Editorial Introduction

Dear colleagues! We are glad to inform you about the next expansion of our cooperation and this special edition is the result of a partnership between the Independent Journal of Management & Production (IJM&P) and Mykolas Romeris University from Lithuania, and his partners from Western Ukrainian National University (formerly Ternopil National Economic University) and various universities in Ukraine and India.

The first paper in this collection, by Puraite et al., focuses on affirming the assumption that the effective management in the public sector, first of all, is determined by the ability of this sector to transform the perception of the services delivered; secondly, it requires strategic actions to enable the systemic and coherent digital transformation of the public sector; and lastly, the new strategies of human resources management in the public sector should be considered.

The study by Domaratskyi et al. presents economic substantiation of applying environmentally friendly plant growth stimulators in combination with biological fungicides in sunflower production.

The article object by Zitkiene et al. is to is a relatively new research direction in economic theory - economic security at the macro-level. In this article, the authors review different approaches to economic security principles and do some assumptions related to the country's economic security concept.

Roliak et al. offer a comparative analysis of the structural models, principles, and new political initiatives of adults training in tertiary education systems of Ukraine and Denmark.

Tryhuba with his co-authors presented the results of the analysis of scientific and practical conditions of planning of the needs for resources, required for the implementation of the agricultural production projects.

The article by Onyshchenko et al. deals with the role of logistics in ensuring the balanced development of regions and united territorial communities to gain their competitive advantages. The dynamics of the Logistics Efficiency Index (LEI) of Ukraine in comparison with other countries and the dynamics of the components of LPI are analyzed.

Bieliaieva et al. provide an understanding of crisis results at the enterprise’s activity in conditions of poor management and weak financial strategy. The authors analyzed the current business situation, including results of the companies due to the coronavirus, and established
that not only the crisis management system (if it exists at the enterprise), but also the financial management system at the enterprise has great importance during a crisis and ensures its stable functioning afterward.

Authors Bickauske et al. executed an in-depth descriptive analysis of installed digital technologies in Lithuanian processing industry companies. There was also an attempt to define the most digitalized processes of operation and the least or non-digitalized processes of operations in these companies. After the assessment of the current digitalization level in the company, there was an attempt to clarify the strengths and problematic challenges as well as the underlying reasons for these challenges.

The article by Laurinitis et al. is an attempt to propose the major principles to be followed in updated interpretations of the concept of permanent establishment equally effective in terms of both big multinationals and SMEs.

The algorithm for determining the priority of solving problems of rural development, taking into account the economic, social, and environmental components are investigated in the article by Sava et al. The results of this research helped to establish a certain typology of rural areas according to the level of their development and to group the solution of their development problems into three components: economic, social and environmental.

The article by Stitilis and his co-authors analyzes the issue of national cybersecurity based on Lithuania's cybersecurity strategy as a sample in the context of ENISA good practices for the development of cybersecurity strategies and by application of ENISA developed KPIs and testing ENISA cybersecurity strategy evaluation tool.

The relevance of the study by Radchenko et al. is due to the significant increase in the role of state support for key sectors of the economy in a systemic crisis caused by the coronavirus pandemic COVID-19 and restrictive quarantine measures. The article deals with the dynamics of the state support and the main factors of influence on the agricultural sector of Ukraine, evaluated according to the OECD. The given research results can be used at the formation of the current programs in branch budgetary support, concepts development in the sustainable growth of managing separate forms, creation of their key indicators for monitoring, and for increase methodological bases and principles of state regulation and other institutional factors of agricultural finance.
Vdovenko et al. attempted to outline the technology for a comprehensive assessment of the need for financing peasant and small farms in Ukraine through determining the capacity of industry financing.

As a result of Melnyk and her co-authors’ research, there were determined that modern accounting professionals move from performing technical accounting functions (hard skills) to support the companies’ management and play a significant role in improving the development of a society.

Fesenko with her co-authors evaluated the results of the implementation of European requirements in the system of foreign economic activity audit in Ukraine. The authors identify the amounts of Ukrainian exports (imports) to (from) low-tax jurisdictions, analyze the controlled exports and imports by geographical segment and present the evidence of transfer pricing mechanisms use by Ukrainian companies to optimize income taxation.

The purpose of the research by Fen et al. was to outline the priority areas for strengthening the economic security of the food industry of Ukraine. The article reveals the conceptual bases of the mechanism formation and strengthening of enterprise’s economic security, ensuring the implementation of the innovative strategy of their development.

The study Rajasekaran et al. proposes a new framework where farmers can get detailed information about the crops grown in any particular district and also area, production, and productivity of any particular crop. This web-based Agri solution will help farmers to make smart farming decisions through resource optimization and good planning.

The authors Antoniuk et al. conducted a study aimed to identify the role of “Big Four” (“Big 4”) audit firms in the public procurement market of Ukraine. This paper substantiates that the characteristic competitive environment in the market of audit services, the impact on the competitiveness of pricing policy, and regulatory requirements relating to the acquisition of audit services by public sector entities through a public procurement system "ProZorro".

Parasii-Verhunenko et al. research offers the matrix analysis technique of the educational products competitiveness estimation, based on a combination of the indicative values of indexes. The results of their study can be used to implement marketing strategies of higher education institutions aimed at realizing their competitive advantages and more effective use of competitive potential.

Nataliia Semenyshena et al. established and identified the reasons for the formation of the accounting institutional foundations, substantiating their advantages and disadvantages for
Ukraine, and proving that objectively this influence is associated with social and international requirements, however, for agricultural enterprises, the prerequisite for the introduction of the institutional frameworks is the desire of these entities for international cooperation.

We would encourage readers to continue this development by submitting themed in various fields of knowledge papers to future issues.

As Chief and Quest 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. Moreover, they have contributed to the Journal in recognition of the international scientific community. We appreciate the intense participation of all colleagues, which 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 all of the articles published in this edition issue.

**EDITORIAL VOLUME 11, ISSUE 9 (2542-2547)**

Paulo Cesar Chagas Rodrigues, Zaneta Simanaviciene, Nataliia Semenyshena
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1424

**Algorithmic Governance in Public Sector: Is Digitization a Key to Effective Management (2149-2170)**

Aurelija Pūraitė, Vaiva Zuzevičiūtė, Daiva Bereikienė, Tetyana Skrypko, Leonid Shmorgun
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1400

**Economic Justification for the Use of Biological Fungicides and Plant Growth Stimulants for Growing Sunflower (2171-2184)**

Yevhenii Domaratskyi, Anastasia Kaplina, Olga Kozlova, Nonna Koval, Andrii Dobrovolskyi
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1406


Rima Zitkienė, Jurij Matyskevic, Inna Kremer–Matyskevic, Nataliia Korzhenivska, Svitlana Zaika
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1399

**Adults as Non-traditional Students in the Tertiary Education of Denmark and Ukraine: Comparative Discourse of Structural, Psychologic and Pedagogic Peculiarities (2215-2234)**

Angelina Roliak, Olena Matiienko, Yuliia Koliadych, Oleg Yatsyshin, Olha Dakaliuk
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1411

**Computer Model of Resource Demand Planning for Dairy Farms (2235-2249)**
Anatolii Tryhuba, Inna Tryhuba, Iryna Mushenyk, Oksana Pashchenko, Mykola Likhter
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1410

Logistical Component of Sustainable Development of Regions in the Context of Decentralization Processes: Ukrainian Case (2250-2274)
Oksana Onyshchenko, Yevhen Yudenko, Inna Levytska, Oleksandr Rarok, Nataliia Pokotylska, Alina Korbutiak
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1423

From Survival to Business Prosperity: the Financial Aspect of Managing an Organization in a Crisis (2275-2290)
Nataliia Bieliaieva, Mykola Krushelnitskyi, Lesia Voliak, Nataliia Usata, Olena Sova
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1414

Analysis and Perspectives of the Level of Enterprises Digitalization (Lithuanian Manufacturing Sector Case) (2291-2307)
Daiva Bickauske, Zaneta Simanaviciene, Arturas Jakubavicius, Mantas Vilys, Larysa Mykalhechshyna
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1404

Limitations of the Concept of Permanent Establishment and E-commerce (2308-2324)
Marius Laurinaitis, Darius Stitulis, Irmantas Rotomskis, Otasag Azizov, Nataliia Marchuk
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1429

Sustainable Development of Rural Areas: Strategy and Conceptual Framework (Ukrainian Case) (2325-2340)
Andrii Sava, Oksana Dudziak, Oleksiy Krasnorutskyy, Olena Moskvichova, Liliaa Rarok
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1433

National Cybersecurity Strategies: Management, Unification and Assessment (2341-2354)
Darius Stitulis, Irmantas Rotomskis, Marius Laurinaitis, Sergiy Nadvynychnyy, Nadiya Khorunzhak
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1431

Information and Analytical Provision of Budget Support of Institutional Sectors of the Economy (on the Example of the Agricultural Sector of Ukraine) (2355-2378)
Oksana Radchenko, Maryana Matveyeva, Hanna Holovanova, Kateryna Makhyboroda, Yuliia Haibura
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1418

Institutional Environment for Financial Provision of Small Agricultural Business Entities of Ukraine (2379-2402)
Nataliia Vdovenko, Alyona Piven, Oksana Radchenko, Ihor Sinenok, Solomiya Voskobiiynyk
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1419

Accounting Trends in the Modern World (2403-2416)
Natalya Melnyk, Dar’ya Trachova, Olena Kolesnikova, Olena Demchuk, Nataliya Golub
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1430
The Results of Implementation of European Requirements in Management of Transfer Pricing Audit (Experience of Ukraine) (2417-2434)
Valeriia Fesenko, Olena Vakulchyk, Olexandr Guba, Serhii Ostapchuk, Iryna Babich
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1412

Priority areas of strengthening the economic security of the food industry (2435-2469)
Kateryna Fen, Yevheniia Skljar, Alla Chykurkova, Nataliya Sokrovolska, Kateryna Nakonechna
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1422

Intelligent Smart Farming and Crop Visualization (2470-2482)
Rajkumar Rajasekaran, Rajendra Agarwal, Aditya Srivastava, Jolly Masih, Volodymyr Ivanyshyn, Iryna Yasinetska
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1420

The Role of «Big Four» Auditing Firms in the Public Procurement Market in Ukraine (2483-2495)
Olena Antoniuk, Natalya Kuzyk, Iryna Zhurakovska, Roman Sydorenko, Liudmyla Sakhno
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1432

Strategic Analysis of the Competitiveness of Educational Products in the Management of Higher Education Institutions (2496-2515)
Iryna Parasii-Verhunenko, Inna Kuznetsova, Hanna Misko, Olena Biriuk, Olena Zhariyova
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1421

Institutionalism in Accounting: a Requirement of the Times or a Mechanism of Social Pressure? (2516-2541)
Nataliia Semenyshena, Svitlana Sysiuk, Kateryna Shevchuk, Inna Petruk, Iryna Benko
DOI: http://dx.doi.org/10.14807/ijmp.v11i9.1440

November 1, 2020

Prof. Dr. Paulo Cesar Chagas Rodrigues
Chief Editor

Prof., Habil. Dr. Zaneta Simanaviciene
Honorary Consul of the Republic of Estonia in Lithuania
Guest Editor

Assoc. Professor, PhD Nataliia Semenyshena
Guest Editor