



# Integration System of Education, Science and Production: 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 West Ukrainian National University, and his partners from Mykolas Romeris University from Lithuania and various universities in Ukraine and India.

The first paper in this collection, presented by *Karpenko and co-authors* demonstrates the successful attempt to formulate a methodological approach to developing the operational strategy of retailers based on the requirements of the corporate strategy chosen in accordance with the stage of the industry life cycle. The development of this methodological approach was carried out based on the Hill's model and the systems approach. Eventually, a logical diagram of the process of developing an operational strategy is presented, indicated by a list of incoming and outgoing information.

The research of *Antoniuk et al.* considers the role of the State Audit Service of Ukraine in the realization of financial state control based on the analysis of reports of the State Audit office of Ukraine in 2019. The paper gives answers on important questions about external and internal audit in the Ukrainian context.

*Peyravi et al.* determine the impact of human resource management on intrapreneurship and organizational innovation in their article. Research results emphasize on the impact of job selection process, training process, reward, and motivational techniques on organizational innovation, and intrapreneurship.

The approach, the algorithm, and the intelligent decision support system of management for forecasting of time fund for the performance of the mechanized chemical protection of plants are suggested by *Tryhuba et al.* The developed intelligent decision support system provides further research on forecasting the time fund for the implementation of mechanized chemical plant protection and substantiation of its models for different countries and their regions.



*Sydoruk and co-authors* dedicated the research to the deterioration of land quality in Ukraine and abroad based on the formation of economic and mathematical model. It is established that for the realization of certain goals in the system of land use, the decisive importance should be given to the consideration and coordination of environmental, economic and social interests

Green marketing and environmental marketing as well as green marketing activities were thoroughly analyzed by *Bulsara and his counterparts*. The necessity to academically examine environmental marketing is substantiated in the research.

The paper of *Usas et al.* is dedicated to the assessment of the COVID19 impact on e-commerce in Lithuania based on scientific literature analysis and statistical data analysis. It is proved that pandemic has increased the scope of e-commerce and the range of services in Lithuania despite the deteriorating economic and social situation.

*Roliak et al.* offer a comparative analysis of the structural model, administrative principles, and new management initiatives in teacher professional training within the tertiary education system of neo-liberal Denmark. Within the comparative discourse of the education management characteristic features of Denmark and Ukraine, the authors have substantiated suggestions for the construction of the efficient postmodern administrative initiatives in institutions of higher learning of Ukraine as the response to the ongoing need for high-quality professional training of teachers based on a solid foundation of autonomy and effective innovative practices.

The study of *Dobrzinskiene et al.* covers the impact of profession right choice on the person's life, emphasizing the importance of vocation and the path of professional development - career. The authors underline the importance of meticulously systematization of the characteristics of a particular profession, namely a police officer.

The information model of material, technical and financial resources in construction, based on identifying and due to the existing initial conditions and developing proposals for their improvement at the level of accounting and management by improving the documentation process was suggested by *Humenna-Derii and co-authors*. It is proposed to improve financial and management accounting for the formation of new synthetic and analytical accounts, internal and intermediate management documents and the methodology of financial accounting.

*Kuznetsova and colleagues* conducted a study covering the peculiarities of formation of competitive strategy of the enterprises of flour-milling branch of Ukraine. The research



determines that the flour-milling industry of Ukraine is at the stage of growth and has a number of tendencies, such as: decrease in sales volumes, increase in export volumes, standardization of products and average level of competition intensity.

The features of public sector enterprises' use of international and national accounting and financial reporting standards governing the accounting of lease transactions were determined by *Rohoznyi and his counterparts*. The data obtained was based on the indexes of the official website of the Ministry of Economic Development, Trade and Agriculture of Ukraine for 2013-2020

The relevance of the study by *Bickauske et al* is due to the significant role of digital transformation in Moldova and all over the world because of the pandemic situation. The validity of results is based on the interview with experts in the field and SWOT analysis. The authors offer specific recommendations regarding the digitization of the Moldovian industry.

The concept of social skills development in a group of football activities for refugee children and youth development was thoroughly analyzed and proved by *Paskevica and her colleagues*. The study emphasizes the role of football program development and the productivity of practical efficiency which were determined by the service provider's experience in volunteering abroad as a football coach using the Football3 method.

*Ishchenko and co-authors* studied the current state of the organization and methods of accounting for the costs of organic production from the point of view of environmental and economic accounting in Ukraine. The features of the functions of primary documents reflecting the costs of organic production were determined and ways to improve the documentation of production processes were proposed.

The aim of the paper presented by *Prylipko and co-authors* was to study the ornithine cycle - the process of fixing ammonia and the formation of urea in the body of highly productive animals. The researchers studied the peculiarities of the Askanian meat-wool breed and outbreeds in terms of the ability to build muscle tissue as well.

Such innovative approaches in educational space as e-learning, blended learning, remote learning were the target of *Humeniuk and co-authors'* research due to the demands of modern pandemic period worldwide. The scientists proved the efficiency of Moodle platform use at ESP classes based on experiment results and statistical analysis.

The differences of social business concepts and advantages of such initiatives are elucidated in the paper by *Simanavicius et al*. Research has proven that due to the development



and perception of social business, two main directions can be distinguished: Anglo-American and European ones

The research by *Sermuksnyte-Alesiuniene and colleagues* is dedicated to the digital technologies especially IoT, which influence the food supply chain processes. The results show IoT-connected sensors and systems in food and beverage supply chain logistics offer real-time visibility and data-driven analytics, allowing stakeholders to improve performance, cut operating costs, conduct predictive maintenance to avoid downtime, and even decrease energy usage or reduce negative environmental impacts

*Semenyshena et al* outlined the main indicators of monitoring the effectiveness of state programs to support the agricultural sector and give proposals for improving the information support of this process, accounting tools, financial and budgetary reporting. Also, the essential role of the Key Program of Budgetary Support for the development of the agricultural sector is underlined.

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 12, ISSUE 6 (s721-s727)**

*Paulo Cesar Chagas Rodrigues, Nataliia Semenyshena*

**DOI: 10.14807/ijmp.v12i6.1451**

***The main aspects of choosing the enterprises' operating strategy (s359-s375)***

*Yuliia Karpenko, Anzhelika Pienova, Dmytro Melnychuk, Valentyna Kutsyk, Nataliya Nakonechna, Sergiy Kalinichenko*

**DOI: 10.14807/ijmp.v12i6.1758**



***Development of internal control and audit in Ukraine (s376-s390)***

Olena Antoniuk, Natalia Koval, Svitlana Savitska, Yaroslavna Mulyk, Nataliia Kuzyk, Marianna Koshchynets

DOI: 10.14807/ijmp.v12i6.1761

***The nexus between human resources practices, intrapreneurship and organizational innovation (s391-s401)***

Bahman Peyravi, Arturas Jakubavicius, Rytis Bickauskas, Kateryna Mazur, Alyona Piven

DOI: 10.14807/ijmp.v12i6.1778

***Forecasting the time stock for chemical plant protection based on computer simulations (s402-s416)***

Anatolii Tryhuba, Inna Tryhuba, Larysa Mykhalchyshyna, Iryna Mushenyk, Nonna Koval, Yuliia Haybura

DOI: 10.14807/ijmp.v12i6.1782

***Optimization of economic and ecological components of using agricultural lands for balanced land use and rural areas development (s417-s430)***

Borys Sydoruk, Andrii Sava, Nataliia Korzhenivska, Nataliya Zdyrko, Olha Khaietska

DOI: 10.14807/ijmp.v12i6.1767

***An exploratory study of theories of green marketing and its practices (s431-s444)***

Hemantkumar P Bulsara, Manita Matharu, Krystyna Tarasova, Olha Rulinska, Inna Gogol

DOI: 10.14807/ijmp.v12i6.1781

***Covid-19 impact on e.Commerce usage (s445-s462)***

Antanas Usas, Edmundas Jasinskas, Viktoriia Zagurska-Antoniuk, Vladyslav Savitskyi, Pavlina Fuhelo

DOI: 10.14807/ijmp.v12i6.1750

***Management of teacher education: danish democratic discourse in postmodern era (s463-s477)***

Anhelina Roliak, Olena Matiienko, Elvira Manzhos, Olena Shamanska, Nelya Burlaka

DOI: 10.14807/ijmp.v12i6.1754

***Peculiarities of the police officer's profession image in their attitude (s478-s494)***

Rasa Dobrzinskiene, Giedre Pauriene, Iryna Kushnir, Dimitri Grytsyshen, Kostiantyn Malyshev

DOI: 10.14807/ijmp.v12i6.1756

***Information model of material and technical and financial resources in housing in Ukraine and Europe: accounting and management aspect (s495-s515)***

Mariia Gumenna-Derij, Nadiya Khorunzhak, Olena Zharikova, Viktoriia Rozheliuk, Raisa Tsyhan

DOI: 10.14807/ijmp.v12i6.1764



***Peculiarities of formation of competitive strategy of the enterprises of flour-milling branch of Ukraine (s516-s539)***

Inna Kuznetsova, Valentyna Gorbatiuk, Tetiana Mulyk, Alyona Piskun, Oksana Pashchenko, Oleksandr Hridin

DOI: 10.14807/ijmp.v12i6.1759

***Problem aspects of application by state enterprises of international standards of accounting and reporting in rental operations (s540-s559)***

Serhii Rohoznyi, Iryna Parasii-Verhunenko, Petro Kutsyk, Olena Biriuk, Olena Kolesnikova, Svitlana Holovatska

DOI: 10.14807/ijmp.v12i6.1762

***Digital transformation as a factor of ensuring country competitiveness: Moldova case analysis (s560-s583)***

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DOI: 10.14807/ijmp.v12i6.1779

***Refugees children and youth social skills education in football activities (s584-s609)***

Alma Paskevici, Jurate Pozeriene, Olena Dyka, Inna Asauliuk, Dana Olefir

DOI: 10.14807/ijmp.v12i6.1780

***Accounting of real costs for the production of organic food: world experience and practice of Ukraine (s610-s631)***

Yana Ishchenko, Nataliya Struk, Valentyna Yasyshena, Olena Podolianchuk, Svitlana Stender

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***Adaptive changes in the ornithine cycle and amino acid synthesis in sheep liver with different meat productivity (s632-s645)***

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DOI: 10.14807/ijmp.v12i6.1751

***Moodle as e-learning system for esp class (s646-s659)***

Iryna Humeniuk, Oksana Kuntso, Natalia Lebedieva, Olga Osaulchyk, Olha Dakaliuk

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***Increasing the effectiveness of food supply chain logistics through digital transformation (s677-s701)***

Kristina Sermuksnyte-Alesiuniene, Zaneta Simanaviciene, Daiva Bickauske, Stefaniia Mosiiuk, Iryna Belova

DOI: 10.14807/ijmp.v12i6.1748





***Development of the institutional accounting for the needs of financial regulation: experience in the agricultural sector of Ukraine (s702-s720)***

*Nataliia Semenyshena, Oksana Radchenko, Andrii Zelenskyi, Nadiia Khocha, Ulyana Pelekh*

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