conscientiously correct their perception of the importance of accounting and audit services to the success of their business. They suggest that government should make audit of the financial statements of SMEs mandatory, rather than leaving it at the discretion of their owner-managers. The last suggestion may be discussed in terms of necessity of such obligation and significant financial burden for SMEs. Bebeșelea M. [4] analyses the supply and demand of accounting information and refer to the competence of the professional accountants, as it makes the background for the quality of the provided information and has to be based on the satisfaction of as many users as possible. According to the opinion of Bruna I., Senkus K., Subaciene R., Sneiderė R. [5] accountant and auditor professions have become very important and prestigious in the current free market economy. These specialists have a considerable effect on the companies' financial results, business continuity and expansion potential. Authors [5] conducted a questionnaire based study in three Baltic states (Estonia, Latvia and Lithuania) in order to analyse

the perception of the role of accountants at the enterprise in aspects of students and practitioners and made conclusions, that the students and practicing accountants in all three countries mark the same main characteristics needed in order to perform the work professionally: Accuracy, Ability to learn and Responsibility, Analytical skills and logical thinking, Integrity, Ability to resist work routine and Determination. Under results of their survey they distinguished most important tasks and responsibilities for the accountant: Financial accounting, Payroll accounting, Calculation of taxes. Quite similar results on spheres, which accountants should fulfil at every day routine presented Subaciene R. and Senkus K. [6]. They analysed opinions of students and practitioners. Results of their research showed that students and practitioners consider that the profession of accountant is related with financial accounting (mostly with cash accounting, accounting of labour expenses and other financial account spheres), less than with management accounting (cost accounting, budgeting and planning), respondents also emphasized financial analysis and internal control system spheres of other type of accountant’s activity. According to the results of analysis of distribution of time authors presented the summarized opinion, that practitioners indicate more proportion of time for communication with clients, persons of other institutions, tax agencies, and colleagues, while students suggest that more time may be spent for other activities especially for the development of qualification. Although both groups agree that, the biggest part of time goes to the main activity of the accountant.

The analysis of other authors’ researches show, that the problem of accounting and audit specialists is relevant and is investigated in aspects of curriculum content accordance to business demand, factors that determine the demand and supply of accounting and audit services, the supply and demand of accounting information and refer to the competence of the professional accountants, functions and spheres, which accountants have to fulfil, their features, distribution of time of these specialists. Although the researches help to make a general view of accounting and audit specialist, but do not reflect the opinion of employers.

For the investigation of the demand of accounting and audit specialist in Lithuania a web based survey was conducted. The structure of survey is presented in the Table 1.

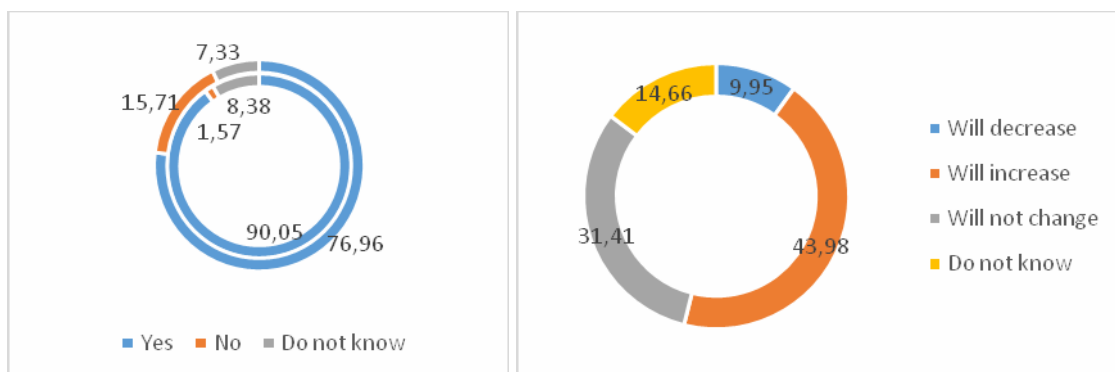
Table 1. – The structure of survey

Groups of questions	Description of the group	Types of questions
1 -3 questions	Evaluation of general demand of specialists	multiple choice
4 question	Determination of spheres of knowledge of specialists	Likert scale
5 question	Determination of skills of specialists	Likert scale
6-7 questions	Identification of enterprise activity type and title	multiple choice and open ended questions

Source: compiled by authors

The survey was distributed for Lithuanian top managers (directors, vice-directors, chief accountants / financiers). The first group of questions was prepare for evaluation of general demand of specialists, second and third groups – for determination of spheres of knowledge and skills of specialists and the last one – for identification of enterprise activity type and title. The last question for identification of the title for the enterprise was not mandatory. The survey was presented on-line on the website: [www.apklausa.lt](http://www.apklausa.lt) from 6th to 09th of April. 191 respond was received: 10 % of respondents were from enterprises of manufacturing sector, 14 % - of trade sector, 61 % - of service sector and 15 % - of public sector.

For evaluation of general demand of accounting and audit specialists in Lithuania 3 questions were created: The first and the second questions evaluated the demand of accounting and audit specialists in the market and at the enterprise, the third question – evaluated opinion of respondents on demand of the specialists in the future (see Figure 1).

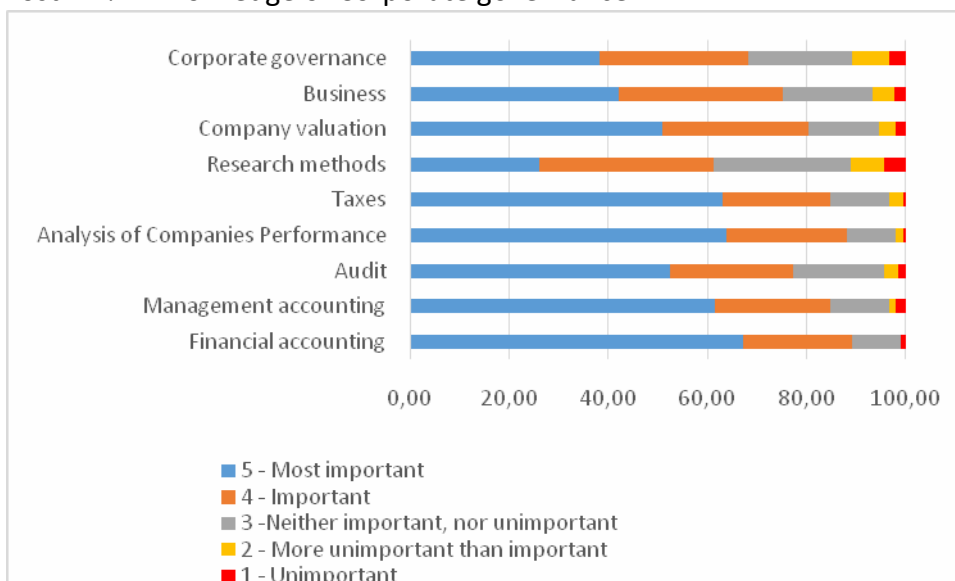


**Figure 1. – Demand of accounting and audit specialists in the market and at the enterprise and tendencies of changes in demand**

Source: compiled by authors according to research results.

As the Figure 1 shows demand of accounting and audit specialists is quite significant as 90 % of respondents assume, that there is a need of such specialists in the market and even almost 77 % assume, that their enterprises need such specialists. Under evaluation of tendencies of changes in demand of accounting and audit specialists, almost 44 % of respondents provided an opinion, that the demand will increase and more than 31 % - that will not change.

Opinion of respondents on spheres of knowledge of accounting and audit specialists reflects (see Figure 2) the view, that knowledge of all provided spheres are necessary for specialists: in average the spheres were evaluated by respondents as most important (5) and important (4), this option were selected approximately from 61 % to 89 % of respondents. It should be emphasized, that more than 27 % of respondents noted knowledge of Research methods neither important nor unimportant, as well as more than 18 % - knowledge of Audit, Business and almost 21 % - knowledge of Corporate governance.



**Figure 2. – Determination of spheres of knowledge of accounting and audit specialists**

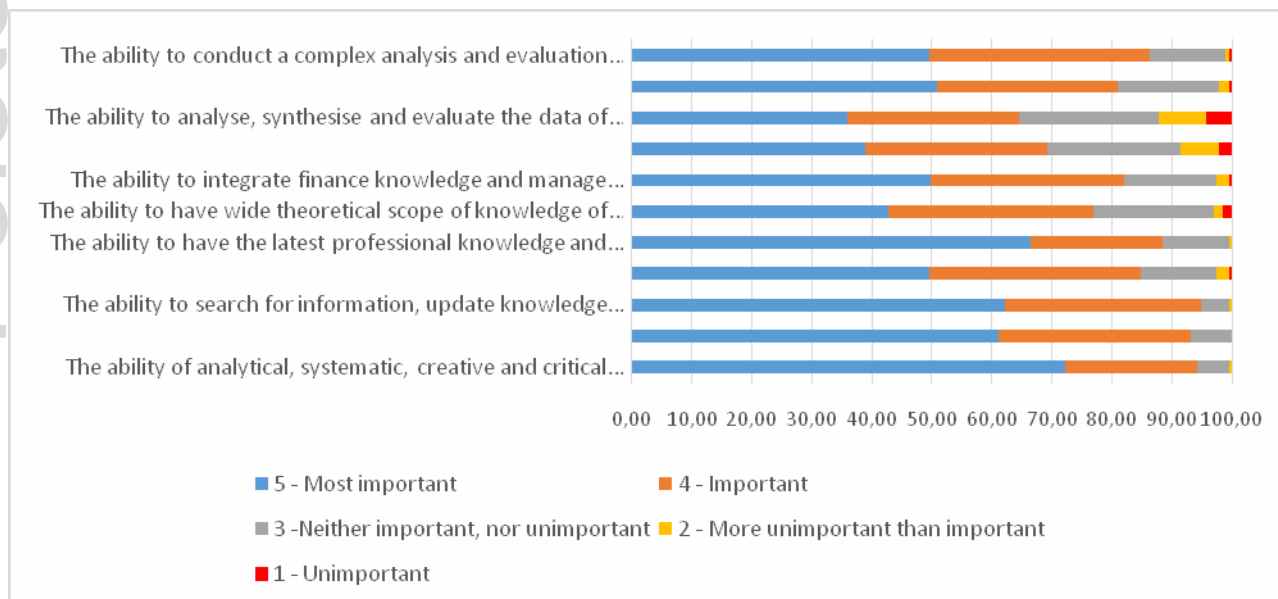
Source: compiled by authors according to research results

Such tendency show, that employers in Lithuania are concentrated on development of knowledge in the spheres, which will help students as employees in the near future to fulfil the concrete and specific functions of financial accounting, management accounting, accounting of taxes, analysis of companies performance at the enterprise. They do not evaluate, that knowledge in research methods gives for students' skills of analytical and creative thinking, knowledge in corporate governance – issues on ethical governance, knowledge in audit, business – better understanding of business processes, general reporting circle. Although it should be mentioned, that quite similar tendencies may be noticed in the researches of other scientists. According to the opinion of Mandilas A., Kourtidis D., Florou G., Valsamidis S. [2] the higher educational institutions have placed emphasis on the theoretical background, as the employers have placed more emphasis on social, methodological and participation skills rather than the theoretical knowledge of the courses.

For evaluation of respondents' opinion on skills and competences of accounting an audit specialists fifth question was created. Specialists' abilities were shaped according to the Order of the Republic of Lithuania Minister of Education and Science On Approval of the Study Field of Finance [7]: the ability of analytical, systematic, creative and critical thinking, solving problems independently; the ability to collaborate and work as a team, and independently; the ability to search for information, update knowledge and to adapt it in identifying and solving problems; the ability to develop professional activity skills, to self - study continuously; the ability to have the latest professional knowledge and apply it in the constantly changing business environment; the ability to have wide theoretical scope of knowledge of interdisciplinary studies and apply latest models and principles; the ability to integrate finance knowledge and manage projects, complex situations, by providing proposals for decisions, decision making, in the absence of detailed and defined information; the ability to acquire knowledge of the quantitative and qualitative research methods and apply knowledge in accounting, auditing, finance and interdisciplinary studies; the ability to analyse, synthesise and evaluate the data of the research of the accounting and auditing field, necessary to studies, scientific professional development and introduction of innovation, prepare scientific publications and deliver research findings; the ability to shape the organisation's accounting information gathering, planning, control and evaluation systems, critically evaluate the options for long and short-term business management solutions to problems; the ability to conduct a complex analysis and evaluation of a project, organisation, business, to provide proposals for solutions in accordance with the principles of ethical and social responsibility.

Research results show, that from 80 % to 95 % of respondents admit most listed abilities and noted them as most important and important, which have to be developed for the students, except of abilities related with research methods and their application (the ability to acquire knowledge of the quantitative and qualitative research methods and apply knowledge in accounting, auditing, finance and interdisciplinary studies and the ability to analyse, synthesise and evaluate the data of the research of the accounting and auditing field, necessary to studies, scientific professional development and introduction of innovation, prepare scientific publications and deliver research findings). The results confirm previous opinion of respondents on the need and necessity of knowledge and skills on sphere of research methods. Additionally, Mandilas A., Kourtidis D., Florou G., Valsamidis S. [2] according to the questionnaire survey concluded, that higher educational institutions have to focus on skills and knowledge, and mainly on the following: general culture, oral communication skills, written communication skills, public speaking skills, ability to think critically, ability to work under pressure, and personal fit with the company's image. The au-

thors also noted that employers believe that the gap between research and practice should be decreased. Although Lithuanian employers do not that decrease of this gap will help employees to fulfil their functions better.



**Figure 3. – Determination of skills of accounting and audit specialists**

Source: compiled by authors according to research results.

Problem of competences, need, spheres of knowledge of accounting and audit specialists was investigated in different aspects by various authors. But the researches do not reflect the opinion of employers. The web-based survey was conducted in order to evaluate the opinion of Lithuanian top managers of enterprises on demand of accounting and audit specialists. Lithuanian employers highly evaluated the demand of accounting and audit specialists in the market and at their enterprises, 44 % of them assume that demand of such specialists will increase in the future. Respondents highly evaluated spheres of knowledge and abilities, which would help students as employees in the near future to fulfil the concrete and specific functions, although knowledge and abilities related with research methods and their application, other spheres were evaluated at much lower level.

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## **ОЦЕНКА СПРОСА СПЕЦИАЛИСТОВ БУХГАЛТЕРСКОГО УЧЁТА И АУДИТА В ЛИТВЕ**

***Р. Субачене, Л. Казлаускене, К. Сенкус***

Целью исследования является оценка спроса специалистов по бухгалтерскому учету и аудиту в Литовской Республике. Для достижения этой цели были использованы веб-опрос, ранжирование, систематизация информации, сравнения и обобщения методы исследования.

Проблема компетенций, спрос, сферы знаний специалистов бухгалтерского учета и аудита была исследована различными авторами в разных аспектах. Но исследования не отражают мнение работодателей. Веб-опрос проводился с целью оценки мнения литовских топ-менеджеров предприятий по требованию специалистов по бухгалтерскому учету и аудиту. Литовские работодатели высоко оценили потребность специалистов по бухгалтерскому учету и аудиту на рынке и их предприятиях, 44% из них считают, что спрос таких специалистов будет расти в будущем. Респонденты высоко оценили сферы знаний и способностей, которые помогут студентам в ближайшем будущем работниками выполнить конкретные и специфические функции, хотя знания и навыки, связанные с методами исследований и их применением, в других областях были оценены гораздо более низким уровнем.