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DIGITAL WORKPLACE INFLUENCE ON EMPLOYEES PRODUCTIVITY

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Keywords: digital workplace, employee productivity, organizational productivity, digital tools.

Abstract
The impact of modern technology on today's world is incomparably important. Digital tools are increasingly becoming a part of life, with which people perform a variety of actions applicable in their daily activities. One of the most important advantages of this is the ability to communicate and work without changing your physical state. Rapidly developing technologies also affect the work productivity of employees, organization and the activities of the organization itself. Employees must be able to properly use digital work tools in their daily activities in order to complete the tasks. Also, the digital workplace affects the productivity of employees and their psychological and physical well-being. The article analyzes the concept of the digital workplace and its examples, the concepts of employee and organizational productivity, reveals the connection between the digital workplace and work productivity. Methods used in the article: analysis of scientific literature and other sources of information.

Introduction

Relevance of the topic. According to (Köffer, 2015, cited in Cazan, 2020) technologies in the modern working environment have great importance for the activities of organizations and employees. For companies, the digital workplace is becoming one of the most important tasks in order to increase employee productivity. Kokshagina & Schneider (2023) claim that digital technologies are a part of personal and working life that provide various opportunities, but at the same time stress that causes fatigue due to the large amount of incoming information.

Every modern organization uses smart tools that change the general specifics of work and give flexibility to work organization. Smart devices in the modern workplace help to perform tasks faster and more efficiently, but their improper use can negatively affect an individual's mental and physical well-being.

The problem of the research - smart devices make it possible to do work faster and more conveniently without changing your location, but the large amount of information received and too many hours spent in front of smart technology screens can have a negative impact on an individual's productivity. Therefore, a problematic question is raised - how does the digital workplace influence the productivity of employees.

The object of the article - the influence of the digital workplace on employee productivity.

The purpose of the article - analyse the influence of the digital workplace on employee productivity**.**

Article tasks:

1. Analyse the concept of the digital workplace.
2. To present the factors determining the productivity of employees and the organization.
3. Unveiling the relationship between the digital workplace and employee productivity.

Research method - analysis of scientific literature and other sources of information.

Concept of digital workplace

According to researchers (Dery et al., 2017, cited in Marsh, et al., 2022), the physical workplace is not just a chair, a table and rooms, and the digital one is not just a surrounding set of technologies, it is a complex set of organizational activities that includes organizational culture, way of working, interaction of employees with other employees, etc. Different researchers distinguish the digital workplace differently, it can be seen in Table 1.

Table 1

Definitions of the digital workplace

Author	Digital workplace definitions
(Dery et al., 2017, cited in Marsh, et al., 2022)	It is a complex set of organizational activities that includes organizational culture, way of working, interaction of employees with other employees, etc.
Kumar, N (2019)	It is a set of technologies that creates a collaborative, social work environment.
(Robertson, 2015, cited in Williams & Schubert, 2018)	It is a set of working environment and tools that help to perform work comfortably, productively and consistently.
(Williams, & Schubert, 2018)	It's a collection of various smart technology tools and systems that allow employees to get work done together regardless of their physical presence

**Source: made by author*

As can be seen in Table 1, the opinions of researchers about the digital workplace differ. Some describe the digital workplace as a set of various technologies and systems, while others describe it as a set of work environments and tools. Williams & Schubert (2018) distinguish three workplace categories to further describe the modern digital workplace (see Figure 1).

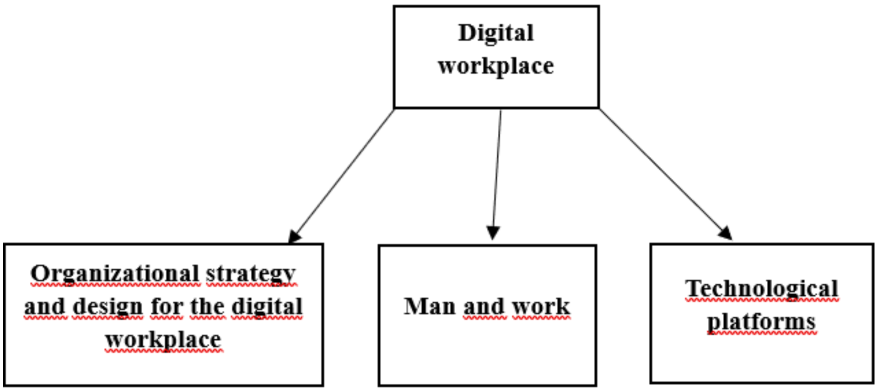

Fig. 1. Digital workplace categories
**Source: Williams & Schubert (2018)*

An organizational digital workplace strategy is defined as a company's organizational strategy that aims to create a new image of the workplace and change the overall company culture. It is emphasized that the strategy must be focused on the future and provide flexibility for work organization. The category of person and work states that the digital environment of the workplace must be positively balanced in order for the employee to be able to perform his work consistently and efficiently. Scholars describe technological platforms as tools designed to assist an employee in performing certain tasks (Williams & Schubert, 2018).

According to Miller Paul (2016), every modern organization has a digital workplace. Properly included in the company's activities, it promotes work productivity, lower costs, business development opportunities and income, while poorly included represents reduced work productivity, employee dissatisfaction with work, and more difficult job searches. Therefore, Miller Paul (2016) suggests four digital workplace strategies in order to properly include the digital workplace in the organization's activities: 1. Assess the size of the workplace and the tools used, 2. Determine the company's vision, mission and action plan, 3. View current policies and services. 4. Familiarize yourself with new digital instruments and ways of using them.

Kokshagina & Schneider (2023) state that the current workplace uses a variety of digital systems such as: telephone, information clouds, algorithms and artificial intelligence. Meanwhile, Hamburg (2019) emphasizes that the main digital instruments are composed of various computer system components, internet networks, apps on smartphones, etc. For example companies like: Microsoft and Amazon have created apps like: Microsoft teams, Microsoft planner, Onedrive, Amazon Chime, Amazon WorkDocs, Alexa and ect, which would allow employees to plan their work and stay productive throughout the day. It is argued that the proper infusing of digital instruments into life is a rewarding and at the same time challenging process for organizations and employees. It is noticeable that with the accelerating development process of smart technologies, the physical workplace is changing to a digital one. Employees have the opportunity to work through smart devices without changing their location (Attaran et al., 2020 cited in Mićić & Mastilo, 2022). Hamburg (2019) observes that the transformation of the physical workplace into a digital one brings greater benefits to companies as it promotes work productivity, flexibility and better adaptability in the market. Netflix is a prime example on how the transition from the traditional workplace to the digital workplace and its successful adaptation to new technological trends has made it one of the most popular video film sellers worldwide. According to (Greeven & Williams, 2017 et al. cited in Mićić & Mastilo, 2022) organizations that use digital tools show better performance indicators and higher incomes. Researchers (Attaran et al., 2020 cited in Mićić & Mastilo, 2022) additionally states that flexible work schedules and digital workplaces have a positive impact on the physical and mental health of employees. However, Kokshagina & Schneider (2023) note in their article that the abundance of information and the accelerated pace of work in the digital workplace creates tension for employees and managers. Wearable devices, video and audio applications enable employees to work regardless of location and time. This phenomenon usually leads to employees working after returning from work (Towers, 2006, cited in Yikilmaz, İ et al., 2023). Researchers note that constant connection with technology has a negative impact on employees' mental health and work-family balance. Therefore, researchers (Attaran et al., 2020 cited in Mićić & Mastilo, 2022) state that organizational leaders must ensure that employees are able to properly take advantage of the benefits provided by smart tools, as this is the path to successful physical workplace digital transformation and overall organizational performance.

Digital technology tools and systems are constantly updated. Employees are required to have at least basic computer skills (Gallardo-Echenique et al., 2015, cited in Oberländer, 2020). Researchers (Dittes et al., 2020, cited in Wehartaty & Ellitan, 2023) note that organizational leaders are faced with the task of motivating employees to make as few mistakes as possible when working with smart technology devices. According to (Wehartaty & Ellitan, 2023) digital work not only focuses on the latest technologies, but also on the human work environment, promoting flexibility and productivity. Scientists (Rafi, S & Rafi, S, 2022) distinguish four parts of the system in order to highlight the importance of digital work for the organization: 1. Social interaction of employees - employees working together will perform their work significantly more productively than individually. 2. Digital work tools - employees need to be provided with work tools in order for work to proceed consistently. 3. Control of the digital workplace - the work performed must meet the company's standards. 4. Connection with the company's strategic plans - the digital workplace must meet the organization's goals. Thus, while digital technologies provide flexibility and speed, they also lead to employees being permanently attached to them both at work and at home (Yikilmaz, İ et al., 2023).

In summary, it can be said that the digital workplace is a set of all smart technology instruments with which an employee can perform his work efficiently and consistently. It is emphasized that smart technologies, properly included in the activities of companies, promote work productivity, lower costs and opportunities for business development. It is said that the digital workplace gives the modern organization and the employee flexibility in the organization of work, but if it is not properly included, it affects the mental and physical health of the employee, which manifests itself in overwork and work-family life balance.

Employee and organizational productivity concepts and factors affecting them

Productivity is a human effort to do the right things constantly (Sedarmayanti, 2001, cited in Azizah, et al., 2023). Laura (2010, cited in Banya, 2017) describes employee productivity as the result produced by the employee, and according to Muhammed (2011), Bloch, (2014, cited in Banya, 2017), employee productivity is the work performed during a work shift. According to (Abioro et al., 2018), employee productivity is the most important criterion of an organization's work environment, which manifests itself in task completion. Employee productivity is affected by various factors, so researchers (Rahmat, Ibrahim et al., 2023) distinguish five main factors that determine it (see Figure 2).

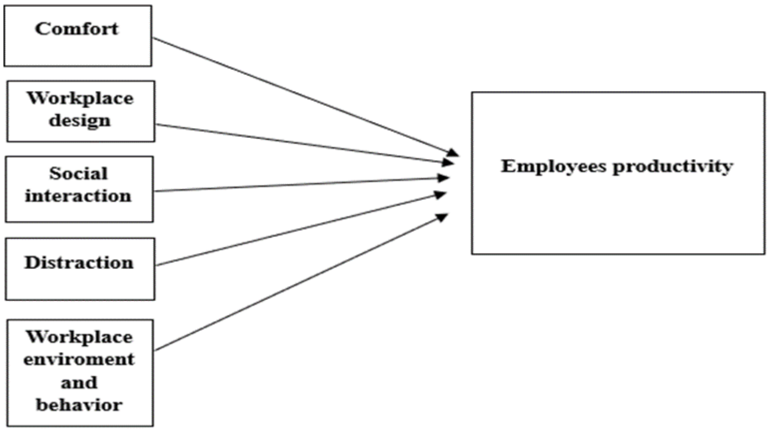

Fig. 2. Factors affecting employee productivity
**Source: Rahmat, A. K., Ibrahim et al, 2023*

As can be seen in Figure 1, comfort is a psychological factor that is related to the work environment. Well-ventilated rooms, lighting, a comfortable chair, optimal room temperature, appropriate table height create suitable conditions for the employee to work.

Workplace design - for modern organizations, it is important to take into account the needs of employees in order for the organization to work productively, the ability to individually adapt the workplace to employees has a positive impact on their productivity.

Social interaction - in the activity of a modern organization, the remote method of communication becomes a common factor, but it does not replace the form of contact communication, which better satisfies the social needs of a person and encourages him to act.

Distraction is a factor that negatively affects employee productivity. A messy work environment, jumping between tasks, extraneous sounds, etc. cause distraction (Rahmat, Ibrahim et al., 2023).

Researchers (Gilley, et al., 2009, cited in Soputan, 2023) distinguishes the work environment as a factor that affects employee productivity. The researcher (Goel & Seth, 2022) singles out the spirit of the organization as the main criterion of the work environment. Organizational spirit is a part of collective behavior that directly affects employee productivity, employee behavior, decision-making, teamwork effectiveness, organizational organization, planning, etc. When employees work in groups or alone, they show their beliefs, culture, personality, and temperament, which directly affects the employee's performance. Spirituality provides satisfaction, determination, which is said to reflect the work environment. This force helps organizations to inspire their employees and increase the performance of the tasks at hand. It is emphasized that spirituality can be applied at both organizational and personal levels.

Employee empowerment is a factor that drives organizational productivity. Empowerment is defined as the involvement of employees in the activities of the organization. Today's organizations try a variety of empowerment techniques to keep employees focused on organizational goals. Involvement of employees in the processes of planning, organization, teamwork, provides job satisfaction. Adequate organizational goals and development progress are presented to employees, encouraging employees to take action. According to the statements of human resources managers, it is important for the employee how he performs his work and how he himself as an individual is evaluated. Therefore, properly valued employees lead to better organizational productivity (Sayeeswari & Krishnaraj, 2022).

According to Caliendo & Mion, (2020) the productivity of an organization depends on how it develops its production. Decisions made by managers on how to combine parts of existing production that require the assistance of smart technologies determine the efficiency of production. Encountering unpredictable factors, such as: uncertainties in production organization, fashion changes, etc., is partly responsible for the company's performance. Moreover, these unpredictable factors change the organizational plans of the organization which affects productivity. For example, a sudden increase in demand for a specific product becomes a fashionable phenomenon that forces the company to expand and create a more complex organizational structure.

Long-term productivity in organizations occurs when there is a strong motivational and organizational structure. Most productive organizations have leaders who trust their employees and are able to guide them in the right direction. Properly applied motivational methods make employees do more. For example multinational technology corporation Cisco ranks in the top 20 in “The 100 Best Global Brands,, because they have managed to successfully engage employees across departments and implement a sustainable motivational system. The ability to properly influence human behavior is one of the most important factors that influence the long-term productivity of an organization (Jumawan, et al., 2023). It is emphasized that the competence of the employee has a connection with the productivity of the organization. Employees with education and experience are able to complete assigned tasks much faster and more efficiently (Jumawan, et al., 2023). Productive employees bring higher profits to the organization and improved organizational culture. These factors make it more likely for companies to adopt motivational measures, thereby encouraging employee creativity (Cato & Gordon, 2009 cited in Saxena, Deogaonkar, et al., 2023). Researchers (Goel & Seth, 2022) emphasize that focusing only on organizational results and not properly evaluating the work done by employees can lead to job dissatisfaction and a decrease in overall organizational productivity. It is important for modern organizations to spot potential and productive employees in order to perform tasks properly and efficiently (Goel & Seth, 2022).

In summary, it can be said that the productivity of employees is the totality of the work performed during the work shift, and organizations are the appropriate disposition of employees for work, the creation of an optimal work environment. It is emphasized that the proper involvement of employees in the company's activities promotes the organization's profitability, performance and competitive advantage. Convenience, workplace design, social interaction, distraction, behavior and work environment are identified as key factors that determine employee productivity.

Analysis of the relationship between the digital workplace and employee and organizational productivity

Modern research shows that the digital workplace will be one of the main forms of mixed work organization in the future (Neeley, 2021 cited in Mićić & Mastilo, 2022). The benefits of the digital workplace become apparent when it is alternated with live work in the company. Mixed work organization is said to provide flexibility that increases employee productivity (Mićić & Mastilo, 2022). As examples can be provided organizations like: Microsoft, Amazon and Apple which successfully integrated mixed work and by doing that have seen an increase in their employee and also organizations productivity. However, researchers (Mazmanian et al., cited in Kokshagina & Schneider, 2023) note that the acquired autonomy in adjusting one's work schedule or workplace promotes work engagement, which can negatively affect work/family. balance. Madzimure & Baloyi, 2022 cited in Weldon, 2018 distinguishes main digital workplace advantages which can be seen in Table 2.

Table 2

Benefits of a digital workplace for employees and the organization

For employees	For the organization
Provides experience with digital technologies	Speeds up decision-making processes
Increases work engagement	Provides more efficient ways of working, increases productivity
Provides flexibility in work organization	Speeds up customer service
Improves communication with other employees and managers	Reduces sales taxes
Reduces employee turnover	Facilitates technical growth including better performance and more
Ensures data security	Reduces environmental pollution

**Source: Madzimure & Baloyi, 2022 cited in Weldon, 2018*

As can be seen in Table 2, the digital workplace brings all sorts of benefits to employees and to the organization. Meanwhile, (Vallo Hult & Byström, 2022) points out the negative digital workplace side which can be seen in Table 3.

Table 3

The negative digital workplace impact for employees and the organization

For employees	For the organization
Increased stress	Decreased productivity
Work and family balance issues	Less social work environment
Psychical and mental issues	Lack of competent leadership

**Source: Vallo Hult & Byström, 2022*

Concluding information in Table 2 and 3 it can be emphasized that digital workplace impacts employees and organization both negatively and positively.

Researchers have analysed the impact of telecommuting on organizational performance (Carroll & Conboy, et al., 2020 cited in Caraiani, et al., 2022). Their research showed that the main benefits of telecommuting are: better time management skills, managerial confidence and the opportunity to spend time with family. It has been observed that telecommuters are more productive when they are less interrupted and have an appropriate distribution of task time (Beauregard et al., 2019 cited in Caraiani, et al., 2022). However, (Grant et al., 2013 cited in Caraiani, et al., 2022) found that continuous attachment to technology led to greater employee effort on task and increased task completion time. Barley et al. (2011, cited in Colbert, et al., 2016) observed in their study that spending long periods of time with digital technology leads to burnout, which reduces worker productivity and affects mental well-being. According to Schaufeli & Bakker (2004, cited in Yikilmaz, et al., 2023) too much mental load negatively affects work results. Due to the abundance of information and the constant interruption of messages, employees become distracted. The constant connection with smart devices has led to the fact that the direct interaction of virtual space employees with managers and colleagues has become disrupted, causing burnout. Therefore, the management set a time during which employees must turn off all digital devices so that employees do not get tired and the performance of the organization does not suffer (Kokshagina & Schneider, 2023).

Digital technologies have both positive and negative effects on organizational productivity. According to Colbert, et al., (2016) modern technology affects the competence and productivity of employees. According to Baptista et al., (2020), digital technologies improve organizational competitive advantage and productivity, while Grigera (2020) observes that digital technologies can increase unemployment and reduce wages. Therefore, Erhan, et al., (2022) emphasizes that it is important for organizations to have competent leaders to guide employees in the right direction. Company managers must be able to adapt to a dynamic environment in order for the company to remain competitive and survive in the market. It is emphasized that flexibility is important for modern organizations, because with digital technologies, customer expectations are increasing and work organization is changing. For example, by providing flexibility Microsoft managed to increase their employees productivity and it also helped them to retain them. It is observed that properly developed digital work increases the competitive advantage and productivity of the organization.

In conclusion, it can be said that the digital workplace has both positive and negative effects on employee and organizational productivity. It is emphasized that too long attachment to smart technologies negatively affects employees' mental well-being and work-family balance. Digital hybrid work organization is said to provide flexibility that has a positive impact on employee productivity.

Conclusions

1. The digital workplace is all smart technology instruments that help the employee perform his tasks. It is emphasized that when properly integrated into the company's activities, it promotes the productivity of the organization and employees, while improperly it complicates the search for new employees and increases employee dissatisfaction. It is said that the large amount of information in the digital workplace puts stress on employees and managers as the pace of work increases and the amount of information received increases.
2. Employee productivity is the work performed during a work shift, and the organization's appropriate employee disposition for work and the amount of output sold. It is emphasized that the main factors affecting employee productivity are: workplace design, comfort, work environment, distraction and communication between managers and employees.
3. After examining the relationship between employee-organizational productivity and the digital workplace, it can be concluded that the digital workplace has a positive and negative impact on the productivity of employees and the organization. Research has shown that mixed work in an organization has a positive effect on employee productivity.

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ANALYSIS OF TEAMWORK AT THE LITHUANIA BUSINESS COLLEGE

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Keywords: teamwork, teamwork: formation, effectiveness, types of roles.

Abstract
In the article, the peculiarities of teamwork and the conditions of effective teamwork are formulated, the theoretical and practical descriptions of teamwork by Lithuanian and foreign authors are analysed and systematized, the attitude of employees and the ability to work in a team are analysed. A model for improving teamwork is presented. In the article, an analysis of the management scientific literature of Lithuanian and foreign authors was carried out. The hypothesis formed by the author is confirmed, that if there is quality teamwork in the Lithuanian Business College, then the organization will continue to function successfully.

Introduction

Teamwork is present in all of our daily lives, from the workplace to leisure activities such as sport [Réveillé, Vergotte, Perrey Bosselut, 2024]. Today's business world is changing very fast. It is very relevant and important for managers of companies or institutions to build a team that can adapt quickly and effectively to change, to not be afraid of new challenges and continue to work smoothly. Teamwork can only bring success and benefits to a company if the team members not only share the same goal but also have the integrity to pursue it. A team is not just any group of people, but an important part of an organisation without which a long and successful existence is impossible. That is why modern organisations cannot ignore teamwork and must continuously improve it.

The object of the article is teamwork.

The aim of the article is to investigate teamwork in the Lithuania Business College.

Objectives:

1. Analyse teamwork from a theoretical perspective.
2. To conduct a study on teamwork at the Lithuania Business College.

Methods of research: review and analysis of scientific literature and online sources, quantitative research (survey questionnaire), graphical representation.

Teamwork in theory

Teamwork and teamwork are commonly associated with sport, so it is not surprising that these concepts came to the business world from there [Pak (Пак), 2015]. It is very important to understand that teamwork is not only a group of people working harmoniously and efficiently, but also the sincere desire of team members to participate in the process to achieve a common goal (Dromantaitė, Račelytė, Jurčiukonytė, Vyšniauskienė, Raišienė, 2012). Undoubtedly, teamwork is one of the most effective strategies for organising work. Usually one employee is not enough: knowledge, skills, capabilities, and experience are not enough to achieve the goal set by the organisation. According to the analysed literature and the selected Lithuanian and foreign authors, the most acceptable concept of teamwork is that of J. Ratkevičiūtė, K. Kniukštaitė, and A. Stonienė [2017] "Teamwork is a small group of people interacting with each other, whose skills complement each other in order to achieve a common goal, for which each member of the team is responsible," as it specifically covers many aspects of the concepts presented by the authors, and it reflects the main purpose of teamwork.

There is a tendency for people to confuse the concepts of group and team, so it is important to understand the difference between working in a group and working in a team. According to L. Šalkauskienė and L. Jankienė [2023], every team is a group, but not every group is a team. *A group* is an interaction of more than two individuals who share at least one common characteristic and depend on each other [Lapinskienė, 2012]. It is assumed that one of the main identifications of a group is at least one similarity between group members. V. Gražulis (2014) gives the following definition of a group: a community of individuals within a company/institution of limited size who are in direct contact with each other. It can be distinguished from the social whole by certain attributes. It is argued that groups are usually not large and have their own criteria for identification; for example, when working in a group, members often think that the group was formed because it is easier and more convenient for the manager to manage the processes.

The importance and benefits of teamwork for any type of organisation are often highlighted [Šalkauskienė & Jankienės, 2023]. Nowadays, there is a growing trend to move from working alone or in a group to working in a team, as this allows employees to collaborate more, share ideas and information, and plan their work in a way that allows them to cope more quickly and efficiently with challenges and differences [Onyebuchi, Olakunle and Esther, 2021]. According to D. Lapinskienė [2012], a team is a small group of individuals where all members complement each other and must necessarily participate in a process to achieve a common goal and to meet the individual needs of each member. Shared responsibility and the pursuit of a common goal are elements of teamwork that help an organisation to succeed. According to V. Gražulis (2014), if a team has the following conditions: clear common goals, access to the necessary resources/empowerment and the ability of members to carry out various tasks in a coordinated manner, the longevity of such a team is guaranteed.

In terms of fundamental differences, it is important to analyse the differences between the elements of groups and teams, such as: purpose, leader, effectiveness, responsibility, performance evaluation, structure, principles, synergies, selection of members, working arrangements, support, and assistance. The differences between groups and teams are shown in Table 1.

Table 1

Differences between groups and teams (compiled by the author based on Dromantaitė, A., Raišienė, A. G., Račelytė, D., Jurčiukonytė, A., Vyšniauskienė, L. (2012) and V. D. Пак (2015)).

Elements	Group	Team
Goal	Not specific, in line with the overall objectives of the organisation	Specific, clear, team-building
Leader	One clear leader	Assigning responsibilities to each team member
Work efficiency	Demonstrates the impact of group performance on the performance of other parts of the organisation	Direct assessment of its performance
Responsibility	Individual	Individual and whole teams
Evaluation of work	Individual work	Teamwork and individual effort
Structure	Determined before the group is formed	Changing
Principles	Racing/neutrality	Co-operation/peer support
Synergy	Uncharacteristic	Occurs when a task cannot be performed by a group or individuals
Selection of members	According to the requirements of the post	Based on skills and ability to communicate
Working procedure	Comply with societal norms and laws	They have their own internal code of conduct: various unwritten rules of behaviour, etc.
Support and assistance	Less typical	More typical

The definitions of group and team and the differences between a group and a team confirm that working in a group and working in a team are not the same.

Team building is not an easy process. Starting to build a team without studying the concept in depth dooms you and your team to early failure. [Pak (Пак), 2015]. The author D. Lipinskienė [2012] recommends that managers answer the following questions before forming a team. *Who is best suited to do a particular job? What technical and social skills do team members need? What is the optimal level of diversity of team members?*

The author B. W. Tuckman (from Šalkauskienė, 2011) defined the development of team building (group development), which takes place in five stages: formation, storming, normalisation, activity, and completion (Tuckman from Šalkauskienė, 2011).

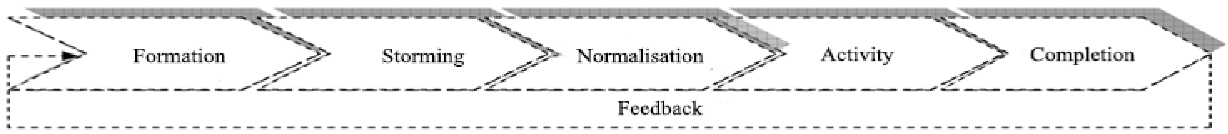

Fig. 1. Stages of team building (Šalkauskienė, L [2011]. *Improving teamwork in Lithuanian organisations* [12].

We are well aware that human resources are the most important component of teamwork. Human resources in teamwork are the sum of all members' knowledge, skills, ideas, abilities, and their combination [Necşoi, 2015]. It is argued that without human resources, teamwork is impossible. The foreign author K. Ćwik, [2013] in his analysis of R. M. Belbin's team role territory emphasized that if a team has all 9 roles, it means that each member represents the team differently, because each member has his/her own individual set of characteristics and behaviours. Such a team is extremely effective. There are 9 main types of teamwork roles. The types of teamwork roles are shown in Table 2.

Table 2
Types of teamwork roles (compiled by the author, based on R. M. Belbin from V. Gražulio, 2014, R. Bednár and I. Ljudvigová, 2020)

Role type	Benefits	Disadvantages
Formulator	It's about showing your best side, being dynamic and working well under pressure. Initiative, courageous when problems or obstacles need to be solved quickly.	Tends to provoke and hurt the feelings of other team members.
President	A fully mature, self-confident person who is able to recognise talent. The organisation of delegation is of a high standard.	Other team members may find it manipulative. It is common for them to delegate parts of their work to others.
Team worker	Honest, responsible, diplomatic. Able to listen and prevent disagreements.	Very hesitant in critical situations. Tries to avoid conflict.
Environmental researcher	Communicative, cheerful, friendly. Identifies opportunities and makes contacts.	Too optimistic. May lose interest after initial enthusiasm.
Specialist	Single-minded, active, focusing only on your own field. Provides rare knowledge and skills.	Contributes only to its own field of activity. Only professional matters.
Task manager	Practical, reliable, powerful, efficient. Transforms ideas into action by organising the work that needs to be done.	Inflexible, slow to respond to new opportunities and change.
Critic-Evaluator	Quite intelligent, able to develop a good strategy. The result is important to him. Analyses all options. Always has the most appropriate solution for any issue.	Lack of drive and ability to inspire others. May seem overly critical to other team members.
Idea Builder	Creative, with a very good imagination. Can generate a wide variety of ideas and solve problems at different levels.	Pay no attention to detail. Full absorbed in his or her own thoughts, which can undermine the effectiveness of team communication
Completer of works	Attentive, honest, hard-working. Looking for mistakes to improve team performance.	Tends to worry too much. Reluctant to delegate.

An effective team can be identified by certain characteristics. They are quite specific and unique and can easily be used to determine the effectiveness of a team: clarity of purpose, informal communication/participation, objective resolution of disagreements, open communication, clarity of roles and tasks, shared leadership, diversity of styles, and evaluation of tasks performed are all necessary [Parker in Ekimova & Konkurin, 2015]. The authors A. Dromantaitė, A. G., Raišienė, D. Račelytė, A. Jurčiukonytė and L. Vyšniauskienė, (2012) identified four methods of team effectiveness: work planning, structure, context, and process. The key elements of team effectiveness are shown in Figure 2.

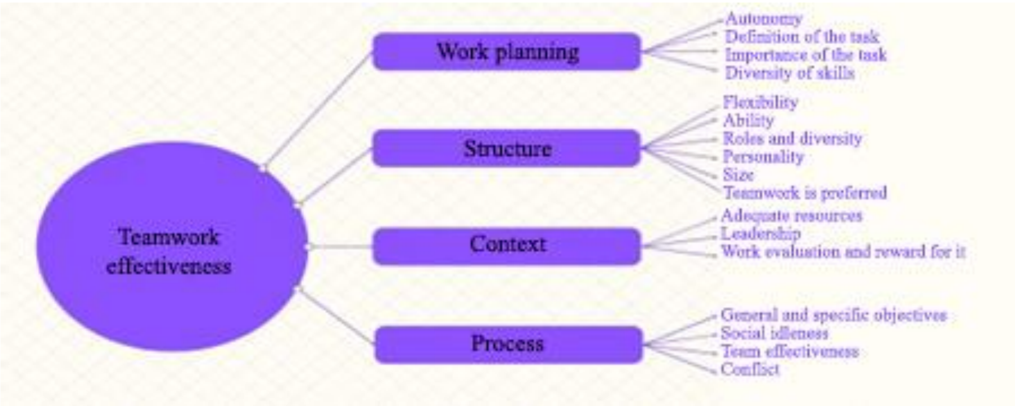

Fig. 2. Key elements of team effectiveness (compiled by the author based on Dromantaitė, A., Raišienė, A. G., Račelytė, D., Jurčiukonytė, A., Vyšniauskienė, L. (2012)).

Study on teamwork at the Lithuania Business College

A survey of employees working at the Lithuania Business College. The aim of the study: to find out whether teamwork is applied in the Lithuania Business College. The report contains an analysis of the key responses that confirm or deny the hypothesis of the final thesis.

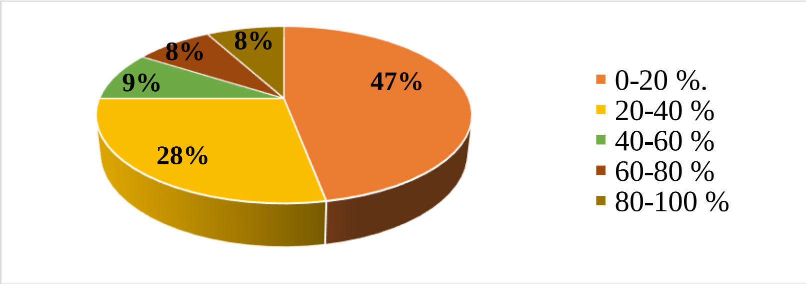

Fig. 3. Frequency of teamwork in daily work (compiled by the author based on the survey results).

The survey results show that 47% of employees have never or very rarely worked in a team in their daily work. It should be noted that all the others, i.e. more than half of the respondents, have quite often or very often encountered teamwork in the performance of their duties at the Lithuania Business College. It can be assumed that these results are due to the fact that the College employs a large number of lecturers and that they mainly work individually. However, teamwork is clearly applied in the organisation. If not in everyday work, it is certainly during events, festivals and other activities requiring teamwork (Figure 3).

The next question aims to determine what kind of teamwork conditions exist in the Lithuania Business College (Figure 4).

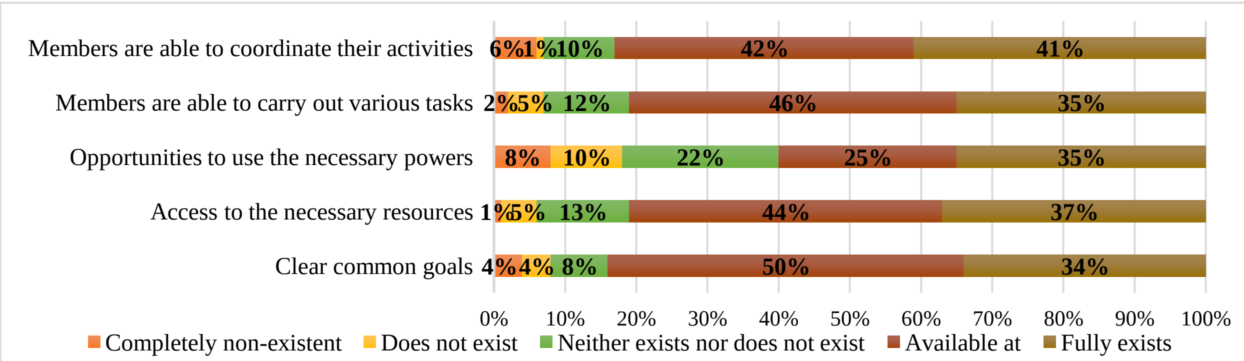

Fig. 4. Teamwork conditions at the Lithuania Business College (compiled by the author based on the survey results).

Effective and successful teamwork requires the existence and maintenance of certain conditions. In order to find out the existence of conditions at the Lithuania Business College, various conditions are assessed. In summary, it can be stated that over 80% of the respondents chose positive answers. With the exception of the option of access to the necessary authorisations, 60 % of respondents chose a positive assessment. This is 20% less than the other options. Thus, all the conditions for teamwork exist at the Lithuania Business College, but there is uncertainty about the availability of the necessary powers (Figure 4).

The next question aims to assess whether the employees of the Lithuania Business College have the qualities necessary for teamwork (Figure 5).

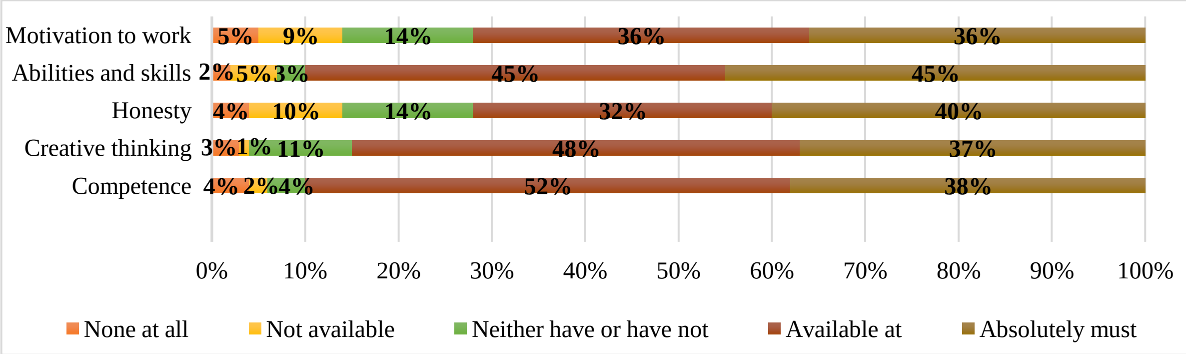

Fig. 5. Characteristics of employees of the Lithuania Business College that are characteristic of teamwork (compiled by the author based on the results of the study).

Organisations, like teamwork, cannot exist without human resources. However, not everyone is able to work in a team. It is therefore important to assess whether employees have the qualities to succeed in teamwork. By analysing the figure below, we can see the main qualities that are needed to work in a team. It can be said that the employees of the Lithuania Business College have the competences, creative thinking, abilities, and skills in order to work in a team. Although qualities such as honesty and motivation to work also exist, the survey results showed that the level of these qualities is about 15% lower than the others. It is likely that employees of the Lithuania Business College would be able to work successfully in a team, as more than half of the respondents believe that employees have certain qualities. However, the employees themselves should improve and develop honesty and motivation to work, so that these qualities are on a par with others.

The next question aims to assess the overall teamwork in the Lithuania Business College (Figure 6).

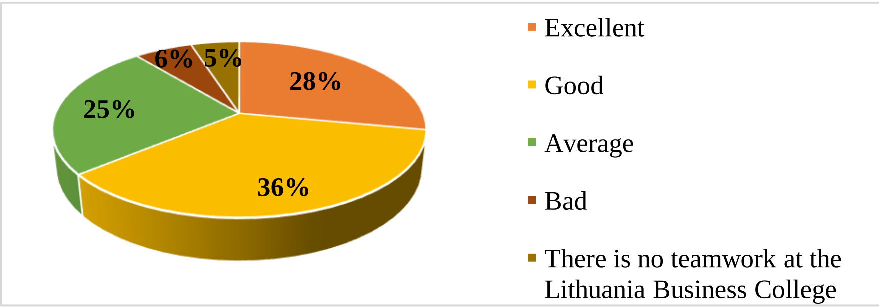

Fig. 6. Distribution of respondents according to the evaluation of teamwork at the Lithuania Business College (compiled by the author based on the survey results).

The analysis of Figure 6 shows that 36% of respondents rated teamwork at the Lithuania Business College as good. 6% of respondents rated it as poor, and 5 respondents said that there is no teamwork at the Lithuania Business College. The highest rating - excellent - was given by 36%. It is positive that teamwork at the Lithuania Business College is good enough, but there are aspects that need to be improved and the reasons why there are some respondents who feel that there is no teamwork.

The hypothesis of the final thesis is that *if there is quality teamwork in the Lithuania Business College, the organisation will continue to operate successfully*. It can be confirmed because the study showed that the Lithuania Business College has good quality teamwork. Since the Lithuania Business College has been active in the field of education and science for almost 30 years, it can be assumed that the College will continue to be successful.

Conclusions

The various theoretical perspectives on teamwork suggest that teamwork is not only the most effective strategy for organising work, but also a unique experience for the team members: acquiring new skills and knowledge, improving communication skills, and developing a sense of responsibility. Although most definitions of teamwork state that it is a group working together towards a common goal, the main point is that all team members are different and can complement each other, which is why it can be argued that any team is unique just because of its members.

Overall, the analysis of all the data clearly shows that the respondents value collaboration and mutual support, and that they have a good understanding of why smooth teamwork is important for the manager and how it benefits the organisation. The final assessment of the team of the Lithuania Business College is good. There is a great potential that needs to be developed by the team members together with the management of the organisation. The results of the study confirmed the hypothesis of the final thesis - if there is quality teamwork in the Lithuania Business College, the organisation will continue to be successful.

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IMPACT OF POLİTİCAL FAKE NEWS ON BRAND TRUST AND CREDİBİLİTY İN LİTHUANİA

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Vilnius Business College

Abstract
This study examines the impact of fake news on brand trust among bachelor's degree students in Vilnius, Lithuania. Through a survey, we explored students' information verification methods and perceptions of news from social media influencers and traditional sources. Results show a reliance on social media for news, but also a tendency to cross-reference information with trusted sources. Skepticism towards traditional news sources suggests awareness of fake news prevalence. Mixed perceptions of social media influencers highlight the importance of credibility. The study underscores the challenges fake news poses for brands, emphasizing the need for proactive strategies to maintain trust. Overall, our research contributes insights into the dynamics of fake news, brand trust, and consumer behavior, with implications for brand management.

Introduction

Relevance of the Topic: In today's world social media platforms have become primary sources of news and information of many people. However according to Lazer D. et al (2018) "false or highly misleading political 'news' stories, primarily originating on social media" it indicates that it could be served for individuals or parties to spread fake news accross the world. Allcott and Gentzkow (2017) estimated that a particular set of news stories that are known to be false were shared on Facebook at least 38 million times in the 3 months leading up to the US 2016 election according to Gordon Pennycook, David G. Rand (2021).

Otherwise based on data form Twitter Grinberg N. et al (2019), Facebook Guess A.M. at al. (2019), and web browsing Guess A.M. at al. (2020), "these studies concluded that content from known fake news sites represents a small proportion of most people's media diets, and that the average social media user was exposed to little fake news during the 2016 election." according to Gordon Pennycook, David G. Rand (2021). It got me thinking then from where wast majority of information of fake news comes from, or maybe people became more resistent to fake news.

Also for businesses and brands, being associated with fake news or misinformation can have significant effects on reputation and consumer trust. According to Anubhav Mishra, Sridhar Samu (2021) "findings indicate that people prefer to receive and share relevant content, even if it is fake. Sharing fake news conveys the sender's sociability but also creates a negative perception of narcissism. Individuals are more likely to recommend a brand if the fake news is perceived as credible and positive (vs negative). Finally, brand-strength can help brands to negate the harmful effects of fake news."

The aim of this study is to investigate the influence of fake news, particularly within the Lithuanian context, on brand trust and credibility. This research will explore the mechanisms by which fake news spreads and its effects on consumer perceptions of companies implicated in such news. Furthermore, the study aims to identify effective strategies that brands can employ to safeguard and enhance their trustworthiness and credibility in the face of fake news dissemination.

Research Questions of the Article:

What is the impact of political fake news on the credibility of brands in Lithuania?

Also how fake news spreads and its influence on companies reputation?

What effects does consumer get while consuming fake news about brands?

What strategies would help brands to maintain trust and credibility despite the presence of fake news?

The research questions of this study are designed to address the multifaceted impact of fake news on brand trust and credibility within the Lithuanian context. Firstly, the investigation seeks to understand the direct consequences of political fake news on brand credibility in Lithuania. By examining how fake news specifically targeting political issues affects consumer perceptions of brands, the study aims to illuminate the challenges faced by companies operating in this environment and underscore the urgency of addressing misinformation.

Secondly, the research endeavors to unravel the intricate mechanisms through which fake news spreads and its subsequent influence on the reputation of companies implicated in such news. This exploration into the dissemination of misinformation not only provides insights into the scope and scale of fake news but also highlights the broader implications for brand reputation management. Understanding these dynamics is essential for brands seeking to proactively safeguard their reputations amidst the proliferation of fake news.

Furthermore, the study delves into the effects of fake news consumption on consumers, emphasizing the human dimension of the phenomenon. By investigating how individuals react and perceive brands when exposed to fake news, the research aims to uncover the psychological and behavioral impacts of misinformation. This deeper understanding of consumer responses is instrumental in devising effective communication strategies that mitigate the adverse effects of fake news on brand perceptions.

Lastly, the research endeavors to identify actionable strategies that brands can implement to maintain trust and credibility despite the omnipresence of fake news. By synthesizing insights from the previous inquiries, the study aims to provide practical guidance for brand managers and marketers navigating the complex landscape of misinformation. These strategies are essential for empowering brands to proactively address fake news challenges and uphold their integrity in the eyes of consumers.

Collectively, these research questions form a comprehensive inquiry into the interplay between fake news, brand credibility, and consumer perceptions, offering valuable insights for academic research and practical application in the field of brand management.

The goal of this study is to investigate the impact of political fake news on brand trust and credibility in Lithuania. Specifically, the research aims to explore the mechanisms through which fake news spreads and its influence on consumer perceptions of brands. Additionally, the study seeks to identify effective strategies that brands can employ to maintain trust and credibility in the face of fake news dissemination.

The Main Arguments on the Problem: Difficulty in Identifying Fake News: The prevalence of fake news has become a significant concern, evidenced by the substantial volume of research dedicated to the topic. A search for the keyword 'fake news' on Google Scholar yields thousands of results published in recent years, indicating widespread scholarly interest in the phenomenon. However, Cornelia Sindermann (2020) suggests that the challenge lies in individuals' ability to correctly discern true information from fake news. Cognitive dissonance theory complicates this process, as people may experience discomfort when confronted with conflicting beliefs, leading them to overrate the accuracy of news that aligns with their preexisting political attitudes. This bias hampers efforts to combat fake news effectively and underscores the importance of understanding the psychological factors at play.

Importance of Brand Experience, Trust, and Credibility: Research by Aruba Sharif, Tahir Mumtaz Awan, and Osman Sadiq Paracha (2021) highlights the pivotal role of brand experience, trust, and credibility in shaping consumer behavior. Their findings suggest that brands focusing on delivering positive experiences cultivate stronger trust and credibility among consumers, thereby mitigating the impact of fake news. In contrast, brands neglecting these factors may be more vulnerable to the negative effects of misinformation, underscoring the significance of fostering positive brand-consumer relationships.

Impact of Fake News on Brand Trust: Gheorge-Ilie Fârte and Daniel-Rareş Obadă (2021) present contrasting perspectives on the effects of fake news on brand trust. While acknowledging the predominantly negative impact, they also note instances where fake news may elicit neutral or even positive responses from consumers. This variability underscores the complex nature of consumer perceptions and suggests that the relationship between fake news exposure and brand trust is multifaceted. Understanding the nuances of this relationship is essential for developing effective strategies to mitigate the adverse effects of misinformation on brand reputation.

Methodology: This study focuses on the Lithuanian context, primarily in Vilnius, employing a quantitative research approach. The main method involves conducting a survey with structured questions and predefined response options to gather numerical data. The survey aims to obtain a minimum of 385 based on sample size formula applied to cities for accuracy, responses from participants, allowing for the collection of sufficient data to analyze statistics and draw conclusions regarding trends, patterns, and relationships between variables.

Additionally, a desk study will be conducted to review and synthesize existing literature, research articles, books, and reports relevant to the impact of political fake news on brand trust and credibility. This comprehensive literature review will provide insights into key concepts, theories, methodologies, and findings explored by other researchers in the field. By integrating insights from both the survey and the desk study, this research aims to provide a holistic understanding of the effects of fake news on brand perception in the Lithuanian context.

Literature Review

In this study, our objective is to conduct a thorough examination of existing literature, encompassing articles and books, to provide a comprehensive understanding of the proliferation and ramifications of fake news. Among the key focal points emphasized by various authors is the critical role played by brands' presence on social media platforms in shaping public perception and behavior.

Visentin, Pizzi, and Pichierri (2018) argue that while news itself may not have a direct impact on individuals' behavior towards brands, it initiates a chain reaction of effects. They posit that the credibility of news significantly influences the perceived credibility of its sources, thereby shaping brand trust and ultimately affecting brand attitudes. Akram et al. (2023) corroborates the substantial influence of credibility, trustworthiness, source credibility, and self-efficacy on brand trust. They highlight the role of self-efficacy, a concept introduced by psychologist Albert Bandura in 1977, which refers to an individual's belief in their capacity to achieve specific goals. Individuals often share and receive news, even if it is fake, to project a sociable image, particularly when the news portrays companies positively. Cornelia Sindermann (2020) underscores the challenge of accurately identifying fake news, especially in light of cognitive dissonance theory proposed by Festinger (1962). This theory suggests that individuals may be inclined to accept fake positive news to alleviate mental discomfort and align with their goals.

Edson et al. (2017) conducted a study involving 2501 Singaporeans, revealing that individuals frequently rely on their own knowledge to authenticate news, mirroring the approach of journalists. However, the authors caution against over-reliance on personal knowledge, highlighting the intricate workings of the human brain.

The study by Guess, Lockett, Lyons, et al. (2020) reveals a concerning trend: consumption of untrustworthy websites is associated with polarized feelings toward political parties. Individuals with polarized views tend to uncritically accept information aligned with their beliefs, regardless of its veracity. This phenomenon presents an opportunity for businesses and political parties to exploit, as untrustworthy website consumption correlates with a greater acceptance of misinformation, particularly misperceptions favoring one political party over another. Interestingly, individuals exposed to false articles expressing partisan biases are more likely to report an increased intention to vote in upcoming elections. However, despite these effects, there is no apparent correlation between exposure to untrustworthy websites and actual voting behavior. Moreover, the proliferation of embellished or distorted article headlines on commercial and tabloid websites exacerbates the spread of misinformation. These websites often employ clickbait tactics, strategically placing commercial ads alongside fake news headlines to attract more viewers. People frequently rely on heuristics to gauge the credibility of online content, with superficial factors such as color schemes, logos, and website designs influencing their judgments. Consequently, untrustworthy websites exploit these cues to enhance their perceived credibility and draw more traffic to their platforms.

The significance of brand trust cannot be overstated in the realm of consumer behavior. Scholars such as Delgado-Ballester, Munuera-Alemán, Yague-Guillen, Morgan, and Hunt emphasize the pivotal role of trust in shaping consumers' attitudes, loyalty, and brand-related behaviors. Brand trust not only influences purchasing decisions but also fosters positive attitudes and referrals. This holds true across various contexts, including e-commerce and mobile advertising, where brand trust consistently yields positive effects on consumer attitudes and behavior. Thus, businesses must prioritize building and maintaining trust to enhance their brand value and foster lasting consumer relationships. Influencers also play crucial role for customers – individuals on their perception on brands, their creditability, trustworthiness. Social media became habitual among millenials and younger generations Lou C., et al (2019). Influencers marketing refers to the form of marketing where brands invest time and money in selected marketers – influencers, in order to create and/or promote their branded content to influencers followers and to the brands target audience Yodel G. (2017). The creditability of a communicator or message source is an important factor in its persuasiveness Hovland, C.I., and Weiss, W. (1951).

Businesses meticulously select influencers, employing multiple analyses and sources to identify the ideal match for their brand. Arora et al. (2018) conducted research utilizing various regression techniques, revealing that engagement, outreach, sentiment, and growth are key factors in determining influencers. This underscores the notion that our exposure to messages is shaped by those we follow, with influencers acting as conduits for businesses targeting specific demographics, relevance, and authenticity. The Social Influencer (SI) index, as proposed by Baldus (2018), offers a structured framework to assess an influencer's reach, engagement metrics, content relevance, audience demographics, brand affinity, and authenticity. Leveraging the SI index enables brands to optimize their influencer marketing strategies, enhance campaign effectiveness, and maximize return on investment in the dynamic digital landscape.

Influence, as defined by Freberg et al. (2011), is the ability to drive action and garner engagement through content shared by influential figures on social media platforms or in real life. Given the proliferation of influencers across various fields, including celebrities, athletes, and musicians, it becomes imperative to discern the right category of influencers amidst the noise (Gillin, 2008). However, determining the trustworthiness of influencers poses a challenge. Do influencers transparently communicate the terms of their partnerships with businesses?

The inundation of social media with influencers necessitates a discerning approach. Influencers capitalize on their chosen interests to attract a global following, often driven by monetary rewards from platforms favoring high views and subscribers (T.Lee & Theokary, 2021). Amidst this backdrop, distinguishing credible news from sensationalized content becomes crucial. As previously proposed, cross-referencing information from diverse sources is essential to ascertain the veracity of news. However, the question persists: do individuals genuinely engage with diverse sources, or merely claim to do so?

Research by Westerman et al. (2008) suggests that individuals seek information on lesser-known topics from unidentified sources, while more popular subjects are sought through credible channels. This implies that viewers prioritize appearing well-informed, often overlooking the credibility of the sources they engage with.

Furthermore, studies by Rampersad and Althiyabi (2019) highlight age as a significant determinant of fake news acceptance, surpassing factors like gender and education. Although education enhances sensitivity to fake news, cultural influences play a pivotal role in its dissemination through social media. A study among Saudi Arabian students underscores the importance of cultural context in shaping attitudes toward fake news. Our research, based in Vilnius, Lithuania, aims to compare these findings with European participants, recognizing the cultural nuances in fake news dissemination globally.

In conclusion, perceived influencer credibility significantly impacts purchase intentions, attitudes toward advertising and products, and fosters psychological ownership, ultimately influencing consumer behavior (Lou et al., 2019). Despite its widespread acclaim, influencer marketing continues to evolve, prompting ongoing scrutiny and adaptation within the industry.

Research Methodology

In this study, we will examine prior research, analyzing articles and books to gain a comprehensive understanding of the proliferation of fake news and its impact. One key aspect highlighted by authors is the significance of brands' social media presence. According to Visentin, Pizzi, and Pichierri (2018), while news itself may not directly influence people's behavior towards brands, it sets off a chain reaction affecting behavioral intentions. This underscores the importance of both brand credibility and the credibility of news sources. Similarly, Akram et al. (2023) emphasize the impact of credibility, trustworthiness, and self-efficacy on brand trust, shedding light on the role of self-efficacy in shaping individuals' trust in news sources.

However, identifying fake news is not straightforward, as cognitive dissonance theory suggests that individuals may gravitate towards information that aligns with their beliefs, despite its accuracy (Festinger, 1962). Moreover, individuals often rely on their own knowledge to authenticate news, overlooking the need for cross-referencing (Edson et al., 2017). This underscores the complexity of human cognition and the necessity of broadening our scope beyond personal knowledge.

Research by Guess et al. (2020) reveals the association between consumption of untrustworthy websites and polarized political attitudes, highlighting the susceptibility of individuals to misinformation. Furthermore, the design of websites, including elements such as color schemes and logos, can influence individuals' perceptions of credibility (Visentin et al., 2019). This raises concerns about the ethical implications of businesses' advertisements appearing alongside fake news.

Brand trust emerges as a crucial factor in consumer behavior, influencing attitudes, loyalty, and purchasing decisions (Delgado-Ballester & Munuera-Alemán, 2003). Influencers play a pivotal role in shaping brand perceptions, leveraging factors such as engagement, outreach, and sentiment (Arora et al., 2018). However, the sheer volume of influencers complicates the task of discerning credible sources, necessitating a critical approach to information consumption.

Our research, situated in Vilnius, Lithuania, aims to explore users' attitudes towards fake news, with a focus on students due to their significant role in news consumption. Utilizing a non-probability survey method, we seek to understand individuals' news-seeking behaviors and their reliance on different sources. Anticipated findings suggest a propensity for individuals to rely on a single primary source, likely social media, for news consumption, with implications for brand perceptions associated with fake news.

One challenge in conducting our research lies in determining an appropriate sample size. To address this, we employed the Sample Size Formula developed by Kardelis (2016). The formula, which calculates the required sample size (n), is as follows:

$$n = \frac{1}{\Delta^2 + \frac{1}{N}}$$

Where:
Δ represents the margin of error, set at 0.5%.
N denotes the population size, which we obtained from the official page of Lithuanian statistics (Official Statistics Portal, 2020). In our case, the population size (N) is 561,836.
By substituting these values into the formula, we determined the required sample size to be 385 (n = 385). This calculation ensures that our sample is statistically representative of the population, despite the limitations inherent in non-probability convenience sampling methods (Vehovar et al., n.d.). However, our study acknowledges the dynamic nature of news consumption habits and the need for ongoing research in this area.

Results

Our study focused on bachelor's degree students aged between 18 and 24 to investigate their methods of verifying the authenticity of information. The questionnaire results revealed that, as anticipated, students primarily obtain information from social media platforms such as Facebook, Twitter, and Instagram. However, the crucial question remains: do they actively fact-check the information they encounter on social media?

Analysis of the questionnaire data indicated that the most commonly selected method for verifying information was "cross-referencing with multiple sources," followed by "relying on trusted news organizations," and "checking fact-checking websites." It is important to note the potential impact of social desirability bias on these responses (Edwards, 1957). Interestingly, when asked about their trust in traditional news sources in Lithuania, respondents who indicated reliance on news organizations for verifying the accuracy of news tended to respond neutrally or with some degree of distrust. This suggests a recognition among individuals of the possibility of encountering fake news even within reputable news organizations. Only 5% of respondents expressed complete trust in news organizations and their reporting.

Additionally, 39.2% of respondents reported following social media influencers who discuss political or societal issues, aligning with the emphasis of our literature review on the influence of social media on individuals' perspectives. When asked about their perception of the credibility of news from social media influencers, half of the students (50%) responded neutrally, while 25.7% indicated some degree of trust. Comparing news organizations and social media influencers, respondents tended to place slightly more trust in news sources than in social media influencers, or remained neutral.

Responses to an open-ended question asking participants to explain how fake news impacts their perception of brands revealed that upon identifying news as fake or untrustworthy, many individuals disregard it entirely. Students acknowledged the potential negative impact of fake news on a brand's reputation, particularly if the company was already in a precarious position in terms of public perception. This underscores the importance of a company's history and activities in building trust with consumers.

Conclusion

The proliferation of fake news in today's digital landscape poses significant challenges, particularly regarding its impact on brand trust and credibility. While social media platforms have become primary sources of news and information for many individuals, they also serve as breeding grounds for false or highly misleading content, especially in the realm of politics. Despite efforts to combat fake news, its dissemination remains rampant, with millions of false stories shared across platforms, as evidenced by studies conducted in the lead-up to significant events such as elections.

However, recent research suggests that the majority of individuals' media consumption comprises content from reputable sources, indicating a potential resilience to fake news. Nevertheless, the adverse effects of fake news on brands cannot be overlooked. Being associated with misinformation can tarnish a company's reputation and erode consumer trust, ultimately impacting purchasing decisions and brand loyalty.

Our study, situated in Vilnius, Lithuania, aimed to shed light on the influence of fake news on brand trust and credibility within the local context. Through survey data analysis, we observed that while social media remains a primary source of information for many students, there is a notable effort to cross-reference information with multiple sources, including trusted news organizations and fact-checking websites. This suggests a degree of skepticism among consumers, even towards traditional news sources, highlighting the pervasive nature of fake news and its impact on media literacy.

Furthermore, our findings revealed that individuals' perceptions of social media influencers discussing political or societal issues are mixed, with a significant portion expressing neutrality towards the credibility of news from these sources. This underscores the importance of influencer credibility in shaping consumer attitudes and behaviors, particularly in the context of brand endorsements and promotions.

Ultimately, our study underscores the importance of proactive strategies for brands to safeguard their trustworthiness and credibility in the face of fake news dissemination. By fostering positive brand experiences, cultivating trust among consumers, and implementing effective communication strategies, brands can mitigate the adverse effects of misinformation and maintain their integrity in the eyes of consumers.

In conclusion, while the prevalence of fake news poses significant challenges for brands and consumers alike, proactive measures and informed decision-making can help navigate this complex landscape, ultimately contributing to a more trustworthy and credible information ecosystem.

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EVALUATION OF MOTIVATIONAL MEASURES FOR MUNICIPAL EMPLOYEES IN ŠIAULIAI DISTRICT

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Keywords: motivation, incentivization, motivational measures, evaluation of motivation.

Abstract
This article analyses the concept of employee motivation, the significance of evaluation, motivational measures, and the evaluation of motivational measures themselves. It examines motivational theories and acknowledges the fact that motivation and incentivization complement each other and are inseparable. The analysis also presents an evaluation of motivational measures for employees. The research revealed which motivational measures employees value the most and which are used in the public sector.

Introduction

For all institutions, organizations, companies in both the private and public sectors, having motivated employees is crucial. Motivated employees are more productive, leading to better outcomes. Therefore, the evaluation of motivational measures for employees is a relevant topic for all workplaces, including the employees themselves. Thus, a lack of knowledge about motivational measures and their importance leads to significant costs and problems for workplaces that aim to have motivated and high-performing employees.

Relevance of the Article - Employee motivation and incentivization are widely researched areas. According to N. Petkevičiūtė [2019], early motivation theories began to emerge in the early 20th century. At that time, it was believed that employees were only motivated by salary, which they needed for their livelihoods, but over the years, new theories emerged.

Problem of the Article - The lack of employee motivation is one of the main reasons why employees work inefficiently or even leave their workplaces. Evaluating motivational measures for employees would help organizations understand what employees need to become motivated and remain loyal to the organization.

Object of the Article - Evaluation of motivational measures for municipal employees in Šiauliai district.

Goal of the Article - to assess the motivational measures for employees in Šiauliai district.

Objectives of the Article:

1. To analyse the evaluation of employee motivation from a theoretical perspective.
2. To conduct a study on the evaluation of motivational measures for municipal employees in Šiauliai district.

Concept of Motivation

Every prospective employee is a motivated employee. A motivated employee feels valued and needed by the organization, which helps them pursue goals that align with the organization's objectives. Since motivation is one of the most effective tools that help employees work more efficiently and feel important.

Motivation and incentivization intersect, supported by L. Žiogelytė and G. Kšivickaite (2014), who argue that these concepts are interrelated. However, they are indeed different; for example, a manager motivates an employee by promising a salary raise if they perform a task well, so the employee will be motivated to complete the task, and the reason for their motivation is the higher salary. Essentially, motivation and incentivization complement each other. Definitions of motivation are provided in Table 1.

Summarizing the information in Table 2, we can conclude that motivation is essentially behaviour, a desire to achieve personal satisfaction. According to A. Erceg and A. Šuljug (2016), it is the needs of employees, which vary as well as their own values. Motivation is like an encouragement to achieve a set goal.

Table 1

Definitions of motivation

Author	Definitions
Pakdel, B., (2013)	Motivation is behaviour; it is not an object or a specific event that can be directly observed.
Adamonienė. R., (2015)	Motivation is the encouragement of oneself and others to act in pursuit of personal or organizational goals.
Erceg, A., Šuljug, A., (2016)	Motivation is a complex and dynamic encouragement based on employees' needs, goals, desires, and values, varying for each employee and different for the same employee in different situations and stages of personal development.
Bakanauskienė. I., (2019)	Motivation (in management) is a set of incentives, part of human resource management tools, stimulating employees' interest in work and the efficiency of their activities.
Rina, H., (2020)	Motivation is the process of satisfying people's needs to encourage them to work.
Klingel, K., (2021)	Motivation is the influence that determines the initiation, direction, intensity, and persistence of individual behaviour.
Nieżurawska, J., (2023)	Motivation is a management process that influences employee behaviour.

**Compiled by:* the author, based on Morkutė, 2023, 130 p., Adamonienė, 2015, 69 p., Bakanauskienė, 2019, Chatova, 2022, 45-46 p., Niezurawska, Kycia, Niemczynowicz, 2023, 9 p.

The main driver of organizational performance is human resources, namely employees. This view is supported by M. T. Abbah (2014), stating that employees need to be properly motivated for their efforts at work in pursuit of the organization's overall goal. The importance of motivation greatly contributes to the achievements of the organization. To have motivated employees, it is necessary to conduct motivation evaluation, as this helps managers select appropriate motivational measures.

Evaluation of Motivational Measures

The evaluation of employee motivation is crucial for managers to be able to adopt measures that would effectively motivate employees to work. According to I. Talijūnaitė (2022), one of the most important processes is often forgotten - employee evaluation, during which the effectiveness of employees in the workplace is determined. This process provides many benefits to both employees and the organization (Talijūnaitė, 2022). During the employee evaluation process, their strengths, weaknesses, and expectations are identified.

According to N. Thuy and E. Trinh (2020), performance evaluation is very important and used to determine how much employees work and what pay they will receive. It also provides employees with feedback and motivates them to achieve better results (Thuy, Trinh, 2020). Such evaluation has its system, which specifies how the evaluation process works. The information is presented in Table 2.

Table 2

Stages of the employee evaluation process

No.	Stage	Definition
1.	Setting standards	Managers decide which achievements, skills, problems, or results will be addressed.
2.	Presentation to employees	Managers present to employees which problems will be addressed, in order to receive feedback from employees.
3.	Measurement of actual performance	Performance evaluation must be carried out objectively, based on facts and conclusions, without involving emotions in this evaluation.
4.	Comparison of performance and standards	This comparison will show whether there are discrepancies between actual performance and performance standards.
5.	Evaluation results	Reporting evaluation results and discussing them with relevant employees.
6.	Corrective actions	If there are discrepancies between the performance standard and the actual results of employee performance, then both the company and the employee must take action to improve their performance.

**Compiled by*: the author, based on Thuy, Trinh, 2020, 17 p.

However, such a process as motivation evaluation could not be found in psychological literature; however, it can be noticed that any evaluation process essentially shares common features. Therefore, based on the essential stage points of the process, it would be possible to perform a process of evaluating employee motivation. By conducting the evaluation and analysing the obtained results, managers could select appropriate motivational measures that would motivate employees to pursue the organization's common goals.

Motivational Measures

Both in the private and public sectors, motivation is important for achieving common goals. A. V. Rakšnys (2019) states that achieving common goals requires collaboration; according to him, it is important to motivate employees not only individually but also as a team. A. V. Rakšnys (2019) also pointed out that motivational measures are divided into material and non-material ones. This statement is supported by V. Giedraitytė (2016), who distinguishes that in the public sector, motivational measures often involve awards or monetary bonuses for results, but such measures in the public sector are very rigid and strictly regulated.

Motivational measures are the main way to help employees achieve higher results, this idea is also supported by A. Borowski and U. Daya (2014), according to them, each employee can be effective, it just requires motivating them with certain measures. Therefore, managers must be well-versed in motivational measures for employees, which would help achieve the organization's common results. Based on A. Borowski and U. Daya (2014), it can be seen that they also distinguish material measures into financial and non-financial ones, as well as non-material measures, presented in Table 3.

Table 3

Material and non-material motivational measures

Material Motivational Measures		**Non-Material Motivational Measures**
Financial Measures	**Non-Financial Measures**	
Base salary	Equipment	Feedback on employee performance
Bonuses	Additional health insurance	Opportunities for development
Commissions	Childcare	Flexibility in creating one's work schedule
Awards	Additional leave	Employee responsibility
	Trips, social events	Open communication
	Educational subsidies	Evaluation of employee performance

**Compiled by:* the author, based on Borowski, Daya, 2014, 666-668 p.

Upon further examination of the table, it's clear that material financial incentives are essentially predetermined cash rewards. However, A. Borowski and U. Daya (2014) also point out that some employees prefer a higher base salary, while others opt for a lower base salary with bonuses for achieving results. Yet, V. Gražulis et al. (2015) suggest that this isn't the primary factor. They emphasize that non-material measures, such as promotion opportunities, skills enhancement, and knowledge improvement, hold significant importance for motivating employees. Additionally, while material non-financial incentives aren't directly monetary, they contribute to motivation. These include providing work equipment to facilitate tasks, offering extra paid leave or health insurance, all of which indirectly show employees that the organization values them.

Research on the Evaluation of Motivational Measures for Employees of Šiauliai District Elderships

The study aimed to determine respondents' views on the benefits of evaluating employee motivational measures and to confirm or refute the hypothesis.

Research method: Quantitative research method. Anonymous questionnaire survey.

Research preparation: A questionnaire was prepared for the study, with questions formulated based on existing literature. The questionnaire aims to understand respondents' views on certain motivational measures and to confirm or refute the hypothesis that purposefully chosen measures would motivate employees if evaluated.

Research organization: The study was conducted across Šiauliai district elderships. Fifty questionnaires with links to the online survey were sent to 11 elderships. Questionnaires were distributed on March 22, 2024, with responses expected by April 2, 2024. A total of 50 questionnaires were sent out, and 46 good responses were received, resulting in a 92% response rate.

Respondents: Survey data showed that 87% of respondents are female, and 13% are male. Additionally, 35% of respondents have been employed in the same institution for 5 to 10 years.

Research results: The main aim of the research is to confirm or refute the hypothesis, based on respondents' answers. The research findings are presented in Figure 1.

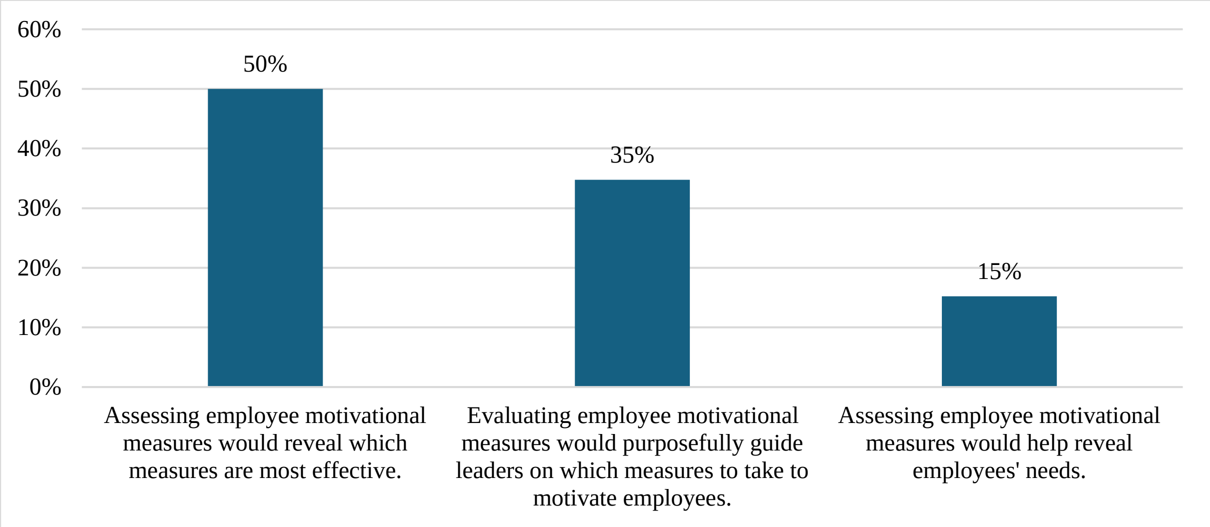

Fig. 1. Statements on Motivational Measures

The data presented in Figure 1 contribute to confirming the hypothesis, as even 50% of respondents stated that evaluating employee motivational measures would help identify which measures are most effective. With knowledge of targeted motivational measures, it's easy to tailor them to employees' needs. 35% of respondents chose that evaluating employee motivational measures would purposefully guide leaders on which measures to take to motivate employees. According to 15% of respondents, the most targeted statement is that evaluating employee motivational measures would help reveal employees' needs. While all three statements are somewhat valid, real conclusions can only be drawn after such an evaluation.

Respondents were asked about their views if an evaluation of employee motivational measures were conducted, which of the provided statements they agree with, and which they might not. The analysis data are presented in Figure 2.

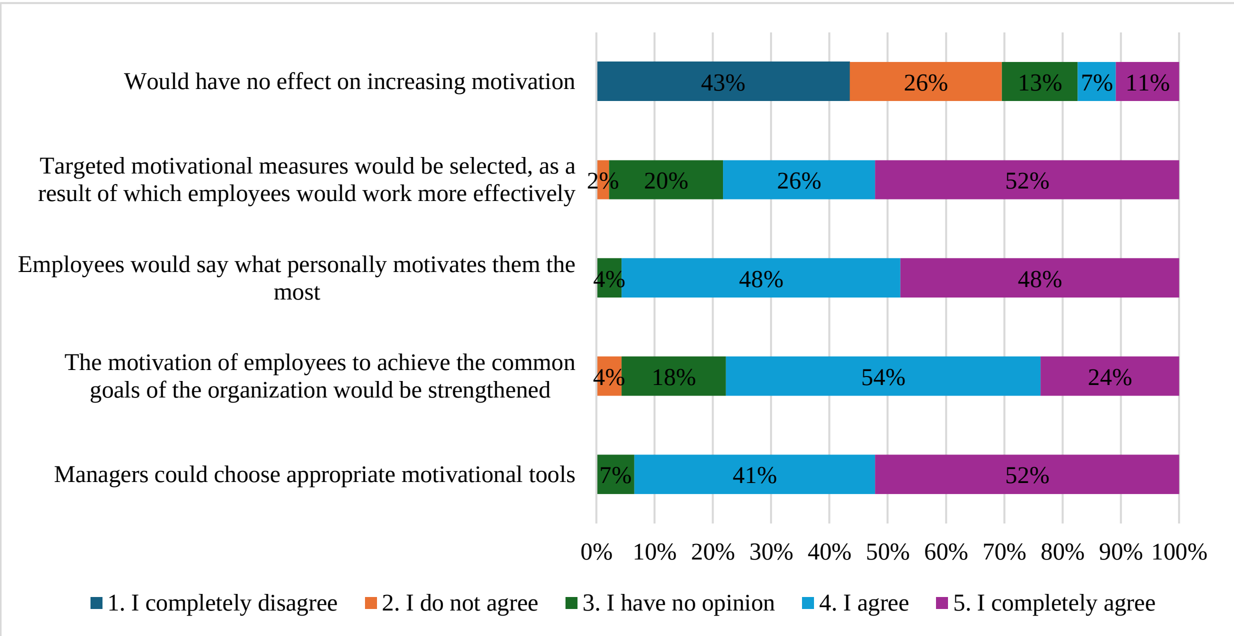

Fig. 2. Statements on the Evaluation of Employee Motivational Measures

From the research data, it is known that few respondents have encountered employee motivation assessment, and from the provided research data in Figure 2, it can be seen that even 43% of respondents completely disagree with the statement that such assessment would have no benefit. It is crucial that respondents evaluate the assessment of employee motivation measures positively, and from the provided data, it is evident that respondents understand the benefits it would bring both to them and to the institution where they work. Since it is evident that 52% of respondents completely agree with the statement that managers could select appropriate motivational measures after such assessment. Also, 52% of respondents completely agree with the statement that after such assessment, measures would be selected purposefully, and for this reason, respondents would work more efficiently. Analyzing the provided data, it can be seen that if such assessment were to be implemented in all municipalities or institutions, it would indeed contribute to employee motivation itself and to achieving better work results.

When it comes to various motivational measures, it is important to determine what would motivate respondents to work more effectively and strive for better work results. The analysis data are presented in Figure 3.

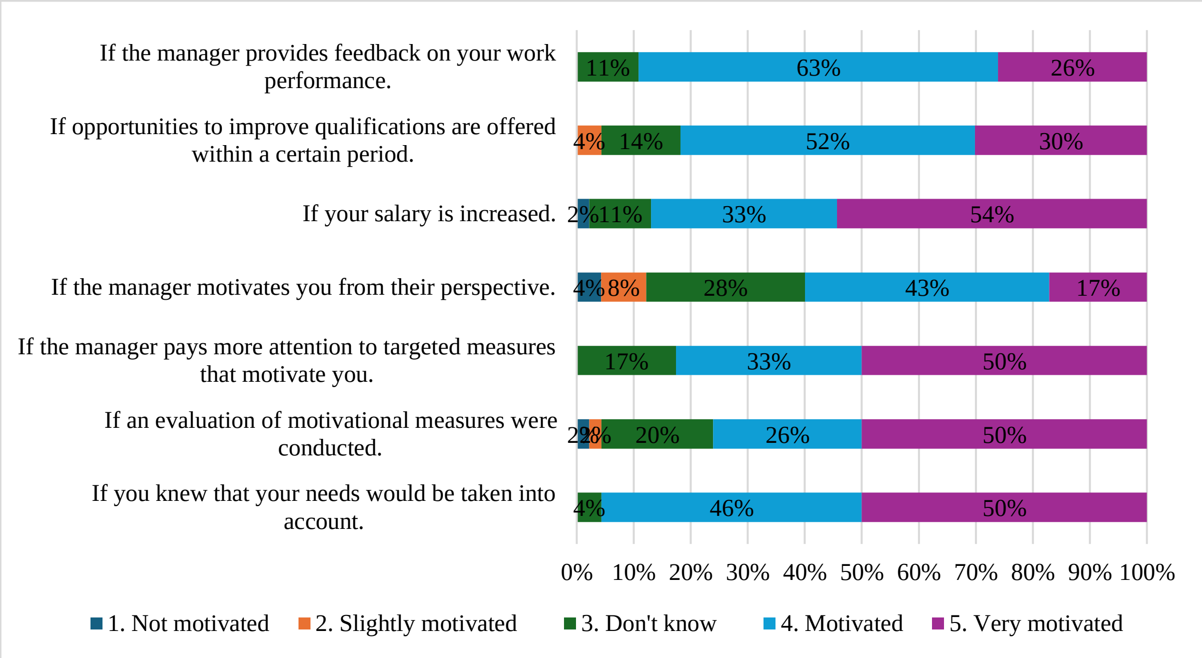

Fig. 3. What would motivate to work more effectively

From the visible research data in the 3rd figure, it can be seen that even 54% of respondents would be most motivated to work more effectively if their salary was increased. It's no secret that everyone works for the reason of earning a living, so it's clear that a higher salary would indeed motivate. However, analysing the data reveals that 50% of respondents would be highly motivated by the knowledge that their needs would be taken into account if an evaluation of employee motivational measures were conducted, and if the manager would focus on targeted motivational measures. These results reveal that it is fundamentally important to respondents that their needs are considered and what they expect for the work done or results achieved. However, not all measures are suitable for all respondents, which is why the evaluation of employee motivational measures plays a very important role, as it would identify specific measures that would motivate respondents to work more effectively. Also, from the data, it can be seen that if the manager motivates from their perspective, it would highly motivate only 17% of respondents, while not motivating 4% of respondents, and slightly motivating 8% of respondents. Because if the manager chooses motivational measures from their perspective without considering certain motivational measures that would be appropriate for certain employees, then for this reason, employees may not feel encouraged to motivate them because those measures are simply unsuitable and ineffective for them. Thus, the analysis of this data clarifies that it is very important to select appropriate motivational measures, and this can be facilitated by the evaluation of employee motivational measures.

Conclusions

Analysing the scientific literature, it is understood that motivational measures are among the most effective ways to have motivated employees who strive for common goals. From the analysed literature, it is also understood that there are many diverse motivational measures, and therefore, they are sometimes selected improperly. To avoid the application of inappropriate measures, conducting an evaluation of employee motivational measures would be beneficial. Through this evaluation, employees could express what would most effectively motivate them to work more efficiently.

The aim of the conducted research is to confirm or refute the hypothesis. Analysing all the obtained research data allows us to conclude that the hypothesis has been confirmed. Since respondents highlighted that, in their view, the evaluation of employee motivational measures would effectively reveal which measures are effective. Based on these research findings, it can be suggested that all organizations consider implementing such an evaluation of employee motivational measures, as its benefits would be significant in fostering effectively working employees.

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APPLICATION OF INNOVATIONS IN HUMAN RESOURCES MANAGEMENT

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Abstract
Innovation in human resources management in today's fast forward changing world became crucial for the success of modern businesses. It is believed that human resources management (HRM) is one of the most important functions of the organisation, which helps to ensure business efficiency, competitiveness, and stability. Human resources management is no longer just instructions from a higher manager to the lower, that is, the entire system of employee management, whereby the company seeks to be innovative, competitive, attractive to employees, creating workplaces, adapting to both economic and market conditions.

Introduction

Relevance of the article. Human resources management is one of the areas of business management that is dedicated to managing and developing employees to achieve company goals and strategy. In today's fast-changing business environment, one of the most important challenges for every organisation is to remain competitive. With the situation in the market constantly changing, business needs to be prepared for a variety of scenarios. An integral part of a successful business is continuous learning and improvement, therefore innovation in HRM takes a significant part in a successful business model.

The problem of the article. It is important for every company to be able to anticipate the changing needs of its employees and to develop and adopt new solutions to help meet that need. Nowadays, modern technologies, which are used to digitise, analyse, and group data and can greatly facilitate the corporate governance process, become an indispensable facilitator of business management. The introduction of modern technology tools and the adoption of innovative solutions in company's HRM to engage employees becomes one of the key features of an innovative organisation.

The object of the article – innovations in human resources management.

The purpose of the article - to examine the application of innovative solutions in human resources management from a theoretical point of view.

Article task – to perform the study of the application of innovations in human resources management from a theoretical point of view.

Working methods: review and analysis of scientific literature; analysis of online sources, graphic representation, and analysis.

The concept and importance of innovation and HRM for today's organisation

Every organization, every business could not exist without people. People or staff form the core of an organization, reflect its culture, guide it forward with its work, skills, personal experiences and competences. Human resources are employees of the company who perform tasks in pursuit of one common goal – the generation of business income. The history of human resources management begins at the end of the 19th century, when the first beginnings of the necessity of HRM emerged. The technology at the time has made very significant progress in all areas, creating a great opportunity to create new and expand existing manufacturing companies and factories. This development also required additional human resources to service all equipment and produce the product efficiently. As the number of employees in companies increased, there was also a need for higher managers who could engage in employee management. Therefore, the end of the 19th century and the beginning of the 20th century is the beginning of the history of human resources management [Namely, 2018].

It is believed that more than a hundred years later, HRM has changed radically, it has long been no longer just instructions from a higher manager to the lower, that is, the entire system of employee management, whereby the company seeks to be innovative, competitive, attractive to employees, creating jobs, adapting to both economic and market conditions.

N. Barney [2023] argues that management is a practice of recruiting, deploying, and managing an organization's staff. According to him, HRM is often referred to as simply human resources, and the main task of this department is the development, implementation and maintenance of policies that govern employee-organization relations.

Table 1 presents the definitions of human resources management by various authors which allow us to understand what HRM is.

Table 1

The concept of HRM

Author	**Definition**
V. Gražulis et al., (2015)	Issues of motivation of managers and employees, appropriate management methods, style, selection of tools, which promote the achievement of the formulated goals.
J. O'riordan [2017]	It is a process that connects people and organizations to achieve their goals.
A. M. Arbab and M. Mahdi, [2018]	This is an administrative activity that identifies the needs and resources needed to achieve the goals of the organisation.
N. Barney [2023]	It is the practice of recruiting, deploying, and managing an organisations staff.
J. Bratton and J. Gold (2021)	It is the process through which management shapes the workforce and tries to develop the human skills needed by the organisation (Boxall and Purcell, 2016).

**Source: made by author*

It is believed that HRM is one of the most important functions of the organisation, which helps to ensure business efficiency, competitiveness, and stability.

J. O'riordan [2017] writes that HRM is a process that connects people and organizations to achieve their goals. This is the part of the management process that relates to the management of human resources in an organization. A.M. Arbab and M. Mahdi [2018] argue that HRM is an administrative activity that determines the needs and resources necessary to achieve the objectives of the organization. According to the authors, in the context of globalisation processes, the constant introduction of technologies and various technical innovations into modern business requires the training and development of employee competence for organisations to remain competitive. Boxall and Purcell (2016) from J. Bratton and J. Gold (2021) point out that HRM is a process in which leading decision-makers seek to build the workforce needed for the organisation and develop the human skills needed for the organisation.

V. Gražulis et al. (2015) points out that innovation is a continuous or periodic development of innovation, which increases the competitiveness of the organisation's activities. It can be said that innovative and innovative companies are ready to face technological and competitive challenges in the future. T. Lazarova [2019] argues that innovation can be seen as the introduction of a new or significantly improved product, product, service or new organisational practice or redesign in the workplace. S.P. Taylor [2017] believes that innovation is a process in which new ideas turn into practical value for the world. The constantly changing economic and market situation, integrating scientific, technical, and technological innovations into our daily lives, one of the key factors of a successful organisation is employee learning and development. However, it is worth noting that training of employees to use existing products or business processes is not an innovative activity. Possible examples of training as innovative activities include training staff in the use of innovation, such as a new computer logistics system or new equipment, as well as training related to the introduction of innovation, such as informing staff or customers about the features of product innovation [EBPO and Eurostat, 2018].

Table 2 presents the definitions of innovation by various authors, which allow us to understand what innovation is.

Table 2

The concept of innovation

Author	**Definition**
V. Gražulis et al., (2015)	Continuous or periodic development, experimentation and implementation of innovations that affect the breakthrough of processes, products, services, as well as the improvement of human resource management – all this increases the competitiveness of the organisation's activities.
EBPO and Eurostat [2018]	A new or improved product or process that is significantly different from the previous products or processes of an institutional unit operating and is accessible to potential consumers or implemented by an institutional unit in its activities.
S. P. Taylor [2017]	It is a process in which new ideas turn into practical value for the world.
T. Lazarova [2019]	Introducing a new or significantly improved product, it can be a good or service, or a new organizational practice, redesigning the workplace.

**Source: made by author*

After analysing the sources of management literature, it is considered that HRM is a process involving many areas of management of an organisation, the main of which are employee recruitment, accounting, safety and health, education, and evaluation. An overview of the authors' definitions suggests that innovation is a process that aims to update a product, service or process and the result of an installed update.

Innovation and its application in human resources management

According to T. Lazarova [2019], innovation is a key factor in the success of modern businesses. Global change in modern business, such as the growing importance of services, knowledge, creativity, and digitalisation, is creating a new type of economy in which resources such as knowledge, creativity, corporate reputation, and innovation are becoming increasingly important. Innovative solutions create a more competitive, efficient and employee engagement and satisfaction organisation.

Looking at the latest innovations in HRM, there are several main areas where innovation is most common. The following describes innovations by looking at the main areas of human resources management where a repetition of the application of certain modern technologies can be seen in several or more areas of human resources management: the use of artificial intelligence-based tools; virtual and augmented reality; blockchain; the use of a constant feedback methodology; teleworking and data digitalisation.

Artificial intelligence means the ability of a machine that resembles human capabilities, such as reasoning, learning, planning and creativity [European Parliament, 2023].

Artificial intelligence tools and technologies have touched almost all areas of HRM, both informational HRM and staffing, and staffing of organisations, and the efficient exploitation and retention of employees.

Artificial intelligence allows technical systems to understand their environment, cope with what they understand and solve problems with a specific purpose. The computer receives, processes, and responds data (already prepared or collected through its own sensors, such as a video camera). By analysing the impact of previous actions and working autonomously, AI systems can adapt their behaviour to a certain extent' [European Parliament, 2023]. The technology is widely used and implemented in an increasing number of organisations in a variety of processes such as HRM, technological process management, tool development using machine learning and increasingly replacing human work with artificial intelligence. The world is dominated by all sorts of opinions, some fearing for their jobs, believing that computers and robots will finally take over the world and push people out of all sorts of theories of the apocalypse, while others see it as one of the biggest technological leaps and no doubt about the benefits for the whole world. There is no doubt that no employee is protected from making a mistake, and a computer can and increasingly changes the work of a person, where all this will lead, time will show.

Virtual and augmented reality technology is a technology that uses computer simulation and simulation to allow a person to interact with a three-dimensional visual or other sensory environment [Lowood, 2024]. This technology is also increasingly used not only for entertainment, but also for organisational human resources management, one of which is employee training. Technology is particularly useful to train employees with new skills, especially during medical or complex training with serious consequences, simulate the real environment, but avoid real consequences in case of failure or error. Companies also use VR and AR technology in their presentations to attract and attract new employees. It is to be assumed that the use of such technologies in the organisation's HRM processes makes it possible to carry out trainings which, until then, not every organisation has afforded itself because of the cost, danger, or lack of simple resources for training.

Simulations of reality change reality by identically restoring the most dangerous operations in the medical field and in training that poses a danger to humans.

Blockchain is another new technology that enables changes in financial operations and the execution of financial operations to be made securely in the areas of HRM. According to Hayes [2023], this is a distributed database in which the information recorded is irreplaceable and visible to all users at the same time. Organisations using blockchain technologies can significantly protect their data in relation to finances and employees. Technology allows financial transactions to be carried out instantaneously by converting currencies, adapting payments to the laws of the country where the financial transaction takes place, paying the necessary fees and transferring currency. Also, since this technology has its own servers in different parts of the world, hacking into it becomes insignificant, because if one server fails, it will work from another. The use of blockchain in HRM ensures simpler management of financial transactions both internally and internationally and significantly protects confidential financial information.

Constant feedback is an even more widely used way to improve the engagement, motivation, and communication of staff in organisations. Feedback allows employees to receive information about their activities not only from their managers or pending the annual assessment, but also from colleagues or other department staff. Live meetings can not only raise employees' motivation, but also guide the employee in the right direction here and now. The stated individual operational objectives help workers to guide what is expected of them in their work activities and what the results are [Da Silva, Riana, and Da Conceicao Soares, 2020]. It is believed that using constant feedback methods increases the involvement of employees in work activities and processes within the organisation. Constant feedback is one way to facilitate employee engagement and adaptation, during which the newly recruited employee will be able to absorb the incoming information about what is done well and where to try, without worrying or waiting for the annual evaluation [Folsom, 2023].

Teleworking – due to epidemiological reasons around the world, many organisations have had to consider teleworking, thus becoming popular and even after the pandemic, some workers can continue working from home. Indeed [2023] writes that the employees of the organisation are not working in a traditional office, but from home or elsewhere, working remotely. It is to be assumed that whether an employee will work from home or come to the office, the difference is small if there is no need for additional equipment that is not available at home. There is also an increasing number of offers to work in a hybrid way, both in the office and from home, modern technologies allow you to connect to the work computer and perform tasks even at home.

The digitalisation of data is also a crucial process for converting analogue information into digital format [Yasar, 2023]. Digitalisation of data is essential for an organisation to innovate in HRM. Neither artificial intelligence nor applications based on it, as well as blockchain technology, will not be able to read handwritten books and paper contracts, so it can be concluded that all data related to the organisation and its management must be entered into computer programs, documents must be digitised for smart technologies to understand them.

Main destinations and areas of innovations in human resources management described by European Parliament, [2023]; H. Lowood, [2024]; A. Hayes, [2023]; J. Da Silva, I. Riana, and A. Da Conceicao Soares, [2020]; Folsom, [2023]; Indeed, [2023]; K. Yasar, [2023] are presented in 1 fig.

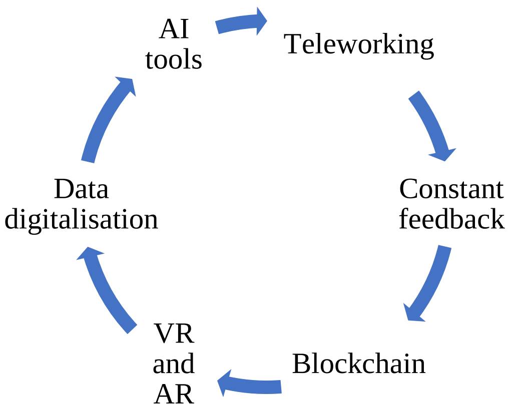

Fig. 1. Main destinations and areas of innovations in HRM
**Source: made by author*

"Innovation is a business tool to create wealth," Peter Drucker from G. Kawasaki [2014]. It is innovation that drives the world to progress, and change is essential [Kawasaki, 2023]. The author emphasises that it is important to make sense and change the world, not to focus only on money. Innovation and new and bold decision-making opens up paths and approaches to different things. Innovation is a powerful force that can change the world and have a significant impact on both our generations and future generations. By focusing on meaning rather than money and profit, developing new products, analysing customer feedback can achieve significant results and encourage positive changes in employee satisfaction when working not only for salary, but also with a meaningful idea and desire. Organisations are increasingly focusing on employee satisfaction as one of the key success factors. "Sufficient workforce has greater potential to increase productivity and efficiency while retaining employees" [Alig, 2023]. It is believed that the involvement of arrangers in the innovation process increases job satisfaction. Improving employee satisfaction is not just a monetary reward, but requires improvements in a wide range of factors, one of which is the involvement of employees in organisational activities and the process of designing and implementing innovation. Inclusion encourages diversity and employees to contribute to ideas, innovation, engagement, employees feel more suitable and valued in the company [Alig, 2023]. According to Harvard Business School, employees need to be involved in decision-making, this attitude demonstrates trust and gratitude for employees' opinions, a key factor in job satisfaction.

Results

The author of the article conducted a qualitative study of one of the largest manufacturing companies in Lithuania. The research aimed to find out what innovations are applied in the company's personnel management and how the creation and application of innovations affect employee job satisfaction and engagement. Table 3 presents the informants statements on how to improve employee experience and increase engagement.

Table 3

Processes that improve employee experience and increase engagement

Category	Subcategory	Evidential statements
Processes that improve employee experience and increase engagement	Technological processes	"In order to improve internal communication, instead of currently used bulletin boards and relevant information, it is being considered to implement info stations where employees could check and/or familiarize themselves with information relevant to them. The automatic account management system "Vecticum" has already been implemented. "Increases employee engagement, because paper invoices are abandoned, invoices are currently transferred faster, more conveniently" (X1). "Computerized (innovative) monitors installed in production facilities could help, with the help of which employees could more easily and quickly find relevant information about ongoing surveys, relevant questions in their profile (vacation balances, etc. HR information), initiatives implemented in the company or invitations to organized events etc." (X2). "I think, such as the introduction of new computer technologies and the updating of old ones" (X3). "The implementation of an electronic document management system will improve the experience of employees, encourage improvement, and help employees to perform their daily work faster and more efficiently" (X4).
	Communication processes	"Leadership development at all management levels, flatter organizational structure, employee empowerment, greater responsibility and freedom" (X5).

**Source: made by author based on the received answers*

Looking at the information presented in Table 3, it can be said that there are several main opinions in the company about processes that can improve the experience of employees and increase their involvement. The received answers fell into two subcategories, namely technological and communication processes. According to informant X1, internal communication would be improved by the installation of info stations (self-service terminals). Until now, employees who saw relevant information on bulletin boards would have the opportunity to find information related to their work activities in the new terminals. Informant X2 states that self-service terminals would increase engagement and improve the experience of employees, informant X3 also states that the implementation of new technological solutions and updating old ones would contribute to improving the experience and increasing engagement. According to informant X4, the implementation of an electronic document management system will help employees to perform daily tasks related to work activities faster and more efficiently. Informant X5 emphasizes communication processes such as leadership development at all management levels, a flatter organizational structure by reducing the number of departments should also positively influence employee experience and engagement. Also, in the informant's opinion, the empowerment of employees is extremely important for improving engagement and experience, when they are given not only more responsibilities but also greater freedom.

It can be asserted that, according to the answers received, the company is already applying innovative solutions in the areas of personnel management, using the latest technologies, such as self-service terminals, smart accounting programs aimed at improving the experience of employees by simplifying and facilitating daily processes related to work activities. Also, during the qualitative research, it became clear that, according to the informants, the experience and engagement of employees in the company would be further improved by "leadership development at all management levels, employee empowerment, greater responsibility and freedom" (X5).

Table 4 presents informant’s statements on if they agree that with the help of creation and implementation of innovations, the involvement of employees in work activities is increased.

Table 4

The relationship between employee engagement and innovation

Category	Subcategory	Evidential statements
"If the creation of innovations in the organization is used, then employees will be involved in the implementation of activities"	Evaluates positively	"I consider it positive. If innovative solutions are implemented in the company, employees are introduced to the benefits of all this and when a positive change is felt, and the process is improved/accelerated - this has a direct impact on employee engagement" (X1). "The statement is correct. I agree that innovation helps to involve employees in the implementation of activities. As I mentioned, I think that innovations make it easier to hear the opinions of employees and get valuable advice" (X2). "I agree and agree with the statement" (X3). "Yes, I agree" (X4).
	Innovation must be problem-solving	"Innovation and innovation is not an end in itself or a means to ensure success in any case. Innovations must respond to the organization's situation, help solve problems, questions, only then it will be a value-creating action that does not cause resistance or even chaos" (X5).

**Source: made by author based on the received answers*

After getting acquainted with the received answers, a large part of the informants evaluates the statement of the author of the work positively and agrees with it. Informant X1 submits that the implementation of innovative solutions, introducing employees to the benefits of innovations, when a positive change is felt and processes are improved or accelerated, have a direct impact on the involvement of employees in the implementation of activities. According to informant X2, innovations make it easier to manage personnel, hear opinions, and increase engagement. Informants X3 and X4 agree with the statement of the author of the paper. However, informant X5 states that innovations and their creation are not in themselves a goal or a means of ensuring employee engagement. "Innovations implemented in the company must respond to the organization's situation, help solve problems, questions, only then it will be a value-creating action that does not cause resistance or even chaos" (X5).

It can be asserted that the informants agree with the statement of the author of the work. However, informant X5 emphasizes that only the creation and application of innovations in the company is not a guarantee of success to involve employees in the implementation of activities. Innovations must correspond to the current situation in the company, after analysing the real situation, justifying the need, determining the possibilities, it is possible to consider the implementation of a certain innovation. Staff questions and employee feedback can provide the most insight into internal innovation.

Conclusions

Computer technology is increasingly penetrating many fields, replacing humans or helping workers manage, analyse and systematize information. As a result, innovation in the company becomes an important tool that helps to remain an innovative, attractive employee, competitive and ready for economic and market challenges. During the conducted qualitative research, it became clear that all employees of the personnel department agree that the creation and implementation of innovations in the company increases employee satisfaction and involvement in the ongoing activities. It was also found out that, according to the informants, most of the processes that increase employee engagement and improve experience are precisely technological. In the opinion of the informants, innovations, their creation, and implementation of ideas by updating technological processes, such as document management systems, accounting systems and others, simplify and facilitate the ongoing work activities. It should be mentioned that after the research it also became clear that communication processes, such as leadership development, employee empowerment, and giving more responsibilities and freedoms contribute to employee well-being and engagement.

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EMPLOYEE MOTIVATION ENHANCEMENT AT MAXIMA LT UAB

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Keywords: *Motivation, motivating, organization, need.*

Abstract
The article reviews the concept of motivation, its essence, classification of measures and enhancement theories based on Lithuanian and foreign authors. It also introduces Maxima LT, UAB, and the methods used in the study conducted at Stores. Summarizing the research results - identified reasons for motivation deficiency, structured and presented specific solutions for enhancing motivation, improvement directions and measures.

Introduction

Relevance of the topic. Profit is the main goal of every organization, its achievement depends on the engagement, coherence, and professionalism of all employees. Striving to increase productivity, retain and attract new specialists, or reduce turnover among the workers, it is essential to have an appropriate employee motivation system. For it to be beneficial and competitive, system should meet the needs of employees, encourage them to be loyal, dedicated, and satisfied with their work. A proper employee motivation system encourages employees to strive for higher results even when facing difficulties in the organization's operations. There are many authors examining the importance of motivation both in Lithuania and abroad. It has been thoroughly analyzed by K. Madhumitha, S. Dhanabakkiyam (2019), G. Žiogelytė, L. Kšivickaitė (2014), I. Bučiūnienė (1996), K.E. Brilė (2017), B. James (2020), E.E. Jančauskas (2011), A. Duckworth (2016), L. Mogyšaitė (2023), A. Kadzevičiūtė (2017), J. Kostecka and V. Davidavičienė (2015), I. Lipinskienė (2012), J. Paužuolienė, J. Vaitekienė (2013), A. Abyard (2018). The theories and ideas of all these authors help to understand how motivation works, how it changes, and also help to comprehend specific employee behaviors.

Problem. Lack of employee motivation can have a negative impact on organizational performance therefore it is particularly important to identify it in time and take measures to enhance motivation. Since there is no unified, optimal motivation improvement system developed, organizations need to select and integrate the most effective, employee-valued motivation methods.

Article object: Employee Motivation.

Article objective: To investigate the reasons for the increase in employee motivation at MAXIMA LT, UAB.

Article tasks:

1. Examine the increase of employee motivation from a theoretical perspective.
2. Conduct a study on increasing employee motivation at MAXIMA LT, UAB.

Hypothesis for the study: If employees are motivated by a variety of incentives, their job satisfaction and desire to achieve higher results would increase.

Research methods of the article: Review of scientific literature, analysis of online sources, questionnaire survey, graphical representation. Increasing employee motivation from a theoretical perspective.

Concept and essence of motivation

Understanding the concept and essence of motivation is essential for organizations seeking to optimize their operations, retain and attract qualified specialists, or reduce turnover among employees. In order to analyze the concept of motivation, its classification, and theories, it is important to review the key concepts that would help understand what employee motivation is and why it is essential for organizations. Analyzing various sources and literature, one can find various definitions of motivation.

E.E. Jančauskas (2011) stated that the concept of motivation has been present in management practice for over a hundred years. Its origin is associated with the Latin word *motivere*, and its meaning includes movement, action, reason for action, behavior, etc. The term was first used by advertising specialists, and in modern terminology - marketing managers. They studied consumer behavior, specifically what motives encourage the purchase of goods and services. Later, this concept began to be used by work psychologists, sociologists. Their research data in practical activities was needed by personnel managers using incentives to encourage employees to perform effectively. A. Pawlak (2019) wrote that motivation as a concept was established at the beginning of the 20th century along with psychology, as well as the beginning of management and organization as a science. I. Bučiūnienė (1996) argued that people in ancient times, in order to influence the behavior of others in the desired direction and achieve desired results, used various means of influence: coercion, punishments, fines, and incentives. Over time, the perception of motivation expanded - it began to be applied to human resource management in order to form successful businesses. Additionally, many researchers and theorists dedicated their attention and efforts to the development and advancement of motivation theories. Various authors define the concept of motivation differently, several of them are presented in Table 1.

Table 1

Definitions of motivation concept

Author	Definition
K. E. Brilė (2017)	Motivation is a collection of internal impulses that stimulate our behavior
A. Duckworth (2016)	Motivation is dedication and perseverance in pursuit of long-term goals, despite obstacles and challenges.
B. James (2020)	Motivation is the process by which activity is initiated, directed, and sustained to satisfy specific needs.
C. C. Araujo et al. (2020)	Motivation is the conscious effort to influence behavior to encourage the pursuit of predetermined organizational goals.

**Source*: compiled by the authors from scientific literature

K.E. Brilė (2017) stated that the term motivation derives from the word 'motive,' which also describes internal impulses. These are desires, wishes, needs that compel behavior in a way to achieve what is desired. A. Duckworth (2016) wrote that motivated individuals exhibit intense perseverance, manifested in two ways. Firstly, they are extraordinarily persistent, work with dedication, and secondly - they deeply understand within themselves that they want exactly what they are aiming for. So they are characterized not only by determination but also have direction. It is precisely because of this combination of passion and perseverance that these individuals are resilient, motivated. B. James (2020) emphasized that motivation is a process during which activity is initiated, directed, and sustained to satisfy specific needs. Similarly, motivation was described by C. C. Araujo et al. (2020) as a conscious effort to influence a person's behavior to encourage them to pursue predetermined organizational goals. It influences individuals to willingly engage in activities and work for which they receive compensation, consequently continuing to work voluntarily due to proper motivation.

It can be argued that organizations should ensure that employees are motivated and that their specific needs are met to ensure successful operations. It is also important to encourage employee motivation so that they strive for the best results, which are beneficial to the entire organization. In summary, it can be said that the concept of motivation is explained in very different ways, but the essence is similar - it is an important factor influencing performance outcomes. Since each person is unique - differing in values, needs and expectations. It is very important to identify what motivates employees to achieve the best results.

Classification of motivational measures

Motivating employees at work should not be limited to creating an environment where everyone finds it comfortable and enjoyable to work. Each employee is unique, so it is necessary to be able to assess their individual needs. Effective company management should encompass not only the obvious, timely payment of wages to employees but also the application of certain motivational and incentive measures, so it is important to identify the types of motivation and how measures are classified.

K.E. Brilė (2017) stated that there are many motivation theories defining how and why individuals motivate themselves. Some emphasize essential biological or social human needs, while others try to look at this phenomenon through the prism of self-realization or rising tension. Meanwhile, one of these theories suggests that motivation can be of two types: intrinsic and extrinsic. B. James (2020) reiterated that there are two main types of motivation: intrinsic and extrinsic. Intrinsic motivation arises from the individual. Motivated individuals act for their personal satisfaction. Extrinsic motivation is doing something to receive a reward or avoid punishment.

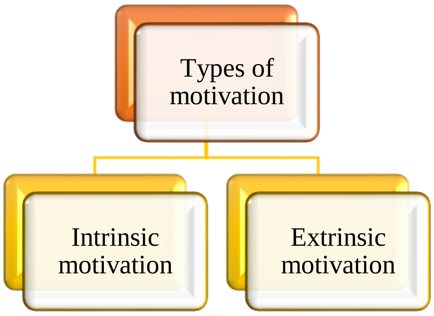

Fig. 1. Types of motivation .
**Source: made by author*

It is conceivable that external motivation can be understood as coming from outside rather than from within the individual. In cases where individuals are motivated externally, they seek some reward that encourages them to move forward.

L. Mogyšaitė (2023) pointed out that the biggest problem is focusing solely on external motivation, which raises a valid question: how long can external motivation last? External motivation, for example, is a salary increase. However, it has been found that a salary increase motivates an employee for only 21 days, so an employer cannot raise wages every month, nor can an employee request it. It is mistaken to think that vacations motivate productive work throughout the year. It would be better to focus more on internal motivation, as there is less influence in external motivation than is expected. However, internal motivation can have a significant impact. The differences between internal and external motivations are presented in table 2.

Table 2

Differences between internal and external motivations

Internal motivation	**External motivation**
Satisfaction	Salary increase
Curiosity	Promotion
Passion	Reward
Self-expression	Recognition
Enjoyment	Additional benefits

**Source: compiled by the authors from scientific literature*

L. Mogyšaitė (2023) pointed out that motivation is a state, so it is important to look for ways to nurture it. A very important constant source could be reactions, such as how one reacts throughout the workday to certain things and what the balance is between positive and negative reactions. In the evening, it is possible to analyze one's reactions and thus know whether the day was more positive or negative. It is often observed that there are more negative reactions, which is paradoxical, as one begins to live, work, communicate from suffering, therefore it is necessary to seek internal motivation, as it has the greatest impact.

It is conceivable that knowing these two types of motivation it is better to devalue external motivation and elevate internal motivation. However, K. E. Brilė (2017) wrote that it is not entirely correct to do so. In order to motivate oneself and others, it is necessary to carefully evaluate the influence of both types of motivation. For example, external motivation can work well in motivating people to learn new skills. Initially engaging in an activity only for the sake of payment for it, people often discover internal motivation as well. Moreover, external motivation allows a person to understand when their efforts or actions have reached a certain level for which they can already receive a reward. This way, they can evaluate themselves. K.E. Brilė (2017) stated that trying to motivate internally motivated individuals externally can not only fail to increase motivation but actually diminish it. An activity that was previously interesting and engaging becomes similar to work done only for compensation. A. Kadzevičiūtė (2017) stated that motivational measures are classified into two groups: material and psychological measures. Material measures are further divided into two groups: monetary and non-monetary. They are presented in table 3.

Table 3

Classification of motivational measures

Material motivation measures		Psychological motivation measures
Monetary	**Non-monetary**	Performance appraisal
Salary	Valuable gifts	Working conditions
Reimbursement of phone expenses	Events	Qualification improvement
Reimbursement of fuel expenses	Discounts, subscriptions	Trust
Participation in profit sharing	Internships	Opportunities for self-expression
Reward	Company car	Responsibilities

**Source: compiled by the authors from scientific literature*

Non-monetary incentives encompass various things that employees desire, and when these motivational measures are applied, the employee does not earn more, but their work becomes much more attractive. I. Lipinskienė (2012) reiterated that motivational methods can be not only material but also psychological. These methods are not expressed in monetary value but have a psychological impact. Psychological motivation for employees can be applied through various means, such as shorter workweeks, flexible schedules, job rotation, interesting tasks, autonomy. Additionally, factors such as recognition, status, and other important social values can have a significant effect on employee motivation. Material incentives are further divided into direct and indirect. They are presented in Table 4.

Table 4

Classification of material incentives

Direct incentives	Indirect incentives
Base salary	Reimbursement of transportation expenses
Additional compensation	Payments from savings funds
One-time bonuses from net profit	Meals covered by the organization's funds
Profit sharing	Sale of discounted products
Participation in stock ownership	Scholarship funds
Additional/special bonus programs	Life and health insurance packages

**Source: compiled by the authors from scientific literature*

J. Paužuolienė, J. Vaitekienė (2013) wrote that material incentives are further divided into direct and indirect. Direct material incentives include portions of wages, profit-sharing, participation in capital stock, and additional bonuses. Meanwhile, indirect incentives include payment of transportation and meal expenses, health insurance, etc. J. Paužuolienė, J. Vaitekienė (2013) stated that for individual motivation to work, salary and its prospects for change are very important. If the salary is low and there is no prospect of increasing it, the employee becomes indifferent to work results and sometimes even avoids work.

It can be concluded that all motivational measures are related. Employee motivation is divided into external, internal, material, and psychological. It is arguable that when organizations plan employee motivation strategies, it is important to maintain a balance between all motivational measures.

Comparative analysis of content and process theories

Some of the earliest motivation theories were focused on incentivizing with material means, however, over time, scientists noticed that material motivation alone is not enough; employees need much more, such as moral support and encouragement in performing tasks. D. Bakotić, S. Goić, and I. Tadić (2019) wrote that evaluating how people behave at work and what the reasons for that behavior are, categorized motivation theories into content and process. E.E. Jančauskas (2011) also distinguished between content and process theories, comparing and analyzing them, and highlighting their significance and practical application possibilities. The analysis is presented in Table 5.

Table 5

Research on increasing employee motivation at Maxima LT, UAB

Theory	Research directions	Implementation in practice
Content (needs)	The focus is on the human factors that provide impetus to behavior, sustain it, or modify or halt it.	It's important to consider the diversity of needs, depending on the issues that arise for employees in their work and life situations.
Process	The factors driving individuals, their maintenance and development, or causes of depletion, are being investigated.	It is necessary to have a good understanding of the individual characteristics, goals, and motivations of the employee and to understand why different individuals prefer different motivations.

**Source: compiled by the authors from scientific literature*

It is argued that in content theories attention is focused on human factors that influence individual behavior. E.E. Jančauskas (2011) wrote that A. Maslow (1943) formulated the hierarchy of needs model. He distinguishes several needs ascending the pyramid that must be satisfied for individuals: physiological, safety, social guarantees and respect, self-expression. The pursuit to satisfy them motivates work (activity). A. Abyard (2018) noted that this theory is based on the idea that human needs are arranged in a hierarchical order, and the foundation of all needs consists of physiological and safety needs. It is evident that a person cannot strive for self-actualization or reveal their abilities if their physiological and safety needs are not satisfied. It is arguable that one could motivate people with higher needs, but first, all lower-level needs must be satisfied. A. Abyard (2018) wrote that Maslow's hierarchy of needs theory is not easily applicable in practice because not all employees have needs arranged in the same order; the hierarchy of needs depends on the individual's situation, even culture. E.E. Jančauskas (2011) wrote that F. Herzberg (1959) fundamentally changed Maslow's theory of needs and created the two-factor theory. He conducted scientific research with employees to determine which aspects of their work they liked and which caused dissatisfaction. This study showed that some factors led to job satisfaction, while others caused dissatisfaction, thus creating the two-factor content motivation theory. Factors in the first group were named "hygiene," and in the second group, F. Herzberg (F. Herzberg (1959)) (from T.M. Lee, L. R. Raschke (2016)) listed factors whose existence provides a feeling of satisfaction. According to A. Abyard (2018), hygiene factors are aimed at eliminating unpleasant factors in the employee's environment, while motivating factors are aimed at motivating employees. A. Pawlak (2019) noted that managers should ensure hygiene factors so that employees do not feel dissatisfied with working conditions. However, only motivating factors make employees feel complete satisfaction. It is arguable that F. Herzberg (F. Herzberg (1959)) (from T.M. Lee, L. R. Raschke (2016)) with the two-factor theory expanded the concept of motivation, focusing on work factors that influence motivation.

Summarizing the theories of increasing employee motivation, two main ones can be distinguished: content (needs) and process. It is arguable that the most popular content theory was created by A. Maslow, and it continues to be refined by other authors. This model states that physiological needs form the basis of all needs, and when they are satisfied, higher needs are met. F. Herzberg (F. Herzberg (1959)) (from T.M. Lee, L. R. Raschke (2016)) identified two groups of needs: hygiene factors, which are necessary for work but not motivating, and motivating factors, which motivate work. F. Herzberg's (F. Herzberg (1959)) (from T.M. Lee, L. R. Raschke (2016)) theory revealed that intrinsic incentives are important in the motivation process. Process motivation theories differ from content motivation theories in that that motivation depends not on the source of motivation but on the perceived connection between efforts, goals, and results. The analysis of the theories shows that in order to effectively encourage employees, material motivation alone is not enough; it is very important to identify employees' needs and eliminate unpleasant factors in the employees' environment.

Study on increasing employee motivation at Maxima LT, UAB

Maxima LT, UAB is a company that operates the MAXIMA retail chain. It is the largest Lithuanian-owned company, one of the largest taxpayers, and the largest job creator in Lithuania. Every day, more than 400 thousand customers visit MAXIMA stores in Lithuania, and there are about one and a half hundred retail chain stores operating in the country.

In order to analyze the composition of employees of Maxima LT, UAB, examine the factors influencing employee motivation, evaluate motivation programs, and analyze the need for employee motivation measures, a quantitative study was conducted using a questionnaire survey method. The study was conducted at MAXIMA XX, Naugarduko str. 84, Vilnius. The survey was conducted in March and April of 2024. A convenience sampling method was used for the questionnaire survey, with 76 employees surveyed.

One of the first questions in the questionnaire aimed to determine whether the respondents consider significant attention to employee motivation. The respondents' choices are presented in the 2 images.

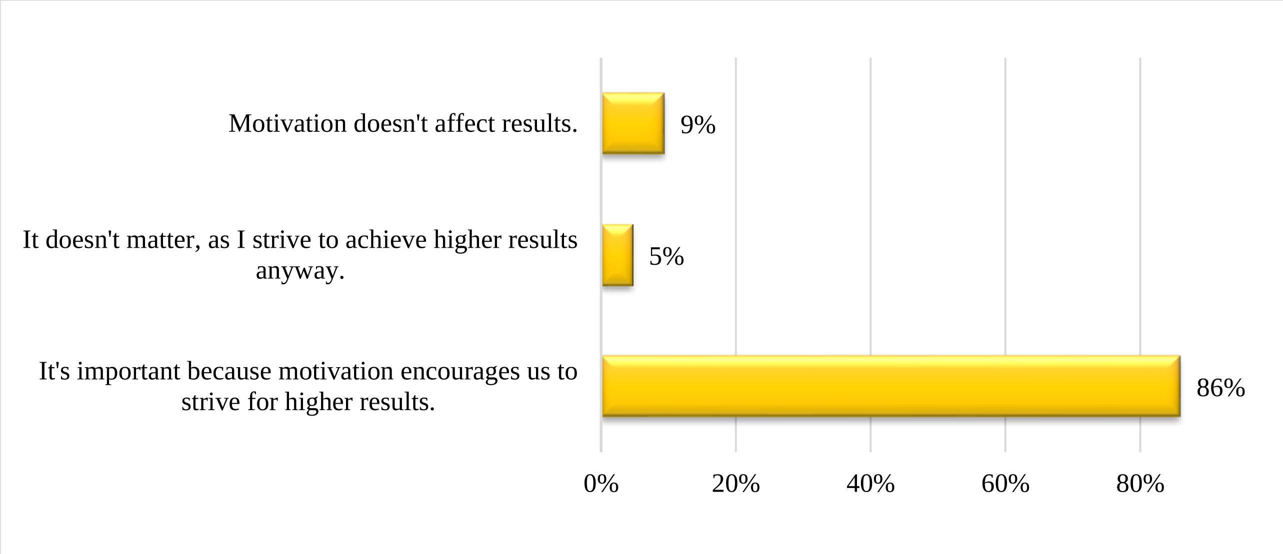

Fig. 2. The importance of motivatiom
**Source: made by author*

The conducted motivation study of Maxima LT, UAB employees showed that the majority of respondents believe that significant attention to employee motivation is necessary because motivation encourages striving for higher results both for oneself and for the entire organization. A small fraction of respondents stated that attention to employee motivation is not necessary because they already strive for higher results, while according to the rest of the respondents, motivation does not influence the results.

Another question in the survey aimed to determine which motivation methods currently applied by Maxima LT, UAB encourage achieving the best results. The respondents' choices are presented in the 3 images.

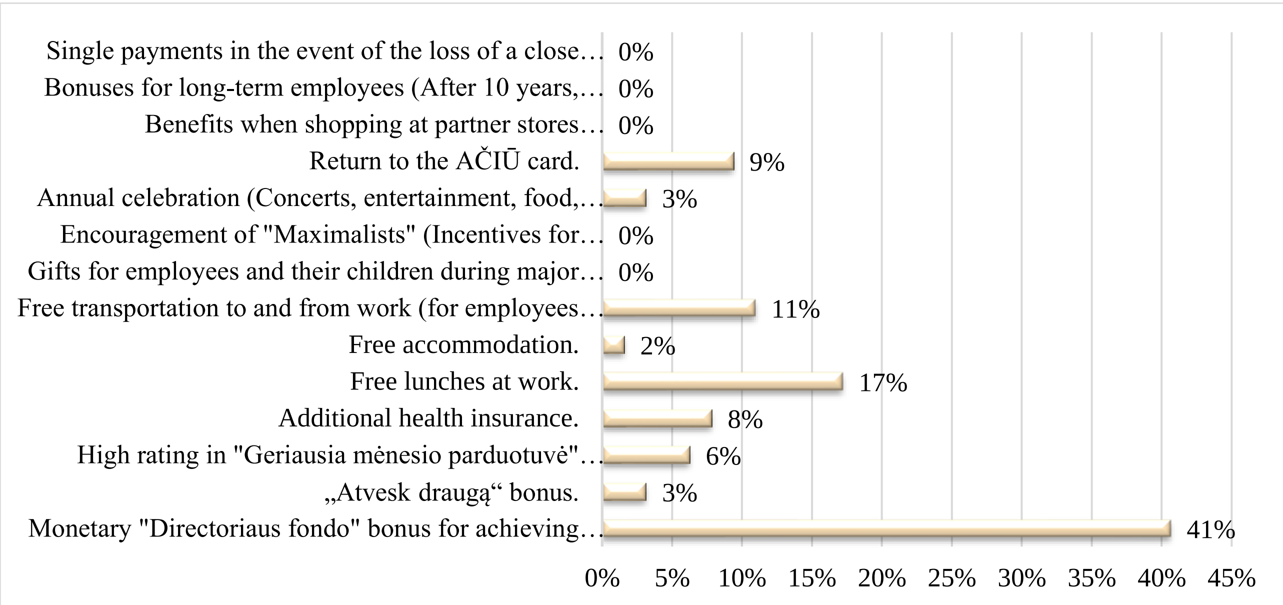

Fig. 3. The importance of motivational measures currently applied at Maxima LT, UAB.
**Source: made by author*

It can be seen that respondents are mostly motivated by monetary bonuses from the "director's fund" for achieved results, free lunches at work, and free transportation to and from work. It is also noticeable that none of the respondents are mostly motivated by one-time payments, loss of a relative, childbirth, marriage, long-term employee bonuses (after 10 years, after 15 years, etc.), Benefits when shopping at partner stores (Eurovaistinė, Circle K), encouragement of "Maximalists" (children of well-performing employees), gifts for employees and their children during major holidays. It can be argued that respondents are mostly motivated by personal benefits such as monetary bonuses, lunches, transportation to and from work, while benefits for family members (children) are least motivating.

The next question in the survey aimed to determine which motivation measures would encourage better performance. The choices are presented in figure 4.

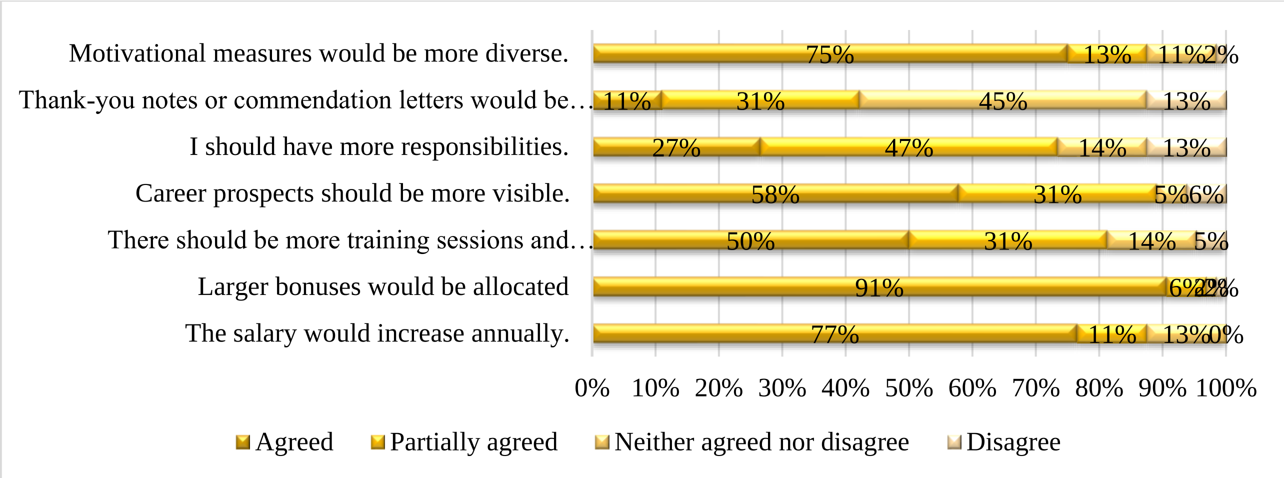

Fig. 4. Evaluation of other motivational measures.
**Source: made by author*

Although Maxima LT, UAB offers a variety of motivation measures, based on the research results, it can be stated that in order to increase employee motivation, priority should be given to diversifying motivation measures. It is believed that they should be reviewed, selecting the most effective ones, abandoning irrelevant ones (such as gratitude, commendation letters), and introducing new ones. Career opportunities, clearly visible, also play a significant role in motivation. To increase employee motivation, training and conferences are essential. It is evident that the most chosen options are higher monetary bonuses and annual salary increases. It is important for the company to constantly monitor the situation and be prepared to start implementing other alternatives to increase employee motivation.

Summarizing the results of the motivation survey conducted at Maxima LT, UAB, it can be concluded that the existing motivation system satisfies not all employees, and the store faces a lack of employee motivation, which is caused by the existence of certain problems. In order to increase employee motivation, it is necessary to eliminate or reduce identified shortcomings so that the company has all the opportunities to achieve good results and avoid many consequences arising from a lack of motivation. By focusing on improving the employee motivation system, a large part of the employees would put more effort into their work, making it easier for the company to achieve its goals. It is important to mention that respondents highlighted that the remuneration system at Maxima LT, UAB is not good, and the training system in place is not effective, which could negatively impact employee motivation. Before conducting the research, the hypothesis was raised that if employees were motivated by a variety of incentives, their job satisfaction and desire to achieve higher results would increase – this was confirmed. After conducting the research, it was determined that the applied motivational measures should be reviewed, selecting the most effective ones, abandoning irrelevant ones, and introducing new ones – diversifying them.

Conclusions

The concept of motivation is explained very differently, but the essence is similar – it is an important factor influencing performance results. Since each person is individual – their values, needs, and expectations differ – it is very important to identify what motivates employees to achieve the best results. It can be stated that when organizations plan employee motivation strategies, it is important to maintain a balance between all motivational tools. Motivational tools not only enhance employee motivation but also loyalty.

Employee motivation is divided into external, internal, material, and psychological. Motivation theories are divided into content (needs) and process theories. They differ in that motivation depends not on the source of motivation but on the perceived connection between effort, ambition, and result. Analysis of theories shows that to effectively motivate employees, material motivation alone is not enough; it is crucial to understand employees' needs and eliminate unpleasant factors in their environment.

The study of increasing employee motivation at MAXIMA LT, UAB Store X showed that for employees, work is primarily a source of income, and only then do moral aspirations follow. The existing motivation system does not satisfy all employees, and the store faces a lack of employee motivation due to certain problems.

To increase employee motivation, it is necessary to eliminate or reduce identified deficiencies so that the company has every opportunity to achieve good results and avoid many consequences arising from a lack of motivation. By focusing on improving the employee motivation system, a large number of employees would put more effort into their work, making it easier to achieve the company's goals.

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THE IMAGE OF KLAIPĖDA CITY IN THE DIGITAL SPACE

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Keywords: city image; image management; digital marketing; social media marketing.

Abstract
Image management is a critical factor that ensures the attractiveness and competitiveness of an organization or city. Strategic image formation allows for effective management of public opinion and strengthening of positive market perception, which is vital for attracting investments, customers, and visitors. This research explores the management of Klaipėda City's image in the digital space. The primary purpose was to analyze how digital platforms influence the city's image and the potential for managing this image to enhance the city's development and reputation. The methodology employed included a review of theoretical perspectives on image management, complemented by a qualitative analysis of how Klaipėda's digital image management processes are implemented, with specific attention to social media and other digital platforms. The findings reveal that strategic use of digital technologies plays a critical role in shaping public perceptions and can effectively enhance the city's image. The study identifies several opportunities for improving Klaipėda's digital presence, suggesting that targeted communication strategies and continuous engagement on digital platforms are essential. The conclusion emphasizes that effective digital image management can attract tourists and investors, contributing significantly to the city's economic and cultural growth.

Introduction

Relevance of the topic. Image management of the city of Klaipėda becomes a challenge that requires special attention. In contemporary society, where more and more people are using the internet and social media, managing the city's image in the digital space is becoming increasingly important. Technological advancements and the expansion of the internet create new opportunities for city image management. Digital platforms such as social media, websites, and mobile apps become important tools that can significantly impact the city's image. Therefore, it is essential to explore how these new technologies can be utilized for city image management and how they can affect the development and image of the city of Klaipėda. This article examines the importance and possibilities of Klaipėda city image management in the digital space.

The relevance of managing Klaipėda city's image in the digital space, considering the development of modern information technology and the impact of social media on public opinion. Although digital management of a city's image is not a new area, the specific context of Klaipėda and the characteristics of its image management in the digital space are less explored. This provides an opportunity to delve deeper into how digital platforms affect the city's image and how this impact can be managed to achieve positive outcomes.

The problem of the research - In contemporary society, where increasing attention is paid to the expansion of the internet and digital spaces, managing the image of the city of Klaipėda becomes an increasingly important task. It is essential to examine how digital platforms, such as social media, websites, and mobile applications, shape the city's image, and how this can be managed to improve the city's reputation, attract tourists, and investors. The problematic question arises: How can Klaipėda's city image be managed in the digital space?

The object of the article - The image of the city of Klaipėda in the digital space.

The purpose of the article – To analyze the management of Klaipėda city's image in the digital space.

Article tasks:

1. Analyze the management of the city's image in the digital space from a theoretical aspect.
2. Investigate the specifics of Klaipėda city's image management processes in the digital space.
3. Identify opportunities for managing Klaipėda city's image in the digital space.

Research method – Qualitative – interview and document analysis.

The image concept

The concept of image is examined in various scientific fields such as marketing, strategic management, human resources management, graphic design, organizational theory, psychology, and communication. According to G. Valickas, D. Šeršniovaitė, and V. Mikuličiūtė (2016), the notion of image has primarily been associated with the field of graphic design, but it originates from functional and social psychology. B. Norlyk (2010). A. Diržytė, J. Sondaitė, and others (2012) emphasize that an organization's image is an integral part of its reputation, shaped not only by material aspects such as logos, design, or buildings, but also by immaterial ones – the company's values, culture, and activities.

Table 1

Definitions of Organizational Image

Author	Presentation of the concept of image
V. Legkauskas (2008)	"An image is never created for itself "
R. Hopenienė, L. Bagdonienė (2013)	An image is the result of long-term, meticulous, and consistent work, involving various groups in society and using different tools for its creation and management.
V. Tubutienė, G. Žymantaitė (2014)	The image of a city is complex, encompassing associations, impressions, emotions, and values, either deliberately created or spontaneously emerged as a reflection of the place in people's minds.
B. McNair (2017)	"Image is how you perceive yourself."
M. Riza, N. Doratli and M. Fasli (2011)	The concept of a city's image is interpreted as being at the intersection of city branding and city identity, meaning that the image is an integral part of them.
Z. Aripin, E. Aristanto and N. M. N. Pynatih (2023)	Image is the perception of an organization in the eyes of consumers, which can be positively influenced and strengthened through wisely planned and implemented advertising campaigns.
J. Araujo, I. V. Pereira, and J. D. Santos (2023)	Image is the perception of a brand that influences consumer satisfaction and is positively affected by a company's corporate social responsibility initiatives.
H. A. Salhab, A. Al-Amarneh, S. M. Aljabaly et al. (2023)	Image is consumers' perception of a brand's characteristics, advantages, and services, which is a decisive factor for an organization as it influences consumers' purchasing decisions.

Source: made by the author based on R. Uznienė, 2011; Tubulienė, Žymantienė, 2014; M. Nuobaraitė, 2023 et al.

According to Table 1, an organization's image is defined as the perception or reflection that various societal groups form about the organization, its products, services, or activities. Authors in Table 1 emphasize that image is a complex concept encompassing associations, impressions, emotions, and values related to the organization or location. The image is formed as a result of long-term, meticulous, and consistent work, which includes direct communication with the public and strategically planned advertising and social responsibility initiatives. Both city and organizational images are closely linked with brand identity and can be used as a strategic tool to enhance the attractiveness of an organization or location. Consumer perception of the image affects their purchasing decisions, making it crucial to create a positive and trustworthy image that can foster consumer loyalty and satisfaction. Incorporating both brand and identity elements, it is a key component in shaping the perception and impression of a place in the wider public. E. Bogdanov and colleagues (2003) outlined image formation reveals how complex and multi-layered the phenomenon of image is in the context of public relations. Image, as an ideal object in people's minds, is critically important to organizations' reputations because it affects public opinion and can determine organizational success. Fig. 1 features characteristics that illustrate how an effective image is formed (Diržytė, Sondaitė, Norvilė, et al. 2012).

Image is important—it determines the attractiveness of an organization to consumers, investors, and potential employees. Image is a dynamic concept that encompasses all aspects of an organization's activities, from its culture to the quality of the products or services it provides. A strategic image requires an integrated approach, involving public relations, marketing, and other areas of activity" (Tubutienė, Žymantaitė, 2014).

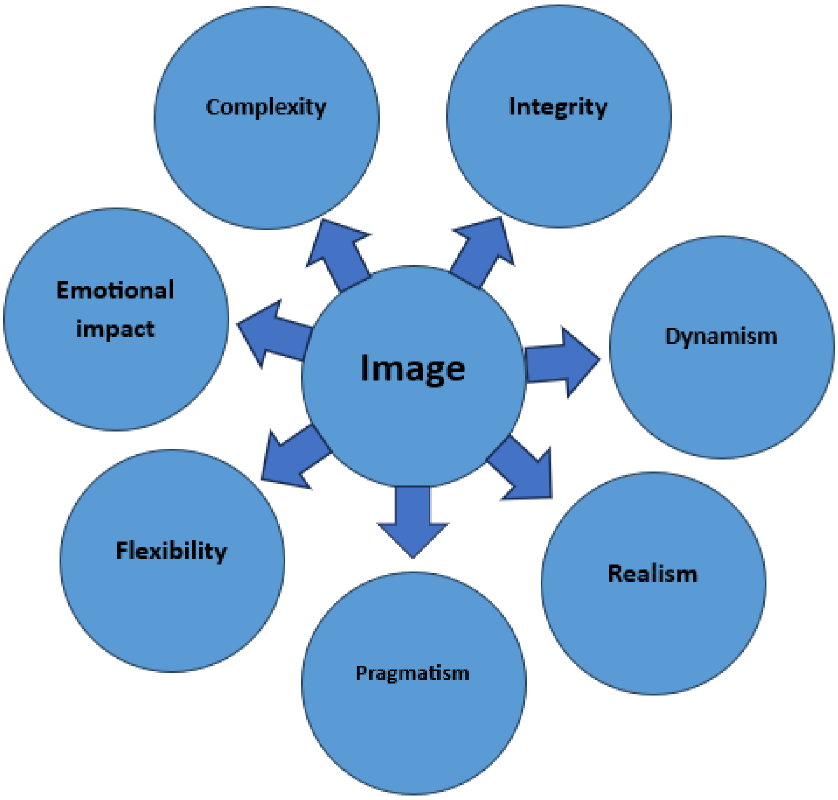

Fig. 1. Characteristics of an Effective Image
(compiled by the author based on: Diržytė, Sondaitė, Norvilė et al., 2012)

In organizational communication, image is directly related to the perception of stakeholders or groups about the organization at a specific moment. How stakeholders or groups perceive the company, its products, or services is a critical factor for the organization's success and stability. J. Cornelissen (2004) emphasizes that image is an individual's impression of a company in the short term, while C. van Riel (1995) describes the image as the organization's appearance understood at the group level. Based on J. Cornelissen (2004) and C. van Riel (1995), the benefits of image for a company include:

- Market Competitiveness: A positive image helps an organization stand out in a competitive market. Potential and existing customers tend to choose companies with a good image, which directly contributes to the company's financial results.

- Organizational Trustworthiness: A strong image fosters trust in the organization. This is very important in critical situations or during crises when trust is essential to maintain customer and partner loyalty.

- Employee Engagement and Commitment: Companies that are positively perceived have a higher potential to attract and retain talented employees. Additionally, a positive image can increase employee commitment and motivation, positively affecting the overall productivity of the organization.

- Enhancement of Financial Opportunities: Investors tend to invest in organizations that enjoy a good image. Therefore, a strong image can facilitate access to funding sources and reduce the cost of capital.

- Promotion of Social Responsibility and Sustainability: Organizations that are recognized for their social responsibility and sustainability initiatives create a positive image that can help strengthen relationships with stakeholders and promote positive social change.

These benefits demonstrate that investments in image creation and maintenance are essential for an organization seeking long-term success and stability in the market. Therefore, organizational communication specialists should systematically evaluate and formulate image strategies, taking into account the organization's goals and values. (Norlyk, 2010; Ettrup, 2022) The image of a company or organization is a complex process that encompasses strategic planning, consistent implementation, and effective management. According to data presented by V. Tubutienė, G. Žymantaitė (2014), key methods for organizations to form and strengthen their image are outlined:

- Situation Analysis
- Strategy Development

- Implementation
- Evaluation and Improvement.

Considering the research findings presented by the mentioned authors, the management of an organization's image should be identified as a process of strategic importance that requires continuous analysis, planning, implementation, and evaluation in order to maintain and strengthen the organization's position in the market and society. The concept of image is defined as the perception of an organization or place in society, which is shaped through both tangible and intangible elements. An image consists of associations, impressions, emotions, and values, which can be purposefully created or occur spontaneously. This concept is significant not only in the field of graphic design but also in strategic management, marketing, psychology, and communication, highlighting its influence on consumer decisions and organizational attractiveness. An effective image is the result of long-term and consistent work, and it can be used as a strategic tool to enhance the attractiveness of an organization or location.

The importance of image management

Image management is a crucial aspect of activity in any field, as a positive image increases customer trust, improves relationships with key stakeholder groups, and enhances competitive advantage. J. E. Massey (2016) asserts that an organization's image is a dynamic concept that can easily change and be modified. The image describes how an organization is perceived by its internal and external audiences. Mutual communication between the organization and its stakeholder groups is important in the image creation process, which is focused on strengthening desired image aspects and reducing negative perceptions. The effectiveness of an organization's operations is closely linked to its image management competence.

According to A. Diržytė at al. (2012), image is a complex concept that cannot be directly measured. Its evaluation is based on attitudes revealed through people's behavior and choices. An effective image is cohesive, enabling people to easily understand and remember it, yet it is dynamic—requiring continuous maintenance and reinforcement through public relations activities and advertising. Overemphasizing positive attributes can weaken trust, hence the importance of maintaining realism. Additionally, an effective image is targeted, specific, and clearly defined in its objectives. A successfully functioning image adapts to changing conditions. The goal of image management is to evoke a strong emotional response that enhances people’s connection to the subject.

Vejvoda at al. (2016) emphasize the importance of ensuring that image communication and actions are consistent across various platforms and channels, from logos and brand colors to the organization’s values and messages. They argue that communication must be genuine and sincere, accurately reflecting the organization's image through its actions. People are more likely to trust organizations that come across as authentic and honest.

Image management is an integral part of an organization's success, serving as a primary source of its reputation, reliability, and competitiveness. Consistency, authenticity, and strategic planning in image management are essential, enabling an organization to maintain and strengthen its position in the public eye. By effectively managing its image, an organization can not only attract and retain customers and partners but also respond effectively to crises, maintaining trust and loyalty over the long term. Sustainable and responsible image management is becoming an increasingly important factor that influences an organization's value and image. Open and honest communication with stakeholders, as well as the ability to constructively solve problems, are crucial for successful image management.

Image management is a crucial factor in an organization's success, enhancing customer trust and securing a competitive edge. The process demands continuous communication and strategic positioning to foster a positive perception among both internal and external audiences. Effective image management is characterized by consistency, authenticity, and the ability to adapt to changing environmental conditions. It is important to integrate various communication tools and channels to strengthen the organization's positive image. Successful image management not only allows an organization to attract and retain customers but also to respond effectively to crises, maintaining trust over the long term.

Characteristics of image management in the digital space

Image management within an organization is inseparable from its success in both traditional and digital spaces. Image formation is a complex process that involves various methods and strategies aimed at creating and maintaining a positive image of the organization.

N. Lukienskaitė, J. Kartašova (2015), J. E. Massey (2016) emphasize that organizations must create, maintain, and, when necessary, restore a positive image in the eyes of stakeholder groups using integrated marketing communication. J. E. Massey (2016) highlights that an organization's image in the digital space should be constantly monitored and evaluated, considering how it is perceived by different stakeholder groups. The organization's image in the digital space is related to the interaction of identity, reputation, and image, which is constantly changing and requires consistent strategy and tactics.

N. Lukienskaitė, J. Kartašova (2015) examine how a favorable image can positively impact consumer behavior, such as increasing product demand or positively affecting a company's image. The authors also point out the importance of examining how various factors influence the perception and creation of a company's image. In the digital space, these factors are particularly crucial because information spreads very quickly, and an image can be formed or destroyed in a very short time.

I. Bakanauskienė ,A. Kygoulienė (2013) describe the importance of image management in the digital space, emphasizing that a positive and strong digital image can help an organization not only attract new customers or partners but also retain existing ones, as well as influence the organization's financial outcomes. For instance, a good image can enable an organization to secure better collaboration terms, attract talented employees, and increase the overall value of the organization.

The methods and strategies organizations employ to manage their image in the digital space include a variety of tactics and tools. These may consist of consistent and targeted content creation and distribution, active participation in social networks, monitoring and managing customer feedback and opinions, preparing and implementing crisis management plans, as well as continuous SEO optimization and digital reputation monitoring (Massey, 2016; Lukienskaitė, Kartašova, 2015).

All these actions, when performed consistently and professionally, can help an organization create and maintain a positive image in the digital space. At the same time, organizations should be prepared to respond quickly and effectively to any challenges or crises that may arise in the digital space, as today's digital environment is exceptionally dynamic and unstable.

In Figure 2, the theoretical model's center features elements of the city's image, influenced by analytics regarding the quality of feedback content, user behavior, and other evaluation aspects. This underscores the importance of monitoring and evaluating digital data that can be used to refine city strategies and communication.

The elements of a city's image include visual and value identities, which are essential for the city's recognizability. The visual identity is reflected through city symbols, architecture, and design that create a distinctive face for the city. The value identity reflects the city's values, traditions, and philosophy, helping to shape residents' and visitors' perceptions of the city. These elements are crucial for attracting tourism and business as they help create a positive and lasting impression. Proper use of these elements in digital communication enhances the city's attractiveness (Tubutienė, Žymantaitė 2014; Lukianskaitė, Kartašova 2015; Ucinavičiūtė, Prapiestienė 2019). Digital channels such as websites, social networks, and electronic advertisements are essential for a modern city's image. A website acts as the city's business card online, thus its clarity, speed, and accessibility to all visitors must be ensured. Social networks allow the city to communicate quickly and effectively with target audiences, promoting various initiatives and events. Electronic advertising helps reach an even larger audience (Ucinavičiūtė, Prapiestienė 2019; Salhab 2023; Tubutienė, Žymantaitė 2014).

The city's target audience consists of tourists, investors, business people, and the academic community, each group requiring different aspects of the city's image. For tourists, the most important aspects are the presentation of the city's culture, history, and leisure opportunities. Investors and business people are mostly interested in economic stability and business opportunities. The academic community values the city's commitment to education, scientific research, and intellectual growth. Members of each audience are differently influenced by the city's digital and traditional communication tools. A clear understanding of each group's priorities and expectations is essential for an effective city image strategy (Salhab 2023; Mieliauskienė, Šabrinskienė 2022).

The overall view of the theoretical model reflects a complex approach to city image formation, emphasizing the importance of strategic planning and meticulous coordination of various actions.

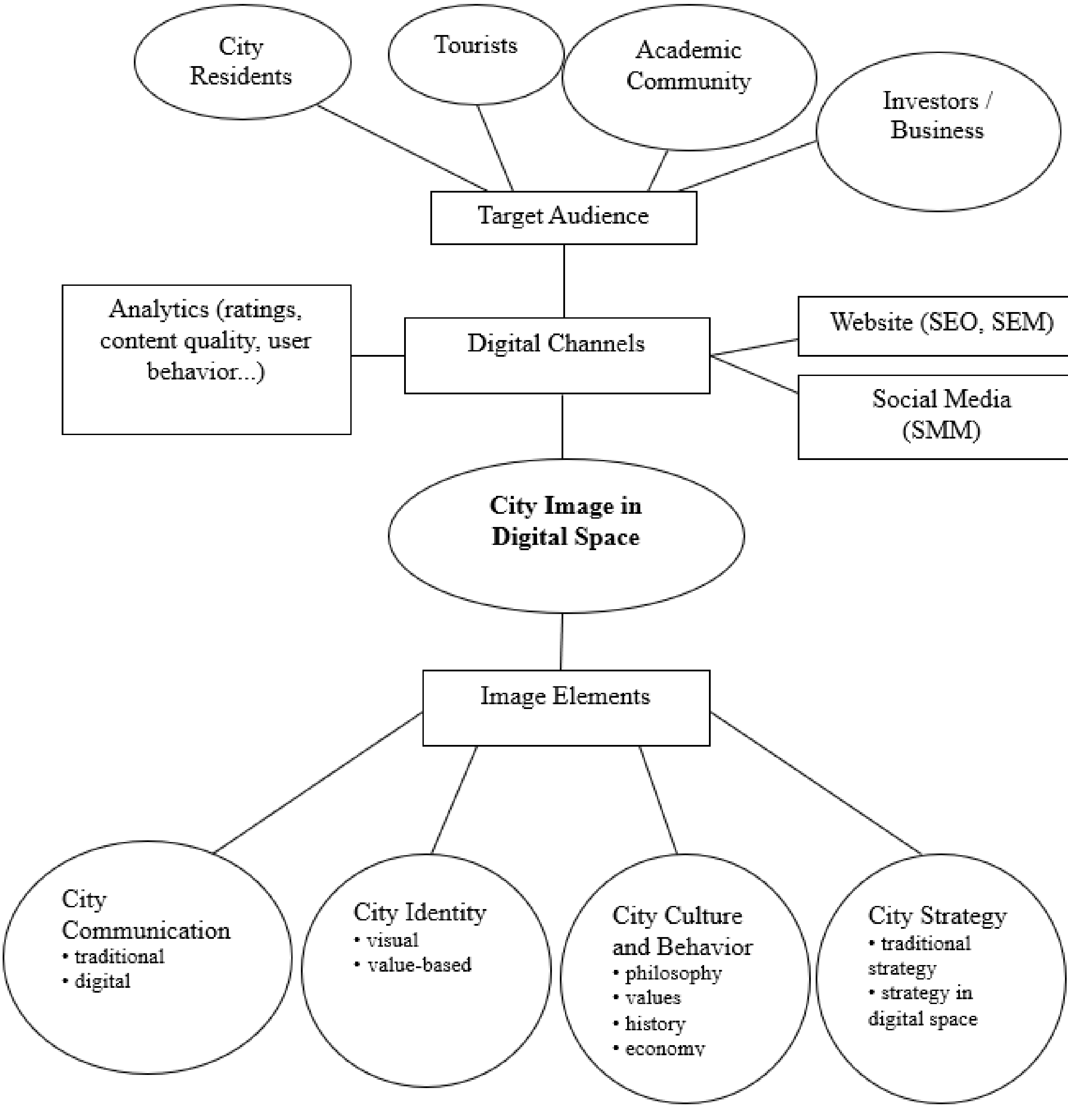

Fig. 2. City image management in the digital space

Source: compiled by the author based on: Melewar, 2006; Diržytė, Sondaitė, Norvilė, 2012; M. Nuobaraitė, 2022; H. A. Salhab, 2023

Overview of Klaipėda city

Klaipėda city is one of Lithuania's epicenters for economics, culture, and education, constantly striving to consolidate and expand its influence on both national and international levels. Strategic city development planning is directed towards integrated and sustainable growth, based on innovative solutions, cultural diversity, and increasing community engagement (Klaipėda City Positioning Direction 2021).

The city's marketing strategy highlights the goal of leveraging Klaipėda's unique geographical and cultural position, emphasizing its historical heritage, which is presented as an attraction center for residents, businesses, tourists, and the academic community. Klaipėda's strategic marketing and positioning documents, including the updated city marketing action plan and positioning direction update, demonstrate a clear commitment to developing the city as a dynamic and open space that promotes economic growth, cultural, and social prosperity (Klaipėda City Positioning Direction 2021).

The creation of a visual identity is presented as a fundamental part of the city's strategic communication. The city's visual identity and image campaigns such as "Moving City" aim to convey Klaipėda's vitality, creativity, and continuous progress. (Panama Agency – moving city 2022, Klaipėda brandbook by Critical 2021) These actions are very important not only for strengthening the city's image but also for enhancing community involvement and the city's attractiveness (Panama Agency – moving city 2022).

Klaipėda's city website serves as the main information channel through which essential information about city initiatives, activities, and events is disseminated, ensuring publicity and accessibility of information to both residents and visitors (Panama Agency – moving city 2022).

Klaipėda demonstrates a strong commitment to strengthening its identity and improving its international and national stance, presenting itself as an enchanting, dynamic city filled with culture and innovation. Strategically focused on sustainable development, the city fosters economic, social, and cultural well-being while actively engaging and incorporating various stakeholder groups. Klaipėda's website and integrated marketing and communication campaigns are crucial for the successful formation of the city's image and attractiveness, allowing the city to maintain and attract residents, businesses, and visitors (Panama Agency – moving city 2022, Klaipėda City Positioning Direction 2021).

Research results and analysis

The qualitative research method is one of the primary data collection methods used in the social sciences, allowing for an in-depth exploration of individuals' experiences, opinions, motives, and the reasons behind their behaviors. This method is particularly valuable in studies where it's crucial to reveal participants' perspectives and understand the content of their meanings and experiences.

For the study analyzing the image of Klaipėda city in the digital space, two qualitative research methods are employed: interviews and document analysis. These methods will provide a comprehensive understanding of how the city is presented and perceived in the digital realm, as well as its communication strategies and identity.

The interview was conducted remotely from April 8-12, 2024, with one employee from the Klaipėda City Municipality who works in the marketing sector, which is the focus of this study. The objective was to obtain detailed answers to pre-prepared questions designed based on the theoretical model illustrated in Figure 2. These questions were related to the city's communication strategies, identity formation, used channels, SEO and SEM tools, as well as the definition of the city's target audience. The questions were formulated to specifically address how the city shapes its strategies and implements various tools and methods in practice. The interview will help reveal insights into the city's approach to these aspects.

Another research method used is document analysis. This was conducted from February 19 to April 12, 2024, based on documents provided by an economic development specialist. These documents form the basis for analyzing how the city conducts communication, emphasizes its identity, forms strategies, impacts city culture and behavior, evaluates and analyzes its image, develops communication channels, and applies SEO and SEM tools in digital communication. The analysis allows for an understanding of the narratives presented in the documents and their alignment with the perspectives of the municipal employee. This comprehensive examination helps in understanding both the practical implementation of strategies and the theoretical approaches guiding them.

Based on the results of the document analysis study, it was found that:

The deficiencies mentioned in the response indicate that there are significant gaps in Klaipėda city's communication, especially in terms of its orientation and the setting of clear objectives. There is a lack of information on specific measures and practical actions that would be taken to ensure this cohesion and accessibility for all residents, including those with special needs. There is a lack of description of how the strategy is implemented in practice, and how digital and traditional communications are integrated to achieve cohesion.

Important aspects of the city's identity and their significance to quality of life and image are emphasized. However, there is a lack of detailed information on how these elements are integrated into the city's strategy and communication, particularly with regard to digital channels and specific target audiences. While the importance of visual identity and its implementation methods are clearly laid out, details are lacking on how these initiatives target various audiences and how they are integrated into a comprehensive city strategy plan, including the value identity and city culture.

While there are connections to the theoretical model shown in Figure 2, certain aspects, such as a detailed analysis of city culture and behavior or a comprehensive description of the city's communication strategy, could be further developed. It would also be beneficial to more clearly define how digital channels are used to promote the city's image.

There is a lack of information on how the process is implemented practically, particularly in describing communication strategies and methods in detail, as well as how the city's strategy is adapted to the challenges and opportunities of the digital space. The information presented in the documents aligns with the strategy and planning areas emphasized by the theoretical model in Figure 2, as well as with aspects of urban sustainability. However, there is a lack of attention to aspects of city identity and culture, which are important for the creation of the city's image and values. While the importance of community involvement, which is crucial for the city's strategy and cultural aspects, is emphasized, there is still a lack of detail and deeper context, considering the entire theoretical model shown in Figure 2 and the theory, especially regarding digital space strategies, city identity, and city communication aspects.

The information matches the city culture and behavior elements described in the theoretical model of Figure 2. However, details are lacking on the city's digital space and image elements with an emphasis on digital channels. The documents indicate the influence of culture on community awareness, but they do not provide enough details or evidence on how this occurs in practice, and they incompletely align with the elements described in the theoretical model depicted in Figure 2. The information provided in the documents effectively reflects aspects of the city's culture, behavior, and identity. However, it overlooks important elements of digital strategy and communication. The information provided in the documents reflects the content of the theoretical model depicted in Figure 2; however, there is a lack of supplementation regarding digital channels and their use in shaping the city's image.

The provided information fulfills some important aspects of the theoretical model depicted in Figure 2, but it overlooks a crucial aspect: social media analytics, which is essential for shaping the city's image in the digital space. The information reflects the theoretical principles of image management and is related to the importance of strategy as indicated in the theoretical model in Figure 2. Although a direct response to negative assessments is not extensively described in the documents, the emphasis on the necessity of strategy renewal suggests that the city is prepared to change its narrative and explore new ways to enhance its image.

That aligns well with the theoretical model depicted in Figure 2. The provided information emphasizes the importance of understanding target audiences through demographic and psychographic aspects. However, according to the theoretical model depicted in Figure 2, there is a lack of detail regarding the inclusion of analysis and methodologies in how the city utilizes the obtained information in its communication and strategies. The information in the documents partially aligns with the presented theoretical model in Figure 2 but lacks depth regarding the creation of the city's image in the digital space. The diversity of communication channels is a positive aspect, but it's important to clearly understand how these channels are integrated into an overall strategy and how they contribute to strengthening the city's identity and image.

Based on the information provided, there are no specific details about SEO and SEM mentioned in the documents, but rather an emphasis on the overall process of city marketing and identity building. The information in the documents partially aligns with the theoretical model depicted in Figure 2 but lacks details in terms of the digital strategy aspect. While other aspects of the city's digital image are discussed in the documents, a significant part of website optimization is either insufficiently explored or entirely overlooked.

Considering that the documents emphasize the city's marketing strategy update and audience segmentation but do not directly discuss SEM campaigns, the provided information partially aligns with the theoretical model depicted in Figure 2. The information in the documents demonstrates a strategic approach to the city's image in the digital space, but lacks specificity in digital marketing, especially in the SEM field.

The information in the documents successfully identifies important demographic groups, but incompletely utilizes the opportunities provided by the theoretical model and theoretical knowledge presented in the first part of the work, which would be necessary for a comprehensive description of the image and strategy. It fulfills the requirements outlined in Figure 3, demonstrating a comprehensive and strategically grounded approach to building the city's digital image, oriented towards the needs, interests, and expectations of target audiences. While important strategies are being implemented, additional efforts are still needed to ensure that the city's strategies are tailored and reflect the needs of all members of the city's community.

According to the Figure 2, each city image assessment criterion can be assigned a corresponding score, where 0 is completely absent (does not match), 10 is an excellent result.

Table 2

Results of the document analysis

Research theme	Score*	Research theme	Score*
City communication	4	City assess and analyze its image	9
Accessibility and understandability of communication	8	Specific measures for image assessment, including social media analytics and resident surveys	7
Cohesion of digital and traditional communication	7	City image management of negative image assessments	9
City identity	8	Communication channels	10
City visual identity in public spaces and communication	8	Development of communication channels	6
City's value identity in the context of decisions and projects focused on urban development and the well-being of residents	9	SEO and SEM tactics in the online communication	5
City strategy management	9	Specific SEO strategies	3
Factors for the city in determining long-term and short-term strategic directions	9	SEM campaigns	7
Residents and stakeholders involving in the city strategy management process	6	City's target audience	9
City culture and behavior	8	Target audience segmentation	10
Cultural events and initiatives	5	Application of reachability and engagement strategies for target audience groups	7
City's economy and history influence the development of culture and the daily lives of its residents	9		
			Average score: 7,47

* where: 0 - not at all, 10 - excellent result

Source: made by author, according to Klaipėda ID Strategy, Integrated Action Plan, Updated City Marketing Action Plan for Klaipėda, Klaipėda City Positioning Direction, Panama Agency – Moving City, Klaipėda Brandbook by Critical

Based on the results of the interview study, it was found that:

While the provided response extensively describes how the city conducts digital communication and reaches its target audience, it lacks a deeper exploration of the city's identity, strategy, and how these aspects are integrated into the overall communication strategy, which is essential according to the schema. Additionally, more information could be included about the elements of the image that are crucial in shaping the city's recognizability and uniqueness. The response excellently outlines the visual identity elements and their practical application. However, it lacks a deeper analysis of how these elements reflect the city's values and culture, which are essential according to the schema. Additionally, more information on how these visual elements relate to the city's strategy in both traditional and digital spaces would be desirable.

The response clearly and comprehensively conveys how the city shapes its strategy by involving stakeholders and considering long-term goals and changing circumstances. However, more information about specific digital strategy initiatives, which would further enhance the response, is missing. The response effectively reflects the criteria outlined in the schema, but it could pay a bit more attention to economic aspects to fully meet all theoretical requirements. The response provides a detailed description of how the city utilizes analytics and digital channels for its image assessment. However, perhaps there is a lack of deeper explanation regarding how the analysis incorporates the city's values and visual identity aspects, which could provide an even more comprehensive picture of image evaluation.

The various communication channels are well described, but there might be a lack of deeper analysis on how each of these channels contributes to strengthening the city's core values and visual identity, which is also essential according to the schema. The response clearly aligns with the described target audience in the theoretical part, providing a detailed and specific list of important groups that the city seeks to reach and engage in its strategy. The answer very well reflects the city's strategy by indicating that it considers the needs and interests of different groups.

Municipal target audience groups are: (1) city residents; (2) young families; (3) students and their parents; (4) educators, teachers, career specialists; (5) Talents (highly skilled professionals; expatriates); (6) Lithuanian and foreign investors, intermediaries; (7) tourists.

According to the Figure 2, each city image assessment criterion can be assigned a corresponding score, where 0 is completely absent (does not match), 10 is an excellent result.

Table 3

Interview results

Research theme	Score*	Research theme	Score*
City communication	8	City assess and analyze its image	9
		Website marketing management	9
City identity (the list of elements)	7	SEO and SEM tactics in the online communication	10
City strategy management, formulation	9	City's target audience	10
City culture and behavior	9		
			Average score: 8,87

* where: 0 - not at all, 10 - excellent result

Source: made by author, according to Klaipėda ID Strategy, Integrated Action Plan, Updated City Marketing Action Plan for Klaipėda, Klaipėda City Positioning Direction, Panama Agency – Moving City, Klaipėda Brandbook by Critical.

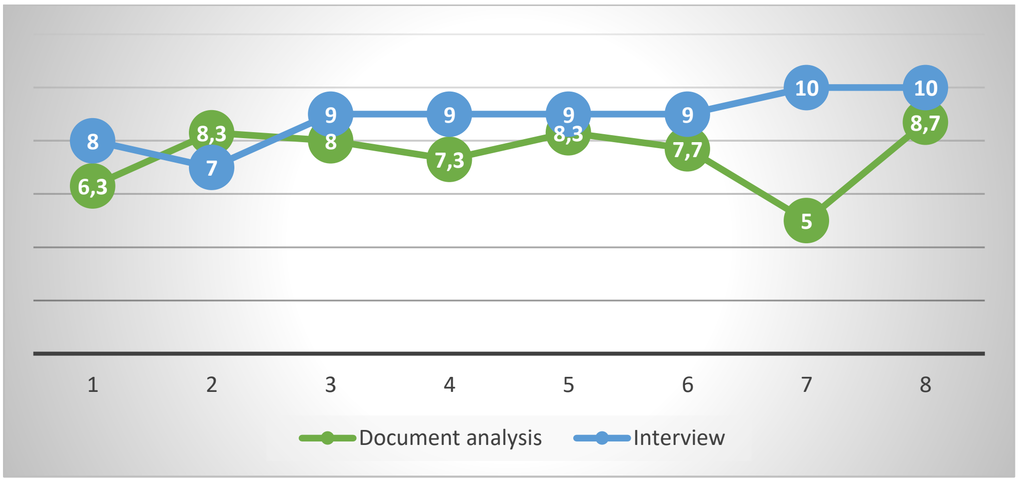

Fig. 3. Research results

Source: made by author

The numbers from 1 to 8 on figure 3 are research themes about:

1. City communication. A lower rating in document analysis (6.3 points) due to revealing more significant deficiencies and implementation problems in the strategy. A higher rating in interviews (8 points), highlighting good execution of digital communication but leaving room for improvement in strategy and identity integration.

2. City identity. Data from both methods indicate an understanding of the importance of the visual aspects of city identity, but both methods reveal a lack of a deeper integrated approach on how these aspects should be linked to the city's values, culture, and overall strategy. The document analysis method appears slightly deeper and more informative, reflecting deficiencies and opportunities in strategy implementation, while the interview method emphasizes the practical use of identity elements but leaves gaps in understanding how these elements are integrated into a broader city strategy. Both methodologies highlight the need to strengthen the

integration of city identity and strategy, especially in the digital space, to improve the overall city image and quality of life.

3. City strategy. Document analysis reveals a certain theoretical understanding and connections with sustainability aspects, but shows a lack of practical implementation details, especially in the digital space and city identity aspects. Interviews emphasize the process of shaping the strategy and inclusion, but also leave gaps in describing more specific digital initiatives that could enhance the strategy's outcomes. Data from both methods indicate a well-formulated overall strategy, but there is a lack of specificity in implementing digital initiatives and integrating cultural and identity aspects into the overall strategy.

4. City culture and behavior. Data from both methods reflect a positive perception of the city's culture and behavior, but both leave certain gaps: document analysis overlooks digital aspects and practical implementation details, while interviews lack integration of economic aspects. The interview method is slightly better evaluated because its data is more detailed and better aligns with theoretical requirements compared to document analysis. It can be argued that both methods provide valuable insights into the city's culture and behavior, but it is necessary to strengthen the digital strategy, economic aspects, and practical implementation details to achieve better alignment of strategies and more effective development of city culture.

5. Social media marketing. Document analysis reveals a certain theoretical alignment and understanding of the importance of city strategy but emphasizes the shortcomings in the use of digital channels and social media analytics. Although the interview method, being rated higher, also indicates that there is room for better integration of city values and visual identity aspects into digital analysis. Both methods show that the city of Klaipėda is taking important steps in image formation, but it is necessary to strengthen the integration of digital analytics and values and visual aspects into the overall image strategy to achieve more effective and comprehensive image management.

6. Digital channels. The results of document analysis and interview provide valuable information about city image creation strategies and communication channels, but both methods have gaps related to practical implementation and deeper impact analysis. The interview method is rated slightly higher because it provides a clearer answer about communication channels, but there is still a need to strengthen the analysis of how these channels contribute to the overall efforts to strengthen the city's image. It is important to improve the application of both methods in practice, especially regarding the integration of digital strategy and the aspects of values and visual identity, in order to effectively strengthen and improve the image of the city of Klaipėda.

7. Website marketing. Document analysis reveals a clear gap in the descriptions of SEO and SEM strategies, indicating possible issues in their implementation. Interview ratings are high, showing that they provide more practical insights into the digital marketing used by the city. These results emphasize the need to better document and implement SEO and SEM strategies to effectively manage the online image of the city of Klaipėda.

8. Target Audience. Document analysis shows a good identification of demographic groups but highlights that theoretical models and knowledge could be better utilized, especially for developing a more comprehensive city strategy. The interview method indicates that the city understands and describes its target audiences well, which is crucial for the successful implementation of the strategy. Results from both methods indicate a clear understanding of target audiences, but there is a need to further strengthen strategies to make them more tailored to all parts of the city community. The interview method particularly stands out for its emphasis on deep and specific attention to the needs of target groups.

Conclusions

Based on the findings from both methods, it's evident that Klaipėda is actively engaging with its audience and working towards enhancing its image. However, there are notable disparities in the effectiveness of its strategies as highlighted by document analysis and interviews.

Document analysis reveals significant gaps in the city's strategic approach and digital initiatives. This indicates a need for better alignment between overarching goals and actual implementation strategies. On the other hand, interviews shed light on a more practical aspect, particularly in the realm of digital marketing, showcasing existing strengths in execution.

To address the identified issues and capitalize on its strengths, it's recommended that Klaipėda focuses more on Search Engine Optimization (SEO) and Search Engine Marketing (SEM) strategies. By enhancing its online visibility and leveraging targeted advertising, the city can effectively manage its image in the digital sphere. Moreover, there's a clear indication that documentation and implementation of digital strategies need improvement. Streamlining these processes will facilitate more coherent and impactful efforts towards image management.

In conclusion, by bridging the gap between strategy and execution, and prioritizing SEO and SEM strategies alongside improved documentation and implementation practices, Klaipėda can strengthen its online presence and better manage its image for enhanced audience engagement and perception.

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TRANSPORTATION OF GOODS AND THEIR INFLUENCING FACTORS UAB "GEGUNE"

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Keywords: logistics, warehousing, supply chain, raw material management.

Abstract
This article examines the activities of transportation of goods to customers by logistics companies and the factors influencing it, the article analyzes the works of various Lithuanian and foreign authors. The article also describes insights in the research of various authors. Finally, the importance of all stakeholders in creating the most suitable logistics model in order to adapt to the needs of customers in order to ensure the most optimal performance of the service is emphasized.

Introduction

The relevance of the topic. The modern transportation market, due to external crises (the war in Ukraine, the war in Palestine, the general tension in the Middle East), functions in an extremely dynamic, often uncertain environment. At the same time, the increasing requirements and expectations of logistics customers for the quality and price of transportation of goods are monitored. Logistics service customers have become more picky, they are setting more and more requirements for quality, speed and flexibility, and they are becoming "impatient".

The problem of article. Companies engaged in the transportation of goods need to constantly monitor the possibilities and trends in the market and, depending on them, adjust / improve their activities. Practice shows that not all modern companies pay sufficient and adequate attention to the organization of transportation of goods to customers. Despite the fact that JSC "Gegūnė" constantly monitors the efficiency of the transportation of goods, however, sometimes there are malfunctions associated with the errors of managers and / or interference with the existing system. Thus, the need to improve the processes of organizing the transportation of goods by increasing their quality and optimizing costs in the environment of JSC "Gegūnė" is becoming apparent.

The study of the topic. The activities (processes) of transportation of goods to customers by logistics companies were examined by different Lithuanian (Palšaitis, 2011; Vasiliauskas, 2013; Kavaliauskienė, 2022, etc.) and foreign (Christopher, 2016; Sarder 2020; etc.) autorali. However, each individual case, which deals with the activities of transporting goods by a particular enterprise and optimizing this process, is unique and contributes to the formation of a common scientific paradigm of the subject under consideration .

Object of the article- Organization of UAB "Gegune" transportation of goods to customers..

Purpose of the article– to analyze the organization of the transportation of goods of UAB "Gegūne" to customers.

Tasks of the article:

1. To reveal the theoretical aspects of the organization of the process of transporting goods.
2. To conduct a study on the organization of the transportation of goods to customers by UAB "Gegune".
3. To provide UAB “Gegūnė" with opportunities for improving the organization of transportation of goods to customers.

Working methods:

- Analysis, systematization, comparison, generalization of scientific literature.
- Document analysis: company plans, financial statements of the company and other relevant documents.
- Empirical method of research - semi-structured interview.

Work hypothesis: UAB "Gegune" invests more in transport management and control systems, the processes of organizing the transportation of goods of this company will improve.

Transportation of goods as part of the logistics system

According to Christopher, M. (2016), the transportation of goods is one element of a much larger meta process **-** logistics. Therefore, for a more complete disclosure of the object considered in the thesis, it would be necessary to discuss in a few words the concept of logistics itself. In the scientific literature one can meet quite a few definitions of logistics. Some of them are shown in Table 1.

Table 1

Definition of Logistics

Author/authors	Definition
Christopher (2016, p.12)	"Logistics is the strategic management of purchases, storage and movement of materials, parts and finished items, as well as the management of information flows and marketing channels in order to carry out orders in a cost-effective manner and maintain maximum current and future profitability."

* *Source*: Compiled by the author of the article by Christopher, 2016

As can be seen from Table 1, different authors distinguish or emphasize one or (most often) several elements of logistics that seem essential to them. However, in practically all the definitions found in the literature, a formula reflecting the essence of logistics can be seen: logistics is a process of production and business associated with the movement of material and information flows.

In the scientific literature, it is noted that logistics solves many goals and brings many benefits at once. First of all, logistics ensures the optimal duration and reliability of delivery of material and information flows. The delivery of the goods must take place on time and the signed contracts must be executed on the agreed terms. Logistics ensures flexibility in the delivery of material and information flows. The flexibility of cargo delivery and related information is necessary in a very dynamic, constantly changing business environment. In this case, it is important to take into account the constantly changing needs of customers, the dynamics / volatility of their expectations.

Logistics activities are carried out not in a chaotic manner, but on the basis of algorithms based on certain practices. In other words, logistics activities presuppose systematicity. A logistics system is a set of elements that ensure the smooth planning, organization and control of material and information flows. The elements of logistics systems are of different quality, but at the same time compatible with each other. Compatibility is determined by one goal, which is strictly subordinated to the objectives of the functioning of logistics systems (Table 2).

Table 2

Elements controlled by the logistics system of the enterprise

Element of the logistics system	Charakteristika
Customer Service	Customer service presupposes the benefits that the customer receives (or expects to receive). This benefit is ensured by the timely and locally received cargo (goods). Customer service efficiency is a guarantee of the logistics company's long-term success in the market.
Execution of the order	The execution of the order includes all the activities necessary for the goods to reach the consumer. Fast and careful execution of the order increases costs, but improves the quality of service.
Transport	The physical movement of material flows from raw materials through the production process to the consumer. This activity requires the most costs and includes such actions as the selection of the method of transportation and type of transport, the formation of optimal routes, and so on
Storage	Storage of goods softens the discrepancy between consumption and production. Storage and storage are activities related to the management of the space necessary for storing and maintaining stocks.
Inventory control	Stocks are needed in order to make the goods available to consumers and in order to guarantee the range of goods at a time convenient for the consumer and in the right place.
Packaging	The purpose of packaging is to ensure the safe transportation of the product (to protect against damage), to ensure the recognition of the product during logistic processes.
Raw materials management	The management of raw materials increases the speed of order fulfillment and movement of raw materials, on the way from the place of storage to the selected vehicle.
Production planning	Production planning is closely related to logistics planning. The main purpose of this activity is to produce in such a way as to meet the needs of the market for assortment and quantity.
Information flow management	Information flow management is very important for carrying out any activity in the logistics process. This is the main link between the company and consumers.

* *Source*: Compiled by the author of the article according to Restuputri, Indriani and Masudin (2021); Sarder, (2020)

The content of the process of transporting goods

The process of cargo transportation is sequential, it consists of a series of different solutions. presupposes the adoption of certain decisions. The variety of solutions for the transportation of goods presupposes the division of the functions of this process into basic and auxiliary. According to Sližienė and Zaukas (2014), the main cargo transportation services are customer service (determination of their need, analysis of their reaction, determination of the level of customer service), transportation (selection of the method and type of transportation, formation of cargoes and parcels, routing, planning of the use of TP), inventory management (organization of storage of raw materials and finished products, operational planning of realization, nomenclature of products at storage sites determination, determination of the number, size and location of warehouses, ensuring timely customer service).

One of the most important decisions made in the context of the process of transporting goods is the choice of the type of transport and the means of transport. Beniušytė et al., (2021) discussed the advantages and disadvantages of different types of transportation and came to the conclusion that cargo transportation by road ensures the speed of cargo transportation, provides more flexible packaging options, is relatively cheap. Meanwhile, rail freight transport helps customers to quickly transport goods with lower costs, and the delivery time of goods is approximately two times faster compared to sea transport. Cargo transportation by air is the fastest, but the most expensive cargo transportation system in logistics. Cargo transportation by waterways is suitable for transporting bulk cargoes that do not require urgent delivery.

According to the authors Dasena, Sarmah and Naikan (2019), of all the types of transportation, road transport and trucks representing this type of transportation dominate the paradigm of freight transportation because:

- Characterized by the ability to overcome geographical barriers;
- Characterized by special maneuverability and flexibility;
- Characterized by the ability to create simpler and more reliable connections between the supply, production and warehousing processes.

Modern technologies and trends in the process of transporting goods: dimensions of digitalization and sustainability

As already mentioned, the influence of internal and external factors forces companies engaged in the transportation of goods to look for ways to optimize their activities. Thus, the optimization (improvement) of the processes of transportation of goods has recently been given more and more attention. Two main directions / trends can be distinguished: 1) digitalization solutions for the transportation of goods and 2) sustainability solutions for the transportation of goods.

Digitalisation and modern IT in the field of logistics are of particular importance and are mainly related to the introduction and development of so-called intelligent transport systems (hereinafter referred to as ITS). Speedonė (2015), who analyzed the ITS concept, notes that ITS is called a set of administrative, organizational and economic methods aimed at ensuring the effective work of a transport company. According to the author, the application of ITS to the transport of various types of goods allows for more efficient use of vehicles and simplifies the management of transport in cargo transportation processes. The possibilities of using ITS in the field of transportation and logistics are shown in Figure 1.

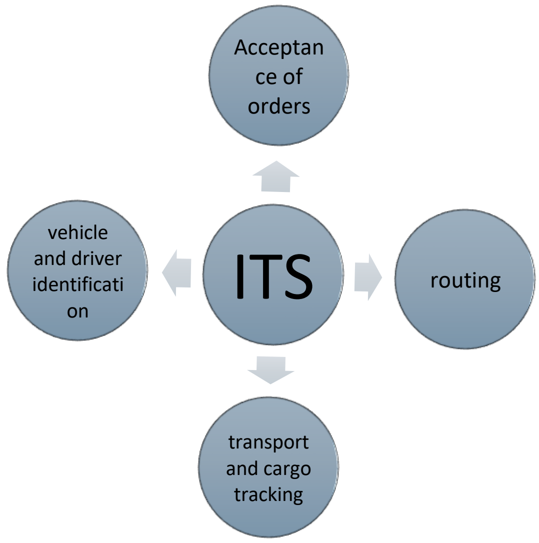

Fig. 1. Use of ITS in the field of transport
* *Source*: Compiled by the author of the work by Speedone, (2015)

Kavaliauskaite (2022) notes, the logistics industry is making earnest efforts to apply advanced information technologies, such as RFID tags, Blockchain, big data analysis, artificial intelligence (AI) and drones, in order to realize automation, visualization, traceability and intelligent decision-making of logistics processes. ITS is realized using specific tools. The ITS tools distinguished by different scientists are detailed in Table 3.

Table 3

ITS Tools in the field of goods transportation

Authors	ITS tools
Kavaliauskaitė (2022)	Automatic vehicle location (AVL) determination and long-distance, two-way communication technologies; RF-ID radio frequencies; "Real-time routes", Data clearing (ACTIS-DFU- BOX, ALFA, COMPASS, DAKOSY, DDIVS), WAP technologies, "E. cargoes", Information technology system "DOCIMEL", Information technology system "LOGIC system", Information technology system "CRM", Information technology system "CARGO system", Information technology systems - "TRIS", ISCIS, Espace Cat, ST.
Liebuvienė ir Šileikienė (2016)	KOSIS, NaviSat; Commercial transport in the subject - Easycargo 3D, NaviSat; Cargo transportation in the subject – AutoRout, ArcLogistics, KOSIS, TC

* *Source*: compiled by the author of the work according to Kavaliauskaitė, (2022); Liebuvienė and Sileikienė, (2016)

The tools presented in the table are various systems based on information technologies, which effectively help to manage the administration of the business processes of transport logistics and the optimization of this activity. The application of these tools in the transportation of goods improves compliance with the schedule, increases customer satisfaction, makes better use of working capital, serves more customers; the routes are optimized, the delivery time of the cargo is reduced, etc.

McKinnon and his co-authors (2018) emphasize that green (sustainable) logistics focuses on the execution of transportation and other logistics processes with the least (minimal) impact on the environment. Green or sustainable logistics presupposes the integration of environmental standards and the logistics system. The main imperative becomes not the company and its activities, but the environment and the impact of the company on it. Green logistics has a domino effect: companies promoting green logistics focus on suppliers and partners who also apply the concept of green logistics in their activities, respect environmental standards. It develops a green logistics system, increases the country's environmental orientation (McKinnon, 2018).

Khan (2019) and Rakhmangulov et al. (2018) distinguish 5 areas of application of green logistics (Figure 2.).

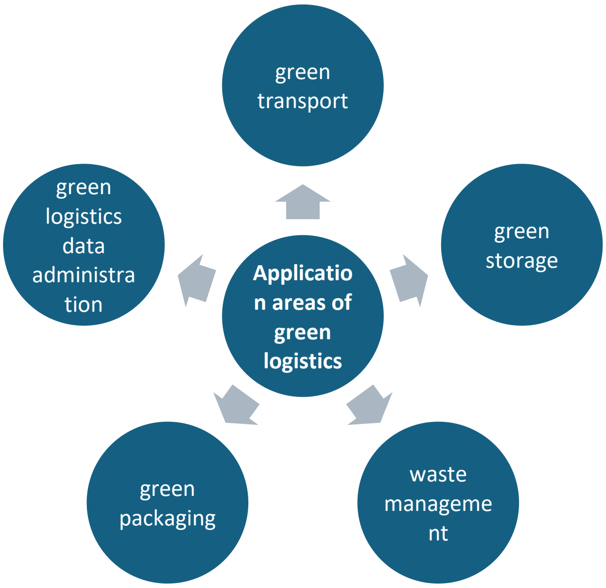

Fig. 2. Areas of application of green logistics
* *Source*: Compiled by the author of the work according to Khan (2019); Rakhmangulov et al., (2018)

Detailing the elements in Figure 2, it should be noted that green transport involves the choice of an efficient mode of transport, proper consolidation of cargo, with an emphasis on the reuse of clean vehicles, the reuse of pallets and containers, the standardization of truck sizes, the optimization of routes. Green storage is based on the optimization of storage processes through the widespread use of automatic and electronic warehouse management systems, the implementation of inventory reduction programs, the just-in-time concept, the use of energy-saving equipment. Green packaging refers to the modern use of packaging technologies, providing for environmental certificates, etc. Green collection and processing of logistics data is based on the wide use of IT and transport management systems, orientation towards electronic document management. Waste management presupposes intensive recycling, re-production, etc.

The implementation of green logistics in the organization highlights a number of advantages. "Green" practices reveal an increase in the volume of goods delivered on time, better use of capacity, promote the quality of products or services, increase product diversity and reduce waste. In addition, the implementation of green logistics benefits organizations by reducing the cost of purchasing materials, energy costs, taxes on waste treatment and its disposal, trying to eliminate environmental damage (Sidek et al., 2021).

Scientists who have analyzed the importance of green logistics in the parcel transportation process emphasize that the customer's approach to green logistics-based delivery is twofold.

An empirical study conducted by Paužuolienė and Kaveckė (2022) also revealed that the Lithuanian client is not yet ripe for the green paradigm of logistics: most of the surveyed, when choosing a company that will deliver parcels to them, have little interest in the social responsibility they have assumed or the reduction of environmental problems. The authors explain this situation by the lack of awareness of Lithuanian customers about the practice of green logistics. Companies should better disseminate good practices, make consumers aware of the green logistics they implement, and thus increase the company's own competitiveness and consumer awareness.

McKinnon et al. (2015), who analyzed the conceptual aspects of sustainable logistics(2015), proposed a green logistics model consisting of 9 parameters by which companies and governments can significantly reduce the environmental impact of cargo transportation.

The model proposed by McKinnon et al. (2015) is graphically depicted in Fig. 3.

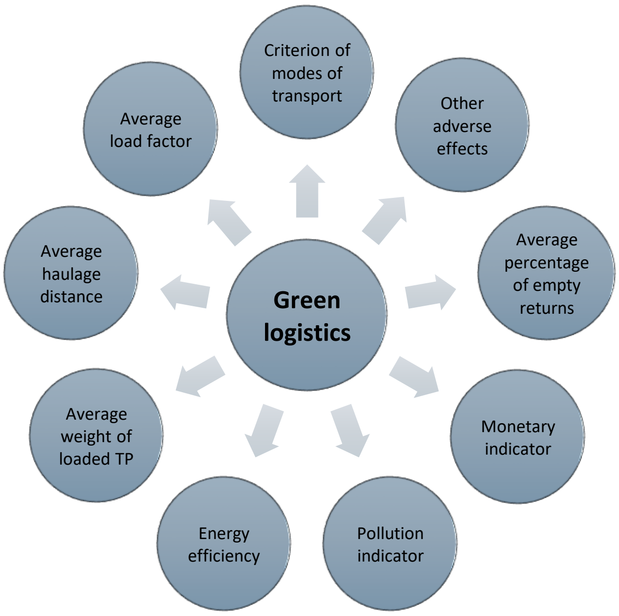

Fig. 3. Green logistics model
* *Source*: Compiled by the author of the work by McKinnon et al., (2015)

Detailing each of the criteria of the presented model, it should be noted that (McKinnon et al., 2015):

The criterion of distribution of modes of transport shows how much of the cargo is transported by other modes of transport. Individual parameters are calculated for specific types of transport.

The average loading coefficient shows the ratio of the weight of the goods present to the weight of the overloaded cargo. This factor is particularly important for the determination of supply chain girth and allows the number of supply chains to be determined.

The average range of carriages determines the average length of each link in the supply chain. This the indicator is most often used to convert overburden cargo, measured in tons, into tonne-kilometres.

The average freight weight of the laden vehicle and the average percentage of empty returns these are the two main indicators of vehicle exploitation.

Energy efficiency shows the ratio of the distance traveled to the energy consumed. Of this indicator values are determined by the characteristics and technical parameters of the vehicle, driving characteristics and traffic conditions.

Indicator of pollution per unit of energy - the amount of CO2 and other harmful gases consumed by energy consumed Unit. Its values depend on the type of energy (fuel) and the nature of the engine and the exhaust gas filtration system.

Other negative effects on the kilometre travelled by the vehicle and on the unit of output: noise, vibration, accidents.

Monetary assessment of negative impacts is a logistics and, above all, transportation indicators of negative environmental impact, expressed in monetary terms. In this case, money is the unit of measure by which the impact on the environment can be measured. The evaluation of this indicator makes it possible to determine the level at which environmental costs are covered by the fees applied to logistics activities.

Results

UAB "Gegune" was established in 2009. The main specialization of the company is the transportation of carcasses on hooks. Currently, the company's fleet consists of 14 vehicles (7 Mercedec Benz and Iveco trucks and trucks and their refrigerators- refrigerators- refrigerators). The majority of customers are regular and 70% of all transportations of the company are carried out for them, every day. The company offers three types of services, which are discussed in more detail in Table 5.

Table 5

Services provided by UAB "Gegune"

Type of service	Description of service
Cargo transportation in Lithuania and abroad	● A fleet of 14 modern vehicles and professional drivers are offered to the market. ● For customers, the company can offer same-day delivery ● For expensive goods, transport insurance is offered . ● Main shipping routes: Baltic States, Western Europe, Scandinavia ● Temperature cargo transportation
Forwarding and customs services	● Extensive network of partners abroad ● Cooperation only with reliable transport freight forwarders. ● Carrying out all the necessary customs procedures: customs declarations, intrastat reports, etc.
Car transporters	Transportation of new and used cars by car transporters

The company easily adapts to the needs of customers and can transport various small and bulky cargoes if necessary.

From Figure 7. In 2019-2021, the sales revenue of JSC "Gegūnė" grew consistently and increased by 26 per cent over 3 years: in 2021 it amounted to almost 940 thousand. However, in 2022, sales decreased slightly (EUR 893 thousand). and in the following year - in 2023, it again increased by 17% and amounted to almost 980 thousand. EUR.

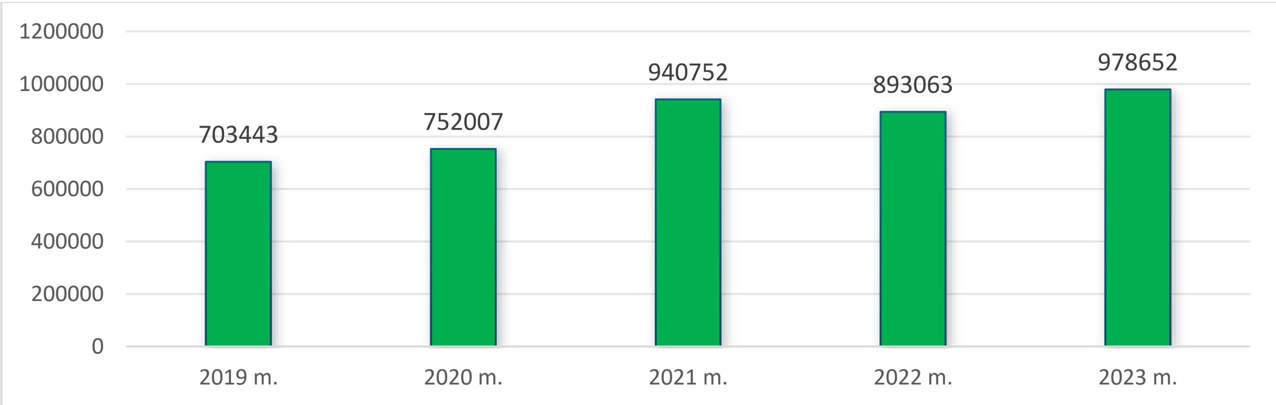

Fig. 7. Sales revenue of UAB "Gegune" in 2019-2023, EUR

The net profit of UAB"Gegune" increased significantly (8 times) by "before the pandemic" in 2019-2020, reaching 50 thousand euros. During the pandemic, the company's net profit indicators decreased significantly and in 2023 were still 4.5 times lower (10.8 thousand euros). than in 2020.

The net profit indicators of the enterprise are reflected in Figure 8.

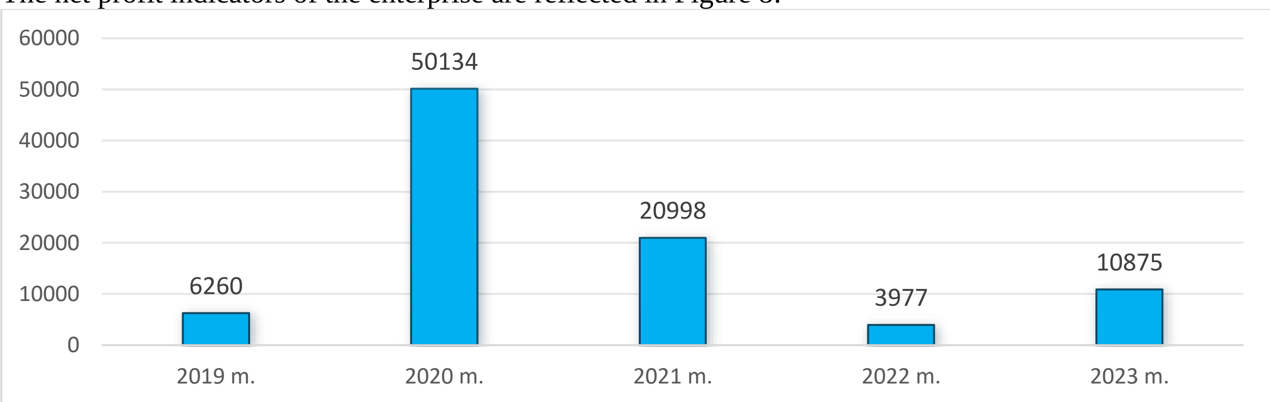

Fig. 8. UAB "Gegune" net profit in 2019-2023, EUR

Based on Figure 7. According to the data provided, it can be said that in the period of 2019-2023, the net profitability indicator of JSC "Gegūnė" only in 2020 exceeded the 5% limit recommended in the literature (Labonaitė, Subačienė, 2014). This means that the end result of the company's activities is considered unsatisfactory. During the practice, it was possible to reveal that such a result is associated with an increase in the cost of repairing vehicles, in addition - an increase in road tolls.

Purpose of the study- to analyze the organization of the transportation of goods of JSC "Gegune" to customers.

The objectives of the study are:

1. To reveal the specifics of the services provided by the company.
2. Identify the main aspects of the organization of the transportation of goods and customer service:
3. Disclose the ITS applied in the company's environment.
4. Assess the situation of sustainable logistics in the company.

Research methodology To achieve the goal of the study, the following research method was chosen - a semi-structured interview. The chosen research method is the most widely applied among all qualitative interviews, its advantage is due to the fact that the researcher, working according to a clear structure, at the same time always has the opportunity to expand the topics of the story, improvise and thus increase the level of revealability of the question / problem (Gaižauskaitė, Valavičienė, 2016, p. 14).

Qualitative method of content analysis. In this work, the method of content analysis is used to analyze, compare and summarize the content of the content of the content responses obtained during semi-structured interviews.

Using this method, all recordings of a semi-structured interview were transcribed into Word format. The analysis of the research data was carried out on the basis of the exclusion of the most suitable meaningful units of meaning - phrases or words - from the text and their coding. Each informant was coded by giving him a cipher "E" and an identification number (E1, E2, E3, E4).

The sample of the study. Qualitative research sample - 4 informants, representatives of JSC "Gegune" (Table 6)

Table 6

Informant - representatives of UAB "Gegune"

Informant's posts	Description of experience
Director of the company	15 years of experience in running a company
Commercial Director	Responsible for the sales and marketing of the company. Experience in working in the company - 11 years.
Head of transport department	10 years of experience in leading the transport department
Transport Manager	Experience in organizing cargo transportation - 11 years

The first block of questions for a semi-structured interview was prepared in order to reveal the opinion of the company's representatives about the services provided and the market in which UAB "Gegūnė" is finting (Table 7).

Table 7

Services provided and the market

Category	Subcategory	Confirmatory statement
Range of services	Range of services	Temperature cargo transportation, expedition, customs services, car transporter services. (E1) The main activity of the company is the transportation of the carcass on the hooks. We still transport cars by car transporters (E3) This is how the main activity of the company is the transportation of the carcass on the hooks. We also provide forwarding services and car transportation by car transporters (E4)
	Priority services	Temperature cargoes are the basis of activity, about 70% of sales, maybe a little less (E1) I would single out three segments of services: transportation of temperature cargoes by refrigerators-refrigerator refrigerators; transportation of new and used cars by car transporters; customs brokerage services (E2) Percent - the transportation of the carcass occupies about 60 percent of the activity (E4)

	Future prospects	We are not going to offer new services in the near future, certainly not. Maybe in perspective, it all depends on the conjuncture of the market (E1) We systematically check the competitive position of the business. At the moment, we do not plan to introduce new services, we will improve the existing ones (E2) There are currently no such plans (E3) Of course, there are such thoughts. We would like the war in Ukraine to end sooner, we are planning an expansion to the East. There are definitely plans (E4).
Market specifics	Level of competition	The market is competitive and dynamic. The company must take care of the vehicles in order to have something to offer the client. Also of great importance are the partners for whom it would be possible to forward the cargo in the event that the vehicle is not yet available at the right time and in the right place (E1)
	Main partners	We mainly work in Western Europe (E4) We cooperate with Lithuanian, Latvian, Estonian, Polish, Finnish, Dutch, Danish, German companies for which we transport cargo and have earned the title of a reliable partner (E2) Main routes: Baltic states, Western European countries, Scandinavia (E1)

The experts interviewed indicated that the basis for the transportation of the company's goods (about 70% of all transportation) is the transportation of carcasses on hooks. In addition, the company provides the services of transportation of new and used cars by car transporters and customs brokerage. On the plans to provide new services, the opinions of the company's representatives diverged: most of the representatives say that there are no plans to supply new services to the market in the near future, but one expert indicated that an increase in the range of services is "really planned". Experts emphasized that the market in which UAB "Gegūnė" operates is extremely competitive and dynamic, the company has at least 5 serious competitors in Europe. The company's main partners and customers are western European S and Baltics major trading

Based on the summarized responses of the company's representatives, it can be concluded that in the environment of JSC "Gegūnė" high customer service requirements are applied, customer needs and expectations are assessed, and constant communication with them is carried out. For communication with customers, the company uses various tools - telephone, e-mail, online tools; an individual model for solving customer problems is applied. The main workload with the company's clients falls on the managers of JSC "Gegūnė", whose "work does not stop at the moment when the cargo is delivered to the recipient, the manager is obliged to wait for the documents and handle them himself, which means that he has to sacrifice time for administrative work." One of the main disadvantages in the work with clients is the lack of systematic organization of customer opinion surveys. In the responses of company representatives about the customer service situation, a systematic, holistic approach to the aspect of working with customers is missing. This fact, together with the gaps identified during the document analysis, makes it possible to state that at present the customer service policy of JSC "Gegūnė" is partially fragmented, unconceptualized, and lacks the presence of a common system.

From the answers provided by experts, it turned out that the Terra Logistics system is installed (installed) in the company's environment, and a CRM system is also used for customer service. Part of the company's experts say that all processes are digitized. Most experts emphasize the convenience of the Terra Logistics system, its positive influence on ensuring the efficiency of the processes of transportation of goods. However, among the experts there are also less categorical assertions that emphasize that the Terra Logistics system is at the installation stage and not all functional packages are fully approved and installed, which leads to glitches. In addition, experts pointed out that in the market where UAB "Gegune" operates, paper CRM documents are sometimes still required and this greatly complicates some processes. It follows that the processes of the enterprise are only partially digitized.

Based on the analysis of the company's activities and the results of interviews with representatives of UAB "Gegūne", the SWOT of the activities of this company was compiled (Table 9).

Table 9

UAB "Gegune" for delivery of goods to customers SSGG

Strengths	Options
● Stable customer base and strong positions in the market ● Experienced employees (managers) ● Large fleet of trucks; ● Cost-effective transportation directions. ● The beginnings of the digitalization of processes.	● Development of the company's activities in Europe (for example, in southern Europe) ● Full use of all the functions of Terra Logistics in activities. ● Search for opportunities for other types of cargo transportation on approved routes in order to diversify activities ● Delivery of company services in social networks
Weaknesses	Threat
● The concept of customer service is fragmented. ● A sustainable logistics policy has not been developed and made public. ● No e-vehicles ● No EURO 6 trucks ● Incomplete process of digitization of activities	● Possible political decisions unfavorable for international cargo transportation; ● Non-expeditiousness of business processes due to the incomplete level of digitalization. ● High cost of TP repair ● High tolls ● Increasing taxes and other fees; ● Skilled labor migration; ● The fall in competitiveness due to the lack of investment in the improvement of qualifications and modern technologies; ● Drop in transportation prices

The SWOT of UAB "Gegune" transportation of goods to customers shows that the company's activities are profitable, the company has strong positions in the market niche, it employs experienced employees, it adheres to the principles of sustainable logistics. On the other hand, the empirical study of the activities of UAB "Gegune" transportation of goods to customers revealed several problematic (for improvement) aspects. Firstly, the company currently clearly lacks the completeness of the digitalization of business processes. Secondly, the concept of the company's work with customers is not clearly and consistently defined, it is fragmentary. Thirdly, the cost of repairing the company's transport, tolls and fuel is high and does not allow the company to achieve high financial results.

UAB "Gegune" plan for the improvement of the transportation of goods to customers

In order to eliminate the identified shortcomings and improve the company's results and positions in the market in the environment of UAB "Gegune", it is proposed to implement the following performance improvement solutions (Table 10).

Table 10

UAB "Gegune" plan for the improvement of the transportation of goods to customers

Company improvement solutions	Content	Aim
1. Technological	Transport resume	Reducing fuel consumption Increase the productivity of the transportation of goods
2. Managerial	a) formation of a customer service department; b) presentation and publicity of the concept of green logistics on social networks	Optimization of internal processes of the customer service system, promotion of the company's brand, search for new customers

The company is offered to establish a new branch - the customer service department. The customer logistics department plan is presented in Table 11

Table 11

Formation of the customer service department

Type	Functional responsibility center
Management	The person responsible for the activity; motivation; the indicator for assessing the volume of activity and the cost allocation base
Management	This department is responsible for the implementation and formation of the customer service policy, as well as its delivery to customers, partners and employees.
Money	Motivates you to achieve better results by increasing customer loyalty; cargo transportation services and customer work system adapted to modern challenges

The activities of the logistics customer service department are detailed in Table 12.

Table 12

Customer service activities

Aim	Description
1.Planning of logistical service actions	Set goals, form a strategy, choose a policy direction, draw up a plan
2. Organization of logistics service actions	To group all areas of activity according to certain functions, to give individuals adequate rights, to coordinate activities in order to achieve the goals set
3. Control	Develop standards, make a comparison of planned and actual logistics and supply data, identify deviations
4. Logistical service decision-making	To carry out an analysis of the available information, systematize it and submit it to decision-making
5. Organization of customer opinion surveys	Once to the fourth to organize surveys of the opinion of the company's customers (partners, suppliers). This will increase customer confidence, allow you to systematically look at problems and their solution.

Summing up, it can be said that the new technological and managerial solutions implemented in the company's environment in the medium term will increase the competitiveness of UAB "Gegune", improve the processes of communication and work with customers, help to diversify the offer of services provided.

Conclusions

1. As a result of the analysis of the scientific literature, it is concluded that the transportation of goods as an integral part of the logistic system and one of its essential elements ensures the optimal delivery time of material and information flows, reliability, flexibility and quality of delivery. In order to ensure the flexibility, speed and reliability of cargo transportation, in the context of the transportation of goods, decisions are made in the context of the management of the movement of products, the choice of the type of transport and the means of transport, the determination of the route, the choice of the carrier and other relevant decisions. In the field of optimization of the transportation of goods, two main trends are distinguished - the orientation towards the use of modern IT and the intensive implementation of the principles of the green logistics concept.

2. The analysis of the transportation of goods to customers by UAB "Gegune" shows that the company's activities are profitable, the company has a strong position in the market niche, it employs experienced managers, it adheres to the principles of sustainable logistics, invests in the renewal of the transport fleet and implements activities with a digitalized solution. On the other hand, the empirical study of the activities of UAB "Gegune" transportation of goods to customers revealed several problematic (for improvement) aspects. The company currently clearly lacks the completeness of the digitalization of business processes. The use of Terra Logistics and CRM tools due to objective (not all market participants tend to use only digital CRMs) and subjective ones (the company does not take advantage of the functionality of all Terra Logistics) only partially improve the processes of transporting goods to customers. Secondly, the concept of the company's work with customers is not clearly and consistently defined, it is fragmentary; are not conducted for the study of customer opinions, there is no separate department of work with clients. Thirdly, the cost of repairing the company's transport, tolls and fuel is high and does not allow the company to achieve high financial results. That is why specific technological and managerial solutions for improving performance have matured in the company's environment.

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ATTRACTION OF BUSINESS TRAVELERS TO THE "RIVERSIDE HOTEL" IN LATVIA

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Keywords: business travelers, accommodation, business tourism, research.

Abstract
The article examines the concept and meaning of business travelers. In order to ensure the stability and development of the hotel, it is very important to get as many of them as possible. There have been made research on the performance standards of small businesses. In the empirical research were looked at the performance of the accommodation and "Riverside Hotel" marketing policy. A SWOT analysis of the company was carried out and voluntary survey of respondents was created and conducted. It's concluded that the "Riverside Hotel" advertising was minimal and "Riverside Hotel" does not personally communicate with and engage with its business partners, and was not active in social networks, such as *Facebook* and *Instagram*. Updating the hotel homepage was necessary and financial investment was required, which would pay off in the future.

Introduction

Our century and era have opened various opportunities for successful cooperation with foreign partners, business trips and exploring new places. Modern technologies allow you to reach your destination in a very short period of time, get feedback, get recommendations and even virtually view the desired destinations and accommodations. Customer convenience has been thought of and competition is thorough: there are many accommodations, taxi, catering, air travel etc. services providers. The existence of wide range of accommodations has greatly facilitated the travel of business tourists and made it all the more enjoyable, easier and more convenient. Nowadays, it is given a lot of importance and criteria have been developed, the observance of which is mandatory in order to promote:

- the well-being and convenience of business travelers,
- interest in traveling to the specific country,
- the traveler's sense of security.

However, the problem still remains as to which methods would be the most appropriate to attract business travelers for accommodation and to maintain stable activity of hotel.

The purpose of research is to analyze attracting business tourists to the "Riverside Hotel".

Research objectives:

1. Clarify the theoretical aspects of attracting business tourists for accommodation.
2. Using secondary data analysis and survey methods, find out about "Riverside Hotel" performance indicators.
3. Research of the existing marketing strategy in "Riverside Hotel".
4. Develop recommendations for attracting business tourists to the "Riverside Hotel".

Methods of research:

1. Analysis of theoretical literature.
2. Secondary data analysis.
3. Quantitative research methods.

In the theory part of the research, business tourism and business tourist definitions were explored and analysed, business tourism popularity today. The criteria for awarding hotel stars have been studied and a wider theoretical study has been carried out on the performance standards of small businesses. In the practical part of the research, the "Riverside Hotel" organizational structure, performance indicators and marketing guidelines were explored and analysed. A SWOT analysis of the company was carried out. It has been conducted a survey of respondents based on the voluntary answers provided by 30 respondents, business tourist surveys results were analysed and recommendations for attracting business tourists at the "Riverside Hotel" were developed. This research gave the "Riverside Hotel" an opportunity to evaluate the existing quantity of business tourists in the hotel, to understand the popularity of modern business tourism in the world, evaluate authors provided recommendations for attracting business tourists to the "Riverside Hotel".

Theoretical aspects of attracting business tourists for accommodation

It has been founded that tourism is activities of a person related to travel and stay outside his permanent place of residence for spending free time, conducting business transactions or for another purpose, no longer than one year [7]. According to the information found out by the author [17], it was specified that business tourism is a type of tourism in which the main purpose of the trip is to arrange official business, solving business issues, participation in conferences and meetings, visiting exhibitions. Depending on the purpose of the trip business tourism can be further divided into (MICE):

- meetings,
- incentive,
- conferences,
- exhibition tourism [22].

Business trips are usually fully paid for by the employer, or a part of the expenses is covered by the receiving party in solidarity with the employer [8].

C. Tranrisever, H. Pamukcu and A. Sharma in their article "Future tourism trends" [18] are describing a new tourism type named “bleisure tourism”. It’s defined that “bleisure tourism” is a type of tourism when travels to do business and leisure activities together. This new definition is very appropriate and nowadays very common. It is often observed that business owners go on a business trip and then continue to stay in the destination country, taking advantage of the opportunity to relax and explore new places. So, it could be state, that with the characteristics of the definition of the new type of tourism, “bleisure tourism”, as a newly introduced definition very precisely describes such a trip composition.

The essence of the decision of business tourists and leisure tourists in choosing a destination and hotel is very important in determining the best places to go, which relates them to the critical aspects that can influence the decision. Below is presented a result of the researches of several authors related to business tourism, business tourists and its rapid development.

S. M. Ortaleza and R.G. Mangali (2021) in their article "Attributes of Travel Destinations that Influence Tourists’ Decisions: A Systematic Review" describes that each destination, and hotel, has its own qualities and amenities to offer [13]. The authors found out that the attributes of a travel destination that may influence a tourist decision include accessibility, place, price, safety and security, and political stability. One can agree with this statement, as every traveler strives for affordable costs and a sense of security as a priority. Authors S. M. Ortaleza and R.G. Mangali (2021) indicates that accommodation is one of the most important aspects for people traveling when they spend overnight stay and dine outside their usual abode. Authors are describing that there are five *A’*s of tourism that include Attraction, Activities, Accessibility, Accommodation, and Amenities. However, there is a sixth ‘A’ that is equally important in influencing tourists to a destination and that is Affordability. Affordable tourism destination such as cost of travel, rates of accommodation, and entrance fees to attractions would definitely help in making a successful destination. The mentioned indicators are nowadays very important and impact travelers’ final decisions. The huge competition has some influence on the above-mentioned indicators.

M. Pavlova (2020) in the article "Discovering Hotel’s Competitive Edge Through Customer Reviews: The Business Traveler Segment" describes that in today’s era of market competitiveness, there is a need for assessing the comparative service performance [14]. Ideally, a firm must aim to exceed not only their own performance indicators, but also those of their competitors’. By continuously observing the performance of the competitors and measuring against it, a company can enhance their competitive edge significantly and obtain another company’s clients. This tactic truly has a significant and productive impact if it is seriously evaluated and applied. Very often, the travelers themselves already tell in advance why they choose the specific accommodation instead of the usual accommodation. All that is needed is to listen to travelers and get to know, research competitors.

In the article "The impact of business travel on travelers' well-being" Y. Tian and X. Honggang (2020) have explored that the high mobility associated with frequent travel has brought new changes to people's work compared to place-based job settings, which may generate mixed influences on individuals [20]. On the one hand, business travel is often made appealing and desirable in popular discourse, as mobility has become a signifier of social status and been encouraged in modern societies. On the other hand, however, the stressful aspects of business travel, such as continuous work demands, sleep deprivation, unhealthy eating, and isolation. This is an important aspect to consider when attracting business tourists to accommodations: the accommodation must be able to deliver what it promises and what the business tourist expects (for example: quality sleep, work area, strong internet, etc.).

Another important aspect in attracting business travelers to hotels is seasonality. In the article "Influence of Tourism Seasonality and Financial Ratios on Hotels' Exit Risk" Z. Dengjun and X. Jinghua (2021) researched that tourism seasonality is defined as demand variations on a regular time horizon and in regular frequencies as a result of climate and institutional characteristics as well as other factors, such as business cycles, travel costs, and sociodemographic characteristics [2]. Seasonal overtourism has long been recognized as one of the overriding issues hindering sustainable development of the tourism industry worldwide. Small hotels are most often and seriously affected by the threat of seasonality (for example: "Riverside Hotel" in Latvia). It is very important to prepare in time for this annual threat and attract business tourists in time for the off-season.

Nowadays a very important tool for attracting business tourists and tourists is digital marketing and accommodation activity on social networks and media. Author R. Gobinda (2023) in article "Travelers' online review on hotel performance – Analyzing facts with the Theory of Lodging and sentiment analysis" researched that the leading travel booking websites are crucial in providing travelers with online reviews and travel-related information [4]. Travelers' online reviews have become a critical information resource for the hospitality sector. The wider popularity of social media and review websites generates volumes of review data posted on travel websites. It creates an opportunity for the hospitality sector to synthesize the data to determine the factors influencing customers' experience and decision-making. Hospitality service providers increasingly use online platforms (booking websites and social media) to offer ongoing sales promotions, competitive pricing, and unmatched functional convenience for hotel/trip booking. Besides providing travel-related information, these platforms act as important sources of pubic data in the form of visitors' online reviews, depicting travelers' touring experiences. Following these trends, it is possible lead to a greater influx of business tourists and increase accommodation income. It has been observed that accommodations that promote the entry and development of digital marketing achieve better results and attract more business travelers and tourists.

Business tourism market in Latvia

Based on the previously researched information, the World Travel and Tourism Council [21] data, in 2015 the business tourism market in the world exceeded 0.96 trillion euros, and in 2016 – reached one trillion euros. It is estimated that by 2026 the global market value of business tourism will be 1.44 trillion euros, and the annual growth will be on average 3.7 %. From the obtained information, the author concludes that business tourism plays an important role in modern times in the economy, development of the country and its promotion.

The author studied the Latvian hotel certification system according to the international criteria of "Hotelstars Union" [9]. Publicly available information presents the officially accepted European criteria for the hotel 3-star standard [5]:

- 10 hours staffed reception service, available via digital communication or telephone 24 hours,
- Lounge suite at the reception area, luggage service on demand
- Beverage offers in the room,
- Device for internal and external communication on demand,
- Audio or multimedia entertainment,
- Hair-dryer, cleansing tissue,
- Dressing mirror, adequate place or rack to put the luggage/suitcase,
- Laundry and ironing service,
- Additional pillow and additional blanket on demand,
- Systematic complaint management system,
- Bilingual, hotel own website.

Since the "Riverside Hotel" is a small accommodation service provider, it has been researched the business specifics of small tourism companies [3]. Following this information, it has been founded that "Riverside Hotel" operated as an independent hotel. It means that hotel is independently owned and run. It doesn't allow any other proprietors to use its name or brand. "Riverside Hotel" is not related to a hotel chain. A big advantage of independent hotels is that they have the flexibility to provide special and personalized services compared to corporately-owned and operated hotels, as the large chain brands have restrictive rules and protocols. The benefits of a hotel being independent are:

- Flexibility: It can react to the changes and requirements of the market quicker than a hotel belonging to a larger chain. The reactivity and power of decision limit monetary losses and boost management tasks,
- Variable pricing policy allows quick and flexible decisions, to adapt to the demand and the market behavior and to increase the revenue,
- Financial Autonomy: independence of decisions on his capacities and abilities,
- Uniqueness: very independent hotel has a distinguished offer and also there are many types of independent hotels, such as Boutique, Luxury, Budget, Hostel, Design Hotel, etc. It can offer niche products and be targeted to a specific client audience. It offers a unique experience to the clients and therefore recognition value,
- Proximity to the client and a unique customer relationship (i.e. using social media) [22].

The SWOT analysis method was studied and explored that SWOT analysis is a widely used tool to analyse an organizations or product's strengths and weaknesses, as well as looking at outside opportunities and threats [15] (6).

The information about the current tourism situation in Latvia were researched. Data from Official statistics of Latvia portal [5] about number of residents and non-residents who stayed in accommodations and total nights stayed during 2006-2023 can be observed in the scheme below (see Fig. 1). From the scheme it can be concluded that during Covid-19 epidemic the number of tourists has significant decreased. Since then, the number of tourists and nights stayed has increased, but have not reached pre-Covid levels. This might have an impacted on Riverside Hotel operations.

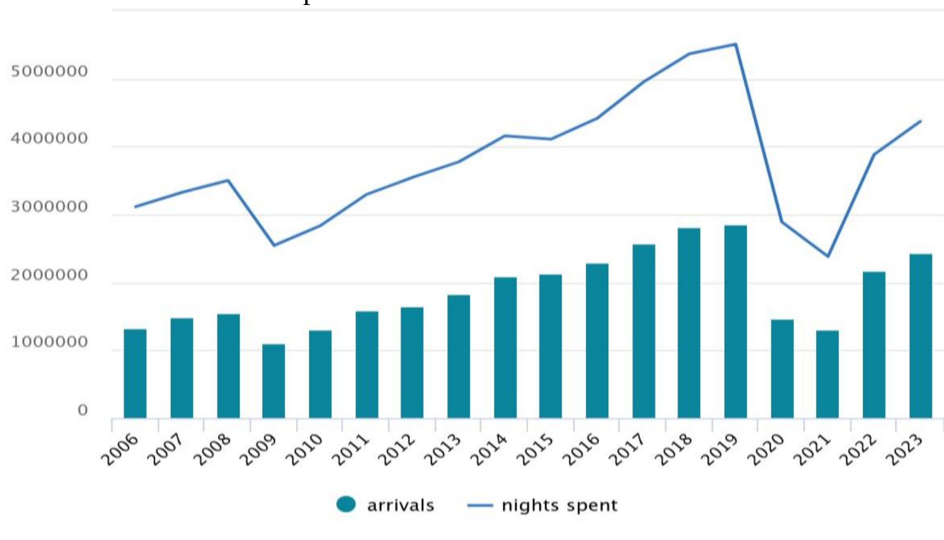

Fig. 1. Number of tourists and nights stayed in hotels and other tourist accommodations
**Source:* Official statistics of Latvia portal

According to the latest data resulting from cooperation project between the Central Statistical Bureau (CSB) and statistical office of the European Union Eurostat, 1.43 million guest nights (approx. 1/3 from all nights stayed) were spent in Latvia in 2023, which were offered via one of the four collaborative economy platforms – *Booking, Airbnb, Expedia and Tripadvisor*. That is 21.6 % more than in 2022, when the number of guest nights comprised 1.18 million and 7.2 % more than in 2019 before the pandemic, when the number of guest nights reached 1.34 million. In 2023 1.1 million or 76.6 % of guest nights were booked by non-residents, but 336 thousand or 23.4 % – by Latvian residents. Compared to 2022, a rise was observed in the number of guest nights booked both by non-residents (of 29.2 %) and by residents (1.9 %). Compared to 2019, the number of nights booked by residents has doubled, but the number of nights booked by non-residents – reduced by 6.1 %. Last year, in 2023, the length of bookings made via collaborative economy platforms was 3.3 nights on average for non-resident visitors and 1.8 nights for Latvian residents [5] (see Fig. 2). This data confirms the popularity of collaborative economy platforms and the need for accommodations to be listed there.

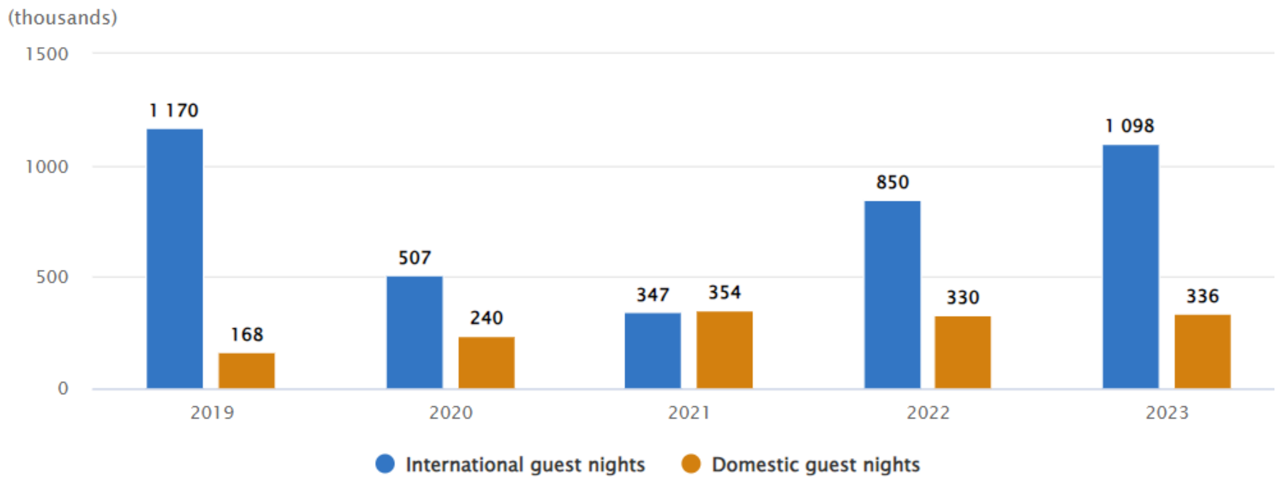

Fig. 2. Guest nights in accommodations offered via collaborative economy platforms by origin of the guest in 2019-2023
**Source:* Official statistics of Latvia portal

It has been researched tourism in the economy and outlook for recovery where was explored that tourism is an important sector in Latvia, directly contributing to 4.8% of Latvian GDP in 2019. Following the pandemic, total tourism expenditure in 2020 was down 73% from 2019 to EUR 145.4 million, and held steady in 2021 at EUR 145.5 million. In 2021, employment in tourism-related sectors represented 7.1% of the total workforce, down from 8.3% in 2019. [12].

Latvia: Enterprises and employment in tourism

	Number of establishments	Number of persons employed				
	2020	2017	2018	2019	2020	2021
Total	..	..	..	..	..	..
Tourism industries	**16 857**	**75 400**	**77 100**	**75 600**	**68 300**	**61 200**
Accommodation services for visitors	1 483	4 900	5 600	6 600	6 300	4 600
Hotels and similar establishments	513	3 700	4 500	5 400	5 000	3 000

Fig. 3. Latvia: Enterprises and employment in tourism
**Source:* OECD iLibrary

It was also analyzed what is the number of persons employed in tourism, in Latvia from 2017 to 2021 (see part of the picture in Fig. 3.) [11]. Tourism has been hit hard by the depth and duration of the crisis triggered by the COVID-19 pandemic. A huge drop in the number of employed people is observed in a year 2021.

Analysis of business travelers in "Riverside Hotel"

Accommodation is located in Riga, Natana Barkana Street 5, which is a 15-minute walk from the center. The hotel has 21 rooms on four floors, of which 3 are double rooms with two separate beds, 1 is a semi-luxury room and 17 are double rooms with one double bed. The hotel also has a sauna and a jacuzzi available for guest relaxation. The hotel provides its customers with a very tasty breakfast and room service 24 hours a day. There is no elevator in the hotel. For the convenience of customers, there are room for storing luggage, so that customers do not have to carry heavy luggage with them until the departure of their transport, which significantly complicates spending the last hours and enjoying the beauty of the city. For guests traveling by car, a paid parking space is available next to the hotel.

According to the business form, the hotel operated as a legal person which legal form is a limited liability company (SIA). "Riverside Hotel" works as an independent hotel: the building was managed-owned by a private person, and its operation was based on independent management. "Riverside Hotel" met the standard criteria of 3-star hotels, based on the research in theoretical part. After the research and familiarization with the hotel's documentation, which according to the order of the hotel owner cannot be made public, it was founded that the "Riverside Hotel" started its work in April 2008. During the research were revied hotels and guesthouses classification rules and publicly available information [9]. It was founded that "Riverside Hotel" corresponded, during the conduct of the study, to hotels. "Riverside Hotel" meets the standard criteria of 3-star hotels. "Riverside Hotel" according to the hotels target group can be classified as a bed and breakfast hotel (B&B) and an economy class hotel, as it was more intended for business people who only need accommodation, breakfast and good internet connection for work. Such guests do not seek entertainment and adventure after their transaction's arrangements, but prepares for the next business event and rests in his/her room from daily rush and business negotiations. As a rule, such guests do not stay in the hotel for more than one night, so hotels with entertainment facilities are not their priority. Based on the obtained information,

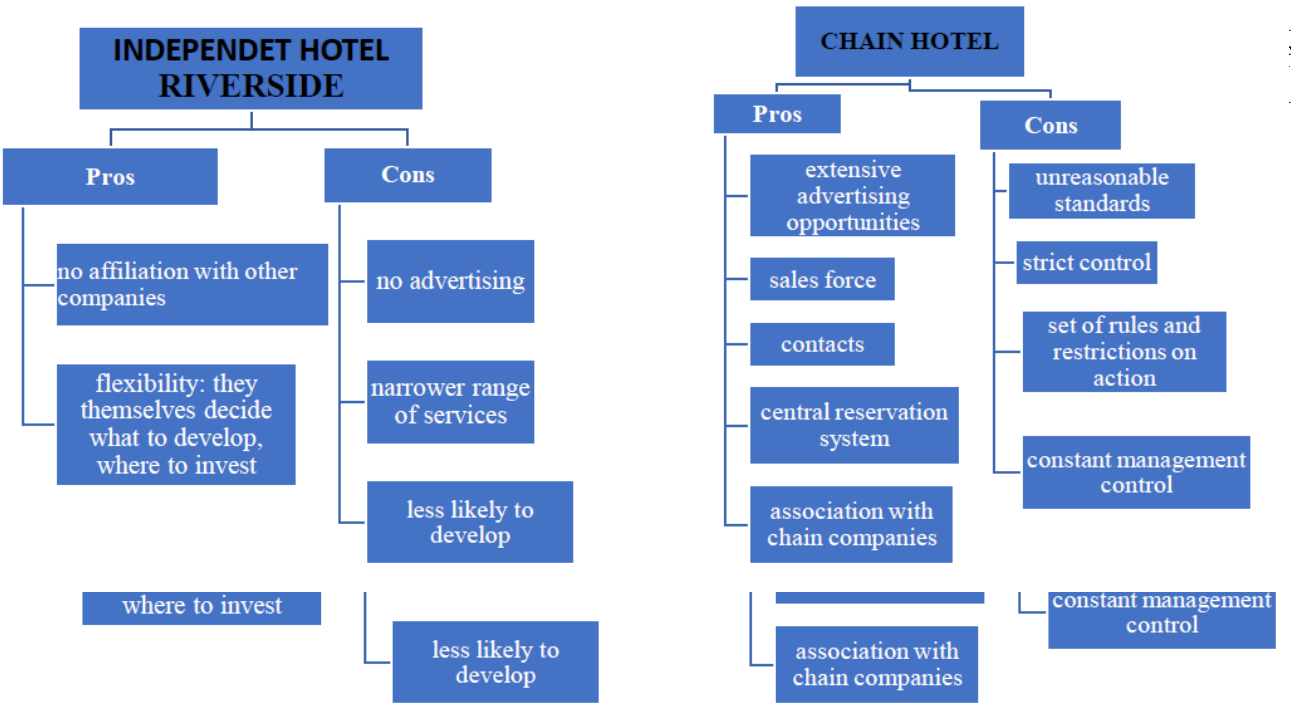

Fig. 4. Summary of "Riverside Hotel" as individual hotel and Chain Hotels
*Source: made by author Ieva Auziņa

From the above figure it's concluded, that independent hotels have less resources for marketing activities compared to chain hotels. It is important and very essential for every company to be guided by the promotion of the company's activity and to develop marketing strategies that are profitable and effective. Riverside Hotel took care of the product marketing strategy – in this case, the successful sale of hotel rooms. "Riverside Hotel" had clearly defined goals, a plan to achieve them, and an analysed target market. Unfortunately, Riverside Hotel had not worked additionally on advertisements. The hotel and its products were not advertised either internationally or on local market. Today's environment is based on advertising. The main goals and tasks of advertising were studied in the book "Marketing" (14). The company's investment in advertising was very minimal, because the hotel was small and it was not considered that it will pay off. One of the channels that provided hotel advertising was the reservation portal *Booking.com*, with which the hotel had a cooperation agreement. On the other hand, customer loyalty cards were introduced 2 years ago (2016) with a purpose to attract business tourism customers who have stayed at the hotel more than three times within a year, and also regular customers, allowing them to feel important and special, because such a specially designed card with discount options was not issued to all clients. Such an investment had paid off, as more than 50% of the cards issued were used and the costs for preparing the loyalty cards had already paid off. In the book "Marketing Management" (6) [10] was researched and known the theory of SWOT analysis described by the author of the book. According to the researched information was created SWOT analysis for the "Riverside Hotel". The analysis helped to further investigate and analysed the weaknesses and advantages of the company's operation, improvements and threats. Creating the analysis helped to become more familiar with the hotel weaknesses and positive sides, the improvements it has achieved. Creating such an analysis also helped to understand and evaluate the company (see Table 1).

Table 1

Riverside Hotel SWOT analysis

Internal environment	
Strengths	*Weaknesses*
➢ Responsive, united and knowledgeable team ➢ Professional hotel management ➢ Has its own website where guests can make reservations and familiarize with the hotel and provided services ➢ A wide range of regular customers ➢ Cooperation with several local and companies of neighboring countries, for which accommodation offered for more attractive prices ➢ High level of cleanliness and disinfection ➢ Banquet room, which can accommodate up to 30 persons ➢ Spa room rental for hotel guests, and also for those not staying at the hotel (from outside)	➢ Hotel location: not easy to find ➢ Limited range of additional services ➢ Financial resources are provided by hotel owners, the hotel manager cannot make decisions alone ➢ There are no surveillance cameras ➢ There are no advertisements for the hotel on social networks and media ➢ No customized numbers for customers with special needs
External environment	
Opportunities	*Threats*
➢ Expand and offer new services - restaurant, summer outdoor terrace ➢ Development of products and services, improve hotel rooms by equipping those with a refrigerator, television, improvements work's ➢ Actively promote the hotel and its facilities using advertising channels and social networks like *Facebook*, *Instagram* and *Twitter* ➢ New contacts	➢ Expansion of competitors ➢ Increase in fixed costs ➢ Owner's sole power ➢ Seasonal effects ➢ Loss of financial support ➢ Legislation changes

**Source:* made by author Ieva Auziņa

From the SWOT analysis can be concluded that Riverside Hotel have opportunities, which could be explored to develop the business. According to observation of the author after breakfast, the accommodation's restaurant premises were not used, it is recommended introducing corporate events and service opportunities that would significantly promote the influx of business tourists. Before and after such events, the customer chooses to spend the night in the same accommodation where the event takes place. The guests time spent on the road would be used more effectively and the hotel's revenue would increase.

As next step, a survey of Riverside Hotel guests was performed. Survey's aim was to find out how large the number of existing business tourists was and what made them choose accommodation "Riverside Hotel" to create recommendations for the transaction based on the obtained information for tourist attraction in accommodation. From the obtained and collected survey data, from the small number of respondents who consists of only 30 respondents who voluntarily participated in the survey, it can be concluded that the number of business tourists in the accommodation is small. Thus, the above might increase the amount of business travelers. In the questions of the survey, there were not included questions about setting up the conference hall and corporate banquet service, as the accommodation does not provide such services.

Conclusions

Every company has its own strengths and weaknesses with which it exists in the market. Based on the research, it has been possible to develop recommendations for attracting business tourists to accommodation "Riverside Hotel", based on the survey of respondents and from the data of the accommodation guest registration system 4Hotel performance indicators. Unfortunately, since the tourist market was then in the low season, which greatly affects the small accommodation "Riverside Hotel", it was worked with the answers provided by 30 respondents. Proposals derive from the respondents given and collected answers.

Main conclusions and recommendations derived from the research results:

1. According to the information obtained in the survey questionnaires, 20 percentage of respondents in accommodation were not satisfied with the existing TV and their broadcasting channels were in poor condition. Thus, the author recommended to replace existing TV with newer models. In the opinion of the author this would increase the customer’s satisfaction and likelihood, that they will return to the hotel.

2. Based on guest complaints expressed on the *Booking.com* reservation portal it is concluded, that guests lack directions to the accommodation. Thus, the author recommended to place signs on the street, so that it is easier to find Riverside Hotel. This simple change could improve the customer’s experience with the overall stay, thus helping to develop the business.

3. As a result of the survey, it was found that only 33 percentage of have a cooperation agreement with the "Riverside Hotel". The author recommends the "Riverside Hotel" to work on attracting cooperation partners to the "Riverside Hotel" and the development of special price deals for tourists on the basis of a contract. In this way companies will be interested in establishing long-term cooperation with "Riverside Hotel", which could increase the overall level of occupancy. Although discounts reduce the revenue per guest, but if high level of occupancy is reached this could increase the total probability as fixed costs (e.g. fixed hotel running costs) per guest would decrease and thus overall profit level might increase. The price policy should be analyzed in detail.

4. Only 33 percentage from surveyed respondents, learned about accommodation "Riverside Hotel" from the company they work for, but 12 respondents from reservations on the *Booking.com* portal. It is advisable, therefore, to invest time and resources in advertising the "Riverside Hotel" also on social networks, as *Instagram*, *Facebook*, *LinkedIn*, *Twitter*, etc. c. It informs the public on a massive scale about the services provided by the accommodation, addressing the business tourist, allow you to quickly and easily share the obtained accommodation information with your colleagues. This is how to build a progressive tourist attraction, as information is transferred to potential customers in a short period of time.

Based on results of the research the hotel owner needs to work on the reminder advertising and send e-mails to business tourists who have not stayed in the accommodation for a long time, reminding them of accommodation offers. Only 37 percentage of respondents had made reservation in accommodation by the company where they work.

The research of Official statistics of Latvia [11] proves that advertising takes an important place in market and it is necessary to create new contracts with the leading reservation channels to become more approachable for tourists. These channels bring clients and increase company profits. According to research from theoretical part we can see how big influence is having digital marketing in selling services in virtual world and how much it can affect company profit.

Today "Riverside Hotel" can’t be founded in the most popular hotel reservation channel *Booking.com* [1] and in other hotel reservations systems but it can be founded in *Tripadvisor* [19]. COVID-19 pandemic might have an effect on further existence of the hotel. The research author agrees the authors A. Pizam and Y. Mansfeld (1999) of book "Consumer behavior in travel and tourism" that customers must have a positive view of a particular destination to choose it above other [16]. This is not a difficult goal to achieve if it is clearly defined and focused on a specific target audience.

Till the year 2019, the author of research worked at the "Riverside Hotel" as a main hotel receptionist and currently holds a position in which she organizes business trips for the employees of the company where she currently works. The change of positions that took place during these years helps the author of research to evaluate the importance of hotels and the range of services they provide specifically for the needs of business tourists. It was a good experience to be on the service provider side, which can be used for working on the service receiver side, organizing business trips.

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ANALYSIS OF COMPANY UAB „PRIME LINE“ LOGISTICS FUNCTION

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*Keywords***:** *logistics, logistics functions.*

Abstract
The article analyses scientific literature, which allows us to analyses the concept of logistics, the essence of the concept from a theoretical point of view. Logistics functions within the company include all activities related to the movement of goods or services from production or acquisition to delivery to customers. Qualitative analysis of logistics functions was carried out in the logistics company.

Introduction

Logistics plays a crucial role in a wide range of industries and sectors. In the company logistics are necessary for efficient management of material and information flow and quality of services. Logistics is directly or indirectly linked to every area of life and is an integral part of everyday life work. It's one of the very broad areas where work never stops. It is all a process of planning, implementing, and controlling goods, services and related information efficiently and efficiently from the place of origin to the place of consumption. Logistics includes activities such as transportation, storage, stock management, packaging, and distribution. The main logistics objective is to ensure that certain products are delivered in time to the right location, as well as to reduce the cost of the company and maximize customer satisfaction. Efficient logistics management is essential to enable companies to streamline their activities, optimize their supply chain and meet customers' needs.

The aim of the article is to clarify logistics functions in the company.

The objectives of the Article shall be:

1. Analyses the concept of logistics and the conception of logistics functions from a theoretical point of view.
2. Perform qualitative analysis of logistics functions in the company.

Method of study: scientific literature, article analysis, qualitative study.

Concepts and function of logistics

Many scientists discussed the importance and importance of logistics in various scientific articles, Mr. Drucker (2020), arguing that, due to high competition from customers, today companies are forced to find new ways to bring benefits and maintain loyalty to their customers. The changing world market forces the organization to compete for products, costs, quality, and services. This, in turn, paved the way for the need to develop logistics systems that are more advanced than traditional methods. Author Kotler (2018) stated in his articles that logistics plays a crucial role in various sectors and is necessary for efficient management of material and information flow and quality of service. According to Omoruyi (2020), organizations can improve logistics processes, including product, information, and money flows, to increase business competitiveness and customer satisfaction. Explanations of logistics concepts are given in Table 1. By simplifying operations, companies can reduce storage, transportation costs and improve the overall efficiency of the supply chain. It also ensures timely delivery of products and services to customers, meeting their expectations and increasing satisfaction. Efficient logistics processes, such as accurate delivery of orders and reliable transportation of goods, contribute to better customer service and lead to loyalty. Precisely implemented logistics strategies can provide a competitive advantage on the market. More quickly, reliably and at a lower cost, companies can attract a lot more customers.

Table 1

The concept of logistics

Author	Year	Description
V. Zinkevičiūtė, V. Vasiliauskas	2013	Logistics - described as the management (coordination) of material, information and financial flows with a view to creating the product that meets the consumer's needs in the best possible way, while reducing its production costs and increasing the company's profit.
A. Rushton, P. Croucher, P. Baker	2014	Logistics – that arrangement of resources at the right time, place, appropriate price, proper quality management.
K. Cižiuniene, D. Ledauskas	2015	Logistics is a planning process in which the movement of raw materials, semi-finished products, finished products and waste is organized and managed using information and management tools, from the beginning of production to consumption, in order to carry out efficient trading activities and is also trying to meet customer needs.
J. Mangan, C. Lalwani	2016	Logistics is a process that includes efficient and efficient transportation and storage of goods, including services, as well as related delivery of goods from the place of origin to the place of consumption, in order to meet customers' needs. This is a process of planning, implementation, and control.
P. Drucker	2020	Logistics Management is part of a wide range of components in the supply chain: movement and storage of goods and services, their planning, control and implementation from place of origin to final delivery.
R. Prieto	2021	Prieto 2021 Logistics is a science related to resource planning, procurement, transportation, delivery and stock management
M. Christopher	2023	Logistics is a process by which materials, components, and finished goods, together with related information flows, are strategically managed, purchased, moved and stored in the organization and its distribution channels in order to maximize current and future profitability by executing orders in a cost-effective manner.

**Source: Established based on scientific literature*

In conclusion, logistics covers all activities related to the acquisition, transport, storage and storage of raw materials or semi-finished products as well as the storage, storage and distribution of manufactured goods. Different authors also gave different descriptions of the concept of logistics. In summary, it is logistics - described as the management (coordination) of material, information and financial flows in order to create a product that meets the consumer's needs in the best possible way, while reducing its production costs and increasing the company's profit.

Logistics function

Logistics functions within the company are designed to ensure efficient movement of goods or services from the point of origin to the end for consumers. In general, the logistics functions were analyzed by G. Sližienė and G. Zaukas (2013), P. Drucker (2020) in table 2.

Table 2

Main logistics functions

Main function	1. Customer service 2. Transportation 3. Storage and storage 4. Inventory Management 5. Order Management

**Source: composed by the authors, according to Sližienė, G., Zaukas, G. (2013). Management of logistics operations. Vilnius: Technology*

Customer service was analyzed by B. Melovic and Kabak (2020) said that customer service is a key feature of the company's competitiveness, as it can deliver its services through various means of communication. Customer service in logistics: building trust and promoting success. This includes managing the entire customer's journey, from delivery to delivery and beyond, while addressing any problems or concerns that may arise in the future. The authors, R. Barcik, M. Jokubiec (2014) and J.Dyczkowska (2016), concluded when analyzing customer service standards in the company that ensuring customer satisfaction is a key factor in the success and prestige of the company. Meeting customers' needs increases the likelihood that they will choose the services provided by this company. High-quality service allows you to maintain customer loyalty and the company's crucial success for longer. Order management affects almost all supply chain systems and processes. Order processing includes activities required to fulfill customer orders, order entry, verification, distribution, and shipping scheduling. V. Zinkevičiūtė V. A. V. Vasiliauskas (2013) states that from the customer's point of view, the order cycle is the time between submission of the order and delivery of the product. Order Management is a procedure that involves processing, systematizing and, if necessary, using data correctly. The logistics company's main task is to deliver goods, cargo at the right time for the customer, which requires proper account management (Wild, 2018). Stocks shall be divided into raw materials, work in progress and stocks of finished products. Authors P. Drucker (2020), J. Piktuižis (2019) said the importance of warehouses in logistics is extremely important. These storage points act as centers where goods are stored and handled along the supply chain. Their main functions include the storage, handling, assembly and distribution of goods. The transportation process was discussed by H. Martin (2018), A. Baublys (2016), V. Vasiliauskas (2013). Transport can be described as one of the most important elements of any logistics system. Transport is actively involved in all stages of logistics – supply, production and distribution – providing uninterrupted and high-quality services for the movement of goods.

Analysis of logistics function in the company

Aqualitative study was carried out by interviewing the manager of the logistics company and managers ab out logistics functions. Qualitative analysis used a qualitative (content) content analysis method. Analysis of qualitative content makes it easier to understand the meaning of the content in the t
xt. Creating a category is the core feature of qualitative content analysis.

Organizing an interview for whistleblowers. The qualitative interview was conducted in March 2024 with time agreed on a case-by-case basis at the interventional workplace. Qualitative research issues are based on a theoretical analysis of logistics functions. A semi-structured method of qualitative interview was chosen. The responses of the respondents were recorded, then analyzed and conclusions are drawn.

Ethics of qualitative research. Ethical problems are very important in qualitative research. The empirical i nvestigation shall be conducted without prejudice to the rights of the subject and in compliance with the ethic al principles of the investigation (Zydziunaite, 2017): Informants shall be guaranteed confidentiality, intervie wees shall be made aware of the contents of the investigation and justice shall be observed. 3 whistleblowers took part in the study. The codes given to the experts involved in the study are R1, R2, R3, as shown in Tabl e 3.

Table 3

Intervention data

Interview participants	Gender	Age	Position	Progress Education	Work experience at company
Intervant 1	Man	32	Storage Manager	High University	2 years
Intervant 2	Man	34	Transportation Manager	High University	4 years
Intervant 3	Woman	25	Transportation Manager	High University	2 years

* Source: compiled by the author

The results of the qualitative study made it possible to identify the problems presented in Tables 4, 5 and 6:

Table 4

Respondents' responses

Category	Sub-category	Supporting claims
Logistics functions	What logistics functions does the company perform?	*R1 - <... Freight transport, integrated logistics, cargo warehousing. >* *R2 - <...I would exclude the following functions: warehousing and transportation of goods to the final customer, customer service and search for them. All functions are important for the logistics process in the company >.* *R3 - < ... The main function of the company is freight transportation in Klaipėda district. It accounts for about 75% of the company's total activity. Other functions performed by cargo warehousing, warehouse rental, cargo collection >.*
	What difficulties does the company face in performing its logistics functions?	*R1 - <... In logistics, it is essential to try to work without errors, or to avoid them as little as possible. Distribution of goods to vehicles and their timely delivery to customers... >.* *R2 - <... Logistics functions are partially performed well, but we are confronted with information flow management systems such as warehouse and order management. >* *R3 - <... The main everyday problems arise in the carriage of goods to customers. Drivers – freight forwarders do not send a full order to customers because they are not properly arranged when distributing goods, resulting in delays in delivery time and dissatisfaction. >*

* Source: compiled by the author

In summary, the replies provided by the informant's state that the main logistics functions performed by the company are freight transport and warehousing. Whistleblowers have indicated that logistics functions are performing quite well, but the difficulties encountered are in the freight transport process and the management of information flows in the storage system.

Table 5

Respondents' responses

Category	Sub-category	Supporting claims
Logistics functions	The main problems encountered in freight transport	*R1 - <... When transporting goods, the main problems are their distribution, and timely delivery to customers... >.* *R2 – <... Lack of required documentation, distribution and quantity of cargo and timely delivery to customers >.* *R3 - <... Goods not delivered in time to customers and their distribution in the warehouse >.*
	Difficulties encountered when storing goods	*R1 - < ... There is not enough space in the Company's warehouse to store various types of cargo, as a result of which the goods are stored throughout the warehouse. The company does not have a well-developed warehouse management system >.* *R2 – <... Warehouse management system, it does not clearly group the data on the goods and their records in the warehouse. Cargo is lost and remains undelivered to the customer.* *R3 - <... The competence of the company's employees and the ability to work in the warehouse have a significant impact on the loading and distribution of goods into vehicles. >*

* Source: compiled by the author

In summary, the replies provided by the informant's state that the main logistics functions performed by the company are freight transport and warehousing. Whistleblowers have indicated that logistics functions are performed quite well, but the difficulties encountered are in the freight transport process and the management of information flows in the storage system.

Table 6

Respondents' responses

Category	Sub-category	Supporting claims
Logistics functions	The main problems encountered in freight transport	*R1 - <...When transporting goods, the main problems are their distribution, and timely delivery to customers... >.* *R2 – <...Lack of required documentation, distribution and quantity of cargo and timely delivery to customers >.* *R3 - <...Goods not delivered in time to customers and their distribution in the warehouse >.*
	Difficulties encountered when storing goods	*R1 - < ...There is not enough space in the Company's warehouse to store various types of cargo, as a result of which the goods are stored throughout the warehouse. The company does not have a well-developed warehouse management system >.* *R2 – <...Warehouse management system, it does not clearly group the data on the goods and their records in the warehouse. Cargo is lost and remains undelivered to the customer.* *R3 - <...The competence of the company's employees and the ability to work in the warehouse have a significant impact on the loading and distribution of goods into vehicles. >*

* Source: compiled by the author

Summing up the data of whistleblowers, it can be said that whistleblowers have identified improvements to the transportation and storage system as problems and solutions to them. That if the company perfects and improves the information flow systems on which warehouse work and transportation process depend, delivery of cargo will be smoother, and customers will be satisfied. In the future, it is planned to introduce a digitized warehouse management system to facilitate the work of managers and digitize freight accounting.

Conclusion

Analysis of scientific literature, articles has shown what modern logistics is and what logistics functions are. They are of particular importance for the operation of each undertaking. Some functions are performed as primary functions and others as additional functions. Analysis of scientific articles has made it possible to distinguish between customer service, order management, inventory management, and transportation.

The study showed that X has logistics functions such as storage and transportation. After analyzing each function separately, the storage process plays a major role in the efficiency of work in the transport of goods. The amount of cargo transported by the company depends on the employees working in the warehouse and their qualifications for work and use of smart technologies. Furthermore, the investigation has shown that the undertaking faces difficulties in performing these functions. Every problem is tried to be considered and tried to solve it by maintaining a circle of customers.

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RESEARCH OF PSYCHOEMOTIONAL RISK FACTORS OF WORK ENVIRONMENT AND SIGNS OF BURNOUT SYNDROME, AND THEIR REDUCTION POSSIBILITIES IN THE STATE LABOUR INSPECTORATE

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Keywords: psychoemotional work environment risk factors, emotional exhaustion, stress at work, burnout syndrome.

Abstract
The author of this article conducted research on the topic "Research of psychoemotional risk factors of work environment and signs of burnout syndrome, and their reduction possibilities in the State Labour Inspectorate (Further referred to as - SLI)". This research was based on the discovery in the College of Business Administration personnel psychology practice which showed that 6 out of 8 employees in one of the SLI structural units feel stressed, 5 out of 8 respondents stated that they feel emotional exhaustion and 2 employees indicated that they have faced burnout syndrome while working at SLI.
The purpose of the research is to investigate the impact of psychoemotional risk factors on the work environment and signs of burnout syndrome in SLI employees and, based on research, to develop recommendations to reduce the impact of psychoemotional risk factors of work environment and signs of burnout syndrome in the SLI.
Research was developed in two parts, the first part is a theoretical analysis of scientific literature and the second part provides a characterization of the institution and a study of psychoemotional work environment risk factors and burnout syndrome in the SLI. Using qualitative and quantitative research methods was obtained information on the actual degree of emotional exhaustion and stress level of employees as well as gain insight regarding the day-to-day work-life and well-being of SLI employees. Based on the conducted research were developed conclusions and proposals to reduce the impact of psychoemotional risk factors of the work environment and signs of burnout syndrome in employees of the SLI.

Introduction

In the modern technological environment, the rhythm of information circulation has increased very rapidly, which directly affects every person, especially in the work environment, because the speed of information circulation has contributed to the increase in workload, which in turn has further exposed employees to the effects of psycho-emotional risk factors of the work environment, stress at work and potentially also at risk of burnout.

One of the most popular US magazines, Forbes, in an article on February 7, 2023, by Bryan Robinson, states that a recent survey found that burnout is on the rise worldwide, and the US analytics and consulting company Gallup has identified the main causes of burnout - unfair treatment, uncontrollable workload, lack of role clarity and lack of communication and support from the manager (Robinson, 2023).

SLI is a subordinate institution of the Ministry of Welfare, which since 1993 has been implementing supervision and control of compliance with labor legal relations and labor protection requirements (SLI, 2020). As the volume of work at SLI increases, an increase in vacant positions can be observed over the years, which shows that as the volume of work increases, human resources also increase, however, despite these efforts, a survey that was conducted in SLI in 2023 showed that employees in one of the structural units of SLI are exposed to the influence of psycho-emotional risk factors related to work overload and observe signs of burnout syndrome in their well-being, which indicates a possible risk that the employees of other SLI structural units are also exposed to the influence of psycho-emotional risk factors of the work environment and stress at work (Lielauza, 2023).

Scientific problem of the paper - Psychosocial risks and stress at work are one of the main occupational safety and health problems in Europe. Studies show that a third of the population in the EU suffers from stress at work and a European opinion poll organized by EU-OSHA shows that around half of surveyed workers consider work-related stress to be a common problem in the workplace. One of the most common health disorders caused by stress is burnout syndrome (European Agency for Safety and Health at Work, n.d.)

The subject of this paper - the impact of psycho-emotional risk factors of the work environment on employees and reducing the risk of burnout.

The aim of this thesis - investigate the impact of psycho-emotional risk factors of the work environment on SLI employees, as well as to conduct research on the signs of burnout syndrome among SLI employees and, based on the conducted research, develop recommendations for reducing the impact of psycho-emotional work environment risk factors and signs of burnout syndrome in SLI.

Objectives:

1. Theoretically analyze the impact of psycho-emotional work environment risks and signs of burnout syndrome, and the possibilities of mitigating these factors in SLI.
2. To conduct a practical study on the effects of psycho-emotional work environment risks and burnout signs of the syndrome in SLI employees.
3. Develop conclusions and recommendations for mitigating the effects of psycho-emotional risk factors of the work environment and signs of burnout syndrome in SLI.

The method of the research is analysis of scientific literature and SLI internal documents, quantitative research, and data processing in Excel.

Theoretical background

The study was conducted using the "Maslach Burnout Questionnaire" questionnaire of University of California (USA) psychology professor Christina Maslach, which separates six burnout-promoting factors (workload, lack of control, pay, emotional support, sense of community, justice) and personal ethical the coherence of values with the institution's values, as well as the stress detection test of the European Social Fund project No. 9.2.6.0/17/1/001 "Improving the qualifications of medical and medical support personnel" methodological material "Psycho-emotional well-being at the workplace and stress management" (Maksima & Ennītis 2021; Vaine, 2019). These two instruments were used, because they consist of scientifically proven questionaries that are able to determine the level of emotional exhaustion, depersonalization level, work capacity, and professional achievement level, as well as the stress level of the respondent.

With the concepts of psycho-emotional or psychosocial risk factors, we understand the situation and a set of factors found in the workplace, which can harm the employee psychologically, socially, or even physically. They are also called stressors, which can adversely affect the stress level of the employee. It is important to realize that stress is an integral part of any person's life, as it helps to mobilize the body's defense forces and adapt to the stressor. The negative effects of stress occur when, as a result of stress, too much of the energy reserves of the working organism are consumed. This usually happens when various conditions of the work environment do not correspond to the resources of the employed organism, for example, employees experience stress at work when they feel that there is an imbalance between the demands of their work and their physical and mental resources. Such resources could be, for example, enough time to do all the necessary work (European Agency for Safety and Health at Work, n.d.; Union SIA “Civitta Latvija”, SIA “GRIF” & UAB “Civitta”, n.d.).

Psychosocial risks and stress at work are one of the main occupational safety and health problems in Europe. Studies show that a third of the population in Europe suffers from stress at work, and a European opinion poll organized by EU-OSHA shows that around half of employees consider work-related stress to be a common problem in the workplace, and burnout syndrome is one of the most common stress-related health disorders recently. Psychosocial risks are based on insufficient work planning, organization, and management, as well as poor social conditions at work, which can adversely affect employees psychologically, physically, and socially, causing, for example, work stress, professional burnout, or depression. Some studies show that as a result of the effects of psycho-emotional risks, there is also an increase in the mortality rate, but stress at work and the impact of psycho-emotional work environment risk factors not only significantly affect the health of individuals, but also the well-being of organizations and national economies. Employees are more likely to be absent from work due to stress than for other reasons, and stress at work can more often contribute to early retirement. It is estimated that it costs companies and society dearly - billions of euros on a national scale (European Agency for Safety and Health at Work, n.d.; Birzga & Peks, 2015).

Stress is often misunderstood or seen as something to be ashamed of, however, if psychosocial risks and stress are seen as an organization-wide problem rather than an individual employee's shortcoming, they can be managed as well as other health and safety risks in the workplace (European Agency for Safety and Health at Work, n.d.). In order to reduce the impact of stress on the employee's health, it is necessary to understand the stressors or psycho-emotional risk factors in the workplace and how they affect the specific employee's work abilities and health status (see Table 1).

A preventive, holistic, and systemic approach is considered the most effective in managing psychosocial risks. EU-OSHA's Enterprise Survey on Emerging and Future Risks (ESENER) explores how psychosocial risks are perceived and managed in European businesses, identifying key enablers, barriers, and support needs. The survey shows that psychosocial risks are more complex problems to solve and are more difficult to manage than "traditional" occupational safety and health risks. It is necessary to raise awareness and find simple, practical ways to ease the fight against work-related stress, because a good psychosocial environment improves work efficiency and personal development, as well as the mental and physical well-being of employees. Stress management is not only a moral obligation of employers and a good investment in the company but also a legal obligation stipulated in the Basic Directive 89/391/EEC, as well as in the Cabinet of Ministers' regulations No. 660 "Procedures for the Performance of Internal Supervision of the Work Environment", but although employers are legally responsible for ensuring proper risk assessment and control in the workplace, it is very important to involve employees in this process, because they best understand the problems that must be faced in the workplace, so their involvement ensures the appropriateness and effectiveness of the implemented measures (European Agency for Safety and Health at Work, n.d.).

Table 1

The most common psycho-emotional risk factors of the work environment

Risk factor	Manifestation of risk factor
Work content	Monotonous work, unpleasant work, poorly understood work requirements, etc.
Workload and pace of work	Too high/low workload, uncontrollable work pace, etc.
Time management	Fixed work schedule, too long/short working hours, work without social contact, etc.
Employed role and participation in the organization	Non-participation in decision-making, too much/little responsibility, etc.
Organizational culture	Poor internal communication, unclear goals/development, etc.
Career development	Lack of growth, useless or socially low-value work, job insecurity, unfair pay, etc.
Relations with other employees	Social or physical isolation, lack of support from colleagues, bad relations with colleagues, etc.
Physical characteristics of the work environment	Poorly organized work processes, insufficient lighting, messy work surfaces, etc.
Home and work relationship	Conflicting demands at home and work, lack of support for work problems at home or vice versa, etc.

**Source: Union SIA "Civitta Latvija", SIA "GRIF" & UAB "Civitta", n.d.*

In order to protect employees from the impact of psycho-emotional risk factors of the work environment and their company from the consequences, the employer can develop a psycho-emotional risk mitigation plan, with the indication that:

1. It is necessary to promote understanding of the psycho-emotional risk factors of the work environment, stress, and the company's stress reduction policy, ensuring that not only employees but also managers and management are involved in stress management;
2. Carry out psycho-emotional work environment risk assessment and management, determining which psycho-emotional work environment risk factors affect employees, how great the danger of these risks is, as well as what actions need to be taken to reduce and prevent these risks;
3. Promote the psycho-emotional resilience of employees, helping them to improve their health and well-being (European Agency for Safety and Health at Work, n.d.).

The conditions of the working environment have an impact on the health of employees. If the work and professional environment is not well organized and managed, it can have devastating consequences for the employee, as unfavorable working conditions can lead to chronic stress, and subsequently to burnout, characterized by exhaustion, negative attitudes towards work, or dissatisfaction with its performance (Salvagioni et al., 2017). Burnout has become one of the most popular psychosocial hazards of the work environment in today's society, causing significant costs to employees, companies, and organizations. Although burnout syndrome was initially thought to be specific to professionals who work in human care, research shows that this syndrome can develop in all types of professions and occupational groups (Edu-Valsania et al., 2022).

Many have tried to define the burnout syndrome, however, after many years of research and empirical research, Maslach and Jackson described burnout as a psychological syndrome characterized by emotional exhaustion, depersonalization, and a reduced sense of professional efficacy, which is the definition that is most commonly used today (Edu-Valsania et al., 2022). Maslach and Jackson's explanation of burnout syndrome is described in 3 dimensions (see Table 2).

Table 2

Description of Maslach 3 dimensions of burnout syndrome

Dimensions	Characterization
Emotional exhaustion	Emotional reactivity (hate, joy) decreases or disappears, replaced by apathy.
	Indifference, atrophy of feelings - it is characterized by a cynical attitude towards everything, intolerance, irritability, depression, sadness, and inability to feel emotions.
	A characteristic desire to isolate oneself.
Depersonalization	Changes in a person's personality and behavior appear.
	Inability to let go, relax.
	Addiction to various substances (tobacco, coffee, alcohol, medications) often appears.
Changes in attitude towards work	The desire to continue the career is lost.
	Working capacity will decrease.
	Relations deteriorate, and a hostile attitude towards co-workers arises.
	The effectiveness of actions decreases the inability to express thoughts in words and writing appears.
	The ability to make decisions weakens.
	Characteristic spontaneous tantrums.

**Source: Cīrule, 2019*

Burnout syndrome in Latvia is defined as an occupational disease caused by overwork (general physical overwork or overwork of individual organs or systems) (Procedures for Investigation and Registration of Occupational Diseases, 06.11.2006, Likumi.lv).

Data and results

The study analyzed the results of all 5 methods used in the study and provided possible explanations for these results. In order to get an answer to the question "Do and to what extent do SLI employees feel the signs of burnout syndrome", the results of the SLI employee survey were analyzed, while to find out the answer to the question "What psycho-emotional risks of the work environment affect SLI employees" - the evaluation of the work environment risks of SLI 2023 was analyzed psycho-emotional risks and conducted an interview with the head of the department and the employee. On the other hand, in order to evaluate "What preventive measures are possible to reduce the impact of psycho-emotional risk factors of the work environment and the signs of burnout syndrome in SLI?", an interview was conducted with the person responsible for labor protection. Interviews were conducted at 3 different levels to gain insight from the perspective of the manager, the employee, and the person responsible for occupational safety.

SLI employee survey

All 172 employees of SLI were invited to participate in the survey, but 76 employees responded to fill out the questionnaire, which is 31% of the total number of employees. 86% of respondents were women and 14% were men aged from 23 to 69 years with less than 1 year to 35 years of experience (see Figure 1).

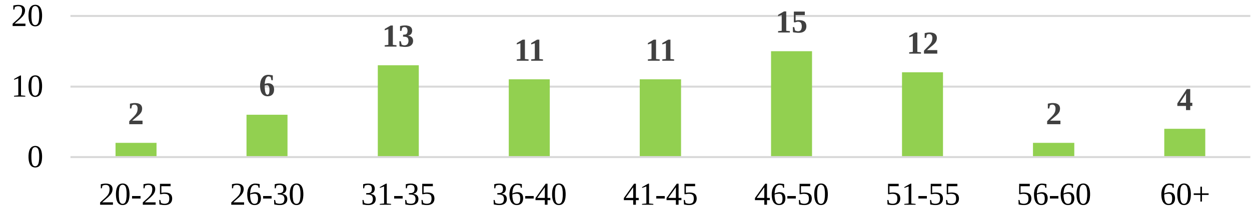

Fig. 1. Distribution of survey participants in age groups (n=76)
**Source: made by author*

In order to find out the level of professional burnout of employees surveyed by SLI, the factors contributing to burnout, and the stress level of employees and to gain an insight into the everyday life and feeling of well-being of employees while working at SLI, an employee survey was conducted, which consisted of 4 parts:

1. Demographic data section, where before the survey questions, the employee had to indicate gender, age, length of service at SLI, and level of education.
2. Maslacha's professional burnout survey with 22 statements to determine the employee's "Degree of emotional exhaustion", "Depersonalization level", "Employability, and professional achievement level" according to the survey participants' answers about the frequency of feeling the feelings indicated in the statements.
3. Stress determination survey with 12 questions to determine the stress level of employees. Survey questions were scored by yes and no answers. A total score greater than four indicates a high level of stress (Vaine, 2019).
4. 16 questions to gain insight into employees' everyday life and well-being while working at SLI (Lakiša and Baķe, 2011; Zariņa, 2021).

39 out of 76 respondents, i.e. more than half of the respondents, the results showed a high level of emotional exhaustion, 24 were determined to have an average level of emotional exhaustion, and relatively fewer, or 13 employees, had a low level of emotional exhaustion (see Figure 2).

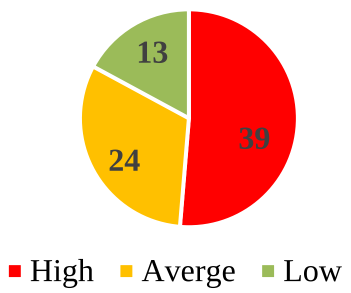

Fig. 2. Level of emotional exhaustion SLI (n=76)
**Source: made by author*

Evaluating the results of the degree of emotional exhaustion, it can be observed that a high level of the degree of emotional exhaustion is most observed in the age groups 31-35 years, 41-45 years, 46-50 years, and 51-55 years, while a low level of the degree of emotional exhaustion is in the age group 26-30 years.

The results of the survey indicated that the level of depersonalization is evenly distributed between high, medium, and low levels, high for 27 employees, medium for 25 respondents, and low for 24 employees (see Figure 3).

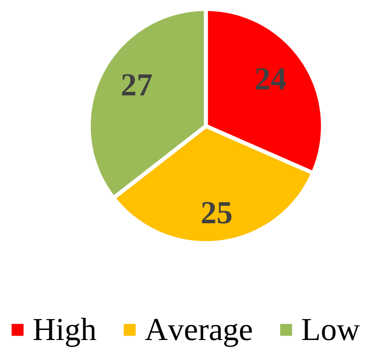

Fig. 3. Level of depersonalization in SLI (n=76)
**Source: made by author*

Analyzing the level of depersonalization in age groups, it can be concluded that a high level can be observed in the groups 31-35 years, 46-50, and 51-55 years, medium - in the group 36-40 years, while low - in the group 41-45 years.

The results of the survey of SLI employees indicate that the majority of respondents, i.e. 43 out of 72 respondents, have a low level of working capacity and professional achievements, the results of 22 respondents correspond to an average level, only 11 respondents showed a high level of working capacity and professional achievements (see Figure 4).

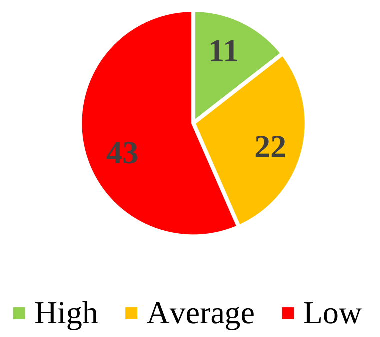

Fig. 4. Level of operational capabilities and professional achievements in SLI (n=76)
**Source: made by author*

It can be concluded that a low level of workability is observed most in the age groups 31–35, 36–40, 46–50, and 51–55 years, with an average level – in the age group 41–45 years and a high level of workability is observed in 4 employed people in the age group 26–30 years.

The majority of respondents have a high stress level and only 29 respondents were determined to have a low stress level (see Figure 5). The highest level of stress is observed in the age groups 31–35, 41–45, 46–50, and 51–55 years, while the lowest level is observed in the age groups 36–40 and 46–50 years. (see Figure 5).

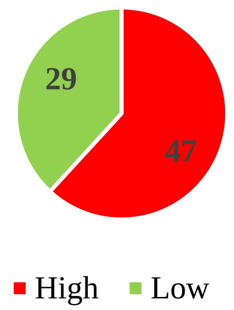

Fig. 5. Stress level in SLI (n=76)
**Source: made by author*

Analyzing the level of stress in age groups, it can be concluded that a high level of stress is most often observed in the age groups 31-35, 41-45, 46-50, and 51-55 years, while a low level of stress is observed in the age groups 36-40 and 46-50 years.

The survey asked the question "What manifestations/feelings have you observed in your sense of self during the last year?" with 15 answer options, allowing you to choose several of them. The responses were collected and plotted in a graph (see Figure 6).

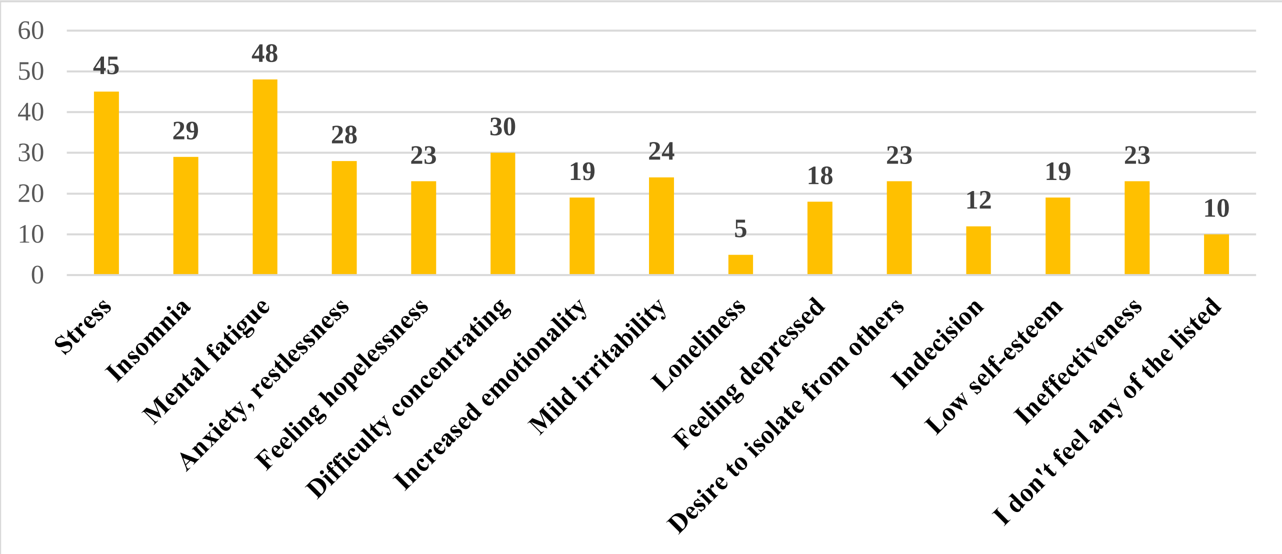

Fig. 6. Feelings and expressions that employees experience while working at SLI (n=76)
**Source: made by author*

From the responses summarized in Figure 6, it can be concluded that employees feel the most mental fatigue and stress, i.e. a little less - difficulty concentrating, insomnia, anxiety and restlessness, easy irritability, desire to physically isolate themselves from others, feeling of hopelessness and ineffectiveness. 10 respondents indicated that they did not feel any of the listed sensations and feelings in their sense of well-being. Analyzing the answers, it can be concluded that relatively many, or 66, employees feel the feelings characteristic of burnout syndrome, which, based on Maslach's theory, are most characteristic of the dimension of emotional exhaustion.

In order to gain an insight into the employees' everyday life and well-being while working at SLI, employees were asked questions 35-50 in the survey. and the answers are summarized in a table (see Table 3).

Table 3

Survey questions 35-50. summary of responses (n=76)

Question	Yes	Sometimes	No	Other
Is your work important to you?	53	17	2	4
Can you influence important decisions at your workplace?	15	35	23	3
Are you given clear instructions about your work duties?	45	23	7	1
Do you have duties in your work that you lack the skills or instructions to perform?	18	38	18	2
Does your direct boss appreciate your work?	53	14	6	3
Do your colleagues and/or direct management support you and help you if necessary?	54	17	3	2
Has your workload increased over the last year?	48	15	13	0
Do you often have to stay after?	26	32	17	1
Can you handle the workload?	43	19	13	1
Vai savā darbā izvirzāt pret sevi augstas prasības?	50	24	2	0
Do you make high demands on yourself in your work?	9	15	51	1
Does the amount of work affect the length of your lunch break?	29	25	20	2
Have you noticed a deterioration in your health that could be related to being overworked?	30	26	18	2
In your opinion, is your psychological work environment pleasant?	35	27	9	5
Do you think you've ever experienced burnout?	34	17	23	2

**Source: made by author*

Structured interview with the head of one of the SLI departments

In the interview, it was found that the manager has observed signs of burnout in 3 employees within her department, only one of whom has approached her.

The manager has also observed the signs of burnout syndrome in her well-being, which is associated with workload and increased responsibility. The manager stated that she has informed the employees under her authority about the possibility of receiving psychological support paid by the Social Insurance Institution, but also added that she is not aware of other support mechanisms that would be intended to reduce the risk factors of the psycho-emotional work environment and the burnout syndrome, but she, as a manager, can offer subordinates for existing employees to use the opportunity to work remotely. In the interview, it was indicated that regular surveying of the employees would be necessary, the results of which would be based on preventive activities both for mitigating the impact of psycho-emotional risk factors of the work environment and for mitigating the potential signs of burnout syndrome, and it would also be recommended to hold thematic seminars to promote employee awareness. According to the head of the SLI department, the employees are exposed to the risk of burnout syndrome (there is a very large amount of work, you have to communicate with clients who tend to behave inappropriately and aggressively, the process of coordinating and moving documents, as well as conducting inspections is relatively long), but at the same time, pointed to the successful experience of Estonia in solving these issues and implementing good practices.

Structured interview with SLI employee

The employee of SLI once stated in the author's Personnel Psychology Practice survey that he had encountered burnout syndrome while working at SLI, but it was found that this employee was no longer facing burnout syndrome at the time of the interview, he had stopped feeling the signs of burnout syndrome (Lielauza, 2023). He first began to feel the signs of burnout syndrome in the fall of 2023, i.e. the direct attitude of the manager contributed to their appearance. The employee did not seek help from the manager or other employees of the institution but chose to continue working remotely. The employee stated that he did not receive the support mechanisms offered by the SLI, he does not remember participating in the surveys organized by the SLI regarding the psycho-emotional risks of the work environment or the burnout syndrome but stated that he received support from family members, later turned to the family doctor, who started drug therapy, and to a psychotherapist. The employee admitted that, when faced with burnout syndrome, it is very important to listen to yourself, receive family support, and also consult a doctor to receive recommendations for alleviating burnout syndrome.

Structured interview with SLI's responsible person for labor protection

In the interview, the person responsible for labor protection issues of the SLI stated that, at the time of the interview, the SLI had not received official information confirmed by medical personnel about a case of burnout syndrome found in an employee, but admitted that verbal information had been received. In the interview, information was provided that the SLI has not developed a psychosocial risk mitigation plan, but there is a designated contact person to whom employees can turn if they feel the signs of burnout syndrome, if necessary, the SLI conducts a work environment risk assessment, including psycho-emotional work environment risks, the services of a psychologist are paid for employees and the activity "Friday advice" is implemented with recommendations on how to take care of your well-being and health. At the same time, it is possible to participate in free seminars organized by other institutions and organizations, if necessary, with the support of the management - also in paid training, but it was pointed out that SLI has not held thematic seminars for employees on the topic of burnout and psycho-emotional risks, because there is no demand.

Evaluation of SLI 2023 work environment risk assessments

Evaluating the psycho-emotional risks determined in the SLI work environment risk factor assessments, it is concluded that all SLI employees are exposed to the following psycho-emotional risks in different degrees of risk in 3 risk degree points (I-low, II-medium, and III-high):

1. Organization of working time;
2. Shortage of working time;
3. Inability to influence the work process;
4. Increased responsibility;

5. Strained relations with colleagues/management/customers;
6. Violence (SLI, n.d.).

SLI employees are involved in risk assessment, as information on psycho-emotional risk factors of the work environment is obtained from employees' answers in a survey organized by SLI, while each risk and its degree are evaluated by SLI experts who have appropriate education in the field of labor protection. These experts also prepare recommendations for mitigating the identified risks.

Conclusions

47 out of 76 respondents have a high level of stress, 39 have a high degree of emotional exhaustion, 24 employees have signs of depersonalization, and more than 40 employees have a low level of work capacity and professional achievements.

Assessment of the risks of the work environment in SLI is carried out as necessary, determining the psycho-emotional risks of the work environment for all employees to perform work in person and remotely.

Analysis of SLI 2023 work environment risk assessment determined risk factors such as organization of working time, shortage of working time, inability to influence the work process, increased responsibility, strained relations with colleagues/management/customers as well as violence.

SLI has not developed a plan for mitigating psychosocial risks, but employees are provided with psychologist consultations, and the activity "Friday advice", it is also possible to apply for seminars on various topics, including improving the psycho-emotional state, but the results of the survey show, that the existing support mechanisms are not sufficient.

In the interview with the head of the SLI department and the employee, it was clarified that the SLI employees are not familiar with all the existing support mechanisms.

Recommendations

Evaluate the possibility of creating a psychosocial risk mitigation plan, which would indicate the support mechanisms available to SLI employees and once a quarter, remind employees about recommendations and available support mechanisms for mitigating the impact of psycho-emotional risk factors

Conduct employee questionnaires once every six months to monitor the psycho-emotional state of employees.

Once every six months, implement training to promote the development of employees' personality and emotional stability.

Implement collective physical activity and rest breaks within the structural unit so that employees observe rest breaks and perform physical activities.

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RESEARCH ON GOODS TRANSPORTATION AT UAB "KAMIDA"

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Keywords: transportation of goods; transport; logistics; supply chain.

Abstract
This article presents the role of integrated technology systems in optimizing cargo transportation processes, focusing mainly on UAB „Kamida". Logistics, especially cargo transportation, is a complex operation involving various activities, during which the efficiency of transportation methods has a significant impact on costs and the quality of customer service. Modern technologies, such as cargo tracking systems, vehicle tracking systems, and order management systems, make it possible to simplify the transportation process and reduce costs. The obtained results showed that UAB „Kamida" uses several technological systems, including Fleet Master, Transport, DVS, Info-trans cargo management systems. However, the lack of integration of these systems creates difficulties in planning routes and drivers' schedules, resulting in increased transportation costs. By systematically organizing information flows and integrating technology systems, UAB „Kamida" could potentially avoid additional costs related to inefficient route planning and suboptimal utilization of drivers' work and rest time. Thus, by investing and effectively applying integrated technological solutions, companies can be given a competitive advantage in the market by increasing transportation efficiency, reducing costs and improving customer service.

Introduction

Transportation of goods is one of the main elements of logistics. Today, in our global world, goods are rarely produced and consumed in the same place, in the same country. For this reason, the role of transportation in the logistics chain is very important. The subject of goods transportation is very relevant, because the optimal transportation of goods helps companies and businesses to reduce costs. A successful shipping process ensures that the goods reach the customer safely and on time. Transportation of goods is an important part of the supply chain. By studying the transportation of goods in logistics, it is possible to properly plan and organize the routes of the transportation of goods, improve customer service and obtain other benefits for the business.

The object of the article - is the transportation of goods at UAB „Kamida".

The purpose of the article - is to analyze the activity of the transportation of goods in the UAB „Kamida".

Article tasks:

1. To analyze the activity of transportation of goods in a theoretical aspect.
2. Conduct a survey of goods transportation activities in the UAB „Kamida" company.

Article hypothesis. If UAB „Kamida" would systematize the flow of information about the movement of goods, then it would avoid additional costs of transporting goods.

Applied research methods - analysis of sources of scientific literature, analysis of scientific online sources, analysis of statistical data, qualitative research – interviews.

Transportation of goods in theoretical aspect

Logistics is a new branch of science and there is simply no common description or term for it. In the Universal Lithuanian Encyclopedia (2024) it is stated that logistics is a "social economic science about the planning, organization, management, control, and regulation of the movement of material, information, financial, people and other flows (from the primary source to the final user), related activities area. By applying the principles of logistics, conditions are created so that the necessary goods are presented to the consumer in the required quantities, of the required quality, at the required time and in the required place, labor, material, monetary and energy resources are saved, stock of goods is reduced or abandoned altogether, cargo delivery time is shortened, information is received faster , customer service improves, management efficiency at various levels increases. Logistics is applied in industry, agricultural enterprises, transport, information technology and other areas, organizing large public events". The Universal Lithuanian Encyclopedia (2024) states that logistics is a universal connection and connects the following areas of business: information technology, marketing, customer service, accounting, production. In scientific literature, the concept of logistics is defined in many ways. Most of the authors name logistics by defining different things. Table 1 presents the concepts of logistics by Lithuanian and foreign authors.

Table 1

Definitions of logistics

Author	*Year*	*Definition*
Sapronienė, Paškel	2014	Today, logistics is understood as an activity that includes both the management of raw materials and the physical distribution of products. This integration promotes a closer connection with production operations, so in the future, production and logistics will become more and more integrated, both in theory and in practice.
Mangan, Lalwani, Calatayud	2020	Logistics is the planning, implementation and control procedures for efficient transportation and storage of goods and services, as well as information related to them, from the manufacturer to the end user, to meet customer requirements.
Revzova	2023	Logistics is the science of planning, controlling, and regulating the movement of material, informational, financial, human, and other flows. It is the organization and delivery of goods from the original source to the end user and regulated flow processes.
E-terminai	2024	Logistics is the management of the flow of goods between the point of origin and the point of destination to meet customer or company requirements. Logistics involves the integration of information, transportation, inventory, warehousing, material handling and packaging, and often security.

**Source: compiled by the author from scientific literature*

After analyzing the concepts of logistics presented in the scientific literature, it can be said that all these authors come to the unanimous opinion that logistics is the planning of material flows and the movement of goods and services from point A to point B or, in other words, from one point to another. The importance of logistics in companies is only growing and includes not only financial but also informational flows. There is no single common definition of logistics, as it covers many different areas of activity, operations, actions, and management of processes and is often confused with other company activities, such as marketing. The role of logistics in the world is growing every year and logistics is starting to take an important place in the activities of every company.

“Nowadays, it would be hard to imagine a life without transport. The role of transport in the economic life of countries has increased especially at the present time” (Jaržemskis, Jakubauskas, Mačiulis, 2012, p. 9). Čiginskas (2023) also agrees with this statement, he states that “in modern society, human needs cannot be met without transport. Transport is a part of economic activity related to the satisfaction of human needs. It shapes our way of life, contributes to the economic and cultural development of the country” (p. 57). Scientists Rodrigue, Comtois and Slack (2017) also agree with this statement, according to them, transport is one of the most important types of human activity worldwide. It is a necessary component of the economy and plays an important role in spatial relationships between areas. Transport creates valuable links between regions and economic activity, between people and the rest of the world.

The transport sector is also an economic factor in the production of goods and services. It contributes to the creation of added value of economic activity, facilitates economies of scale, affects the value of land (real estate) and the geographic specialization of regions. Transport is both a factor that shapes economic activities and is shaped by them. In logistics, the transportation of goods is a vital part of the logistics industry. “Transport production is the very process of freight transportation. In the past, transport only helped the country's manufacturing companies, but now it has become the main factor determining the growth of manufacturing branches. This happened due to the increasing division of labor in global markets (globalization), the result of which is the increased need for cooperation” (Vasiliauskas, Zinkevičiūtė, 2013, p. 231) According to the authors, transport services are understood not only as cargo transportation, but also as activities related to cargo preparation transport (carriage service). For this reason, transport services are evaluated in a wider context. From the provided illustration (Figure 1), it can be seen what is classified as transport services:

Transportation services include not only cargo transportation, but also handling, physical transportation, storage, forwarding services and means of transportation and cargo transportation. Bazaras and Jarašūnienė (2022) emphasize that “logistics and transport processes can be defined as an integrative process that aims to optimize the flow of materials and goods to the customer through the company and its activities”.

In conclusion, it can be said that there is no single general definition of logistics. However, the main purpose of logistics is the planning of material flows and the movement of goods and services from point A to point B, and of course efficient customer service using the least resources, satisfying the end user. Logistics includes many activities, it combines areas such as warehousing, product packaging, product handling, transportation, and inventory management, as well as areas such as marketing, customer service, and information flows. In the business world, there are many necessary components to ensure smooth operations.

One of these important aspects is known as freight. In the context of logistics, freight refers to the efficient movement of goods and materials from point A to point B, ensuring that everything happens safely and on time. The success of this process has a direct impact on supply chain efficiency, customer satisfaction and overall business performance.

Modes of transport are an essential component of transport systems as they are how mobility is supported. Depending on the surface over which they travel, they are divided into one of three main types: land (roads, rail, and pipelines), water (shipping) and air (Rodrigue, Comtois, Slack, 2017, p. 89). Baublys (2016) states that cargo transportation is "a term that defines many different operations - from production to delivery to consumers. These operations include the transportation of materials, warehousing and storage, assembly, and packaging, as well as transportation by any type of transport". Bazaras and Jarašūnienė (2022) state that "transport plays a key role in horizontally connecting import and export markets, vertically distributing production organization work". Vasiliauskas (2013) states that the main task of transport is to meet the transport needs of economic entities and people. According to the author, the following types of transport are usually distinguished: rail, road, sea, inland water, air transport. Vasiliauskas (2013) divides transport according to ownership into state, municipal and private. And according to the services provided to cargo and passenger. In the Road Transport Code of the Republic of Lithuania I-1628, road transport is divided into domestic and international transport.

Revzova (2023) state that in logistics divides the transportation of goods into three main categories: land, water, and air. As stated by Čiginskas (2023), to transport cargo in the most economical and efficient way, it is often necessary to transport the entire route by more than one mode of transport. Transports can be carried out by water, air, or land, depending on the needs and possibilities.

The Law on the Basics of Transport Activity of the Republic of Lithuania I-1863 distinguishes the following types of transport: rail, road, sea, air, and inland water transport. "Car transport is one of the most convenient forms of transport, cargo can be collected and delivered to all points where a car can reach, without reloading them. It is this feature that is the most suitable of all, when transporting goods internally, priority is given to road transport and it is necessary to define that road transport manifests itself in the speed of transport" (Revzova, 2023, p. 3).

Each mode of transport has its own advantages and disadvantages. According to Eitmon, (2021) "cargo transportation is the main element connecting production companies with end users. High-quality cargo transportation by road transport ensures smooth delivery of cargo from door to door". To better understand which mode of transport is the most preferred today, data were taken for comparison based on the data of the statics department. According to the data of the Department of Statics (2024), cargo transportation by all types of vehicles during the last 6 years in the 1st quarter is presented in the table (table 2), the quantities are indicated in thousands of tons.

Table 2

Cargo transportation by all types of transport in Lithuania

	Cargo transportation by all types of transport (K1), thousand. tons					
	2018K1	2019K1	2020K1	2021K1	2022K1	2023K1
All types of transport	39 086,9	41 620,4	42 343,6	44 935,5	40 668,0	38 875,5
Railway transport	13 254,4	13 618,4	12 024,4	11 787,0	9 683,7	6 133,5
Road transport	20 972,8	23 041,5	25 629,3	28 982,9	26 264,1	28 877,1
Water transport	1 507,2	1 639,0	2 192,6	2 203,3	2 309,8	1 716,0
Air transport	0,1	0,1	0,1	0,5	0,3	0

**Source: compiled by the author from Statistics Department, 2024*

From the information presented in Table 2, the largest cargo transportations during the last 6 years were carried out by road transport. The transportation of goods by road transport in Lithuania is growing every year. After analyzing the statistical data from 2018 to 2023, it was found that 20,972.8 thousand were transported in 2018. t, in 2019 – 23,041.5 thousand. t, in 2020 25,629.3 thousand. t, in 2021 - 28,982.9 thousand. t, in 2022 less compared to 2021, only 26,264.1 thousand. t, and in 2023 it was transported like 2021, i.e. 28,877.1 thousand. t, - 25,495.2 thousand i.e. (Lithuanian Department of Statistics, 2024). Approximately 50% of all transported goods in Lithuania are transported by road transport. "Road transport ensures the functioning of other types (transports goods from the producer to the main transport and from it to the recipient" (Vasiliauskas, Zinkevičiūtė, 2013, p. 237). This type of transport has no competitors when transporting small quantities of goods over short distances or when necessary high carriage speed.

According to Palšaitis (2010), each type of transport has its own characteristics: sea transport - low cost of transportation, high load capacity, railway transport - speed, high load capacity, environmental friendliness, car transport - flexibility, the possibility of delivering goods “door to door”, and air transport - the speed of transport. And using these types of transport together, combining them can bring even greater benefits and optimize the process of transporting goods.

There are many factors to consider when choosing a cargo transportation method. Depending on the destination, goods sent to a foreign market can be transported as previously mentioned: by road, rail, air, sea, inland waterways, or a combination. Planning to choose the right mode of transport is not always so simple. Vasiliauskas (2013) indicates the following main factors when choosing a mode of transport:

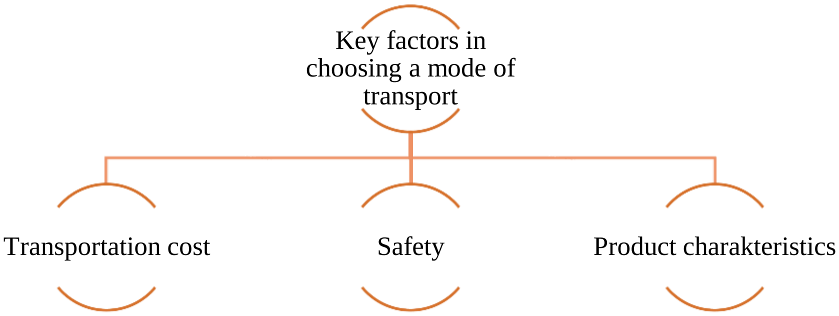

Fig. 1. Key factors in choosing a mode of transport
*Source: compiled by the author based on Vasiliauskas, 2013

According to Vasiliauskas (2013), when choosing the best way to transport products, the budget is the most important factor in decision-making. Costs may vary depending on the type and quantity of goods transported. If it is planned to transport heavy or bulky products over long distances within the country, rail transport will be the most economical. If the ratio of the value of the product and the value of the packaging is chosen correctly, it is possible to rationalize the loading work, the impact of which on the total cost of transportation is extremely significant. Land transport, usually by truck, is best suited for small quantities of cargo transported over short distances. Water transport is undoubtedly the cheapest form of transport, very suitable for heavy loads that need to be transported over long distances where time is not a factor. For perishable, light or valuable goods, air transport will be the most efficient, albeit expensive, mode of transport.

The safety and security of the goods being transported also affects which mode of transport to use. Land transport by truck is preferred over rail because losses are generally lower. The main danger in water transport is the sea. The safety of cargo transportation is particularly important, as it reduces the probability of cargo damage and loss during transshipment of goods.

Depending on the size and technological equipment, the terminals of different types of transport are different. In addition, their size depends on the scope and nature of the performed (served) carriages. The size and weight of the goods also play a role in deciding which mode of transport to use. Land and air transport are mainly for light and small shipments, while rail and sea transport are for heavy shipments. The choice of transport method will also depend on how dangerous, fragile, or valuable the products are. Air and ground transportation are usually the best options for breakable high-value products.

In summary, it can be said that each vehicle and cargo transportation method have its own advantages and disadvantages. Ships can carry the largest volumes of cargo and very bulky or heavy cargo, but this type of cargo is slow. Air freight is the fastest option for long distances, but it is also the most expensive and has limited loading capacity. In terms of land transport, railways combine high transport volumes with the best environmental performance of all freight types. In contrast, road freight transport is characterized by maximum flexibility and great economy.

Currently, road transport is the dominant mode of transport in Europe - it transports 71.8% of all vehicles. of cargo within the country (Čiginskas, 2023). Vasiliauskas (2013) assigns to road transport: roads, means of transport, technological equipment, stations, and other engineering structures. In most cases, the owner of the cargo, when choosing the type of transport, focuses on one, most important criterion for him (for example, he chooses air transport to ensure the shortest transport time). The given example also shows that even if there are several criteria, a unified assessment (often financial) is found for them, and they are compared with each other. Vasiliauskas (2013) assigns to the selection of the mode of transport: all criteria that can be expressed in monetary value, according to the author, are associated with one indicator - freight transportation costs.

According to the Cambridge Dictionary, (2024) road freight is the transport of goods - it is the transportation of goods from one place to another (loading and unloading place) by motor vehicles on the road network. Commercial transport of goods by road transport is business-based transport of goods by logistics companies or forwarders. Thus, intra-company transports organized by the companies themselves, for example between different business locations, during internal production processes, are not classified as commercial freight transport. According to Rodrigue, Comtois and Slack, (2017) political factors can also affect transportation such as laws, regulations, borders, and tariffs. In road freight transport, different trucks are used depending on the cargo being transported.

Road freight is divided into full and partial loads. Established international abbreviations are FTL (Full Truck Load) and LTL - (Less Than Truckload), and Partial Truck Load - PTL. TIMOCO (2024) states in the International Transport Dictionary that "full load transportation (FTL) is transportation in which a truck transports only one load that fills the entire truck. FTL is favored by both drivers and carrier contractors and customers. The transport company does not need to pay extra for notifications, invoicing, or downtime at one or more loading and unloading locations. The driver does not have to worry too much about loading and unloading the cargo or securing it, and the customer is safe in the knowledge that it is the fastest way to transport the cargo directly from the loading point to the recipient's destination. Part load (LTL) is an antonym of FTL. Full container shipping is called FCL (full container shipping), while rail freight uses the term wagon shipment".

The convention on the contract of international carriage of goods by road indicates that the document confirming the contract of carriage of goods is the bill of lading. The waybill is written in at least three copies and more, as one copy must be left for each customs office. Bills of lading are signed by the sender and the carrier. These signatures may be printed or replaced by the sender's and carrier's stamps, if permitted by the laws of the country where the bill of lading is drawn up. The first copy of the waybill is handed over to the sender, the second copy accompanies the cargo, and the third copy remains with the carrier. When the cargo intended for transport is loaded into several vehicles or is heterogeneous or divided into several lots, the consignor or carrier has the right to demand that a bill of lading be drawn up for each loaded vehicle, each type of cargo or each lot of cargo.

The main advantages of road freight come from the fact that no other vehicle has access to the same infrastructure as trucks. When it comes to domestic transport, the road network is the largest transport infrastructure. This applies not only to Europe, but also to the whole world. In addition, road freight does not depend on logistics centers such as ports, airports or railway stations, and there is almost no destination for goods that is not accessible by road. It also benefits other modes of transport, be it water, air, or rail. In many cases, they require additional road transport to transport goods from the (airport) port or train station to the factory or warehouse or vice versa. The range and flexibility of road freight offers almost unlimited possibilities for transporting goods from one place to another.

These many advantages have made cars and trucks a great choice for travel purposes, and this mode of transport dominates the short-haul market. Based on the scientific review, which emphasizes that road transport, like other types of freight transport, has its own disadvantages and advantages, it can be said in general that the main disadvantages of road freight transport are quite general and do not directly affect the company that transports goods. The main disadvantages of road freight are related to environmental impact and transport policy. The road network cannot be expanded indefinitely, and the roads in big cities are too congested. In most countries, road freight is taxed through road tax systems. In addition, trucks emit a lot of pollutants and noise. Trucking capacity is limited, and factors such as accidents or traffic jams can reduce the efficiency of road freight transport. Some countries also have legal specifications that essentially exclude trucking on weekends or public holidays, which affects time flexibility.

In freight transport, there is competition between road transport and rail transport. In the case of intercontinental cargo handling, road freight can only play a limited role for obvious reasons. An important exception is trade between Europe and Asia, which is also possible by land routes and is carried out by both rail and road. But when it comes to trade between oceanic nations, shipping by sea and air is almost unmatched. Therefore, the most important competitor of road freight is another form of land transport - rail freight.

In direct comparison, a truck is often faster because trains tend to stop more often to redistribute shipments and loading operations take longer. However, for long distances of 1000 km and more, trains are an economical alternative to road freight. For this reason, freight transport by road primarily dominates the regional sector, with distances up to 150 km, and occupies a leading position in land transport in general. However, sustainability should not be overlooked. Freight volumes are constantly increasing with the growth of e-commerce market share, especially in Europe - also regardless of the pandemic, but it is additionally stimulated.

In conclusion, it can be said that for many companies, road freight is the most attractive way to transport goods, primarily due to its cost-effectiveness and flexibility. To achieve a sustainable future for road freight transport, the main concern must be to significantly reduce the ecological footprint of road freight transport: by developing green drive technologies and optimizing the matching of transport volumes and the required propulsion power.

Modern cargo management systems are developed using the Internet, their goal is to efficiently and optimally manage all processes related to the movement of cargo, from the starting point to the destination. These systems aim to ensure efficient logistics management, consistent cargo tracking, optimal transportation route planning and safe cargo handling. According to Eitmons, (2021) "transport companies rarely analyze quality indicators when transporting goods in bulk. Quality indicators show what are the biggest mistakes that exist in a transport company when transporting goods daily. To transport cargo with high quality, it is necessary to consider the protection of the cargo during transportation, the choice of route, the skills of drivers and human errors in communication".

Cargo management systems are an integral part of supply chain management. By integrating them into a common system, the company can achieve greater efficiency, product traceability and customer satisfaction throughout the entire process of transporting goods. Choosing the right cargo management system can be a key component of a company's proper cargo management. For today, it is important to analyze the following cargo management systems:

- Vehicle tracking systems.
- Order management systems.
- Freight forwarding systems.

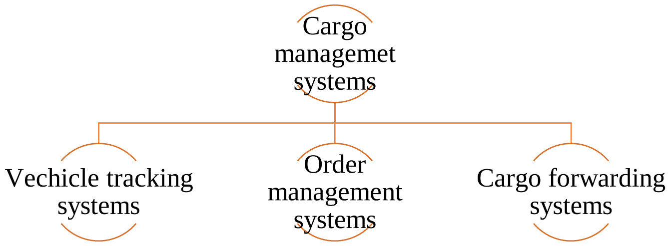

Fig. 2. Basic cargo management systems
*Source: compiled by the author based on Jucys and Budrys, (2021), Eitmonas, (2021)

Vehicle Tracking Systems or Fleet Tracking Systems is a system that allows you to track vehicles in real time. This system includes GPS tracking, monitoring of movement speed, marking of stops. Provides an opportunity to directly track the status of the cargo in the vehicle, thus ensuring greater traceability of goods. Reduces uncertainty about the presence of cargo and helps to respond effectively to potential transport delays. As stated by Shamsuzzoha and Helo, (2011) it would be difficult to effectively coordinate logistics flows to purchase without a suitable and appropriate tracking and tracing system.

Order Management System optimizes the handling of orders from the purchase process to the point of receipt. Helps organize and manage order fulfilment by adapting the supply chain to customer needs. Automates order confirmations, fulfilment, and tracking, reducing the possibility of errors and optimizing supply chain processes.

Freight Forwarding System or Cargo Dispatch System focuses directly on the cargo delivery process and related activities. Manages the picking, packing, and shipping of goods, ensuring that cargo is ready for quick and efficient delivery. Provides an opportunity to monitor the status of cargo from the warehouse to the delivery point.

Each of these systems has its own importance in the process of transporting goods, contributing to the effective, efficient, and reliable management of the supply chain (Table 3).

Table 3

The importance of cargo management systems in the process of transporting goods

Cargo management system	*Importance*
Vehicle Tracking Systems	These systems provide real-time monitoring of vehicle movements. This is especially important when optimizing routes, monitoring the presence of cargo, and keeping transport processes efficient. Provides the opportunity to quickly respond to unexpected events, such as traffic accidents, accidents, traffic jams, thus ensuring fast and reliable transportation of goods.
Order Management System	An order management system helps you manage orders from the initial point of purchase to the point of receipt of goods. It is important to ensure that the supply chain is flexible and adapted to the customer's needs. Systems automate order processing; help reduce the likelihood of errors and optimize the supply chain.
Freight Forwarding System	The freight forwarding system is designed to directly manage the goods delivery process. This includes picking, packing, freight routing and shipping. This system ensures that goods are delivered on time and safely. This is important for the smooth operation of the supply chain and customer satisfaction.

**Source: compiled by the author based on Eitmonas, 2021; Jucys, Budrys, 2021*

From the information presented in Table 3, each of the freight management systems contributes to the optimization of the entire freight process, speeding up operations, reducing the probability of errors, improving the traceability of goods, and ensuring the overall efficiency of the supply chain. The collaboration and integration of these systems provides a holistic view of the supply chain tailored to the specific needs of the company.

In summary cargo management systems and their importance in the process of goods transportation, it can be said that all three systems – vehicle tracking monitoring system, order management system and cargo forwarding system are essential components, ensuring an efficient and reliable process of goods transportation in the supply chain. Vehicle tracking monitoring systems are characterized by real-time monitoring of the vehicle moving from point-to-point B, product traceability and quick response to unexpected events. The main advantage of the order management system is the automated processing of orders from the initial point of purchase to the point of receipt, ensuring flexibility and a low probability of errors. The advantage of a freight forwarding system is that it focuses directly on the delivery process, managing the collection, packaging, and shipping of goods, ensuring efficient and timely delivery. All these systems create a common freight ecosystem where the supply chain runs smoothly. Companies that integrate these systems get the opportunity to optimally manage each stage of supply, reduce costs, optimize time, and improve overall customer service. These systems enable companies to be competitive in the market with efficiency, reliability, and customer satisfaction.

In conclusion, it can be said that the problem of goods transportation needs to be fundamentally solved. In the transportation of goods by road, the main problem areas are delivery and cargo loading times, vehicle delays at customs, and unloading delays. Improper flow of information, occurrence of errors. The transportation of goods is an essential aspect of logistics. All over the world, goods are produced and used in different places and countries. For this reason, the role of transportation in the logistics chain is extremely important. Optimum transport of goods from point A to point B helps companies and businesses reduce costs. A successful shipping process ensures that goods are delivered to customers safely and on time.

Results

UAB "Kamida" was established in 2005, on December 31. The main activity of the company - according to the Classification of Economic Activities (EVRK) belongs to class 49.41 - Freight Road transport. UAB "Kamida" transports cargo with standard and mega trucks, full and complete, and partial cargo transportation. Their range of activities includes the transportation of cargo with awnings, tippers, double-decker semi-trailers, and tanks (carrying dangerous, liquid, bulk cargoes). Transportation of oversized cargo is carried out by low-floor trawls. International cargo transportation is carried out in EU markets, transporting cargo from/to Lithuania, Italy, Belgium, France, Spain, Holland, Germany, Austria, Sweden, and other Western European countries. The main activity of UAB „Kamida" is international transportation.

I chose to investigate the transportation of goods at UAB „Kamida" .The transport management and control department of UAB „Kamida" was chosen for the interview because the specialists of these departments are directly related to cargo transportation. These intervenors were chosen because they know best the cargo transportation systems in Kamida UAB and these specialists are 100% related to cargo transportation. A qualitative, structured content study was chosen to clarify the purpose of the study. Interviewing specialists live in real time was the easiest way to study how goods are transported in the company. The transport management and control department of UAB „Kamida" was chosen for the interview because the specialists of these departments are directly related to cargo transportation.

The aim. Analyze the transportation of goods in UAB „Kamida".

Interview date - interview was conducted in 2024 on April.

A direct interview with the participants (face to face) took place with the type of pre-made questionnaire. The participants answered the interview questions based on their personal knowledge and experience. The following questions were formulated to delve deeper into the cases of problem solving as much as possible. The questions were made up of different categories and sub-categories.

After conducting a qualitative study with UAB „Kamida" transport management and control departments, according to the opinion of the interviewees working in those departments, they are the most important in the logistics category business areas are named: customer service and information technology. This shows that in the company great attention is paid to customer needs and effective management of informational activities with the help of technology. Based on the opinion of the interviewees, UAB "Kamida" transport services the sector is dominated by freight transport, especially land transport using tractors. It corresponds the company's field of activity, which is characterized by the transportation of goods (physical transportation). Most of the respondents confirms that UAB „Kamida" has a community license to transport goods on international routes and in the territory of the Republic of Lithuania by road vehicles. This license is very important because it enables the company to conduct its activities legally and efficiently. With the mobility package set cabotage restrictions and weekly rest UAB Kamida faces challenges. The main challenges are related to the fulfillment of customer orders, work with drivers and their payment. However, cargo UAB „Kamida" uses various management and information technologies. are used in the company systems help ensure transport and cargo monitoring, management, and document management.

In summary, it can be stated that UAB "Kamida" operates in the dynamic transport sector and actively uses various information technologies and cargo management systems. In pursuit of manage their activities efficiently and meet customer needs and other requirements. Get a survey the results show the peculiarities of Kamida UAB's activities and possible areas of improvement.

1. Logistics includes many activities and one of them is cargo transportation. Goods transportation is a process in which transportation methods play an essential role. Goods transportation using modern technologies such as cargo tracking systems, cargo management systems, vehicle tracking systems, order management systems and goods forwarding systems provides an opportunity to monitor the entire process of cargo transportation and can reduce the cost of transporting goods. And effectively managing transportation costs and improving customer service. Investing in these technologies and applying them smartly in the transportation of goods gives companies a competitive advantage in the market.

2. The participants indicated that UAB „Kamida" uses the Fleet Master, transport, DVS, Info-trans cargo management systems, but some of the information is not interconnected and therefore there are problems with route planning and drivers' work and rest time planning, which increase cargo transportation costs.

3. The raised hypothesis was confirmed, because after systematizing information flows, UAB „Kamida" would avoid additional costs.

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THE INFLUENCE OF POLITICAL CAMPAIGN DONATIONS ON CORPORATE MANAGEMENT AND FINANCIAL OUTCOMES

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Keywords: Political campaign, financial outcomes, donation sources, monetary contribution, electoral success, electoral bonds.

Abstract
Political campaign donations are often viewed as a strategic investment by corporations, with the potential to influence corporate management and financial outcomes. However, recent based on experience evidence indicates limited connections between political investments and regulatory or performance improvements.
Previous research has focused on understanding the factors that impact monetary contributions received by candidates but has given limited academic attention to examining the outcomes of political donations. Candidates who receive higher campaign contributions are more likely to secure a significant vote share and win the election. Different types of political donations have varying effects on election results, with individual contributions being particularly influential among four donation sources. Additionally, this study suggests that political donations have a greater impact on someone who is not currently holding a specific position candidate's electoral prospects compared to those of incumbent candidates. In summary, these findings indicate that financial resources significantly affect candidates' electoral success, especially for those challenging current officeholders. Given the importance of political donations in shaping election outcomes, the government must promote transparency in campaign contributions to ensure fair electoral competition and minimize the potential for undue influence in corporate management and financial outcomes (Wang, 2022).

Introduction

While there are worries about the corrupting influence of financial donations on politics, it is important to recognize that completely removing money from politics is not realistic. Elections are essential for democracy, and candidates need funding to run successful campaigns and win elections. Furthermore, campaign expenditures have risen considerably over the years. The significant increase in the expenditure of U.S. elections has sparked inquiries into the impact of financial resources on politics and electoral outcomes. One of the biggest scams in independent India has happened in the realm of campaign finance.

Unveiling the Electoral Bonds Controversy in India

Electoral bonds are a form of special currency used for political donations. Individuals or organizations can purchase them in varying denominations and provide them to the political party of their choice. The party can then redeem these bonds for cash after 15 days. Unlike regular donations, where the donor's identity must be disclosed for amounts exceeding 20,000 rupees (223 Euros), the identity of electoral bond donors can remain confidential regardless of the amount they contribute. Since their introduction, electoral bonds have emerged as the primary funding source for political parties in India – accounting for approximately 56% of all political financing.

The introduction of electoral bonds brought about changes to existing rules governing transparent political funding by eliminating restrictions on corporate contributions and permitting foreign companies to support Indian parties through their local branches. Critics express concerns that electoral bonds facilitate undisclosed monetary contributions from prominent corporations or anonymous entities, raising apprehensions about potential corruption implications. The BJP, India's ruling party, benefits most from EBs. Data shows that from 2018 to March 2022, 57% of all EB donations went to the BJP. This amounts to a lot of money – over 52 billion rupees (580,707,399 Euro), while the next biggest party, the Indian National Congress, got much less. EB rules say only one bank, the SBI, can sell these bonds. Some people think this gives the government too much power (PTI (2019). Political parties are obligated to disclose the identities of donors who contribute more than 20,000 rupees ($240) in cash. However, there is no requirement to reveal the names of those donating through electoral bonds, regardless of the donation amount. Additionally, despite EB rules stipulating that bond sales should only occur in the first 10 days of each new quarter—January, April, July and October—the government disregarded this regulation by permitting bond purchases on the eve of two significant elections in May and November 2018. These actions are part of an ongoing case. In addition to their controversial nature, electoral bonds have been linked to what some describe as "pre-paid," "post-paid," and "post-raid" bribes. These terms suggest that the central government may have provided lucrative projects and contracts worth Rs. 3.8 lakh crore to private companies. In return, these companies allegedly donated Rs. 2,004 crore (223 million Euros) to the Bharatiya Janata Party (BJP). This revelation further deepens the concerns surrounding electoral bonds and raises questions about potential corruption and misuse of government resources for political gain.(Chakraborty, 2019).

This study aims to enhance our understanding of the connection between money and electoral politics in India. Additionally, as there has been limited exploration of the correlation between political donations and election outcomes, this study could significantly contribute to the field.

Methodology

To examine the influence of political campaign donations on corporate management and financial outcomes, a mixed-methods approach will be employed. The study will involve both quantitative analysis of financial data and qualitative analysis of interviews and case studies.

Quantitative Analysis

The quantitative analysis will focus on examining the financial data of companies that have made political campaign donations. Several studies have found a positive relationship between political campaign donations and corporate financial outcomes. The companies that made political donations had higher stock returns and improved financial performance compared to companies that did not engage in political giving. Similarly, political campaign donations positively influenced corporate innovation and R&D investments. Also found a negative relationship between political donations and firm value..(Silva et al., 2018)

Qualitative Analysis

The qualitative analysis will involve surveys with corporate executives, political party representatives, and other relevant stakeholders to gain a deeper understanding of how political campaign donations impact corporate decision-making. Currently there is little research on the qualitative aspects of political campaign donations and their influence on corporate management. However, a political campaign donations can create a sense of indebtedness among corporate executives, leading to biased decision-making in favor of the political party or candidate that received the donation (Edwards, 2022) The mixed-methods approach in this study aims to provide a comprehensive understanding of the influence of political campaign donations on corporate management and financial outcomes. While there is limited research on the qualitative aspects of political campaign donations and their influence on corporate decision-making, the available evidence suggests that campaign donations can create a sense of indebtedness among corporate executives which may impact decision-making in favor of the political party or candidate that received the donation. Moreover, the quantitative analysis will provide insights into the financial performance of companies that engage in political campaign donations.

Unraveling the Connection between Political Giving and Electoral Results: A Theoretical Exploration

Money plays a significant role in electoral politics around the world, and India is no exception. Political campaign donations have long been a topic of concern, as they offer an avenue for individuals and corporations to influence the decision-making processes of political parties and candidates. The introduction should provide context, highlight the significance of the topic, and state the objective of the study.

Because money plays a crucial role in elections, it's often the case that candidates put a lot of effort into gathering funds for their campaigns, while supporters are also happy to contribute. This may lead some to question why people are willing to donate money to candidates. Early research suggests that donors see their contributions as an investment and anticipate benefits from the candidates they support once they're elected (Bombardini and Trebbi (2011). According to this perspective, donors financially support candidates primarily for their own personal gain. However, contributors may also donate funds to express their endorsement of candidates or engage in the democratic process (Wang (2022).These benefits can include access to policymakers, favorable legislation or regulations Research has shown that campaign contributions can lead to access and influence over policymakers, which can ultimately impact corporate decision-making and financial outcomes.

Several investigations conducted in the United States have explored the impact of political contributions on election results. In an attempt to assess the influence of investor donations, Snyder analyzes data from open-seat races for the United States House of Representatives from 1980 to 1986 and concludes that Democratic candidates tend to win elections when they receive all investor contributions but lose when they receive none. The study suggests that interested parties contribute money to candidates who are perceived as having favors to offer, thereby enhancing their chances of winning. As a result, there is a positive correlation between the amount of investor contributions received by a candidate and her likelihood of winning. While Snyder's research provides evidence supporting the link between political donations and election outcomes, it should be noted that he only focuses on contributions from specific political action committees—corporations; labor unions; trade, membership, and health groups; cooperatives—that are associated with organizations with easily identifiable economic interests. Additionally, his analysis is limited to open-seat races which may hinder generalization of findings to elections where holders of office seek reelection (Working Papers, 2023).

India's largest buyer of electoral bonds, Future Gaming and Hotel Services Pvt Ltd, purchased over Rs 1,300 crore (103 million Euros) worth of bonds between 2019 and 2024. Almost 40% of its total purchases were donated to the DMK. The DMK is currently the ruling party in Tamil Nadu and was one of the parties that disclosed its poll bond donors as per the latest Election Commission data. . The party managed to gather a whopping Rs 656.5 crore (60.5 million Euros) through poll bonds from April 19, 2019, to November 14, 2023. This amount comprised Rs 509 crore (50.5 million Euros) from Future Gaming, operated by Santiago Martin, during the period between April 2019 and April 2023.(Bureau, 2024). The recent community elections in February 2022 were also quite important. There was a significant influx of funds through election bonds at that time, particularly from groups like Future Gaming, which helped keep the momentum going. Among the main contributors, Future Gaming has had a long-standing connection with the DMK. Santiago Martin, its owner, was accused by former Chief Minister J Jayalalithaa in 2011 for his strong links to the DMK leadership (Bureau, 2024).

This study suggests that if candidates can raise campaign funds, they should also be able to secure donors' votes. It doesn't make sense for someone to donate money to one candidate but then vote for another. Since donating money is a bigger commitment than voting, those willing to contribute financially should have a strong dedication to their chosen candidate. Therefore, the ability of candidates to gather more political donations should result in increased voter support and improve their election prospects. Furthermore, candidates who attract higher levels of campaign funding tend to be more popular and appealing, likely leading them perform better in the election (Wang 2022).

So, this study presents the initial hypothesis as follows:

- Political donation has a positive effect on candidates' election outcomes.

Four main categories of political donors include individuals, political parties, for-profit corporations, and civic associations. While the contributions from political parties, for-profit corporations, and civic associations can exceed those from individuals in terms of monetary value (Wang 2022). It doesn't always guarantee that groups can bring in a substantial number of votes for candidates compared to individuals. Additionally, political parties are limited in the amount of campaign funds they can allocate to each candidate, and weaker candidates are more likely to receive financial support from their parties than strong candidates who can rely on their own ability to attract donors. Candidates who receive larger campaign funds from their political parties are likely to perform poorly in the election, according to this research. In contrast, this study argues that campaign contributions from for-profit corporations have little impact on candidates' electoral success because most companies donate to both sides for example the NDA and the UPA coalition in order to ensure positive relationships with elected candidates.

It is noted that numerous political action committees contribute funds to candidates from both the Democratic and Republican parties in the United States with the intention of purchasing access. This observation may be applicable to other countries considering the significance of access for corporate entities and interest groups. Given the limited research on this subject, further study is necessary to explore whether for-profit corporations provide financial support equally or unequally to both NDA and UPA coalitions in India.

In 2017-18, the BJP got an impressive 93% of the major contributions (above Rs. 20,000) given to India's six main political parties from both business groups and individuals. Parties are not required to reveal the identities of people or organizations donating less than Rs. 20,000 (23 Euros), according to a report by election watchdog Association for Democratic Reform(Who donated how much to BJP, Congress, 2019). Campaign donations from individuals are likely to be linked to the success of candidates in elections as they reflect the level of electoral support. In conclusion, this study argues that various campaign funds have varied effects on election outcomes and puts forth specific hypotheses.

Data Collection, Variable Measurement, and Research Methods

This study investigates the impact of political campaign contributions on corporate management and financial results, drawing data from a range of sources. Those who oppose private campaign funding claim that it can result in "buying" votes and generate unequal funding levels between political parties for their campaigns (Wang, 2022). How does the Congress party compare to the ruling Bharatiya Janata Party? The Congress party leads other national parties in total donations acquired through various means like membership fees, sales of coupons, individual contributions, electoral trusts, electoral bonds, and property rents. However, it still lags as it earned less than one-fifth of what the ruling party received in fiscal year 2017-18. According to income tax returns and annual audit reports, the Congress party managed to gather around Rs 199 crore (198 million Euros) in donations for that year while the ruling party brought in a whopping Rs 1027 crore (101 million Euro). Put differently, out of the total income of both major national parties combined, only 16 percent belonged to the Congress party (See Figure 1).

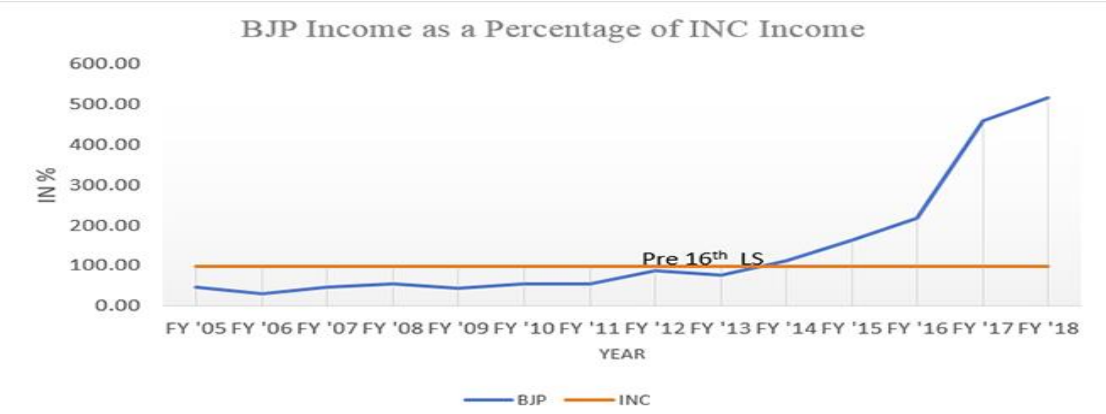

Fig. 1. BJP income as a percentage of the INC Income

Why point fingers at corporate contributors for the increasing gap?

The BJP's remarkable ascension in securing over 80% of total contributions and the Congress's significant slowdown are directly related to their ability to attract corporate donations. To illustrate, during FY 2017-18, the BJP successfully obtained an astonishing 92% of all corporate contributions. This contrast becomes even more evident when compared to the Congress party. While the BJP received a substantial Rs 400 crore from corporate donors, the Congress party only managed to secure a mere Rs.19 crore in FY 2017-18. In other words, the BJP was able to access corporate donations that were twenty-one times higher than what the Congress could gather in FY 2017-18 (Figure 2). According to ADR, data shows that corporations and business groups played a significant role.

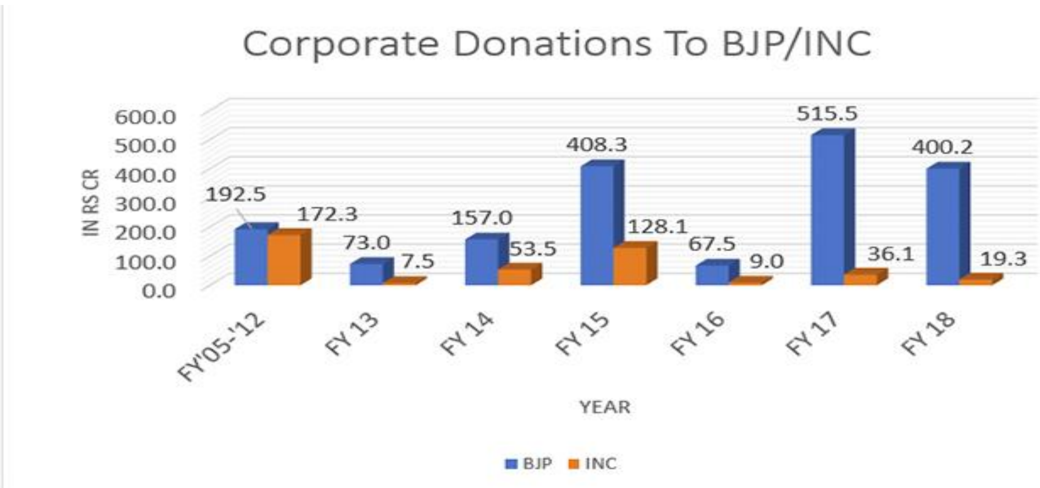

Fig. 2. Comparative statistics of corporate donations to the BJP and the Congress

What's causing this increasing difference in corporate contributions between the two main national parties?

While the traditional reasons, like BJP's strong connections with small businesses and trading communities and their aggressive approach to seeking donations, still play a role, another significant factor contributing to these widening gaps in corporate funding is electoral trusts. In just under ten years, electoral trusts have become the primary avenue for corporate donations in India. According to the Finance Act of 2017 and the Foreign Contribution Regulation Act, companies in India are now allowed to make political donations without any limit. This has paved the way for foreign companies registered in India to make political donations, further increasing the influx of corporate funds into the political sphere.

Is excessive inequality harmful to the democratic system?

Sure, you can't fault the BJP for raising more funds than other national parties. Given its strong ties to business and trading communities, it's no surprise that they have an easier time collecting money compared to Congress. However, the gap between them has never been this wide before. The BJP's big win in the 2014 general elections and its expansion into many new states has made it very attractive to corporate donors, while the Congress is struggling with a significant drop in donations. It's unclear whether this is due to a loss of confidence from the business community or uncertainty about their political future. But regardless of the reason, such a large disparity in political donations between the ruling party and the main opposition isn't good for democracy. While campaign funding doesn't guarantee election success, research shows that well-funded parties often have a significant advantage in effectively communicating their message compared to cash-strapped rivals. This is visible in the 2019 general elections (N. Sahoo 2019).

Empirical Results

In the financial year 2022-23, national parties received higher donations compared to the previous year. The total amount of donations increased by Rs 91.701 crore, marking a rise of 12.09%. BJP's contributions rose from Rs 614.626 crore to Rs 719.858 crore (an increase of17.12%), while INC's donations decreased from Rs 95.459 crore to Rs79,924 crore(-16.'l%decrease) during the same period. CPI(M) and AAP also reported decreases in their donation amounts for FY2022-23 compared to FY20,2022 (See Figure 3).

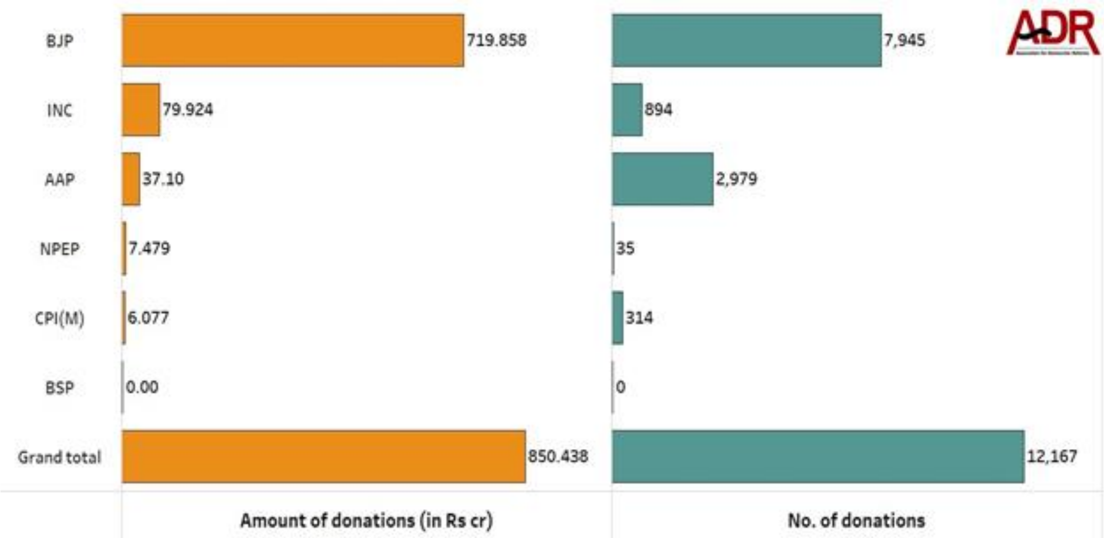

Fig. 3. Donations above Rs 20,000 to National Parties from all over India, FY 2022-23 (ADR, 2022)

Indicating a potential trend of increasing inequality in political donations. Donors from corporates/business sectors Vs. individual donors 3318 donations to the National parties were made by corporate/business sectors amounting to Rs 680.495 crore (80.017% of total donations) while 8567 individual donors donated Rs 166.621 crore (19.592% of total donations) to the parties during FY 2022-23. 3067 donations from corporate/business sectors were made to BJP (Rs 610.491 crore) while 4612 individual donors donated Rs 106.724 crore to the party during FY 2022-23. INC received a total of Rs 55.625 crore via 70 donations from corporate/business sectors and Rs 24.249 crore via 823 individual donors during FY 2022-23. BJP (Rs 610.491 crore) received more than eight times the total amount (Rs 70.004 crore) of corporate donations declared by all other National parties for the FY 2022-23 (Figure 4)

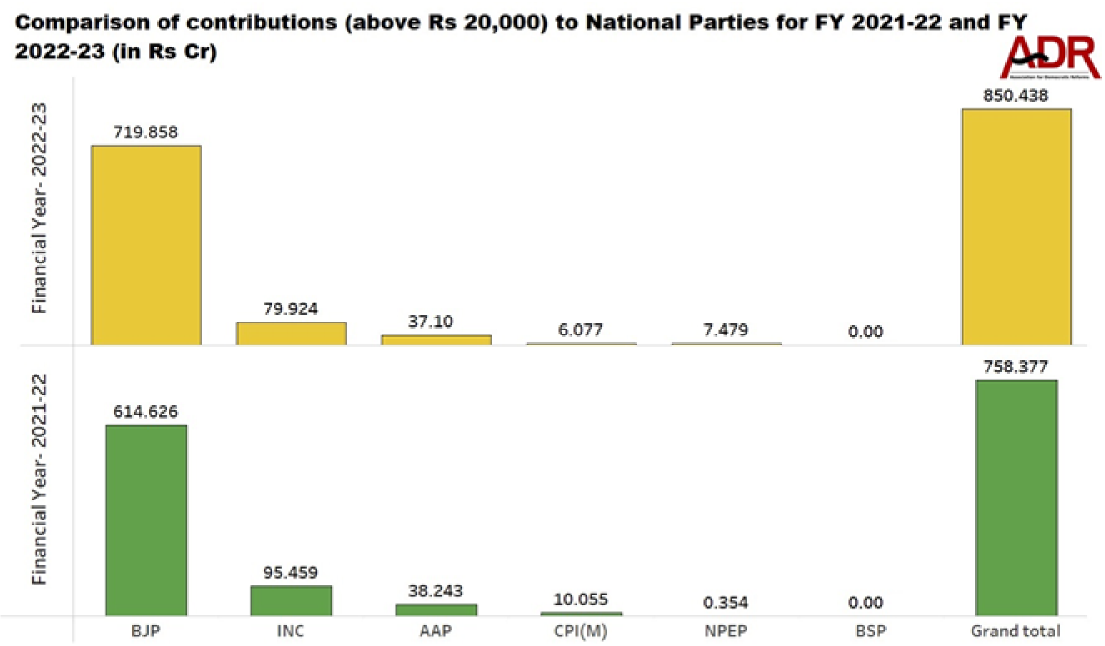

Fig. 4. Comparison of contribution (ADR, 2022)

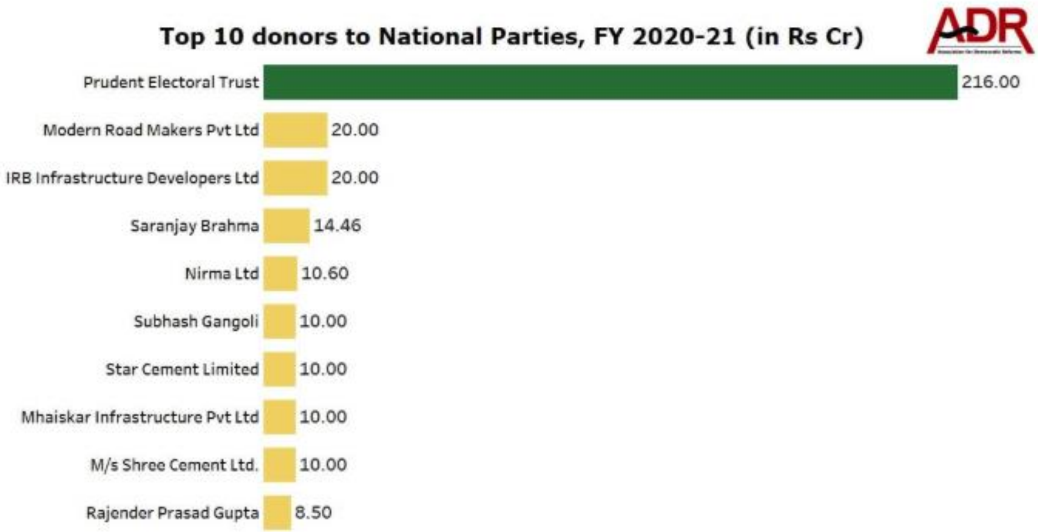

Fig. 5. Top 10 Donors(ADR, 2022)

Corporate and Business Sector Donors Versus Individual Donors

In FY 2020-21, the corporate/business sectors made a total of 1398 donations amounting to Rs. 480.655 crores (80.953% of the total donations) to National parties, while individual donors contributed Rs. 111.65 crores (18.804% of the total donations). Specifically for BJP, there were 1111 contributions from the corporate/business sector totaling Rs.4167-.794 c crores and 1071 individual donations worth Rs60-.37 crores in the same period. INC received a sum of Rs 35-.89cr from 146 donors in the corporate/Business industry and 38-.634 crores from 931 individual contributors during that fiscal year. Moreover, BJP's declared corporate donation (Rs4167-.794 was more than six times higher than the combined reported amount (Who donated how much to BJP, Congress, 2019).

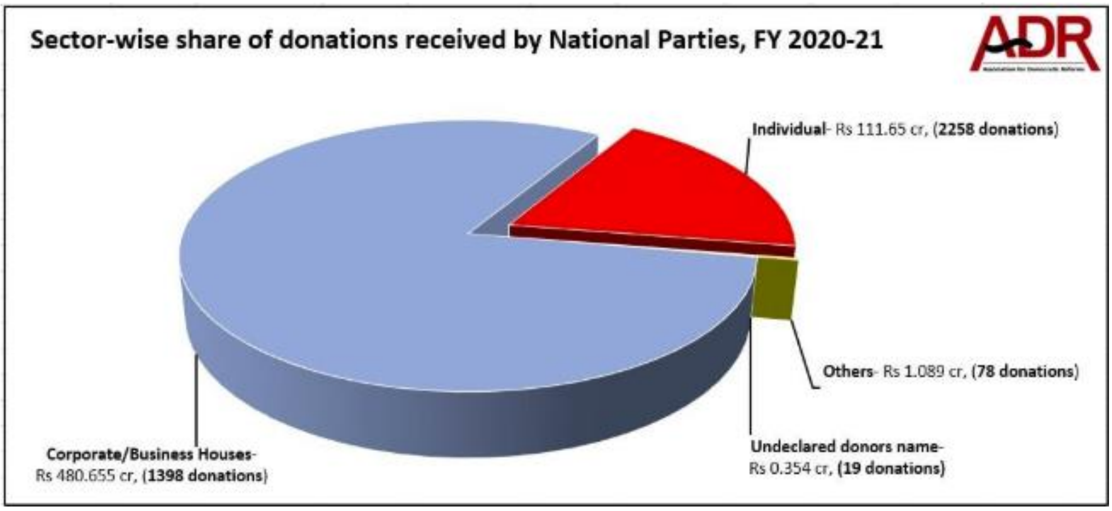

Fig. 6. Corporate/Business sectors Donation (ADR, 2022)

Incomplete disclosure of information in the donations report

Five of the 8 national parties, including BJP, INC, CPM, CPI, and NPEP did not disclose PAN details for a total of 171 donations amounting to Rs. 2.746 crore collected by the parties. BJP received Rs. 1.2846 crore from 96 donations without providing PAN details of the donors; NPEP received Rs. 55.15 lakhs from 13 such donations, while CPI received Rs. 44 lakh from 42 donations lacking PAN details. In addition, CPM had three donations totaling Rs.27..50 lakhs, and INC had seventeen totaling Rs19..50 lakhs without PAN details disclosed. Whereas four National Parties have reported missing or incorrect PAN information for FY2020-21 regarding forty-three gifts worth rs six point zero nine five crores in all (ADR, 2022)

INC reported 25 donations amounting to Rs 5.43 crore with incomplete or inaccurate PAN information for the donors, while BJP received Rs 63.50 lakhs from 14 donations without complete PAN details. Additionally, CPM received a total of Rs 2 lakhs from three donations and NCP received a single donation of Rs1 lakh without complete PAN details.

This study builds on past research that examines the link between campaign spending and election results. It uses a simultaneous equations approach to assess the impact of political donations on election outcomes by treating political donation as an instrumental variable. The findings from this analysis continue to indicate a significant positive relationship between political donations and election outcomes (Ferguson et al., 2022)

Donors' PAN details declared by National Parties during FY 2020-21						
Party	PAN not declared		Missing/Incorrect PAN details		PAN declared	
	No. of donations without PAN declaration	Contributions (in Rs crore)	No. of donations without PAN declaration	Contributions (in Rs crore)	No. of donations with declaration	Contributions (in Rs crore)
BJP	96	1.2846	14	0.635	2096	475.6254
INC	17	0.195	25	5.43	1035	68.899
NCP	0	0	1	0.01	78	26.251
CPM	3	0.275	3	0.02	220	12.606
CPI	42	0.44	0	0	82	1.057
NPEP	13	0.5515	0	0	2	0.0435
AITC	0	0	0	0	26	0.425
Total	**171 donations**	**Rs 2.746 cr**	**43 donations**	**Rs 6.095 cr**	**3539 donations**	**Rs 584.907 cr**

Fig. 7. Details Of Donors (ADR, 2022)

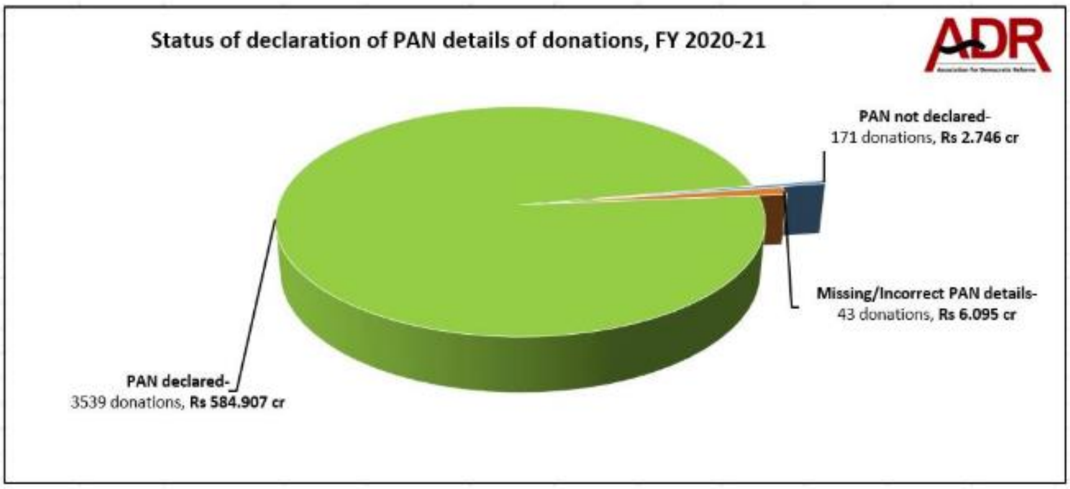

Fig. 8. Details Of Donors Who Declared Donations (ADR, 2022)

Conclusion

It's undeniable that money has a significant impact on elections. Candidates rely on funds to spread their message and engage with voters, making it crucial for encouraging voter interest and turnout. While previous studies have concentrated on campaign spending, this research takes a fresh approach by examining the link between political contributions and election results in India's 2010, 2014, and 2019 legislative elections. The findings show a clear positive connection between political donations and election outcomes. Essentially, candidates who receive more donations are more likely to secure a higher vote share and win elections. Compared to voter participation, contributing financially places a heavy burden on individuals as they need to allocate funds from their own pockets. When someone is willing to bear this financial cost for supporting a particular candidate, it indicates a strong commitment to casting votes for them during the election period. Therefore, the level of political contributions received by candidates can be seen as an indication of their electoral backing. Additionally, journalists tend to present candidates who raise larger amounts of money as more trustworthy while offering them unpaid media coverage that supports their electoral campaigns.

While donations from individuals can positively impact candidates' election results by boosting their vote share and likelihood of being elected, this study reveals that not all sources of political contributions have the same effect. Donations from political parties, for-profit corporations, and civic associations were found to have little influence on candidates' election outcomes. Donations from political parties were linked to a negative impact on candidates' chances of being elected. Although this study offers evidence supporting the significant connection between political donations and election outcomes, it recognizes that the current research design cannot establish a causal relationship between them. Therefore, further research is needed to empirically uncover how political donations affect candidates' electoral performance to better understand this relationship.

The public must have easy access to information about political donations. This way, voters can understand where candidates get their campaign funding from and if it mainly comes from certain individuals, companies, or organizations. It's up to the government to ensure transparency and accessibility in this area. One way to achieve this is by requiring political parties to provide audited accounts of their campaign funds and donations. In India, for example, the Association for Democratic Reforms collects data on political contributions from the audited accounts submitted by national political parties to the Income Tax Department and the Election Commission of India. This information is then made available to the public through platforms like myneta.info/party and the websites of the Election Commission of India. Campaign contributions from for-profit corporations, on the other hand, were found to have little influence on candidates' electoral performance. Overall, this research suggests that political campaign donations can have a significant influence on corporate management and financial outcomes.

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Appendix

Sector-wise states which contributed to National Parties, FY 2020-21 (in Rs crore)					
State	**Corporate Business Houses**	**Individual**	**Others**	**Undeclared donor Name**	**Grand Total**
Delhi	228.354	18.148	0	0	**Rs 246.502 cr**
Maharashtra	61.79	9.8302	0.0608	0	**Rs 71.681 cr**
Gujarat	39.713	7.358	0	0	**Rs 47.071 cr**
West Bengal	34.29	7.398	0.043	0	**Rs 41.731 cr**
Assam	13.88	16.351	0.005	0	**Rs 30.236 cr**
Karnataka	14.867	12.254	0	0	**Rs 27.121 cr**
Tamil Nadu	20.139	1.193	0.197	0	**Rs 21.53 cr**
Haryana	0.33	17.691	0.0122	0	**Rs 18.033 cr**
Madhya Pradesh	12.79	1.563	0.0052	0	**Rs 14.36 cr**
Meghalaya	6.00	0.47	0	0	**Rs 6.47 cr**
Punjab	5.28	0.8996	0.0496	0	**Rs 6.229 cr**
Telangana	4.17	0.9811	0.141	0	**Rs 5.292 cr**
Rajasthan	3.667	1.251	0.005	0	**Rs 4.923 cr**
Uttar Pradesh	1.61	1.715	0.025	0	**Rs 3.35 cr**
Odisha	0	2.722	0.0402	0	**Rs 2.762 cr**
Andhra Pradesh	0.471	1.8991	0.0794	0	**Rs 2.45 cr**
Kerala	1.514	0.015	0.284	0	**Rs 1.813 cr**
Arunachal Pradesh	0.662	0.3521	0	0	**Rs 1.014 cr**
Tripura	0.383	0.297	0	0	**Rs 0.68 cr**
Chhattisgarh	0.257	0.2932	0.0112	0	**Rs 0.561 cr**

Sector-wise states which contributed to National Parties, FY 2020-21 (in Rs crore)					
State	Corporate Business Houses	Individual	Others	Undeclared donor Name	Grand Total
Nagaland	0	0.4675	0	0	Rs 0.468 cr
Goa	0.125	0.329	0.004	0	Rs 0.458 cr
Chandigarh	0.053	0.28	0.0021	0	Rs 0.335 cr
Jharkhand	0.014	0.235	0.017	0	Rs 0.266 cr
Himachal Pradesh	0.009	0.2372	0	0	Rs 0.246 cr
Bihar	0.05	0.1165	0.05	0	Rs 0.2165 cr
Manipur	0	0.007	0.0235	0	Rs 0.0305 cr
Uttarakhand	0	0	0.0086	0	Rs 0.0086 cr
Incomplete Address	**1.674**	**1.141**	**0.005**	**0**	Rs 2.82 cr
Undeclare Address	**28.563**	**6.155**	**0.02**	**0.354**	Rs 35.092 cr
Grand Total	**Rs 480.655 cr**	**Rs 111.65 cr**	**Rs 1.089 cr**	**Rs 0.354 cr**	**Rs 593.748 cr**

ANALYSIS OF LOGISTICS RISKS IN THE COMPANY LLC "VIMMO"

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Keywords: logistics processes, logistical risks, logistics 7R.

Abstract
The purpose of the article is to study the logistical risks of the company LLC "Vimmo" and develop proposals for their elimination. In order to achieve the goal, scientific and educational literature was compiled on logistics processes and their activities, logistics risks and ways of assessing them, a SWOT analysis was carried out, an interview with the founder of the company was conducted, a risk register and a risk matrix were developed for the company LLC "Vimmo" on the basis of which proposals for risk prevention were developed. In the theoretical part of the work, information was collected on the basic principles of logistics processes, the scheme of operation of logistics processes, the main logistical risks, the assessment of logistic risks. To find out the logistical risks of the company, a SWOT analysis and an interview with the founder of the company were conducted, as a result of which eight main risks were summarized.

Introduction

Logistics is a process that is based on the right product, at the right time, in the right quantity, in the right place, at the right price, in the right position and with the right customer. In turn, for a company that provides logistics services, the main task is the accurate and effective execution of these processes in order to ensure the provision of the highest level of logistics service to its customers.

In order to ensure the effective operation of logistics services, it is necessary to be aware of the potential risks that could affect the logistics processes of the company, because without realizing the risks, you may have to face unpredictable problems and situations for both the company and the customer.

For the successful functioning of the logistics process, various prerequisites and laws have been developed that should be followed. As one of them, one can single out the law of logistics "7 R", which summarizes 7 main factors that must be taken into account for the successful conduct of the logistics process. These factors are: the right product, at the right time, in the right quantity, in the right place, at the right price, in the right position and with the right customer.

Risks are the main factors of any company that can worsen work efficiency, customer satisfaction and the reputation of the company as a whole. Risk assessment is a tool with which companies can gain clarity, about the importance of risks in achieving the main goals of the company and the growth of the company.

The object of the research is logistics risk.

The purpose of the research is to study the logistical risks of the company LLC "Vimmo" and develop proposals for their elimination.

The objectives of the research:

1. To study the theoretical aspects of logistics risks.
2. To find the logistics risks in the company LLC "Vimmo".
3. To develop proposals for the logistics risks elimination in the company LLC "Vimmo".

Research methods: scientific literature analysis, SWOT analysis, interview, risk analysis, observant.

Description of the logistics 7R

One of the main principles of logistics is the logistics 7R. Logistics 7R is a well-known and important concept in logistics management, as it forms the basis for ensuring the smooth operation of all activities, from logistics to goods procurement for customers. Overall, effective logistics management requires the best planning to operate flawlessly. To manage the supply chain more efficiently while trying to reduce costs, the logistics 7R was developed and is described below (Logos, 2023)

Right product. Freight transport companies should have complete information about the type of product being shipped. The right product knowledge is crucial for time and resource management. With the right knowledge, you'll have an advantage in managing both your time and resources correctly. In the right quantity, as a smaller quantity will halt the production process, but an excess will lead to unnecessary stockpiling.

Right customer. Logistics companies need to know their target market to identify potential customers. By targeting the right customers in the market, they'll have a better chance of acquiring potential clients. Some use traditional marketing, while others use digital marketing to reach a larger audience.

Right quantity. It's important to know the correct quantity of products to be delivered. Thanks to modern artificial intelligence systems, companies can make accurate forecasts of the number of goods to be sent in the near future based on past records. This provides an idea of reserving cargo trucks in advance. The right quantity varies depending on the company and the season.

Right time. Time is crucial in the world of supply chain management. There shouldn't be delays when it comes to delivering the product to the end customer. Advance planning and management need to be done in a timely manner to ensure timely delivery. Delivery tracking systems can be used to verify their arrival on time.

Right condition. Logistics companies must ensure the condition of the product when it reaches end customers. The product, when it reaches customers, must not be broken, and the packaging must be intact. There needs to be proper research and development for the product to reach customers in the right condition.

Right price. Prices are very important in all products and services. Companies need to take care of the price as well as manage all shipping processes. A good system that stores and updates the correct costs ensures success for the company. Logistics companies need to monitor better freight transport routes and forecast accurate bill of lading units to ensure cost efficiency. This ensures the lowest costs from their end.

Right place. What's the point of the previous six factors if the product doesn't reach its intended location? There needs to be proper tracking of cargo truck locations from both customers and the company's end. Each system has tracking functionality to monitor all deliveries and ensure they're delivered on time. This helps determine delivery of the shipment to the right place (International, 2021).

Operational scheme of logistics processes

Logistics operations processes are diverse, depending on both technology and human resources. Therefore, it is necessary to develop an operational scheme for successful work. Operational schemes may vary depending on the company size, range of goods, or company beliefs. However, it is important to develop a scheme for logistics operations, thus summarizing the main stages of the logistics chain (Daneshjo, 2014).

In the supply chain of logistics processes, there is a connected network of corporate logistics systems in which logistics service providers are linked between companies. Material flow processes cross company boundaries, encouraging participants to be interested in products beyond the company's range and, based on the approach, to achieve customer satisfaction at each stage. From another perspective, competitiveness comes to the forefront, as supply chains compete for the same buyers, consumers. Corporate logistics system is active management to improve corporate competitiveness, while the supply chain is active management aimed at improving the competitiveness of the companies involved. In this way, cooperation becomes important for the competitiveness of commercial units, which means not only relationships between products and brands but also market position derived from company operations. From an organizational approach, the supply chain consists of organizations, a set of companies directly involved in the delivery and distribution of products and/or services, as well as associated information and financial processes from source to end consumer. Supply chain participants create value, and their performance helps satisfy consumer demands (Timea Kozma, 2021).

Thanks to cooperation between companies and the advantages provided by a successful supply chain, opportunities for improvement and progress develop, which affect the corporate relationship system. Partner relationships continuously grow, meaning companies often become part of other organizations, parts of supply chains (Timea Kozma, 2021).

Logistics process operation scheme:

1. Procurement: The procurement process involves the supply and acquisition of materials, components, and services necessary for production or delivery. It includes various activities such as supplier selection, negotiation of terms, creation of purchase orders, and supplier relationship management. Effective procurement ensures the availability of quality goods at the right price and within the specified timeframe (Puri, 2023).

The main activities of the procurement process are as follows:

• Supplier identification and evaluation: The process involves identifying and evaluating potential suppliers, considering factors such as quality, pricing, reliability, and sustainability.

• Negotiation and contract management: Engagement in negotiations with suppliers to secure favorable terms and conditions, and contract management to ensure compliance and performance.

• Purchase order creation: Creating purchase orders to initiate the supply process, specifying the quantity, quality, and delivery details of the required goods or services.

• Supplier relationship management: Establishing and maintaining stable supplier relationships to promote collaboration, resolve issues, and foster continuous improvements (Puri, 2023).

2. Transportation: The transportation process focuses on the movement of goods from one location to another. It includes activities such as route planning, carrier selection, shipment tracking, cargo management, and customs clearance. Effective transportation management ensures fast and cost-effective delivery while optimizing available resources (Oláh, 2017).

The main activities in the transportation process include:

• Route planning and optimization: Analyzing factors such as distance, traffic conditions, delivery specifications, and cost considerations to determine the most effective routes for transporting goods.

• Carrier selection and management: Identifying and selecting carriers based on their capabilities, reliability, costs, and service levels. Managing carrier relationships and performance to ensure timely delivery and service quality.

• Shipment tracking and visibility: Utilizing tracking technologies and systems to monitor the movement of goods in real-time, providing visibility to stakeholders and enabling proactive decision-making.

• Cargo management and optimization: Optimizing cargo consolidation, mode selection, and shipment planning to reduce transportation costs while adhering to delivery schedules.

• Customs compliance and documentation: Managing customs requirements, documentation, and compliance with international shipment regulations to facilitate smooth cross-border movement (Oláh, 2017).

3. Warehousing: Warehousing involves the storage and supervision of inventory, including tasks such as receiving, storing, picking, packing, and dispatching. Effective warehouse management ensures optimal inventory levels, reduces storage costs, and facilitates efficient order fulfillment (Timea Kozma, 2021).

The main activities in the warehouse process include:

• Receipt and inspection: Receiving incoming shipments, inspecting for damages or discrepancies, and verifying purchase order accuracy.

• Storage and organization: Organizing and storing goods in designated locations within the warehouse, ensuring proper inventory management and availability.

• Order picking and packing: Retrieving items from inventory based on customer orders, assembling them, and preparing them for shipment.

• Inventory management and control: Implementing inventory tracking systems, conducting regular cycle counts, managing inventory levels, and ensuring accurate inventory records.

• Delivery and order fulfillment: Packaging of goods, generating shipping labels, and coordinating outbound logistics for timely delivery to customers (Timea Kozma, 2021).

4. Inventory Management: Inventory management involves monitoring and regulating the movement of goods throughout the supply chain. It includes activities such as demand forecasting, order planning, inventory replenishment, inventory tracking, and inventory optimization. Effective inventory management ensures adequate inventory availability while reducing transportation costs and inventory holding.

The main activities of the inventory management process are as follows:

• Demand forecasting: Analysis of historical data, market trends, and customer demand patterns to accurately forecast future demand.

• Order planning and replenishment: Calculating the optimal order quantity and replenishment timing, considering factors such as demand forecasts, lead times, and desired service levels.

• Inventory tracking and control: Monitoring inventory levels, tracking inventory movements, and ensuring accurate record-keeping using inventory management systems.

• Inventory optimization: Utilizing strategies such as safety stock management, ABC analysis, and Economic Order Quantity (EOQ) calculations to optimize inventory levels, reduce costs, and improve overall supply chain performance.

5. Order Fulfillment: The order fulfillment process involves the complete cycle of receiving and processing customer orders, picking and packing goods, and delivering them to customers. It includes activities such as order entry, order confirmation, order picking, packing, and shipping. Effective order fulfillment ensures accurate and timely delivery, leading to customer satisfaction (Puri, 2023).

The main activities in the order fulfillment process include:

• Order entry and confirmation: Capturing and confirming customer orders, ensuring accuracy and compliance with specified guidelines.

• Order picking and packing: Selecting ordered items from inventory, assembling them, and packaging them according to customer requirements.

• Shipping and delivery: Coordinating the dispatch of goods using appropriate transportation methods, generating shipping labels, and ensuring timely deliveries.

• Order tracking and customer communication: Providing customers with updated information on their order status, including real-time updates, shipment tracking information, and delivery notifications.

• Returns and reverse logistics: Managing returns, processing refunds or exchanges, and handling reverse logistics activities such as product retrieval and disposition (Puri, 2023).

Procurement, transportation, warehousing, inventory management, and order fulfillment are essential components of supply chain management. By understanding and effectively managing these processes, organizations can optimize their operations, reduce costs, improve customer satisfaction, and gain competitive advantages in today's evolving business environment (Puri, 2023). Each process plays a vital role in ensuring effective flow of goods, information, and resources, ultimately contributing to the overall success of the supply chain. The logistics process consists of procurement, transportation, warehousing, inventory management, and order fulfillment.

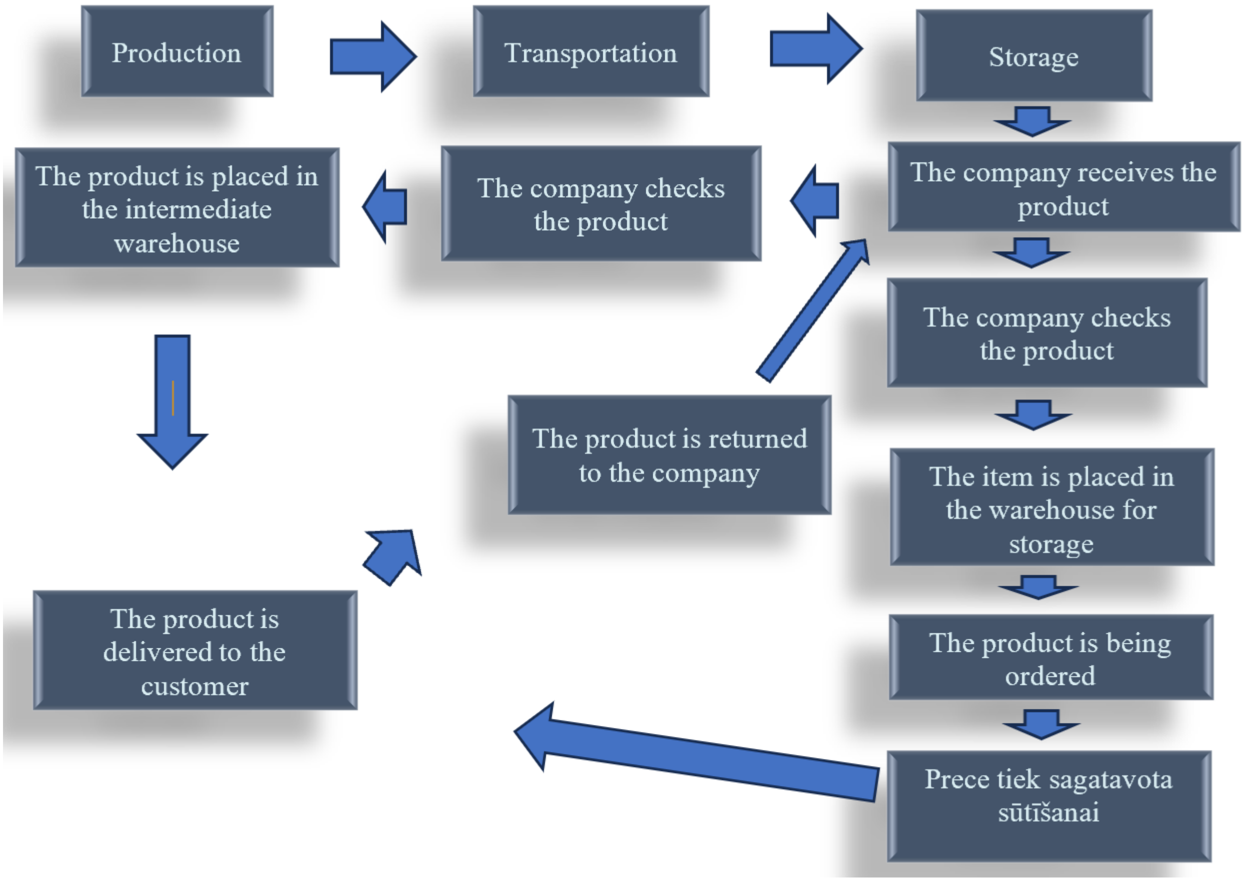

Fig. 1. Scheme of flows of logistics processes (Filipe & Pimentel, 2023)

Characteristics of logistics risks and assessment methods

Logistics is a process that involves various activities, depending on both the services and capabilities provided by technology and the work of warehouse employees and other involved parties. Therefore, there are inevitable situations where the logistics process may not proceed as smoothly as planned, so one must always consider potential risks and risk situations when planning delivery, receiving goods, or other logistics processes.

It is considered that logistics systems in the global business era are vulnerable and exposed to many sources of threats. For example, accidents and political conflicts can create market disruptions, resulting in significant losses for participants in the supply chain (Tang, 2006). The uncertainty of supply and demand in the logistics system creates a high level of operational risk (Lewis, 2003). The occurrence of disasters, such as the 2004 Indian Ocean tsunami and the 2011 magnitude 9 earthquake in Japan, posed challenges to logistics systems and required emergency deliveries (Sheu & Pan, 2014). Therefore, there is no doubt that risk management in logistics and supply chain systems is a relevant and important topic in both academic and industrial circles today.

Logistics risks include transportation, warehouse, shipping, and inventory management risks, as well as management risks at all levels, including management risks related to logistics functions and supply chain operations. The consequences of risk events, depending on the timing of risk event detection, can be classified into two groups: clear and latent. Clear risks are identified immediately after the event. For example, if a delivery delay is identified when the cargo is damaged or the vehicle is unexpectedly delayed at the time of delivery, actions taken to address these problems can mitigate the negative consequences (Choi, Chiu, & Chan, 2016).

The main sources of risk in the supply chain are: planning processes, product acceptance processes, and supplier discipline, storage and cargo handling processes, and transportation organization.

Factors influencing major logistics risks include inadequate departmental coordination, differing levels of information support, low level of automation in management tasks, and low adaptability of planning systems (Rmtap, 2023).

Classification summary of logistics risks:

- Commercial risks: delivery disruptions, availability of goods at the required time, deadline breaches, failure of supply chain partners to meet financial obligations.
- Property loss due to natural disasters, adverse transportation conditions.
- Property loss due to riots, warfare.
- Security and fire risks.
- Theft risk.
- Environmental risks.
- Technical risks - vehicle damage.
- Risks caused by low-quality transaction partners, negligence, document loss, delays.
- Civil liability risks from third-party damage (Rmtap, 2023).

The most significant groups of logistics risks are:

- Planning risks - errors in consumption forecasting in supply plans, delayed reporting of significant changes in demand, long delivery cycles preventing timely adjustments to procurement plans.
- Transportation risks - Delay of material resources and finished goods during transportation.
- Storage risks - Expiry of shelf life for stored resources, detection of damage, loss of material resources in warehouses, actual absence of resources (if they are in inventory) at the time of demand.
- Supplier collaboration risks - Lack of resources from suppliers, non-compliance with dispatch dates, non-quality delivery or delivery not matching the description.

It is important to consider and manage logistics risks as they can affect the efficiency, reliability, and overall effectiveness of supply chains and logistics operations. The main logistics risks are transportation, storage, and inventory management risks. Effective risk management contributes to the overall resilience and success of supply chain and logistics operations (Rmtap, 2023).

Risk assessment is a critical process for identifying and evaluating events, such as critical technical risks, that could affect predefined objectives. This process involves two essential activities: risk identification and risk analysis (Stažnik, 2017). The main goal of this section is to describe these activities and conclude what are the main risk assessment methods in logistics.

Risk identification is the initial risk assessment process. Identification is the process of determining future risk events that could negatively affect the transportation chain, thus disrupting the supply chain. There are mainly two possible approaches to identify and create a risk list, taking into account the scope of activities involved (Stažnik, 2017).

- "Top-down" approach - based on identifying all important risks managed by risk management throughout the entire transportation chain.
- "Bottom-up" approach - in which risks are defined by managers who manage each stage of the transportation chain (Stažnik, 2017).

These two approaches complement each other. The "top-down" approach identifies the main risks associated with the entire transportation chain, and the "bottom-up" approach identifies risks associated with activities at each stage of the transportation chain. Some of the methods that can be used in the risk assessment process in the transportation chain are surveys, review of historical problems, the Delphi method, "What-if" analysis, PGA method, and computer simulation (Stažnik, 2017). The Delphi method is a forecasting process and a structured communication system based on multiple rounds of questionnaires whose results are sent to an expert group. After each round of questionnaires, experts are presented with a summary of the latest round, allowing each expert to adjust their responses according to the group's response. This process combines the advantages of expert analysis with group information elements (TWIN, 2023). The "What-if" analysis is a specific type of scenario analysis in which a series of "What if?" questions are asked to anticipate possible complications and their impact on company operations (Team, 2023). The PGA method represents a very useful approach to data review. PGA is an acronym (Practical - whether the difference is large enough to make changes, Graphic - whether the difference is visible in the graph, Analytical - whether the difference is statistically significant) (Windsor, 2014).

After identifying risks and creating a risk list, the next step is the analysis of their potential impact or consequences. The goal is to define risk priorities by prioritizing risk prevention for those risks with the highest likelihood of occurrence and the highest impact. Risk analysis includes qualitative and quantitative methods. Qualitative risk analysis methods can quickly and economically perform primary risk assessment. Using such methods, each risk can be classified, for example, by size from one to four. Additionally, qualitative risk analysis methods are used in situations where there is no information available on previous risk events. These methods are based on subjective and empirical assessments related to the probability of a risk event and its consequences. The most commonly used qualitative risk analysis method is a risk matrix, where the ordinate of the matrix shows the level of consequences of the analyzed event and the abscissa shows the probability of the risk event occurrence. In addition to the risk matrix, a risk matrix with predefined values, which is shown with three parameters (asset values, threats, vulnerability levels), is used. Qualitative risk analysis is often the basis for quantitative analysis. Quantitative risk analysis is performed only for those risks that, when analyzed qualitatively, have the greatest risk and impact on the transportation chain (Bajor, 2017).

Description of logistics processes of LLC "Vimmo"

LLC "Vimmo" is not a logistics company, but the following logistics processes are carried out within it.

Logistics processes in the company:

- Purchases from manufacturers;
- Storage of purchases in the store;
- Customer service provision;
- Supply provision through a delivery company;
- Order fulfillment.

The company's manager and the store manager are responsible for the execution of the logistics process. Typically, there is no need for preparing goods for shipment because they are delivered from the manufacturer already packaged and ready for further dispatch. The only exception is boat engines, which need to be prepared with all necessary technical fluids before being sent to the customer.

The company's biggest problems in logistics processes include several, one of them being delays in deliveries from manufacturers, which have worsened in recent years due to the pandemic. Another issue is the irrational assembly of shipments by manufacturers. For example, shipments are sent on two pallets, although there is enough space for them on one pallet. Each pallet delivery to the company costs a certain amount, which in this case may result in unnecessary financial losses for the company. The third issue is receiving damaged goods due to careless delivery. This problem creates longer wait times for customers while the item is sent back and repaired or until a new item is delivered. Dealing with these problems is not easy for the company, as the manufacturer does not cooperate in solving the problem.

Below is the flowchart of LLC "Vimmo" logistics operations used in the company's daily work.

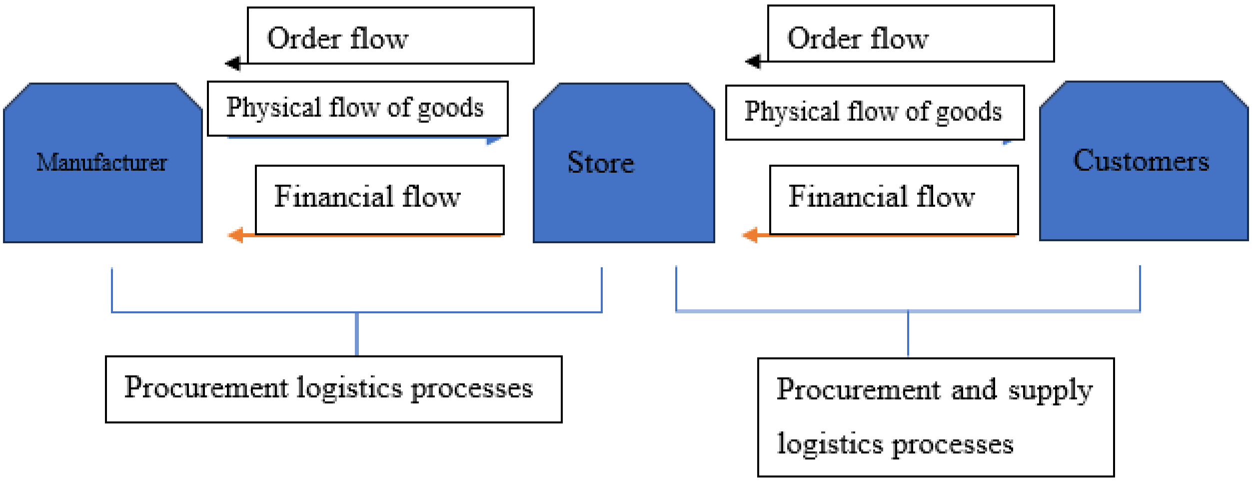

Fig. 2. Logistics flow diagram of "Vimmo" LLC
**Source: Compiled by the author*

Analysis of logistics risks of LLC "Vimmo"

The purpose of this chapter is to analyze the logistics risks of LLC "Vimmo" and to find potential solutions for preventing and mitigating risks. In order to carry out the risk analysis of the company's logistics, data on risks were obtained by conducting an interview with the company's manager and creating a risk register in which the data was collected. A SWOT analysis and a risk matrix were carried out, which helped to understand the risks and come to conclusions and suggestions for the prevention of risks.

The interview was used as the main data collection method, it consists of 16 questions about the company, risks and risk sizes. The interview was conducted with the founder of the company, Guntis Matīss.

SWOT stands for Strengths, Weaknesses, Opportunities and Threats. SWOT analysis is a framework that helps assess and understand internal and external forces that may create opportunities or risks for an organization. Strengths and weaknesses are internal factors. These are the characteristics of a company that give it a relative advantage (or disadvantage) compared to its competition (economy-pedia, 2021).

On the other hand, opportunities and threats are external factors. Opportunities are elements of the external environment that management can use to improve business performance (such as increased revenue or improved profit margins). Threats are elements of the external environment that may threaten a firm's competitive advantage(s) or even its ability to operate as a going concern (think regulatory issues or technological disruption) (Peterdy, 2022).

Logistics and supply chain are the lifeblood of a company, and any disruptions can have catastrophic effects on daily operations. Even a small error or delay can halt an entire business, resulting in financial losses and irreparable damage to reputation. Therefore, it is crucial that the company's logistics and supply chain receive the same care and attention as internal business operations. Hence, logistics risk management ensures transparency in all aspects of the logistics and supply chain, allowing proactive anticipation of potential challenges and making necessary changes when needed (Integration, 2023).

SIA "Vimmo" conducts risk analysis using the 7R framework and identifies the main risks of the company:

1. Right Product: Maintaining only the most current and demanded products in store shelves and warehouses is crucial to avoid unnecessary inventory accumulation and long-term financial losses.

2. Right Customer: While acknowledging the main customer groups, expanding the customer base through marketing strategies is essential to prevent the risk of losing potential customers who may prefer businesses offering digital tools like online stores.

3. Right Quantity: Ensuring optimal delivery by receiving products in appropriate quantities and packaging is vital to avoid unnecessary costs caused by over-shipment or improper packaging by suppliers.

4. Right Time: Timely delivery planning is crucial to avoid customer dissatisfaction due to delayed shipments, which may result in the risk of losing customers.

5. Right Condition: Ensuring product quality from suppliers and verifying delivery conditions are essential to prevent financial losses and customer dissatisfaction caused by damaged or improperly treated products.

6. Right Price: Competing with other businesses while maintaining profitability requires careful pricing strategies to avoid losing existing and potential customers.

7. Right Place: Ensuring that products reach their destination is essential, requiring the establishment of cargo tracking systems to prevent losses or disputes related to delivery delays.

Summarizing the main risks in the risk register, several key risks facing LLC "Vimmo" were highlighted, including delivery delays, over-shipment, damaged goods, closure due to pandemics, and poor product treatment by suppliers.

<table>
<tr><th colspan="2">Internal factors</th></tr>
<tr><td>Strengths</td><td>Weaknesses</td></tr>
<tr><td>Great experience in the market, which is a quality indicator for the company;
Masters who are certified;
Feedback from state institutions.</td><td>Not the only representative of "Suzuki Marine" in Latvia;
There is too little emphasis on marketing in the company;
Decision-making is mostly done only by the head of the company.</td></tr>
<tr><th colspan="2">External factors</th></tr>
<tr><td>Opportunities</td><td>Threats</td></tr>
<tr><td>Improve the company's website so that customers have the opportunity to buy goods without going to the store;
Advertise the company more to get more potential customers.</td><td>More "Suzuki Marine" representatives in Latvia;
A reoccurrence of a global pandemic, which would burden suppliers and impose new restrictions on activities on the water;
Deteriorated delivery service;
Damaged product during transit;
Lost cargo;
Incorrectly transported cargo;
The shipment arrived on more pallets than necessary;
The customer refused the ordered boat;
The surface of the boat is poorly processed in the factory.</td></tr>
</table>

Fig. 3. LLC “Vimmo” SWOT analysis table
**Source: Compiled by the author*

The risk assessment matrix, also known as the probability and severity or likelihood and impact risk matrix, is a visual tool used to assess potential risks affecting business operations. It categorizes risks as high, medium, or low based on the likelihood and impact levels. This prioritization system helps companies identify and prioritize various risks to develop appropriate mitigation strategies, applicable at both project and company levels (Vicente, 2023).

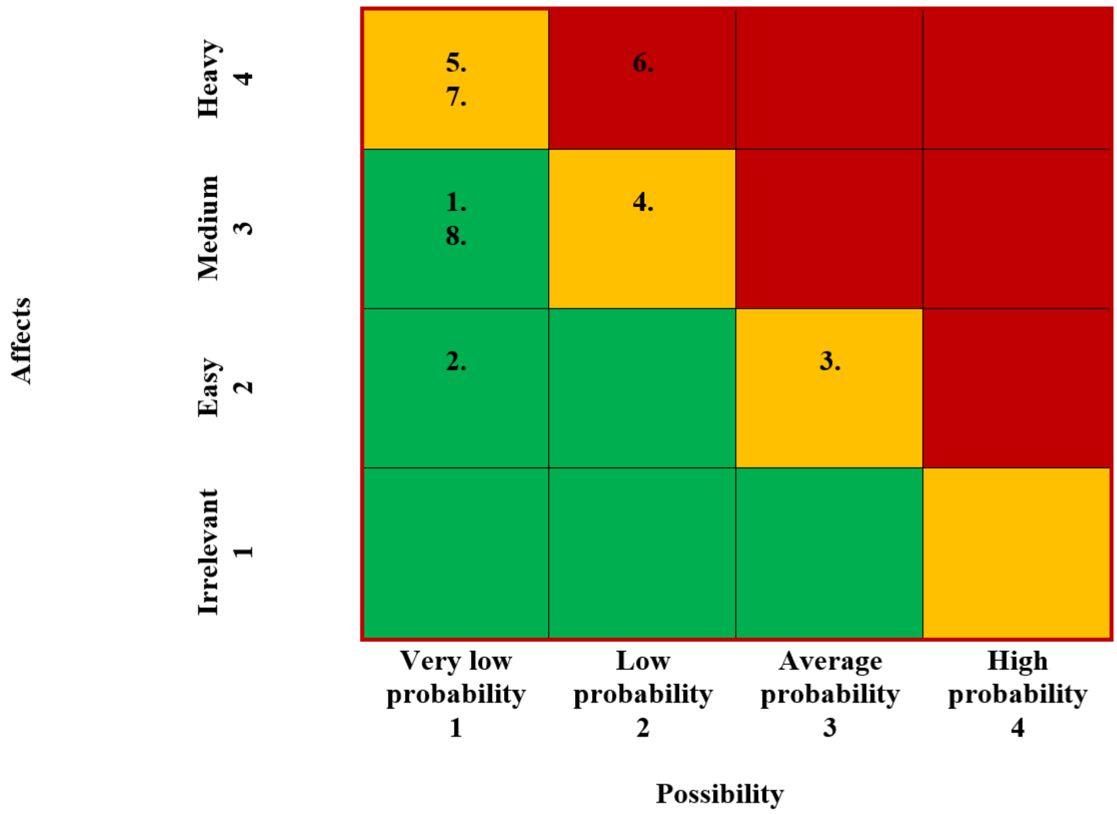

Fig. 4. Risk matrix (Landell, 2016)

Explanations of risks in the risk matrix:

1. The ordered boat that the customer refused;
2. When delivering the boat engine, it is tilted to the side, the engine oil flows into the engine cylinder, as a result of which the engine cannot be used;
3. Delivery delay;
4. The shipment arrived on more pallets than necessary;
5. Damaged product during transit;
6. Store closures as a result of a recurring global pandemic;
7. The surface of the boat was not qualitatively treated with anti-rust agents at the factory;
8. Lost cargo during transit.

According to the risk matrix of the company "Vimmo" SIA, it can be seen that the company does not have any insignificant risks, which means that the company does not deal with very small risks or there are none at all. The green zone with relatively small risk size has 37.5% risks, the orange zone with medium risk size has 50% risks and the red zone with high risk size has 12.5% risks.

Prevention of logistics risks of LLC "Vimmo"

The table 1 below describes the main preventable risks obtained from the risk register and their prevention procedures.

Table 1

Management for LLC "Vimmo"

No.	Risk to prevent	Prevention of risk
1.	The ordered boat that the customer refused	Purchase trade insurance. Non-paying customers cause losses to the company. Insurance would protect the company's profits.
2.	When delivering the boat engine, it is tipped to the side, the engine oil runs into the engine cylinder, as a result of which the engine cannot be used.	Ensure the quality of the supplier so that the suppliers are qualified to have relevant knowledge in loading and transporting cargo. To be transparent with suppliers in order to maintain good relations and they are fully able to perform their work with quality. Also, strict monitoring of motor loading must be carried out and the correct direction of transport for the load must be indicated in several places.
3.	Delivery delay	Prioritize this risk because it is likely to be the highest risk. Use multiple suppliers and manufacturers. Find out which of the suppliers make the most quality deliveries, they are delivered on time and without damaged cargo. It is necessary to communicate with the producers and try to solve the situation by looking for a common denominator, so that the supplier sends out the SIA "Vimmo" product as a priority and the goods are received faster.
4.	The shipment arrived on more pallets than necessary	To be transparent with partners, share information with them to improve cooperation and prevent bad work of assemblers. The received cargo should be photographed and feedback should be made with the partner so that the manufacturer does not continue to make mistakes when assembling shipments.
5.	Item damaged during transit	If the product is damaged as a result of incorrect fixing, then the manufacturer must check the carrier whether he is really capable of doing it correctly and train him or change him accordingly.
6.	A lost opportunity to sell a product in the event of a pandemic, when the store has to be closed to visitors	Introduce digital technologies, such as creating a website. Developing them is an essential strategy for mitigating risks, such as improving a website and creating an online store.
7.	Selling a secondhand boat to a customer	Buy boat insurance. The manufacturer is not an insurance provider. Use multiple manufacturers from other regions of the world. Do not rely on one manufacturer. Upon receiving the boat from the supplier, an in-depth inspection of the technical condition must be carried out immediately.
8.	Lost cargo	Implement digital technologies to equip each cargo with Global Positioning System devices and implement a system in the company that oversees and verifies it. Purchase cargo insurance. Be aware of supplier risks.

**Source: Compiled by the author*

Conclusion

One of the main basic principles of logistics is the 7P of logistics, which provides everything necessary for operation from production to receiving the consumer goods. The right product, the right customer, in the right quantity, at the right time, in the right condition, at the right price, in the right place. Inventory management, order picking and shipping, as well as transportation and delivery of goods are important for the successful operation of logistics processes. By understanding and managing these processes, an organization can reduce costs, improve customer satisfaction and gain industry leadership. Risk assessment is an important activity for a successful logistics process, as underestimating the risk can lead to greater losses than expected. It is important for every company to find the right risk assessment method, such as conducting surveys, "What-if" analysis and reviewing historical incidents, which is used by the company SIA "Vimmo", so that resources are not wasted in performing the necessary risk assessment. For LLC "Vimmo", the main risks of logistics processes are delivery delays, the shipment arrived on more pallets than necessary, damaged goods during transit.

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A CULTURE OF EMPLOYEE COLLABORATION

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Keywords: culture, collaboration, employee, team, communication, leadership.

Abstract

In this article, the concept of collaboration is analyzed, including its stages of development, factors influencing its success, the importance of leadership in fostering a culture of collaboration, problems, and their solutions. Research results are presented; the survey was conducted in a contemporary, modern factory that collects, destroys, or recycles by-products of animal origin from all categories.

Introduction

The culture of collaboration in organizations is rapidly evolving, and technological advancements have also enhanced the culture of employee collaboration by creating opportunities to easily and quickly reach desired employees or teams, communicate, transfer information, and perform tasks. Nowadays, all employees in organizations want to be noticed, appreciated, accepted, heard, and treated equally. For these reasons, collaboration is encouraged because through teamwork, individuals can express themselves, and the diversity in thinking, perspectives, experiences, or opinions contributes to activities, generating new ideas, considering opportunities or threats, and solving problems. Due to the fast pace of life, there is a desire for quicker results in work, which can be achieved through collaboration.

State of research. D. Šorytė, B. Pajarskienė [2014] wrote about psychosocial factors in the work environment that promote employee well-being, R. Čiutienė, V. Venckuvienė, G. Dadurkienė (2016) researched the importance of collaboration in organizational culture, while K. Calvert [2018] studied the significance of leadership in collaboration. G. Maalouf [2019] analyzed the impact of collaborative leadership on organizational performance, D. Burgis (2014) examined collaboration models, and R. Lekavičienė, D. Antinienė (2019) wrote about communication. D. V. Rakšnys (2019) analyzed the formation of collaboration-based organizational culture, M. Doherty [2015] explored factors for successful collaboration, and I. Lasater, J. Stiles [2019] discussed employee collaboration and creating a collaborative team.

Problem. Collaboration occurs in every organization, making it beneficial to explore the culture of employee collaboration from a theoretical perspective and conduct a theoretical analysis.

Research object - The culture of employee collaboration.

The aim of the research To explore the culture of employee collaboration.

Objectives of the research:

1. To examine the culture of employee collaboration from a theoretical perspective.
2. To conduct a study on the culture of employee collaboration within the factory company.

Research methods: Review of scientific literature, analysis of online sources, graphical representation.

The concept and essence of collaboration

D. Jemielniak and A. Przegalinska [2020] argue that collaboration may have evolved from our early ancestors, as research indicates that from infancy, by nature, there is a tendency to collaborate and pursue goals together. It is conceivable that early ancestors had to collaborate because they lived in tribes, had to search for food together, and share it, which was their common goal – to hunt food to survive, therefore people are inclined to gather, communicate, and pursue goals together, which helps reduce feelings of loneliness.

V. Fantasia, H. De Jaegher, A. Fasulo [2014] state that despite the research of philosophers and psychologists, there is still no clear description and understanding of what collaboration is because opinions differ. It is argued that the majority of philosophers and psychologists differ in their opinion on whether collaboration depends on a person's high social skill or not. People who lack social skills may find it more difficult to collaborate. In scientific sources, authors' opinions differ on the necessity of communication in collaboration; some authors argue that communication is a major part of collaboration, while others argue that collaboration does not always require communication.

Various authors' definitions of collaboration are presented in Table 1.

Table 1

The concept of collaboration

Author(s)	Definition
K. Topping ir S. Wolfendale [2017]	Collaboration - the pursuit of a common goal, sharing tasks, reconciling different attitudes and interests.
V. Juknevičienė ir J. Bersėnaitė [2016]	Collaboration - the process during which organizations' capabilities, intellectual potential, and competencies interact, all of which are utilized in making joint decisions, conducting activities, aiming for a common goal, while adhering to common rules, norms, attitudes, and values.
A. Stulgiene ir R. Ciutiene [2014]	Collaboration - the relationships of two or more parties working together to achieve common goals. It resembles teamwork, but it's more than just working together; it's a philosophy.
G. Valinevičienė ir J. Starkutė [2018]	Collaboration - a phenomenon where a certain number of individuals, possessing cognitive, social, and reflexive abilities, work together in homogeneous or heterogeneous groups, driven by free will, purposefully aiming towards a goal.
M. Perc, J.J. Jordan, D. G. Rand ir kiti [2017]	Collaboration is characteristic of individuals who are willing to sacrifice personal gain for a common goal and work together to achieve what they cannot accomplish alone.

After analyzing the collaboration definitions presented in Table 1, it is evident that the authors define collaboration as a phenomenon, a process, and the relationships between two or more individuals. They emphasize that collaboration requires certain skills, the willingness to sacrifice personal gain for a common goal, the ability to reconcile different attitudes, interests, and adhere to common rules, norms, and values. While each author perceives collaboration differently, all collaboration definitions are linked by the idea that collaboration involves working towards a common goal.

The stages of collaboration development

The establishment of collaboration is a complex process because initially a group must form, and only then a team, which must remain strong, even though it is a challenging stage. D. Roberts, R. Wyk, and N. Dhanpat [2016] identified five points that are the basics of collaboration:

• A common goal is important for attracting and retaining members in the group, as it can have or provide a common purpose;

• Reciprocity involves gaining benefits for oneself or giving benefits to others, making it beneficial for members, especially in terms of knowledge;

• An empowering environment facilitates the path to achieving goals, with the majority of the collaboration environment being influenced by the leader and their leadership style. They can create a pleasant atmosphere where members can communicate freely;

• Trust is one of the most frequently mentioned factors in creating collaboration, as it is a relationship element that fosters openness and belief that other members will fulfill tasks or agreements honestly;

• Specific personal traits can facilitate collaboration or make other members more collaborative and enhance the quality of relationships. All members may have different characters, but generally, there should be a willingness to communicate, work in a group, accept others' opinions or ideas, understand others' interests, values, character traits, cultural norms, statuses, etc. It is important that members feel understood, accepted, and open in the group.

V. Gražulis (2014) presented the stages of collaboration development and their definitions, as shown in Table 2.

Table 2

Stages of collaboration development

Stages	Description of stages
The formation of the group	Members usually formalize their acquaintance with each other because they feel anxious and strive to make a good first impression. Members typically perform individually assigned tasks, and discussions leading towards goal achievement are almost impossible. For this reason, the role of the leader and management style are crucial.
Confusion, storm	Due to members' personal abilities, interests, priorities, goals, and motivations to work in a group, differences emerge, leading to disagreements, disputes, conflicts, and tension, but communication increases. The work is still understood only by the leader's instructions. Many members leave the group at this stage.
Normalization	Gradually, group members adapt to each other and become a cohesive unit, reducing conflicts and disputes while increasing discussions. The leader adjusts their role to complement the roles of other members. The efficiency of collaborative work increases as each member takes responsibility for their tasks and the processes within the group.
Maturity	The work group operates cohesively, with no unnecessary members, and the existing members perceive their participation in the team as maintaining a balance between the three dimensions of "I," "we," and "goal." Collaboration is strong, and any conflict situations that arise are resolved constructively, contributing to the improvement of the entire team. The leader performs the role of a coordinator of leaders at different stages of work.

Analyzing the stages of collaboration development presented in Table 2, it can be seen that the most challenging stage is the storming phase, as conflicts, disagreements, and tensions among members occur, and there is a sense of unease in the environment. The forming stage of group formation is also complex, as there is tension among members, and discussions are nearly impossible; members do not feel safe expressing their opinions, needs, or revealing themselves, but rather are more inclined to observe others. The norming and maturing stages are the easiest because a team is formed that can work towards a common goal and take responsibility for their or the team's actions. D. R. Forsyth [2014] presented the fifth stage of collaboration development - termination, the group's farewell, or postponement.

In summary, the stages of collaboration development are the stages of team formation that lead to collaboration. Five basics of collaboration are provided, without which the stages of collaboration development would not proceed successfully. These must be ensured by the leader, but the efforts of the members are also very important. The most commonly described development stages are group formation, storming, norming, maturing, sometimes adding a fifth stage - team termination.

In the next section, factors influencing the success of collaboration are discussed.

Factors influencing the success of collaboration

J. H. Greenhaus and G. N. Powell [2016] stated that there are only three factors influencing the success of collaboration:

The first factor is control. It is important to allow employees to control when, where, and how they do their work. Managers should exert less control and trust employees more, giving them the freedom to make decisions for themselves. It is argued that employees who take responsibility for their work processes and decisions produce higher-quality work than those who cannot decide, while the manager unilaterally makes these decisions.

The second factor is team culture. Members should discuss all expectations and experiment with what best facilitates effective collaboration.

The third factor is a flexible leader. A leader is a very important factor influencing the success of collaboration. It is claimed that employees whose work was closely monitored by supervisors were less productive and less likely to lend a helping hand to other employees than those whose supervisors provided them with information, advice, and assistance. Effective communication and planning, as well as encouragement and support, help employees and leaders achieve more successful collaboration.

It is believed that by giving employees more freedom to control their work, promoting communication among members, and having a flexible leader who trusts and accepts members, successful and effective collaboration can be achieved.

B. T. Waruszynski [2017] identified 6 factors that influence more effective collaboration:

1. Collaboration culture;
2. Leadership;
3. Human and financial resources;
4. Team integration and synergy;
5. Common communication;

6. Interpersonal relationships enabled by social dependency.

It is believed that the factors are not divided into specific factors because in each collaboration there may be different problems. For example, in leadership, the problem may be such as choosing an inappropriate leadership style, inappropriate leader qualities, inappropriate leader actions, etc.

In summary, each author considers different factors when determining the success of collaboration. As seen from the various authors, there is no single factor that determines the success of collaboration.

In the next section, the importance of leadership for collaboration culture is discussed.

The importance of leadership for collaboration culture

"Leadership is the direction and motivation of subordinates to achieve a certain goal, adhering to the appropriate leadership style, using various forms of influence and management methods" (V. Gražulis, D. Račelytė, R. Dačiulytė et al., 2015, p. 452). It is arguable that leadership is the most important prior to team formation and in the initial stages of collaboration development. In subsequent stages, leadership may not be as intense. Leadership involves the leader's responsibilities, such as directing members towards the common goal and motivating them.

C. Feser, F. Mayol, and R. Srinivasan [2015] also assert that leadership is essential, akin to oxygen for breathing, in order to achieve good results. It is argued that leadership is crucial for collaboration culture. It would be difficult for members to collaborate without leadership, as the leader serves as the team's support, and the majority of factors contributing to successful collaboration depend on them, as they can manage and control the team.

P. Hawkins [2021] states that if a leader creates certain conditions, collaboration becomes easier. Conditions created by the leader include:

- Being inclined to accept new members who are similar to existing or past members to avoid major changes in collaboration among members and enable easier integration with other team members.
- Encouraging members to refrain from emotional outbursts, statements, or insults, as they fear being removed from the team, thereby turning collaboration into a pleasant, constructive, and friendly process.
- Seeking consensus among members to prevent conflicts during collaboration and promote unity.
- Allowing collective discussions without dominant opinions, so that members feel heard and acknowledged during collaboration.
- Encouraging socializing, increased communication, and planning various events to allow members to get to know each other better, establish closer relationships, and feel safe and confident during collaboration.
- Creating an environment, through their status, where members can ignore or not dwell on unresolved issues, disregarded opinions, ignorance, or uncomfortable truths, as they fear disrupting collaboration, being dismissed, or removed from the team, and where the leader's opinion about that member may change.
- Influencing members to want to impress the leader and seek advancement, which helps in more effective work, intertwined with collaboration.

It is argued that all reasons consider members' feelings and relationships. Collaboration involves members' position within the team itself; it is important that each member is satisfied with being part of the team and collaborating. This helps to avoid conflicts, member detachment from the team, decreased motivation, and so on.

M. E. Vitale [2017] presented the components of leadership that create a culture of collaboration, as shown in Figure 1.

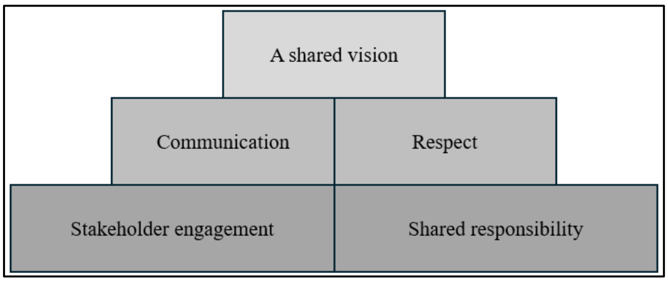

Fig. 1. Five leadership components that create a culture of collaboration
***Source:** Developed by the author based on Vitale, 2017*

Analyzing Figure 1, it is evident that without these leadership components, a strong culture of collaboration would not exist, and their absence would result in a weak culture of collaboration. It is argued that the most important leadership component is a shared vision, which determines the desired culture of collaboration. Once the shared vision is established, other components such as communication and respect become crucial, emphasizing the importance of encouraging member communication and fostering respect. The final leadership components are the involvement of interested members and shared responsibility, ensuring that all interested parties actively participate and take responsibility in collaboration.

It is believed that leadership is essential for a culture of collaboration because leaders create conditions for members and their behavior to engage in harmonious collaboration. It is important to choose the appropriate leadership style to fulfill all leadership duties and components, as purposeful leadership can overcome inefficiency or weak collaboration culture. Due to leadership, a culture of collaboration can grow, improve, and evolve. Members with a leader can feel motivated, listened to, noticed, confident, important, secure, etc.

In the next section, the problems of employee collaboration culture are discussed.

Employee collaboration culture problems and their solutions

R. Cross, R. Rebele, A. Grant [2014] highlighted that employees often face a heavy workload consisting of various tasks, often involving communication with other people or colleagues. As a result, employees feel tired, stressed, and lethargic. Living constantly with these feelings reduces motivation to collaborate, and in many cases, collaboration tasks are disproportionately distributed, with 3-5% of employees handling 20-35% of collaboration work. It is argued that those employees who put a lot of effort into collaboration tasks also become fatigued and lose motivation to collaborate, leading to a cycle where a new employee joins the team, and the cycle repeats.

It is argued that in many cases, when encountering a collaboration problem, it is unclear how to solve it, where to start, and when the problem is finally resolved. C. J. Shannon [2021] presented a problem-solving process, which consists of 6 steps:

1. Identify and understand the problem - by examining the collaboration process, identifying what hinders collaboration.
2. Define the problem accurately - clearly identify the specific problem that impedes collaboration.
3. Investigate the problem - where it originated, how it arose, and with whom the problem is associated.
4. Choose a solution - how it will be resolved, what will have the greatest impact, what can be changed.
5. Implement the solution - be determined and prepared for changes or obstacles that may arise in resolving the collaboration problem.
6. Review the results - whether the desired collaboration outcome is achieved, whether the problem is finally resolved, or if any adjustments are needed.

It is believed that these steps are the simplest and most concrete way to address any problem. Often, when collaboration is unsuccessful, leaders and members do not know how to behave in such a situation, which can lead to the termination of collaboration. The most challenging steps in the process are identifying the problem and implementing the solution.

K. Kelly [2014] wrote about the emerging problems of collaboration and their solutions, as depicted in Figure 2.

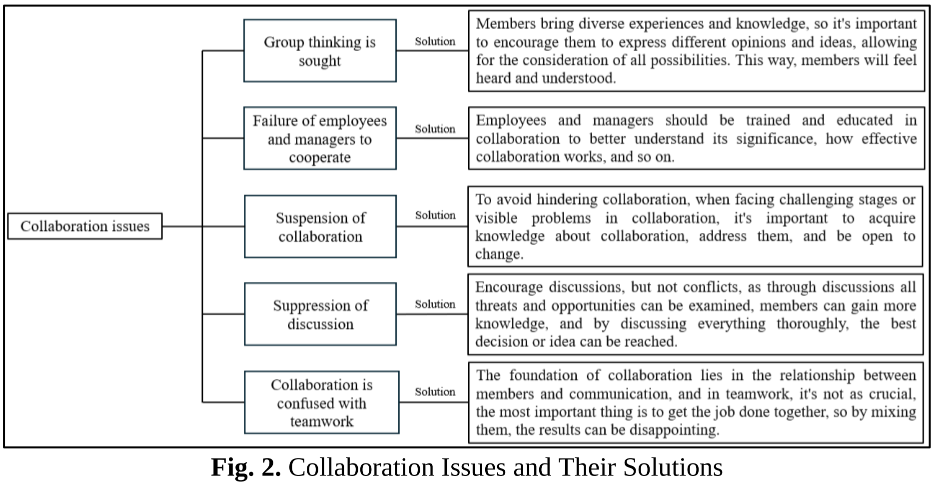

Fig. 2. Collaboration Issues and Their Solutions
**Source: Developed by the author based on Kelly, 2014*

Analyzing the second image, it's evident that all problems stem from unsuccessful collaboration, likely due to a lack of knowledge about collaboration. Most of these problems are challenging and seldom noticed, and the longer the collaboration persists, the more of these problems arise, as there's a desire for quicker work results. It's crucial to have a clear understanding of what collaboration entails, its components, how to behave, how not to behave, and so forth.

In summary, all collaboration problems have solutions. These issues can arise from employees, managers, or the perspective of the collaboration process, indicating errors were made in shaping collaboration or during its progression. The search for problems begins when there's a perceived difficulty in collaboration among members or when there's no effective work outcome, potentially disrupting organizational operations. It's normal for problems to emerge, but they should be promptly addressed to avoid disrupting collaboration.

Research results and analysis

A survey was conducted with the participation of 22 employees from the administration department of a contemporary, modern factory that collects, destroys, or recycles all categories of animal by-products. The average length of service for respondents at this workplace ranges from 3 to 6 years, with 59% female and 41% male respondents.

Another question aimed to determine how respondents perceive the concept of collaboration, with data presented in Figure 3.

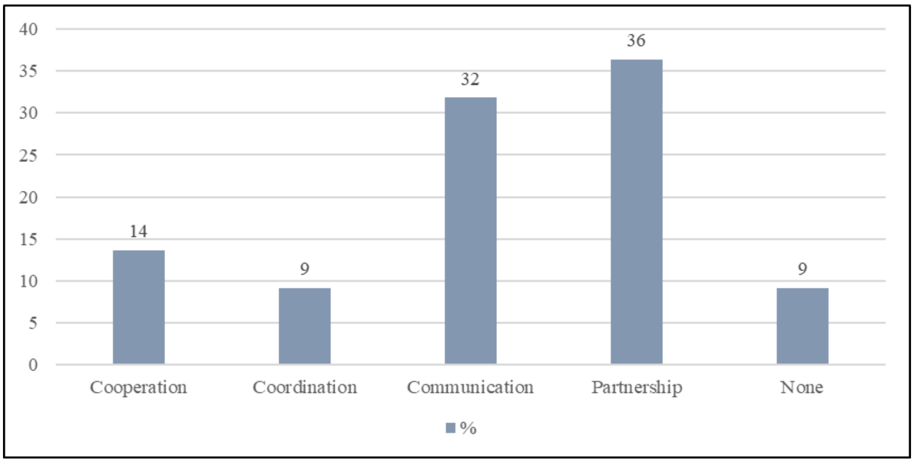

Fig. 3. In the respondents’ opinion, synonyms for collaboration
**Source: Compiled by the author, based on research data*

The data from Figure 3 shows that 14% of respondents believe cooperation is synonymous with collaboration, 9% believe coordination is synonymous, 32% believe it‘s communication, 36% believe it‘s partnership, and 9 respondents have no opinion. It can be argued that the majority of respondents believe partnership is synonymous with collaboration because it relates to working together. However, according to the analysis of literature sources, it‘s stated that partnership is not a synonym for collaboration, with only a small portion of respondents agreeing with this.

Another question sought to understand respondents‘ opinion on what constitutes the basis for successful collaboration, with data presented in Figure 4.

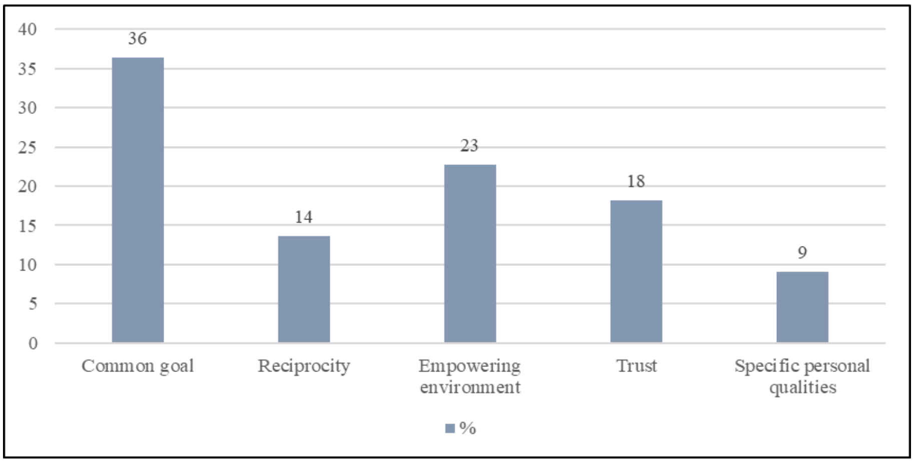

Fig. 4. In the respondents' opinion, the foundation of successful collaboration
**Source: Compiled by the author, based on research data*

As the data from Figure 4 shows, 36% of respondents indicated that a common goal is the basis for successful collaboration, 14% indicated reciprocity, 23% indicated an enabling environment, 18% indicated trust, and 9% indicated specific personal attributes. This indicates that the basis for successful collaboration is indeed a common goal. Respondents described collaboration as the pursuit of a common goal, hence they believe that the foundation for successful collaboration is indeed the pursuit of a common goal. Respondents did not unanimously agree that the basis is a common goal, indicating that their opinions differ on what is most important when collaborating.

Another question sought to ascertain respondents' opinion on the main components of leadership that create a culture of collaboration, with data presented in Figure 5.

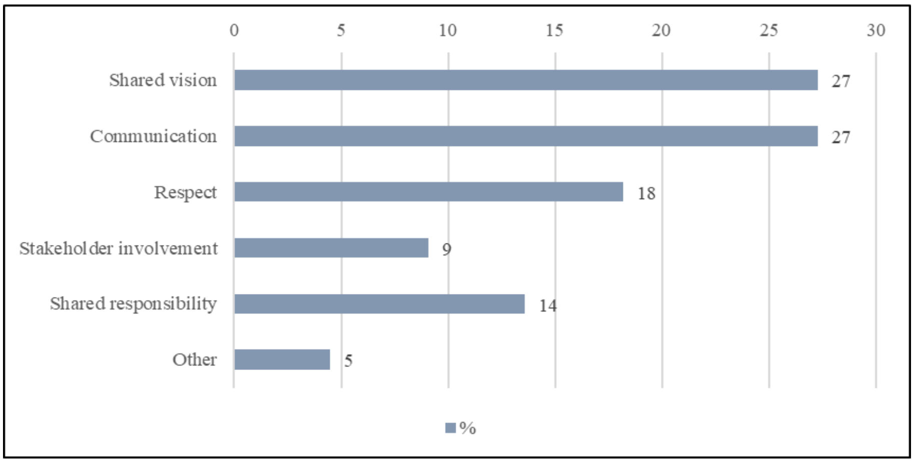

Fig. 5. In the respondents' opinion, the key leadership components that create a culture of collaboration
**Source: Compiled by the author, based on research data*

Analyzing the data presented in Figure 5, it can be seen that 27% of respondents highlighted a shared vision as the main component of leadership that creates a culture of collaboration, 27% highlighted communication, 18% highlighted respect, 9% highlighted stakeholder involvement, 14% highlighted shared responsibility, and 5% chose other options. This indicates that, in the respondents' opinion, a shared vision and communication are the main components of leadership that create a culture of collaboration. Employees expect these components from their leaders to foster a strong culture of collaboration.

Conclusions

The conclusion of the theoretical part is that the concept of collaboration is understood differently, yet one similarity remains – collaboration doesn't happen without two or more people. The majority of authors argue that it involves pursuing a common goal or is related to relationships or personal needs, or communication.

The stages of collaboration development are akin to team formation stages, which lead towards collaboration. These should be ensured by the leader, although the efforts of members are also crucial. The duration of all collaboration stages is determined by the relationships among members. There isn't a single factor that determines the success of collaboration, but factors are often related to members' personalities, skills, leadership, culture, communication, and so on. Additionally, for successful collaboration, leadership is essential because the leader creates conditions for members and their behavior to facilitate cohesive collaboration. It's important to choose an appropriate leadership style that fulfills all leadership duties and components because purposeful leadership can overcome inefficiency or weak collaboration culture. Members with a leader may feel motivated, listened to, recognized, confident, secure. Creating an employee collaboration culture may encounter challenges, but all collaboration problems have solutions. Problems can arise from employees, the leader, or the perspective of the collaboration process, indicating errors in forming collaboration or during collaboration itself. The search for problems begins when difficult collaboration among members is felt or when there are no effective work results, which can disrupt the organization's functioning.

The conducted study on employee collaboration culture allows for the conclusion that respondents associate collaboration with partnership. In order to achieve successful collaboration, it is crucial to identify common goals, with the key leadership components being shared vision and communication.

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A STUDY ON HOW COUNTRIES UTILIZE MARKETING PRINCIPLES TO ENHANCE THEIR GLOBAL IMAGE, ATTRACT FOREIGN INVESTMENTS, AND INFLUENCE INTERNATIONAL POLITICS

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Keywords: nation branding; marketing strategies; brand equity theory; international image.

Abstract
This article explores the concept of Nation Brand, focusing on Lithuania and the marketing tools and strategies that influence its international image. Nation branding, defined as the application of corporate marketing techniques to enhance a country's reputation, is critical in attracting tourists, investors, and business collaborations. The study employs a mixed-method approach, including quantitative desk research and qualitative interviews with managers from companies in Vilnius, Lithuania. The research aims to understand how different marketing strategies affect Lithuania's global perception and identify the challenges and opportunities in its nation branding efforts.
Key findings suggest that Lithuania's current marketing efforts are insufficiently targeted at enhancing its national image, with a primary focus on internal B2B and B2C relations rather than proactive international branding. Interview participants highlighted the lack of memorable marketing campaigns and the need for unified national image management. Effective strategies mentioned include investment promotions, social media marketing, SEO, cultural diplomacy, and tourism promotions through influencers and travel trade partnerships.
The article also discusses the impact of geopolitical events, such as the NATO Summit and the conflict in Ukraine, on Lithuania's brand perception. These events have increased international recognition but highlight the reactive nature of current branding efforts.
The study concludes that while Lithuania has potential avenues for improving its nation brand, ongoing and more strategic efforts are essential to compete in the global market. The analysis supports Hypothesis 2, indicating a current lack of focused marketing campaigns, which could negatively impact the country's economic attractiveness. The findings underscore the importance of comprehensive and sustained nation branding strategies to enhance Lithuania's international image and economic prospects.

Introduction

This article is based on the idea of Nation Brand, which can be affected by marketing tools used. In the case of Lithuania considered as a brand, as an example we could take an international company that is interested in a new supply chain with this country. It has to do market research, desk research, and to find information about companies that can be interesting, and here the marketing and its tools come. This aspect would affect the perception of a country and build a strong picture of it in anyone's head. So the question this paper was trying to answer is: Which marketing tools and strategies are being used in order to make some influence on the Brand of Lithuania? To answer it, the understanding of a Nation Brand itself is required. "Nation Branding can be defined as a means to measure, build and manage the reputation of corporate marketing concepts and techniques to countries, in the interests of enhancing their reputation in international relations" (Papp-Váry Á.F., 2018).

To discover the topic, in this article a combination of quantitative and qualitative research methods were used. For quantitative it is a desk research, including case studies, for the qualitative – interviews with managers of companies located in Lithuania. In case of the interview, the questions that was asked is the crucial part, they had to be formulated correctly in order to receive the proper information for the future analysis. The interviews were organized with exactly the same questions, and the questions were formulated in order to get the data about the opinion of Nation Brand of Lithuania and marketing tools that are used to affect it. The analysis provided is a content analysis and speech analysis for face-to-face meetings.

The topic of this article aims to find marketing techniques that are influencing the Nation Brand, and how exactly they affected the whole international image of Lithuania. It can be useful for every Lithuanian company and international company that has branches in Lithuania to have a general understanding of current situation, and how can it affect it. It is possible for some new marketing strategies appeared according to the information provided here, it can be just usage of the same that were used before, or a development of new ones that would fit in present.

Data analysis was achieved according to the concept of Brand Equity Theory that refers to the value and strength of a brand in the minds of consumers. Applying this theory to national branding suggests that countries can build positive associations and perceptions over time, making them more competitive in areas such as tourism, finance, and logistics. As an example, cultural experiences and storytelling, the campaign has enhanced the image of "Incredible India" as a diverse and vibrant country.

Methodology

For a study on how marketing tools impact the image of a country, it was chosen a mixed research method that includes quantitative desk research and a structured qualitative interview with content analysis and speech analysis afterwards. These two types of social research fit more to the topic in order to receive reliable data for analysis and make proper conclusions. For this article, according to time and accessibility limitations, three interviews were organized, and participants for them are being found from Vilnius according to resource and accessibility limitations. The number of participants definitely affects the final result, but the location it this case does not matter that hard. Vilnius is the capital of Lithuania, so the biggest companies or international branches of others are located here. Speaking of interviews themselves, one of them was organized face-to-face, for other two participants preferred using e-mail to answer interview questions. All the participants were provided with an option to stay anonymous with their names, surnames, and companies they work at, being unpublished, and they all asked to do it. The only thing it is allowed to tell is that one participant is works at logistics department, and other two work at marketing departments in their companies.

The questions for interviews were:

1. Can you describe the concept of nation branding and its relevance in the context of Lithuania's positioning in the global landscape?
2. What specific factors contribute to shaping Lithuania's image internationally, and how have these evolved over time?
3. How do you evaluate the effectiveness of Lithuania's nation branding strategies? Are there particular benchmarks or measurements you consider?
4. Could you provide examples of successful nation branding initiatives undertaken by Lithuania and their impact on the perception of the country?
5. How does Lithuania use its cultural traditions and unique attributes in its branding efforts, and what role do they play in the overall marketing strategy?
6. To what extent is consistency in messaging and branding across different platforms and channels important for Lithuania's image on the global stage?
7. How does Lithuania utilize digital marketing tools and social media platforms to enhance its brand image and engage with international audiences?
8. What are some common challenges or barriers Lithuania faces in improving its global brand image through branding and marketing?
9. How do geopolitical events or crises influence Lithuania's brand perception, and how can the country respond effectively to such challenges?

After receiving all the answers, there was done an analysis part – to divide all the information into parts, and speech analysis to see what can be possibly hidden or not mentioned. The results of this analysis is located in “Results” part of the article.

For this article some limitations about the research part were implemented. Firstly, the time limitation – this article and research for it supposed to be done in 3 months, so it definitely shortens an ability to reach big amount of participants to organize interviews. Secondly, resource limitations – there was no budget for the organizational process for this research, so it also can affect the whole research paper. The third one is accessibility – all this research process showed that for a college student it is quite hard to reach managers, SEOs, and other high-level administration members of companies. After sending 45 e-mails and 37 phone calls, the result of successful conversations is 3, also 34 out of 45 letters were completely ignored.

Hypothesis 1:

Implementation of different marketing strategies, including digital campaigns, public relations development, branding efforts, cultural diplomacy programs, tourism and investment attraction campaigns, is currently organized by governmental and private organizations. It positively affects all the sectors mentioned before, and the whole image in general. According to the Brand Equity Theory, this effect increases recognition and positive perception over time, attracting tourists, investors and companies to work with Lithuania’s ones.

Hypothesis 2:

Currently Lithuania lacks of Marketing campaigns that are focused on improvement of the global image of a country, and only some geopolitical changes can affect it. This can cause a negative effect on a country, bringing a decrease of attraction of new tourists, investors, influencers etc. In return, this may apply a negative effect on economy of a country (Ali & Rehman, 2015).

Two hypotheses are proposed regarding the nation branding efforts of Lithuania.

Hypothesis 1 suggests that the implementation of different marketing strategies by governmental and private organizations positively influences Lithuania's image across various sectors. These strategies, including digital campaigns, public relations development, branding efforts, cultural diplomacy programs, tourism, and investment attraction campaigns, are implemented to improve recognition and build a positive perception of Lithuania over time, according to the Brand Equity Theory. It is mentioned that this comprehensive approach attracts tourists, investors, and business collaborations, impacting on economic growth.

In comparison, Hypothesis 2 shows that Lithuania lacks specific marketing campaigns aimed at improvement of its global image. It shows that changes in perception are mostly driven by geopolitical factors, rather than proactive branding efforts. This hypothesis reflects the potential negative consequences for Lithuania, including decreased attractiveness to tourists, investors, and influencers, ultimately impacting the country's economy. According to Ali & Rehman's findings (2015), it highlights the importance of strategic marketing efforts in attracting resources and opportunities for growth.

To conclude with, these hypotheses present two opposite views on the role of marketing strategies in shaping Lithuania's nation brand. While Hypothesis 1 underlines the positive impact of comprehensive branding initiatives, Hypothesis 2 emphasizes the risks associated with a lack of focused marketing efforts and the potential implications for Lithuania's economic development and global competitive abilities.

Results

The results of interviews and analysis of them are showing that the image of Lithuania is not that positive. To begin with, phrases “our competitors” and “all the companies” are repeated more than 20 times in each interview (Tian-xia (2011) highlighted the use of language strategies such as evasion and extended speech in political interviews, and the topic of Nation Brand can be considered as a political because government and separate politicians are using marketing in order to influence other countries and companies). This could show, including the fact that all that was said after was about not organizing special marketing strategies or using separate techniques in order to affect Nation Brand, that the main idea is to hide involvement of the speaker’s company into that. Also all the participants mentioned that they couldn’t remember any marketing campaign being done by Lithuanian government or companies, but that could also show that these campaigns were organized, but didn’t succeed enough or were not that much delivered to the public.

The second thing that is important to mention is the exact phrases that were used in interviews to show the opinion according to usage of marketing tools.

“As I know, no one uses marketing to attract companies from outside of Lithuania. Most of the companies for now are focused on building strong relations with customers in B2B and B2C communications, that’s where budgets are being spent in marketing. That’s what our competitors do”. It shows that main focus for companies for now is inner relations, that Nation Brand of Lithuania currently is not developing.

“Nation Brand, as you called it, for now is in quite problematic situation. All companies understand that, but the solution is expensive, and it should be done in unity to succeed. Marketing is not enough here, it should be a nation image management”. As an interviewer, I asked the participant if he read the article of Fan Y.(2010), and the answer was: “Yes, that’s why I said that, I fully agree with that opinion, and it completely works for Lithuania. We all should become united and manage it, but for now no one has enough resources”. The preparation of that manager was shocking, and this helped to analyze the whole interview according to this article. After the whole analysis, came up a fact that this interview also refers to the work of Kotler P., and Gertner D. (2002).

“Currently there are no marketing campaigns about Nation Branding that I’ve heard of. We track all that our competitors are implementing, and everything that refers to marketing targets internal connections between companies and companies with customers. For now we have a plan to build our own strategy that is based on E-Marketing, and will be developed for nearest countries to attract potential clients and exchange experience”. This phrase shows that it is possible in nearest future for a Nation Brand to be affected, but it is not clear about tools that are going to be used. Perhaps the project has just started, so the strategy is still not clear even for the company itself.

“The best way to create an image in people’s heads that they will think of every time they hear “Lithuania” – natural beauty of our country and Old Town of Vilnius. It will definitely attract tourists, but who knows, where can it bring us. We once tried to add photos of an Old Town to our website, and it worked! We received two offers from European companies after a month we changed the "About us" page, and just for us to know, we asked about the attraction of this page, and received positive response". The idea of this refers to the idea of Destination Brand. Destination Branding is the set of marketing activities that serve to consolidate and reinforce the emotional connection between the visitor and the destination (Blain et al., 2005). In this case it just worked as a part of Nation Brand, but for analysis it may show that not all the managers understand what the Nation Brand is.

According to the Brand Equity Theory, it seems that there is no work on the positive perception over time because there is no work done for now. The companies that were interviewed for this article haven't implemented anything that is supposed to make an impact over time.

"Relevance lies in attracting foreign investment, promoting tourism, fostering diplomatic relations, and enhancing Lithuania's overall competitiveness in the global marketplace. For now only tourism is doing well, as I see. We all should consider what to do with other sectors like logistics, we can increase the visibility of Lithuania through that. The main task for Lithuanian logistics companies could be to find resources and to build a strategy that will attract customers from all parts of EU. It is possible that I am wrong, but that's how I see it. Logistics can have an incredibly good influence on the Nation Brand". In addition, after interview this participant mentioned that they are planning to develop an advertisement for their company to implement. This participant read some articles before the interview, made his own research and appeared to be completely into the topic I was asking about. It is too early to make conclusions, but in this interview the phrase "… could do … to affect …" was mentioned 26 times. This can point at the fact that something can and is desired to be done, and the participant may have his own ideas on how to do it. This proves the relevance of the topic chosen. All the interviews showed that currently the Nation Branding is not the main topic of companies planning, but it is not forgotten. All 3 participants appeared to be prepared and aware of the situation, but there is nothing implemented from their companies, and they all are saying that their current focus is on inner connections in B2B and B2C relations.

Speaking of specific tools that can be used, 2/3 mentioned Investment promotions through forums and summits, also 2/3 mentioned that considering Lithuania as a brand, there should be a logo, SMM (Social Media Marketing), and SEO (Search Engine Optimization). All 3 said about tourism promotions through influencers and travel trade partnerships. In addition, one participant said that for a Cultural Diplomacy some Cultural exchange Programs and Educational Partnerships (with or without Erasmus+ organization) can be implemented. Furthermore, all of them pointed at the fact that for now there are two sources of impact on Nation Brand – Erasmus+ and tourism.

Speaking of the last question from the list about geopolitical events, all three participants said that this factor cannot be controlled, but they all see the impact of it. NATO Summit and Russian conflict with Ukraine attracted a massive amount of people to the country, increasing the recognition of Lithuania in general and Vilnius in particular. The Summit was an incredibly big event, and all news channels mentioned it around the world. This event had definitely impacted Nation Brand according to participants words.

In conclusion, according to participants of interviews, Lithuania's Nation Branding strategies and initiatives can affect its international image and attract attention to its cultural, economic, and social sectors. By leveraging a mixture of digital marketing, public relations, branding initiatives, cultural international relations, tourism promotion, and investments attractions, Lithuania can successfully position itself as a dynamic and attractive destination for both tourists and investors alike. However, ongoing efforts are needed to preserve and build upon those achievements, ensuring that Lithuania's country brand continues to conform and thrive in an increasingly competitive global landscape. These are options for Lithuania as a Brand to change the paradigm from stagnation to some changes. In addition, the results of interviews and analysis showed that Hypothesis 2 is correct according to the data provided.

Conclusion

In conclusion, Lithuania has various options to change its brand's paradigm from stagnation to progress. By leveraging a mixture of digital marketing, public relations, branding initiatives, cultural international relations, tourism promotion, and investment attractions, Lithuania can successfully position itself as a dynamic and attractive destination. Nonetheless, ongoing efforts are required to preserve and improve upon these achievements, ensuring that Lithuania's country brand continues to conform and thrive in an increasingly competitive global landscape. According to the feedback from interview participants, it has been observed that Lithuania's national branding strategies and initiatives can have a significant impact on its international reputation, drawing attention to its cultural, economic, and social sectors. Through effective utilization of digital marketing, public relations, branding initiatives, cultural international relations, tourism promotion, and investment attractions, Lithuania can successfully position itself as a dynamic and appealing destination for both tourists and investors.

However, continuous efforts are required to maintain and build upon these achievements, ensuring that Lithuania's country brand continues to grow in an increasingly competitive global landscape. These are potential approaches for Lithuania as a Brand to break away from stagnation and force change. Investment attractions: Lithuania can successfully position itself as a dynamic and attractive destination for both tourists and investors. However, ongoing efforts are needed to preserve and build upon those achievements, ensuring that Lithuania's country brand continues to live and prosper in an increasingly competitive global landscape. These are options for Lithuania as a Brand to change the paradigm from stagnation to some changes.

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PLANNING, RECRUITMENT AND SELECTION OF HUMAN RESOURCE NEEDS IN VARĖNA DISTRICT MUNICIPALITY ADMINISTRATIVE OFFICES

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Keywords: Human resources (HR); HR planning; HR recruitment; HR selection; Traditional methods, Digital methods.

Abstract
At all times and in today's realities, in any type of organization, human resources remain the most important component in creating economic and social value. The activities of state institutions have always been and will be important in the life of every resident. This paper examines how and why human resources are planned and how employees are recruited and selected. For this, a comprehensive literature review was conducted and a study was conducted to find out what human resources are, what are the characteristics of human resource demand planning, what are the process factors of recruitment and selection, and the applied methods - traditional or digital.

Introduction

In the face of changing technology and social forces, organizations may need to rethink and adopt a new approach to human resource management. The organization, in order to achieve its goals and to be competitive, must constantly improve, learn and adapt to innovative technologies. Researchers J. Drabek, S. Lorincova and J. Javorčikova [2016] believe that the future will belong to those companies that focus on human resources management, as it is one of the most important prerequisites for company growth and competitiveness.

Scientific problem of the article. Although today there is no lack of activity in analyzing the specifics of human resource management, there are still many questions, especially in the public sector, about how work the individual process activities of human resource management, such as HR demand planning, recruitment and selection, which are essential for the success of the organization.

The object of the article – planning, staffing and selection of human resource needs in Varėna district municipal administration eldership.

The purpose of the article – to investigate the planning, staffing and selection of human resources needs in the administrative eldership of the Varėna district municipality.

Tasks of the article:

1. To examine the planning, recruitment and selection of human resources needs in a theoretical aspect.
2. To carry out a study of the planning, staffing and selection of the need for human resources in the Varėna district municipal administration eldership.

Research methods - analysis of scientific literature, summarization, quantitative research - questionnaire survey, data processing by Excel program.

Concept and essence of human resources in theoretical aspect

Human resources are of exceptional importance to organizations and society, as they are essential actors in efficiency, quality and sustainability. Authors S. Kadam, A. Luharia, S. Tivaskar and W. Khatib [2022] say that human resource management has come a long way from the days of slavery, when people were brutally exploited, to today, when abusive working conditions are no longer allowed. According to the authors, today the employee is treated with dignity and respect, because he is considered an integral part of the success of the organization. The concept of human resources includes not only people as employees of organizations, but also their abilities, knowledge, experience, skills that form the basis for productivity and success.

According to the observations of scientists P. Papšienė and A. Černiauskienė [2009], a particularly active transformation in human resources management began in the USA around 1970, and in Europe around 1980 and continues to this day. Therefore, it can be seen that human resource management is a relatively young science. However, according to S. Kadams et al. [2022] the history of human resources can be better understood with a firm understanding of the origins and definitions of the concepts. The analysis of the HR concepts is presented in Table 1:

Table 1

Concepts of human resources

The author	Concepts of human resources
H. Zainal, M. Guntur, M. Rakib, S. Farwita [2018].	Human resource is an organizational tool that always needs to be updated in terms of education, knowledge and behavior to achieve the ideal goal.
I. Navikauskienė, A. Jarašūnienė [2019]	Human resources are the main resources of every organization, which are analyzed and studied collectively, including both business organizations and public sector institutions, or studied separately, distinguishing specific areas.
S. Kadam, A. Luharia, S. Tivaskar, W. Khatib [2022]	Human resource is the most important aspect for achieving the highest level of success of an organization to gain a competitive advantage in the market.
E. Sulistyaningsih [2023]	Human resources are the driving force of national performance and all administrative activities such as politics and economy are carried out by people.

**Source: compiled by the author, based on scientific literature*

Summarizing the concepts presented in Table 1, it can be observed that in the presented chronological sequence of the concept of human resources, the understanding of what human resources are does not change much, although researchers also present different descriptions of the definitions. In each definition, we can see that human resources are an important asset of the modern organization, on which the long-term survival and success of the organization, competitive advantage and the creation of added value depend.

Features of human resource planning

It would be difficult to find an organization that does not have its own set of goals and objectives to achieve those goals. Every organization, setting its goals, chooses a direction that clearly indicates what actions and measures will be taken in order to achieve the desired results.

After examining the importance and concepts of HR, it becomes clear that human resources are the main component of the success of the organization, in order to achieve the set goals and to gain a competitive advantage in the market. Therefore, according to H.E. Mansaray [2019], there is no organization that can achieve its goals without people, he believes that only by planning human resources can all the organization's goals be achieved. According to the authors K. Sarwary, F. Faizi and M. R. Banayee [2022], HR planning is a vital process, therefore, it is one of the most important human resources tasks in an organization. The objectives of human resource planning are shown in Figure 1.

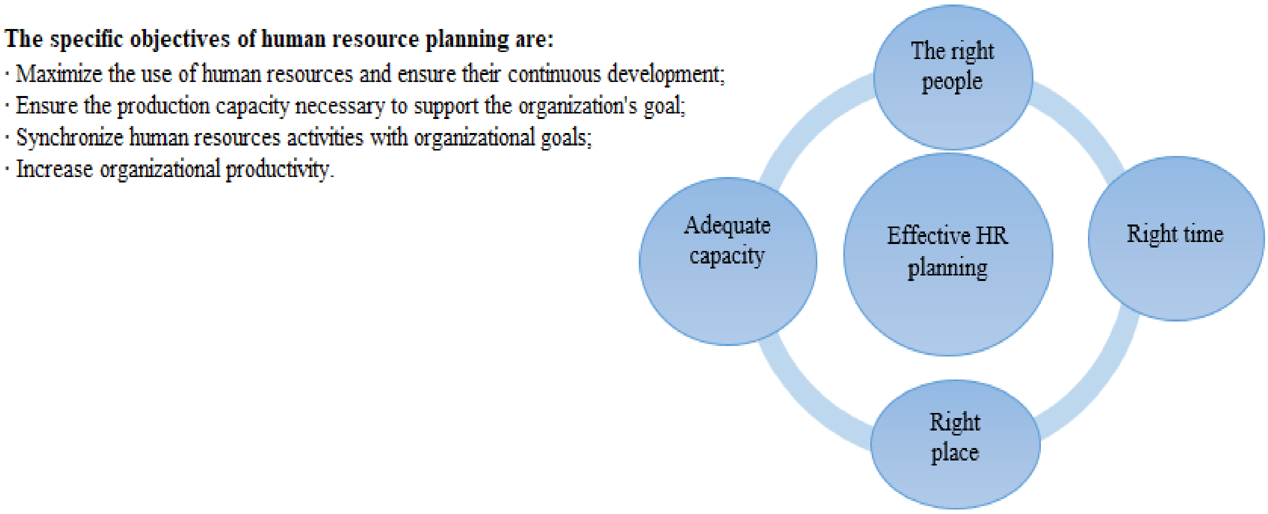

Fig. 1. The purpose of human resource planning
**Source:* Sarwary K., Faizi, F. and Banayee, M.R. [2022, p. 33]

Taking into account the presented objectives of HR planning, it is possible to agree with the authors' thoughts that the main goal of HR demand planning is to ensure that the right people are in the right place at the right time and this must be linked to the organization's plans and ensure that employees and professions are best suited.

Human resource recruitment and selection process

The author of scientific economic literature emphasizes that "Recruitment and selection of human resources are processes during which the most suitable employees are found and selected for the required positions" [Petrylaitė, 2017, p. 231].

E. B. Flippa emphasizes that "recruitment is nothing but the process of searching for candidates [Flippo from Khlebarodava, Remeikiene, 2019, p. 25]. S. D. Rozario, S. Venkatraman and A. Abbas [2019] believe that finding the right candidate for a job is like looking for the sharpest needle in a pile of needles. Meanwhile, O. T. Adeosun and A. S. Ohiani [2020], when examining how to attract and retain quality talent, convey the scientific insights of N. L. Chabra and S. Sharma, which state that an employer brand should clearly convey the factors that determine the attractiveness of the workplace, such as: salary, career opportunities, nature of work, company culture.

H. Khlebarodava and R. Remeikienė [2019] emphasize - the second stage of the recruitment process is selection. Authors V. Gražulis and others [2015] state that in modern organizations the most important factors for the selection of new employees are suitability, abilities and acceptability, Figure 2.

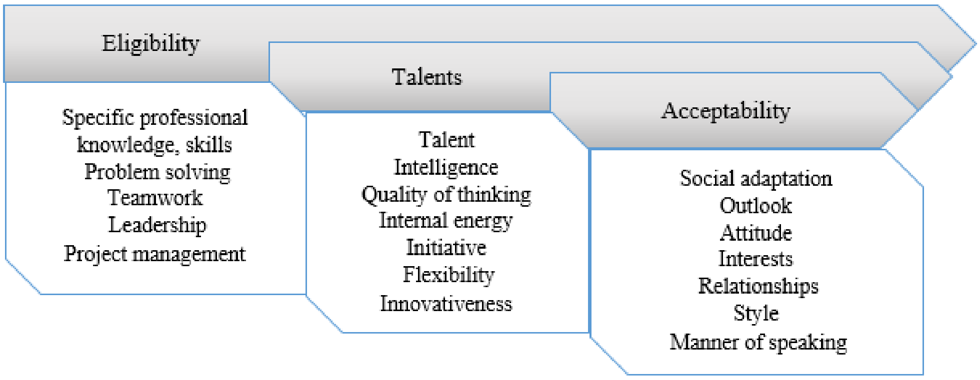

Fig. 2. Employee selection criteria and assumed requirements for a person
**Source: modified by the author according to Gražulis et al., 2015*

Analyzing the selection criteria presented in Figure 2, it is possible to understand that when selecting new employees, it is important for organizations: whether the candidate is suitable - has the necessary skills, education, talent, intelligent, and acceptable - whether he will fit in with the team.

Traditional methods of recruitment and selection of human resources

The current competition to attract more suitable people involves all organizations, including public ones. Every employer wants to find talented and select quality employees, so it is already known that recruitment and selection process factors are important for organizations. Authors of scientific economic and managerial literature present traditional measures of job vacancies in Table 2:

Table 2

Traditional recruitment methods

Autoriai	Traditional methods
H. Khlebarodava ir R. Remeikienė [2019]	search in employment agencies, job exchanges, verbal transmission – word of mouth, recommendations, headhunting
L. Lavrinovič ir L. Lobanova, [2021] iš Y. Acikgoz [2019]	ads, referring employees/friends/relatives recruitment agency internal job postings job fairs

**Source: compiled by the author, based on scientific literature*

According to the observations of researcher H. Khlebarodava and R. Remeikienė [2019], traditional recruitment methods are used nowadays and are not completely replaced. At the same time, L. Lavrinovič and L. Lobanova [2021] state that in the last two decades, not only traditional methods are used, but the search and selection of candidates is also carried out on the Internet.

"Selection is one of the most complex and important recruitment procedures" [Sarwary, Faizi, Banayee, 2022, p. 35]. Overview of candidate selection process methods, Table 3.

Table 3

Candidate selection process methods

Autorius	**Atrankos metodai**					
M. Armstrongas ir S. Tayloras [Armstrong, Taylor, 2014]	application forms (CV etc.)	discussion	Recommendations	tests	assessment centers	
S. Pivoras [2014]		interview		tests	assessment centers	
Ž. Petrylaitė [2017]		discussion		tests		
K. Sarwary, F. Faizi, M. R. Banayee [2022]	CV	interview		tests		background check

**Source: compiled by the author, based on scientific literature*

Analyzing the selection methods presented in Table 3, it can be assumed that interviews and tests are more used in making a decision on the right candidate for a specific job.

When discussing the traditional methods of recruitment, it can be said that they are diverse and not completely replaceable nowadays. At the same time, one can agree with the idea that selection is one of the most complex and important recruitment procedures in the organization.

Digital methods of recruitment and selection of human resources

In today's context of competition and technological innovations that are shaping the new reality, staying ahead of innovation is crucial for organizational success and better performance. S Kadam et al. [2022] believe that in order to successfully recruit the best talent from around the world, staying up-to-date is essential.

The authors L. Lavrinovič and L. Lobanova [2021], who examined the insights of the scientific literature of many authors and performed their analysis, distinguished the following digital search and selection methods, in Table 4:

Table 4

Digital search and selection methods

Digital search methods	Digital selection methods
Job advertisements on online recruitment portals	Job advertisement portals
Searching for candidates in online recruitment portals	Chatbots (robotics + artificial intelligence)
Job offer / search mobile applications	Intelligent databases with analytics
Searching for candidates through social networks	Programs for automatic evaluation of CVs
Bulk automated emails and/or messages	Video interview
Job advertisements on the organization's website	Audio interview
Email letter/advertisements within the organization	Computer testing

**Source: compiled by the author, based on Lavrinovič, Lobanova, 2021*

The authors, examining digital search and selection methods, note that social networks are a part of our lives. According to the authors, methods and tools that were effective a few years ago and showed excellent results are no longer relevant due to several reasons: demographic situation, economic and market volatility, development of digital technologies, changing priorities and motivation of people. According to the observations of R. Česynienė, A. Stankevičienė and N. Jurgaitytė [2015], employee search and selection processes should change in the future, taking into account the expectations of the young generation.

Research method and results

A quantitative research method was chosen for the research - a written questionnaire survey [Kardelis, 2017]. This method was chosen because we want to find out the understanding and insights of all the employees of the Varėna district municipal administration eldership about the specifics of planning, recruitment and selection of HR needs in their organization, as well as the applied methods.

Varėna district municipality is located in the south of Lithuania. It is the largest in terms of area in all of Lithuania and borders the Republic of Belarus. The center of the municipality is Varėna. In the same year, 1995, municipal councils received the right to divide the municipal territory into enlderships. Until that time, they were called neighborhoods. Since 2009 appear - even smaller internal formations of municipalities

(Astrauskas, 2022). Currently, there are 8 enlderships in the administration of the Varėna district municipality. All of them differ both in size and number of inhabitants, as well as in issues. Municipal activities include all areas of public management that are necessary to ensure that members of the public are provided with and have the right to live better and safer lives in their area of residence. At the same time, precincts function as administrative branches belonging to the municipality and carrying out their activities in a certain part of the municipality's territory, ensuring the availability of public services closer to home. The questionnaire consists of introductory and main parts. 33 respondents participated in the study.

Analyzing the demographic characteristics of respondents to the questionnaire survey, it becomes clear that women (70%) predominate in the elderships, while there are significantly fewer men (30%). People of various ages participated in the survey, from 20 to 60 and over. During the investigation, it became clear that the persons working in the state institution are characterized by a high level of education. More than half of the employees in the old townships have extensive experience in their work activities - 11 years or more. Therefore, it can be understood that the turnover of employees is not very high. Persons from various fields participated in the survey: managers, specialists in various fields, social workers, agricultural and rural affairs and other workers who perform significant state functions (transferred to municipalities) in the elderships.

Understanding what human resources are influences the right choice and approach, why it is important and what depends on the activity and success of the organization. In order to find out which definition of the concept of human resources is most acceptable to the employees of the eldership - the descriptions of the concepts of human resources are presented, Figure 3:

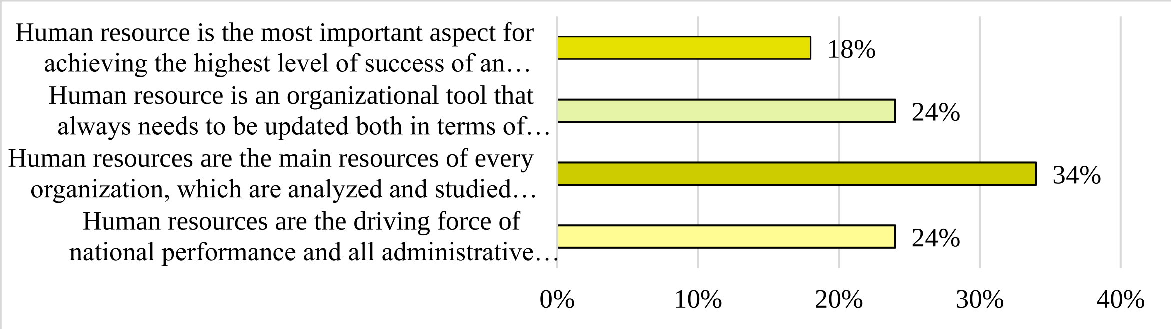

Fig. 3. The most acceptable definition of the concept of HR
**Source: compiled by the author based on research data*

When discussing Figure 3, it can be seen that there are no very clearly expressed differences between the definitions of the concept. The opinion of the survey participants (34%) is slightly more divided on one definition of the concept of human resources. Considering this, it can be said that more respondents understand human resources as the main resources of every organization.

The theoretical part examined that the key factor of each process is the setting of goals and explained that the main goal of HR demand planning is to ensure that the right people are in the right place at the right time. It is important to find out what are the main goals of human resources planning from the point of view of the respondents - presented according to the evaluation scale from 1 to 5, where 1 is not the main goal and 5 is one of the most important goals, Figure 4.

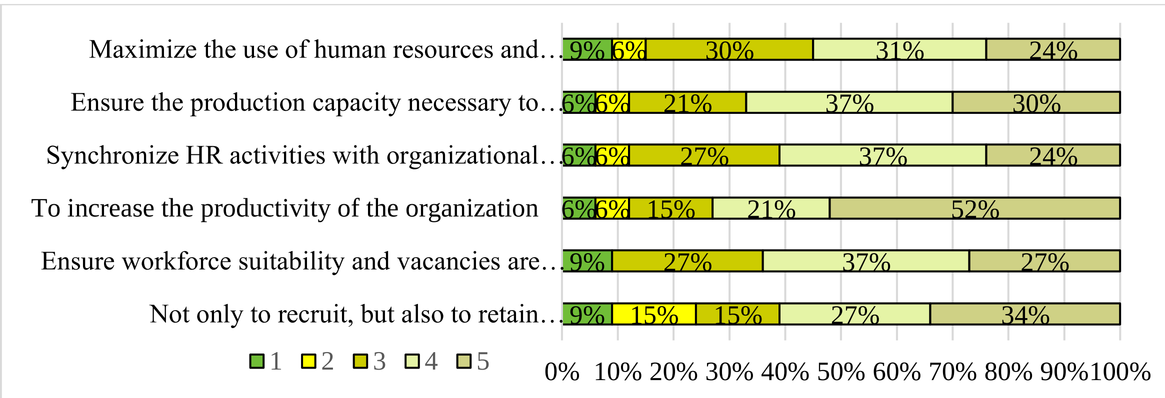

Fig. 4. The main objectives of human resources planning, assessment in percent on a scale of 5 points
**Source: compiled by the author based on research data*

The results presented in Figure 4 show that, according to the respondents, one of the most important goals in planning human resources in the organization is to increase the productivity of the organization. This approach is predominant, among all other stated goals, where more than half of the survey participants (52%) attached importance to it, choosing a 5-point rating. Taking into account the research data, it can be said that all the stated goals can be classified as the main goals of human resource planning in the organization. It was established that planning the need for human resources should be one of the most important tasks in the organization, because based on the answers of the respondents, human resources increase the productivity of the organization, so they can undoubtedly be considered a guarantor of success in activities.

It is important to find out what traditional candidate recruitment (search) methods are used in the organization and how often. The results of this study are shown in Figure 5:

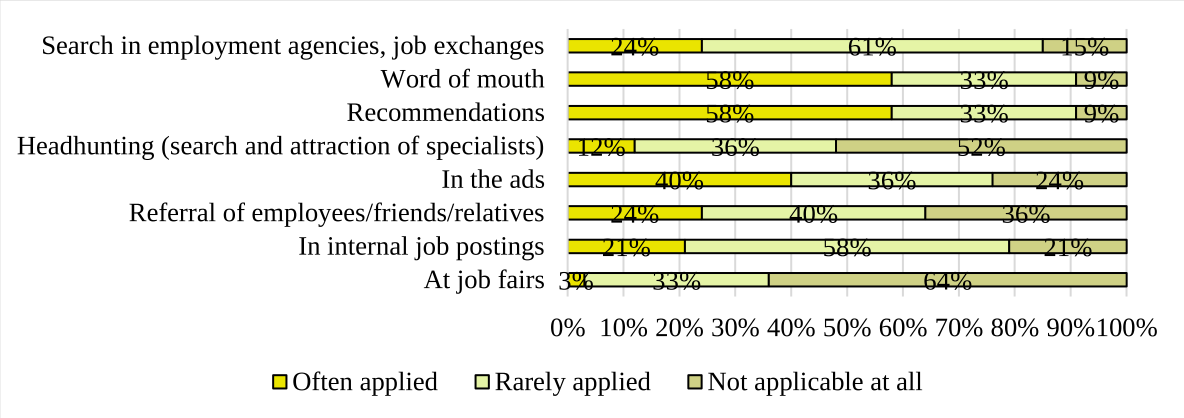

Fig. 5. Traditional methods of the search process
**Source: compiled by the author based on research data*

Analyzing the answers given in Figure 5 according to the largest choice of the respondents and giving preference to the most commonly used method, we see that 58 percent of the respondents indicate that 2 traditional recruitment methods are usually applied in this selected state institution - oral presentation - word of mouth and recommendations. Taking into account the traditional recruitment methods, it can be distinguished that in this state institution, employees are mostly recruited by word of mouth and recommendations.

It is important to find out how often and what traditional candidate selection methods are used in the organization. The results of this study are shown in Figure 6:

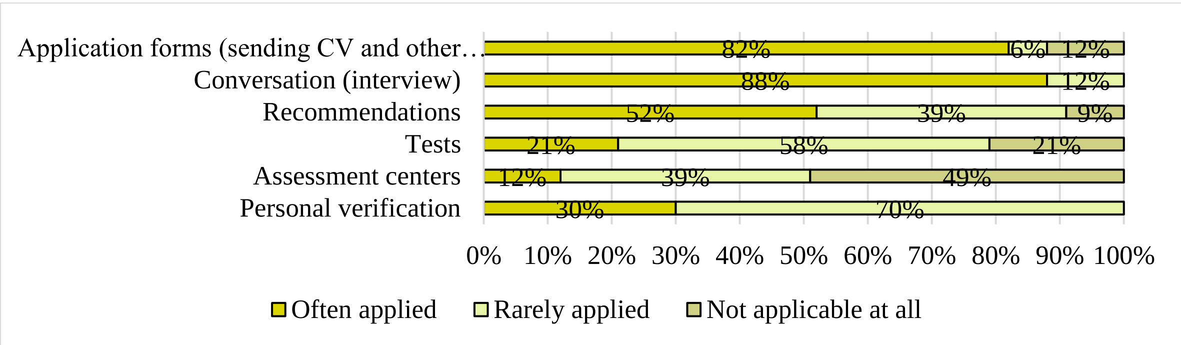

Fig. 6. Traditional methods of the selection process
**Source: compiled by the author based on research data*

Analyzing traditional selection methods in Figure 6, it can be seen that the majority of respondents (88%) indicated that the organization uses more conversations (interviews) in selection processes when selecting candidates. Meanwhile, other, slightly smaller (82%) respondents indicated that application forms, CV sending, etc. documents are the main documents used by the organization when selecting new team members. More than half of the respondents (52%) say that employees are selected for the specified positions through recommendations. Taking into account all the above analysis on this issue, it can be said that this organization uses the classic trio of selection methods - interviews, application forms and recommendations, which were recommended by M. Armstrong and S. Taylor in their scientific literature [2014].

It is important to investigate why digitized HR recruitment and selection methods would contribute to organizational success. The results of the study are revealed in Fig. 7:

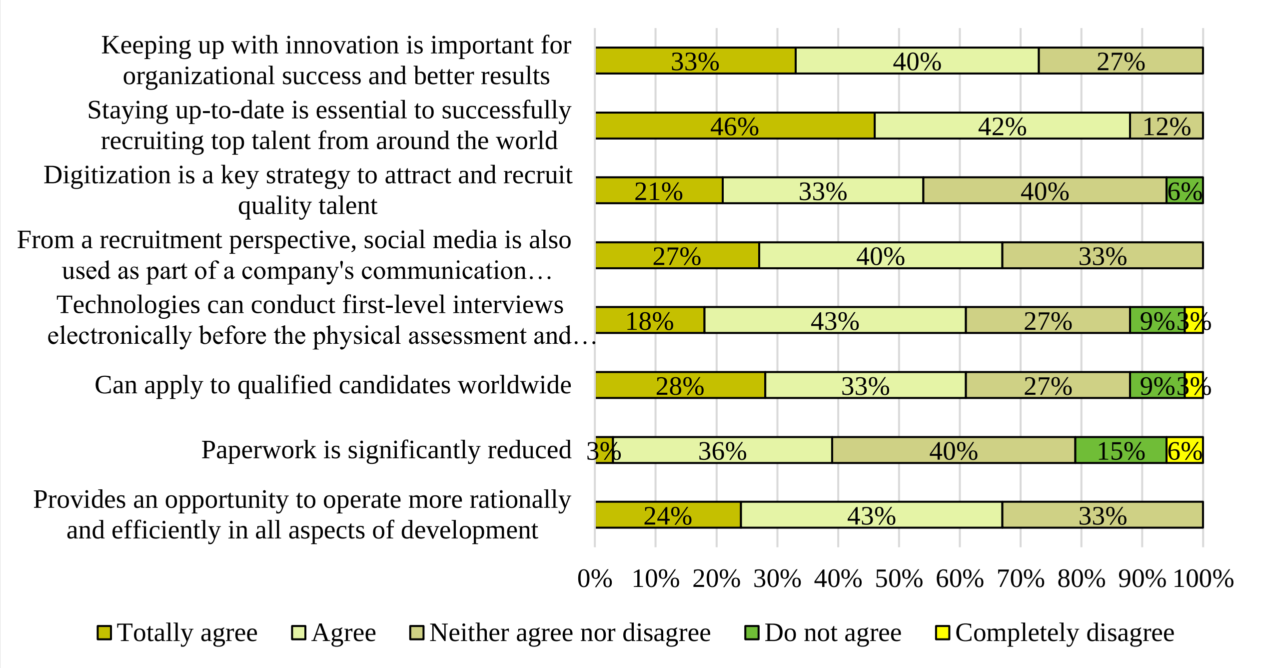

Fig. 7. The benefits of digitization for the organization
**Source: compiled by the author based on research data*

When discussing the data of the conducted research revealed in Figure 7, we can see that the answers are distributed in various ways. It is very important to find out if the latest methods, in this case digitized, would help to successfully recruit the best talent from around the world. In this regard, respondents (46%) who also indicated complete agreement and another part of respondents (42%) who indicated agreement only confirmed this statement, in which only 12 percent remained neutral, marking neither agree nor disagree. In summary, it can be seen that all the positions would help the organization to discover and select the best talent, become more effective in its activities, because it is a really good observation that proves that it is important to keep up with the latest things for the success of the organization.

It is relevant to learn why a presence on social media would reflect an organization's openness to the public. Respondents are asked to evaluate and mark in a 5-point system from 1 to 5, where 1 is not reflected at all, 5 is most reflected, Figure 8:

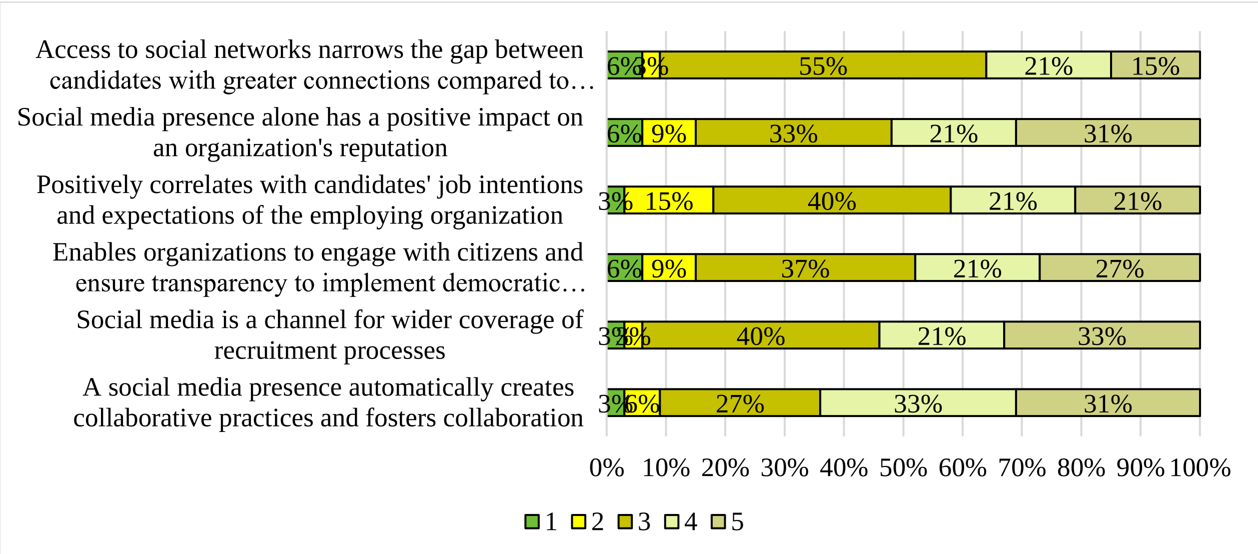

Fig. 8. The openness of the organization to the public is reflected in social media
**Source: compiled by the author based on research data*

The information in Figure 8 shows the variety of choices across the scoring scale. What would most reflect the organization's openness to the public was chosen by a significant number of respondents (from 33% to 15%), noting that social media is a channel for wider coverage of recruitment processes. Analyzing the value of 4 points, it can be seen that the attitude of the respondents (21 percent each) is evenly distributed in almost all statements. Paying attention to the 3-point evaluation, it can be seen that in all approaches there is a significant proportion of respondents (from 27% to 55%) who take into account the stated statements on average. Only a few percent marked the value of 1 point. of persons who participated in the survey in all positions, whose presence in social media would not reflect the openness of the organization to the public at all. Summarizing the analysis of this issue, it is possible to confirm the scientific insights examined in the theoretical part that it is important for organizations to use social media channels in strategic communication.

Conclusions

After the analysis of the scientific literature, the concept and essence of human resources has been clarified. Human resources have always been and are still the main workforce without which no organization can achieve its intended goals. This only confirms that people are the organization's greatest asset, the most important aspect in the chain of operations and a fundamental advantage in today's competitive and modernizing market. Therefore, it is important for every organization to have the right people in the right place and at the right time (in terms of quantity and quality), so that they can continue to be productive and future-proof.

Complementing the analysis of scientific literature and taking into account other continuing procedures in HR management - recruitment and selection, it can be said that these are not only one of the main directions, but the most important process factors that ensure the successful operation of the organization. These stages in the recruitment procedures lead to the correct recruitment and selection of the employee in order to satisfy the organization's need to fill vacant positions. In order to attract quality employees, talents and the young generation, it is important to find attraction factors in recruitment, which, in addition, create a good image and reputation of the organization. It is important for managers how and where to look for new employees, so choosing the right recruitment and selection methods allows the organization to create correct and high-quality practices in the long term and preserve a competitive advantage in the market. Traditional recruitment and selection methods are still used today, they are not completely replaced, but it is important to choose them properly to improve the process. Paying attention to the digitalization of these processes - it is very important to keep up with the latest things in order to attract talent, youth and desirable employees for the sake of the success of the organization.

The conducted research revealed that human resources are important in all aspects of the activities of this state organization, but it was noticed that they are still more understood as the main resources of each organization. It confirms that the planned goals of HR needs planning are important, therefore it is one of the main tasks in the organization, which ensures the effectiveness and productivity of the state institution in its activities. The conducted research clearly shows that from the point of view of the employees of the structural divisions of the state institution in question, traditional methods of searching for employees are usually applied - by word of mouth and through recommendations. Also, when selecting employees, they usually use the classic three - interviews, application forms and recommendations. The research conducted helped to clarify that digital methods would help to successfully recruit the best talent from all over the world, which would help this public institution to become more successful in its operations. The employees of the state institution under investigation confirm that being on social media automatically creates collaborative practices and encourages collaboration. This shows that just being on social media would help the organization to become more open to the public, which helps to reduce the gap, improves the reputation of the institution, contributes to transparency and becomes a channel for wider coverage of recruitment processes.

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EVALUATION OF LEADERSHIP TRAITS OF THE GENERAL MANAGER OF TRANSPO LOGISTICS COMPANY

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Keywords: leadership, transformational leadership, leader evaluation.

Abstract
Leadership is a crucial factor for the success of modern companies. It is now recognised that leadership traits are acquired and developed, therefore, it is beneficial for company managers to assess their leadership abilities. This **article explains** the leadership traits characteristic of the General Manager of the Transpo Logistics Company. A quantitative research strategy is applied in the study. In order to assess the leadership traits of the General Manager of Transpo Logistics Company, the Multifactor Leadership Scale is used. A total of 10 employees of the Transpo Logistics Company were surveyed. The research revealed that the majority of the company's employees perceive the General Manager as a leader with transactional leadership priorities (goal achievement, efficiency, control, adherence to the plan). However, by applying the Multifactor Leadership Scale, it can be stated that the Company's General Manager also exhibits transformational leadership traits, namely, inspirational motivation and intellectual stimulation. The most characteristic leadership trait for the General Manager is exceptional leadership. The employees of the company tend to associate leadership specifically with a managerial position (Iftodij, 2024).

Introduction

Relevance of the article: Operating in dynamic and competitive business conditions, companies must respond to economic and technological environmental factors, activate intellectual capital, promote innovation, and develop managerial competencies. This necessitates a managerial education component – leadership development (Vilkaitė–Vaitonė, Papšienė, Stulgienė, 2016). Leadership is known to be one of the key factors in employee well-being and organisational success (Minelgaitė, Vaičiukynaitė, 2017).

Problem of the article: Although transformational leadership is considered particularly important in today's dynamic and competitive business world, there is still a lack of clear understanding of how precisely this form of leadership can be developed and promoted.

The goal of this paper is to investigate the leadership traits of the General Manager in the transport logistics company.

Objectives of the article:

1. To examine the concept of leadership and manager traits from the theoretical perspective;
2. To assess the leadership traits characteristic of the General Manager of the Transpo Logistics Company.

Research methods: analysis and systematisation of scientific literature, questionnaire survey, statistical analysis, graphical representation of data.

Theoretical analysis of leadership and traits of a leader

The terms leader and leadership are often heard in various contexts and seem familiar, but it is worth noting that scholars' understanding of what constitutes a leader has significantly evolved in recent decades (Endriulaitienė et al., 2016). The changed concept of leadership has also influenced the perception of leadership phenomena in business. Previously, the prevailing view was that leaders are born, not made. Such a *trait-based theory* approach limited the development of leadership since it was not believed that the necessary traits for leaders could be acquired. A more modern approach to leadership was associated with behaviour theory, where much greater emphasis was placed on leader behaviour. Behaviour theory aimed to emphasise that leadership traits can be developed (Šilingienė, 2012). Further development in the concept of leadership highlighted the situational aspect of leadership, i.e., situations where the leader's characteristics are manifested. Today, the concept of leadership primarily emphasises the aspect of relationships between the leader and followers (Vilkaitė-Vaitonė et al., 2016). According to V. Vaitkevičius (2016), leadership is understood as the ability to influence subordinates, colleagues, and superiors, affecting them in such a way that assigned tasks are effectively performed. In modern leadership concepts, it is also emphasised that anyone can be a leader. In other words, the role of a leader and managerial duties has been separated. Nevertheless, it must be acknowledged that the traits of a leader are particularly important and have a special significance for the success of a company. The concept of leadership, as synthesised from scientific literature analysis, is presented in Table 1:

Table 1

Concept of leadership

Author	Definition
Northause (2008, quote from N. Vilkaitė-Vaitonė et al., 2016)	Leadership is a process, by which individuals motivate groups of individuals to achieve common goals".
E. Butkevičienė, E. Vaidelytė and G. Žvaliauskas (2009)	Leadership is a "collective characteristic, dependent on the political culture of the organisation and deeply ingrained in the organisation's operational processes"
N. Vilkaitė-Vaitonė etc. (2016)	Leadership is "influence-based relationships between the leader and follower aimed at common goals".
V. Vaitkevičius (2016)	Leadership is "the ability to influence subordinates, colleagues, and superiors".

**Source: Compiled by the authors based on scientific literature.*

In the scientific literature on management, various types of leadership can be encountered, but the classification proposed in the 1980s, distinguishing between transformational and transactional leadership, is still widely used. Transactional leadership is oriented towards strengthening relationships with subordinates through material or other benefits. In seeking to influence subordinates, the transactional leader relies on the power granted by the hierarchy, rewards, and other material incentives, as well as control and punishment systems (V. Vaitkevičius, 2016). However, today, priority is given to transformational leadership, which is oriented towards inspiring, motivating, stimulating, and promoting autonomy among followers. According to M. Žukauskas and R. Korsakienė (2019), transformational leaders are future-oriented, focusing on long-term organisational goals, issues, and organisation functioning based on a holistic approach. Meanwhile, transactional leaders mainly focus on the performance of routine tasks. According to R. Sukackaitė and S. O. Atkočiūnienė (2016), transformational leadership is conducive to creating an innovative organisational culture. Transformational leadership is usually described by distinguishing four components: 1) *Idealised influence (charisma)* – the leader is charismatic and a role model, changing followers' beliefs. 2) *Inspirational motivation* – the leader shares their vision, nurtures team spirit, acts optimistically and enthusiastically. 3) *Intellectual stimulation* – the leader encourages creativity, courage to be innovative, take on challenges, think independently, and solve problems 4) *Individual attention* – the leader creates a supportive climate, pays attention to individual needs, and supports followers' self-realisation.

A study on the leadership and its traits of the General Manager of the Transpo Logistics Company

Data collection method. A quantitative strategy is applied in the paper. According to I. Minelgaitė and E. Vaičiukynaitė (2017), leadership can be best described not by the leader himself but by his followers. Therefore, the predominant method used in leadership studies is questionnaire surveys. For the study, a questionnaire instrument was developed. The basis of the questionnaire is a multifactor leadership questionnaire, consisting of 21 statements divided into seven factors: 1) "Idealised influence"; 2) "Inspiring motivation"; 3) "Intellectual stimulation"; 4) "Individual circumstances"; 5) "Rewards that depend on results"; 6) "Exceptional leadership"; 7) "Leadership out of control". The study uses the Lithuanian version of the questionnaire by Vilkaitė-Vaitonė et al. (2016). Statements from the Multifactor Leadership Scale were assessed on a five-point Likert scale, ranging from highest agreement to complete disagreement with the statements, converted into scores from 1 to 5. When describing the research results, the ratings of the research statements are provided. Additional questions were designed to determine what portion of employees perceives the company's manager as a leader, what the manager's activity priorities are, and what the employees' attitudes are toward the relationship between managerial duties and leadership. To ensure complete confidentiality for the research participants (company employees), socio-demographic questions were not collected. Data collection was conducted using the Google Forms platform for questionnaire surveys. The survey link was distributed only to company employees via email.

Sample: Currently, there are 14 employees working in the logistics company under study. The invitation to participate in the study was sent to all company employees. A total of 10 employees filled out the questionnaire.

Data analysis: The collected data are processed using the MS Excel programme.

In conducting the research, the primary aim is to determine which managerial roles are most important to the employees of the company (Fig. 1).

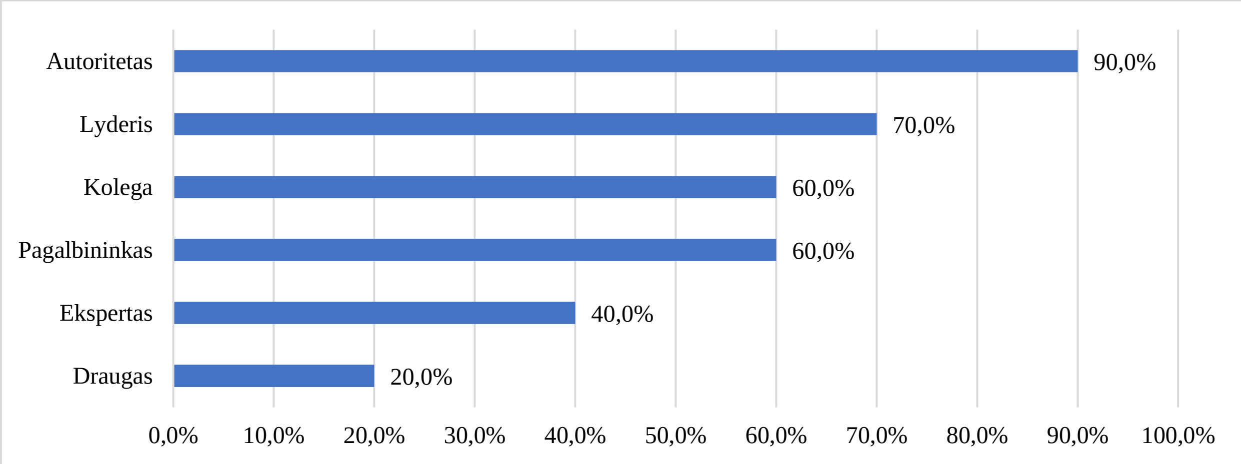

Fig. 1. Assessing the roles of the company's manager
**Source: compiled by the authors*

Respondents were allowed to select more than one appropriate option when evaluating the manager's role. It was found that a large proportion of respondents view the company's manager specifically as a leader (70%), but most commonly, the company's manager is perceived as an authority figure (90%). Approximately 60% of respondents see the company's manager as a colleague and helper. 40% indicated that the company's manager is an expert. Least commonly, it was mentioned that the company's manager is a friend (20%).

Another question in the survey helped to identify the priorities attributed to the company's manager by employees' assessment. In this question, respondents could also choose more than one response option. It showed that employees perceived that the priorities associated with transactional leadership are more typical of the company manager: meeting objectives (100%), efficiency (80%), control (70%), and sticking to the plan (60%). Priorities related to transformational leadership were mentioned much less frequently – values (40%), vision (30%), innovation (20%) (Fig. 2).

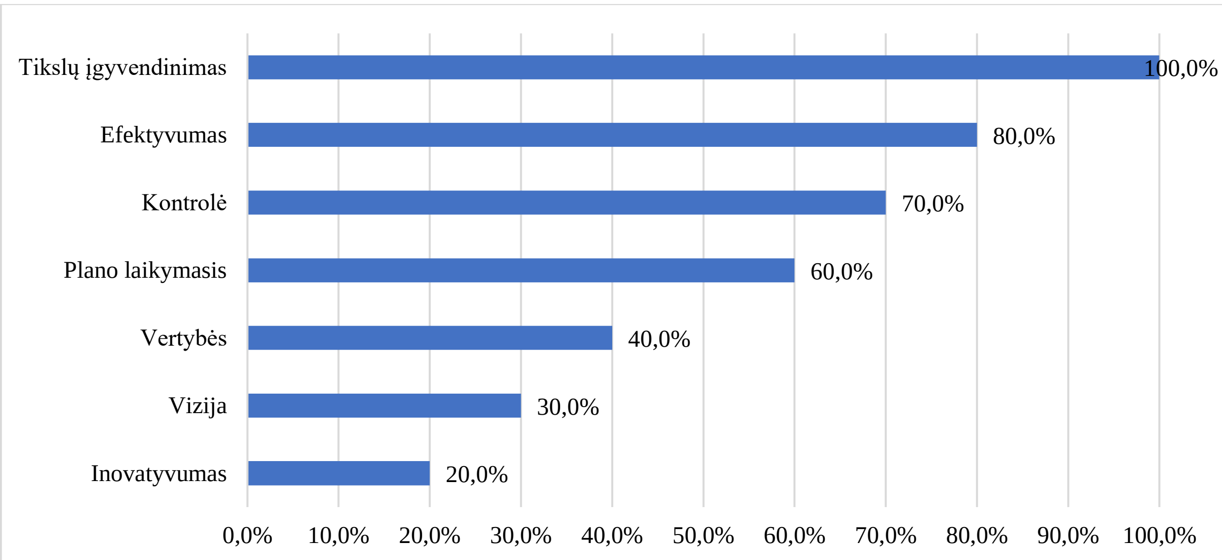

Fig. 2. Priorities for the company manager
**Source: compiled by the authors*

Although the activity priorities of the company's manager, as perceived by employees, are clearly associated with transactional leadership, the application of the Multifactor Leadership Scale showed that the company's manager also exhibits traits of transformational leadership. The factor Exceptional Leadership stood out with the highest rating (4.6), which describes the leader's elevation of demands, alignment of demands with desired activities, employee familiarisation with activity standards, as presented in Table 2.

Table 2

Assessment of multifactor leadership scale

Leadership factor	Average of estimates	Maximum value (MAX)	Minimum value (MIN)
Idealised influence	4.0	5	2
Inspiring motivation	4.4	5	3
Intellectual stimulation	4.1	5	3
Individual circumstances	3.5	5	3
Exceptional leadership	4.6	5	3
Rewards based on results	3.3	4	2
Uncontrolled leadership	3.2	4	2

**Source: compiled by the authors*

Another factor that distinguished itself with a very high average rating was Inspiring motivation (4.4 b.), revealing the degree of conveying vision to followers, using appropriate symbols, aiding others, and encouraging them to feel that their work is important. This is a factor corresponding to transformational leadership. Another factor corresponding to transformational leadership also stood out with a high rating – Intellectual stimulation (4.1 b.). This factor demonstrates how leaders encourage others to be creative, address entrenched problems, encourage followers to rethink their values and beliefs. From the responses, we can see that the company's manager also exhibits idealised influence, with an overall rating of 4.0 b. The Idealised influence factor shows the manager's ability to gain trust, respect, and integrity in relationships between the leader and followers. Other leadership traits are less pronounced in the company's manager, but considering the overall results, it can be said that there is no leadership factor that is completely absent in the company's manager. The Individual circumstances factor was rated at 3.5 b., indicating the leader's interest in employee well-being and efforts to include everyone in teamwork. The Rewards based on results factor shows the leader's directive to followers on what they should do to receive recognition and appreciation. This aspect of leadership is less characteristic of the company's manager (3.3 b.). The least characteristic leadership factor of the company's manager is Uncontrolled leadership (3.2 b.). This factor shows how the manager ensures the flow of activities by promoting employee autonomy.

As the modern concept of leadership is separated directly from positions of power, the last question asks whether employees perceive that other members of the organisation, not just the manager, can become leaders (Fig. 3).

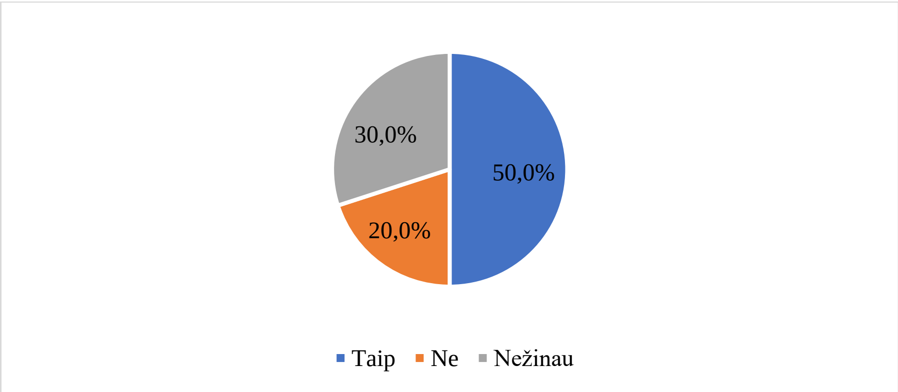

Fig. 3. Only the company's manager can be a leader.
**Source: compiled by the authors*

It turned out that half of the study participants (50%) associate leadership specifically with managerial duties. Only 20% of respondents believe that there can be more leaders in the company, not necessarily the manager. 30% of respondents did not have their own opinion on this issue.

Conclusions

Modern leadership concepts encourage the idea that leadership traits can be acquired and improved, and the phenomenon of leadership is distinct from managerial positions. This means that not necessarily only managers become leaders. However, the leadership of company managers is a very important component of successful business operations. Today, we have many leadership theories and classifications, but the distinction between two types of leaders – transactional and transformational – is still widely recognised.

The survey revealed that the majority of employees perceive the General Manager of Transpo Logistics Company as a leader. According to the priorities of the Manager's activities, transformational leadership is characteristic of the Company's Manager. However, applying the Multifactor Leadership Scale, it was found that the Company's Manager also exhibits traits of transformational leadership – inspirational motivation and intellectual stimulation. The most characteristic leadership trait of the Company's Manager is exceptional leadership.

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EMPLOYEE ADAPTATION UAB "JONAVOS AUTOBUSAI"

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Keywords: adaptation, employee, adaptation process, organization, company, socialization, communication.

Abstract
The article focuses on employee adaptation. The aim of the article is to examine employee adaptation at UAB "Jonavos autobusai". In the scientific literature analysis, the concept and essence of employee adaptation, as well as the stages of employee adaptation, are reviewed, with references to the latest scientific articles on these topics. In the quantitative research – survey analysis, employee adaptation at UAB "Jonavos autobusai" is examined.

Introduction

Relevance of the topic. Adaptation of employees in companies is a relevant and very common process, proper submission and integration of new work into the organization can avoid problems in the future. This avoids searching for new employees and other search costs. Also, training newcomers allows employees to join in a way that avoids stress and misunderstandings. A successful adaptation system speeds up the adaptation of new employees and increases their work efficiency.

The problem of the research. New employees often have to face the obstacles of the adaptation system in companies. Employees are not introduced to the company's tasks, goals, traditions, company procedures and requirements. In the company, not all employees are assigned a mentor to help the new employee adapt.

The object of the article – employee adaptation UAB "Jonavos autobusai".

The purpose of the article – is to investigate employee adaptation at UAB "Jonavos autobusai".

Article tasks:

1. To examine the adaptation of employees in a theoretical aspect.
2. Carry out a survey of the adaptation of employees of UAB "Jonavos autobusai".

Research method - review of scientific literature, analysis of online sources, questionnaire survey, graphic representation.

The concept and essence of employee adaptation

Employee adaptation is a planned process that helps a new employee integrate into the organization, acquire necessary knowledge and skills without which they would not be able to perform their direct duties [Civil Service Department, 2022]. D. Lipinskienė (2012) states that employee adaptation is a process in which the employee acquaints themselves with the new work environment, colleagues, and the work style itself. Ž. Kavaliauskienė, N. Lengvinienė (2016) employee adaptation defines as a process in which a new employee must adapt to various factors and conditions, including internal, external, and environmental conditions. These encompass the direct workplace, work style, management, colleagues, interpersonal communication with colleagues, microclimate, and organizational culture. Employee adaptation is a carefully planned adaptation and educational program tailored to each job position, workplace, and organization (Štefanik, Mikula, 2014).

According to V. Gražulis (2012) employee adaptation typically lasts throughout the entire period during which the employee works in the same company. Ž. Kavaliauskienė, N. Lengvinienė (2016) states that the process of adapting a new employee lasts for about one year. A. Dromantaitė, V. Pokštas (2014) emphasizes that if new employees fail to absorb information and adapt to the company's environment within a relatively short period and encounter difficulties, either the employee themselves or their colleagues may become dissatisfied, leading to departure from the company. Additionally, the success of the employee adaptation process depends on communication skills, motivation, self-confidence, ability to communicate, and the new employee's previous work experience.

The adaptation process consists of technical acquaintance and socialization. Technical acquaintance involves familiarizing oneself with the nature of work, location, company goals, and job functions. On the other hand, socialization encompasses getting to know the company's employees, their values, behavioral norms, as well as understanding and accepting their opinions (Bakanauskienė, 2008, iš Lengvinienė, Kavaliauskienė, 2016). Information for employees must be presented clearly, and the optimal amount of information is also crucial, as too much or too little information can become burdensome and cause confusion for the employee (Varačinskaitė, Čepienė, 2016).

Summarizing, it can be stated that the concept of employee adaptation is defined similarly by most authors. The employee and the organization participate in the employee adaptation process. In this process, the employee acquaints themselves with the organization, its environment, job responsibilities, company goals, and objectives. The main goal of the organization's management in this process is to ensure successful adaptation within the company. Typically, employee adaptation programs are established to ensure smooth adaptation processes.

Stages of employee adaptation

The entire adaptation process unfolds in stages. D. Lipinskienė (2012), distinguishes the following stages of employee adaptation: the acquaintance stage, the evaluation stage, and the compatibility stage. In the acquaintance stage, the employee becomes familiar with the company's tasks and goals, the procedure for obtaining necessary tools and materials for work, and the company's rules. During this stage, one of the most important aspects is getting to know colleagues and the supervisor. In the evaluation stage, the new employee evaluates all the information received and decides whether to accept it or not. In the compatibility stage, the employee understands and acknowledges that they are already part of the team, accepts the behavioral norms of other employees, different opinions, and their values.

According to M. R. Štefanik, L. Mikula (2014) adaptation process is not simple, but it consists of several stages: pre-socialization and job decision-making, expectations and reality, and the period of developing individual strategies.

The first stage is pre-socialization and job decision-making. Individuals seeking employment first engage with the organization during the employee recruitment and selection process.

The second stage occurs immediately after employment in the organization, when the employee encounters their expectations and reality. The first days in new positions are marked by significant uncertainty and can bring various pleasant but also unpleasant surprises associated with emotional stress. These surprises arise from: limited realistic information during employee recruitment, conscious and unconscious expectations from one's personality, unexpected job conditions and emotional reactions, mismatch between personal goals and organizational objectives, cultural shock, and more.

The third stage is the period of developing individual strategies to cope with adaptation problems. It is related to professional and social integration, which means the inclusion and integration of a new employee into the organization.

Summarizing, the stages of employee adaptation are an integral part of the employee adaptation process. Without these stages, the process would simply be impossible. Additionally, throughout the entire adaptation process, it is important for the company to have a structured adaptation program and to choose methods for the adaptation process. This way, adaptation within the organization would proceed more quickly and effectively.

Presentation of UAB "Jonavos autobusai"

UAB "Jonavos autobusai" was established as a legal entity on January 29, 1992. The company is registered in the Register of Legal Entities. The company's address is Turgaus St. 1, Jonava City, Jonava District Municipality.

The company's articles of association establish the aim of the company to effectively develop its activities by rationally utilizing all material, financial, and other resources, satisfying the interests of the company's shareholders and the public, while adhering to the principles of public law.

The vision of the company is to become one of the leading, competitive companies in Lithuania, meeting the highest standards.

The mission of the company is to ensure attractive, convenient, and modern public transportation for the residents and visitors of Jonava District.

Methodology of investigation

The article was prepared based on questionnaire survey research. In conducting the quantitative study, it was chosen to examine the employee adaptation at UAB "Jonavos autobusai," as new employees often face challenges with the adaptation system in companies. The questionnaire consists of 15 questions, which can be divided into two parts. The first part aims to investigate employee adaptation at UAB "Jonavos autobusai," while the second part is dedicated to a more detailed analysis of the research results. A total of 85 questionnaires were distributed to employees.

The sample size was determined using the Paniotto formula (Kardelis, 2016). According to the calculation formula provided in the methodology section, to conduct a representative study with a margin of error of (5%) and a probability of (95%), it is necessary to survey 70 respondents. However, 85 questionnaires were distributed. All 85 questionnaires were returned, resulting in a 100% response rate. Therefore, it can be considered that the obtained research results are sufficiently representative.

The majority of respondents who participated in the survey, accounting for 73%, were men, while 27% were women. Respondents who comprised 32% work in the company for 18-24 years, 25% for 11-17 years, 19% for 4-10 years, 18% for up to 3 years, and 7% for 25-31 years.

The article includes four diagrams illustrating the most important responses to the questionnaire, which, as factual data, complement the text of the article.

Research results and analysis

Respondents were asked to indicate their understanding of what employee adaptation is. The choices were presented in Figure 1.

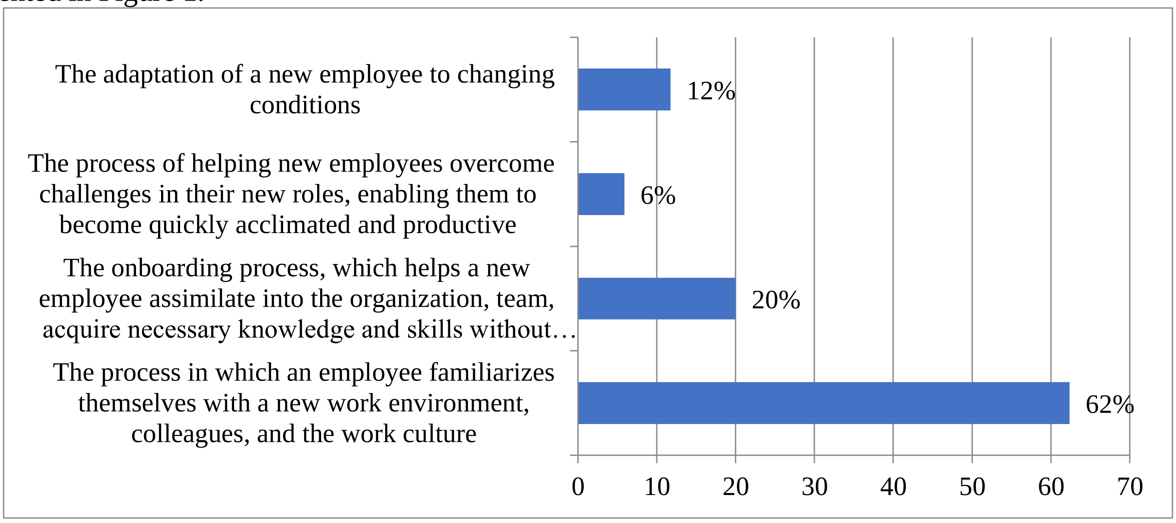

Fig. 1. The concept of employee adaptation
**Source: made by author*

As indicated by the data from Figure 1, 62% of respondents believe that employee adaptation is a process in which the employee familiarizes themselves with the new work environment, colleagues, and work style. 20% consider it a deliberate process that helps new employees integrate into the organization, team, acquire necessary knowledge and skills without which they could not perform their job effectively. 12% see it as the adaptation of a new employee to changing conditions. Finally, 6% view it as a process that helps new employees overcome challenges in their new roles, enabling them to become quickly acclimated and productive.

Respondents were supposed to indicate what, in their opinion, contributes to a successful adaptation process. The options data is provided in Figure 2.

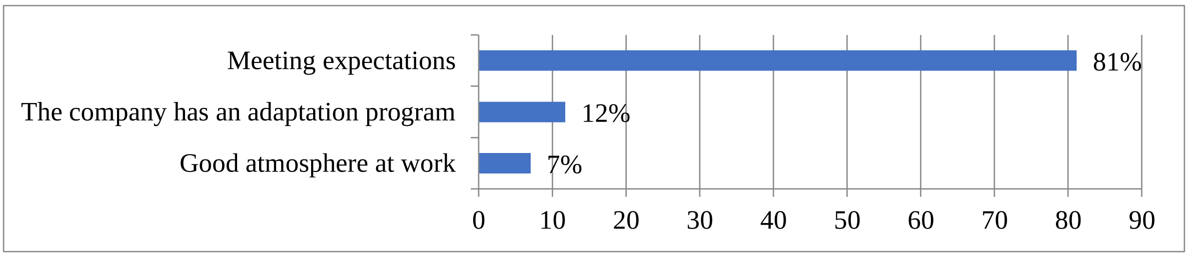

Fig. 2. Choices for a successful adaptation process
**Source: made by author*

Analyzing the data from Figure 2, it is evident that 81% of respondents chose meeting expectations, 12% selected an adaptation program provided by the company, and 7% identified a good work atmosphere.

The question aimed to determine which stage of adaptation respondents considered most important. The choices data is provided in Figure 3.

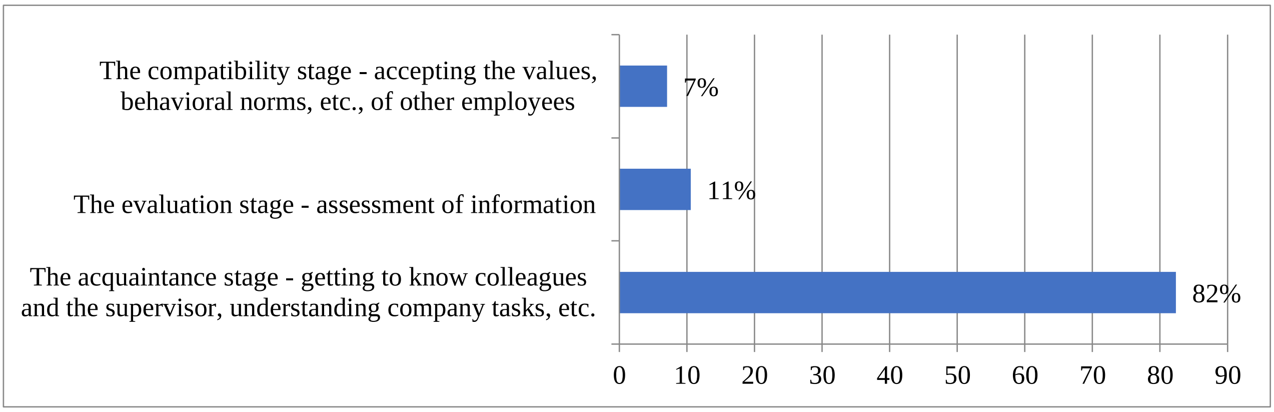

Fig. 3. Choice of the importance of adaptation stages
**Source: made by author*

Analyzing the data from Figure 3, it is evident that the vast majority of respondents, 82%, indicated that the acquaintance stage was the most important to them - getting to know colleagues and the supervisor, understanding company tasks, etc. 11% chose the evaluation stage, and 7% selected the compatibility stage - accepting the values, behavioral norms, etc., of other employees.

The question aimed to determine how long the adaptation period lasted in the company. The choices data is provided in Figure 4.

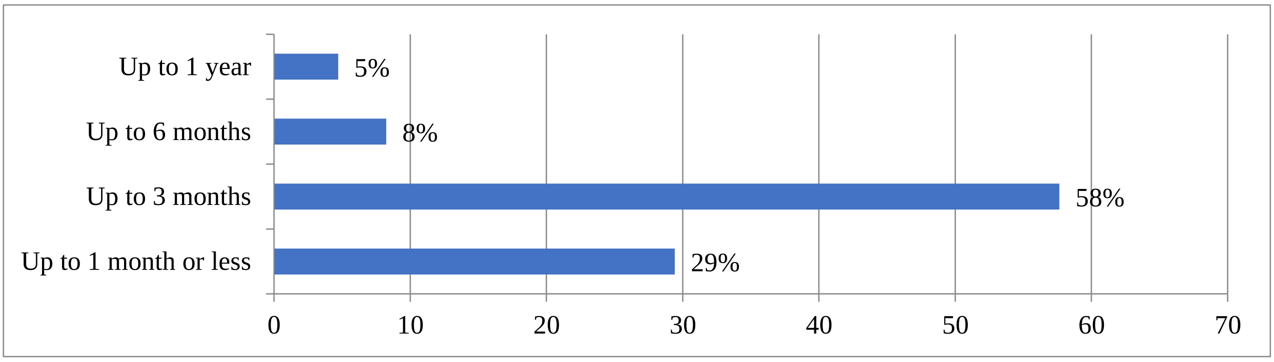

Fig. 4. Duration of the adaptation period
**Source: made by author*

Analyzing the data from Figure 4, it is evident that 58% of respondents adapted in the company for up to 3 months, 29% adapted up to one month or less, 8% up to 6 months, and 5% up to 1 year.

The conducted research on employee adaptation at UAB "Jonavos autobusai" allows for the following conclusions: employee adaptation in the company is a significant process, and the company aims to provide conditions for successful adaptation. Employees are introduced to the work environment, colleagues, and work style.

Conclusions

Examining employee adaptation from a theoretical perspective, it can be argued that it is a deliberate process that helps a new employee integrate into the organization, team, acquire necessary knowledge, and skills, without which they could not perform their direct work. The adaptation process occurs gradually and is distinguished into three stages. The entire process starts with getting acquainted with colleagues, the company, later moving on to the evaluation stage, and ending with the compatibility stage. In the adaptation process, it is crucial for the company to have a structured adaptation program and to have chosen methods of adaptation, as this would facilitate a faster and more effective adaptation within the organization.

The results of the conducted research showed that employee adaptation in the company is an important process. In the company, the adaptation process is more formalized when a predefined adaptation procedure is prepared in advance, adaptation stages are identified, responsible individuals are appointed, and in most cases, a mentor is assigned to assist new employees in successfully adapting. Employees are introduced to the work environment, colleagues, and work style.

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INFLUENCE AND MODELS OF EDUCATIONAL INSTITUTIONS REGARDING THE INTEGRATION OF HIGH SCHOOL GRADUATES INTO THE JOB MARKET

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Keywords: Education, models, job market, labour influence education, narrow models, broad models, holistic models.

Abstract
This paper examines the importance of educational institutions models for student's labour market integration. It highlights the importance of cooperation between educational institutions, the business sector and other public institutions, which is necessary to achieve the common goal of all institutions - the integration of students into the labour market according to their chosen specialisation. The paper analyses and interprets the works and studies of various Lithuanian and foreign authors describing conceptual models of student integration into the labour market. The main models described by the authors include: vocational training programmes, internships in enterprises, project-based training, business-education cooperation, international student exchange. The paper also describes the narrow, broad, holistic and specific focus models identified in various authors studies. Finally, it highlights the importance of all stakeholders in the strategies of student integration models and the necessity of choosing the right model in order to adapt studies to the challenges and demands of the labour market, so that graduates are prepared for integration into the labour market.

Introduction

Nowadays, choosing a course of study and its orientation is a very important step for every student or pupil. The choice of a field of study influences the kind of job graduates will have after their studies, but the strategies of vocational and higher education institutions play a very important role in helping students to integrate more easily into the labour market. In order to prepare graduates for the labour market and to meet labour market demand, educational institutions need to cooperate with the business sector and public authorities. Cooperation can ensure the training of the necessary professionals, while students have good chances of finding employment in their specialities. In order to successfully integrate students into the labour market, educational institutions need to decide on the models to be used to integrate students into the labour market. Choosing the right model is a win-win situation for all: students have better job opportunities, entrepreneurs get the specialists they need, educational institutions become more attractive to students because of the clear future opportunities, and the state gets additional income from the employed and lower costs for maintaining the unemployed.

Research object. Meaning of educational institutions models for student integration into the job market.
Purpose of the article. Evaluation of the integration model of higher education institution and labour market graduates.
Research tasks:

1. To describe conceptual models for student employability;
2. To analyse and evaluate the different educational integration models;

Research methods: Analysis and interpretation of literature sources.

Conceptual models for student employability

Andreas Eimer and Carla Bohndick say "Developing employability is one of the goals of university education. For this purpose, theoretical and conceptual framework developments are indispensable for curriculum development" (Eimer, Bohndick, 2023). The labour market and education go hand in hand, and businesses need educated, graduate or professional workers to thrive. One way to do this is through cooperation between regional education authorities and employers. "Cooperation with business allows schools to offer students practical experience. These can be internships, project work or even training directly in companies. These placements give students real work experience and help them to integrate more easily into the labour market after they finish their studies." (TVM, 2023). Integration into the labour market is the main goal, so that students can easily find a job after graduation. The skills students acquire during their studies encourage them to look for a job and to use the knowledge they have acquired, according to the authors "Higher education graduates with vocational education and training experience were about a quarter less likely to be unemployed after their studies" (Esther Oswald-Egg, Renold, 2021). Cooperation between employers and educational institutions provides an opportunity to exchange information on market developments, allowing curricula to be adjusted and the right people to enter the labour market. The European Commission also writes about cooperation between the labour market and academia: "Enhanced cooperation between universities and companies can also help graduates to acquire the skills and mindset needed in the labour market and contribute to their personal development." (Europos komisija, 2024). The European Commission identifies the benefits of such cooperation and that networking in academia can:

- promote knowledge exchange and sharing,
- to create long-term partnerships and opportunities,
- foster innovation, entrepreneurship and creativity.

For cooperation between education and the labour market to work smoothly, theoretical models need to be developed to help students and other professionals easily integrate into the labour market after graduation. However, the demand for workers on the labour market is diverse and uneven. Different economic and business activities require different types of workers and professionals to meet the expectations of employers. The cooperation between education and the labour market for the development of the theoretical model depends on many factors. According to the English authors Stella Williams, Lorna J. Dodd, Catherine Steele and Raymond Randall, the main factors depend on the context: country, period and economic situation. "The issue of employability is approached by a wide range of stakeholders, each with a different perspective and scale, helping to highlight the different issues and areas of activity in which they operate" (Williams, Dodd, Steele, Randall, 2016). In the EU, the European Commission is also contributing to the model of cooperation between education and the labour market by organising a biennial University-Business Forum since 2008, which provides an opportunity for networking and exchange of ideas and best practices by bringing together: higher education institutions, companies, business associations, public authorities and policy makers. "During the Forum, participants explore the current state of university-business cooperation and the policy initiatives and programmes needed to support it. Thematic forums are regularly held in cooperation with EU Member States, addressing key topics at national and regional level" (Europos komisija, 2024).

Models of higher education for student’s integration into the job market

The theoretical models of education and the labour market have been described by many foreign authors, and it is very difficult to choose a single model that is the most appropriate, as there is no single dominant model or trend. Both vocational and higher education institutions use a wide range of programmes, a few of the most popular can be mentioned and briefly described (1 table).

1 Table

Most popular educational institutions models for student integration into the job market

Vocational training programmes	The Ministry of Education, Science and Sport of the Republic of Lithuania has a working group on the National Vocational Training Advancement Platform to strengthen and renew vocational training. Its experts provide suggestions on strategic directions for development, effective management, and improving the quality and promotion of training. They focus on the development of vocational training, the strengthening of institutions, curriculum development, teacher training, competency assessment and the promotion of apprenticeships. The experts represent a wide range of stakeholder groups and seek close cooperation between business, industry, the education community and public authorities. These activities are in line with the European Commission's call to strengthen vocational training and adapt to labour market needs. Source: (Švietimo, mokslo ir sporto ministerija,, 2024).
Traineeships and internships	Traineeships and internships differ in duration, type of contract, objectives and application procedures. Traineeships usually last from a few weeks to a few months, while internships can last from a few months to several years. Trainees usually sign a traineeship contract, and trainees often receive a traineeship contract which specifies their responsibilities, expectations and duration. The aim of traineeships is to give students practical experience and prepare them for their future careers, while internships are designed to develop the talents and skills of recent graduates and to integrate them into an organisation. The application process for traineeships tends to be more intensive and formal, emphasising specific skills and the potential for future positions in the company, compared to internships, which may require less formality and emphasise practical experience. Source: (Venturn group, 2024).
Project-based learning	Project-based learning (PBL) is about students solving real-world problems by designing, developing and constructing solutions. It fosters creativity, critical thinking and collaboration as students engage in the stages of problem identification, solution

	development, prototyping and solution testing. PBL can vary in duration and complexity and benefits from interdisciplinary collaboration and a real-world problem-solving context. The main processes of PBL include problem definition, idea generation, solution prototyping and testing in an authentic environment. Unstructured projects with no preconceived solutions are particularly effective in improving students' problem-solving skills and transferring learning to a variety of environments. Source: (Boston University, 2024).
Business-education partnerships	Business-education partnerships are collaborative relationships between schools and businesses to meet a wide range of objectives and needs. These partnerships can take three forms: philanthropic, commercial or partnership. They take different forms, such as individual partnerships, multilateral cooperation agreements or comprehensive cooperation. The activities of these partnerships include staff development, curriculum development, mentoring, tutoring, etc. These collaborations are mutually beneficial to both parties by increasing human capital development, community development, student achievement and financial impact. Source: (Project 10, 2024).
Career advice and guidance	**“**Career guidance is a process that assists individuals in identifying their career goals and pursuing the right path to achieve them. During this process of self-discovery, a career advisor introduces each student to various tools like SWOT and psychometric assessments to make it easier for them to comprehend their areas of interest and skills. It is through these tests that the advisor determines the most suitable career options for an individual. These career experts also provide you necessary” (Tandon, 2023).
International exchange programmes	Under a student exchange programme, students can study at another institution for a specific period of time (often a few weeks to a few months), receiving academic support and transfer of credits. International students can also work during their studies, depending on the programme and country rules. Study abroad programmes offer short-term learning experiences, including language courses and cultural activities, without necessarily pursuing a degree in the host country. Source: (International student, 2023).

It is difficult to describe all educational models for the integration of students into the labour market, which is why Andreas Eimer and Carla Bohndick summarise the literature from different authors and identify the following models in their research (2 table).

2 Table

Andreas Eimer and Carla Bohndick summarise different authors' literature models

Narrow models	The model includes generic skills and self-development.
Broad models	The model not only covers generic skills, but also discipline-specific qualifications.
Holistic models	This model also involves employers.
Models having a specific focus	Models that are developed to solve short-term problems.

**Source: (Eimer, Bohndick, 2023).*

Narrow - models "that exclude discipline-specific skills. The authors give different reasons why they focus only on generic skills and do not include discipline-specific aspects of qualifications in their models. Some authors (Behle, 2020; Moolman, 2017) argues that universities already teach subject-specific skills in a high-quality way, but do not sufficiently transfer transferable skills. (Igwe, 2020), whose model states that "in advanced economies, employers attach less importance to graduates' actual fields of study than to generic skills". (Bandaranaike, 2018) adds that "from an employer's point of view, social skills and personality type are more important than the level of qualification of graduates". On the other hand, (Grosemans, 2017) believes that generic competences receive more attention because the interdisciplinary approaches of many research projects on employability may neglect study-specific competences" (Eimer, Bohndick, 2023). According to the author, this model focuses on uncovering students' individual skills "As the only model presented in our analysis, WSD explicitly incorporates the aspect of student autonomy through the application of a number of generic skills (e.g. problem-solving) and approaches (e.g. lifelong learning). The model integrates an assessment matrix that provides students, educators and employers with guidance indicators to (self-)assess the level of autonomy achieved in relation to the skills assessed. The authors particularly recommend this model to identify the development of skills through work-integrated learning phases" (Eimer, Bohndick, 2023) (1 picture). The use of such a model is also described by other authors who have carried out a study in a primary school with pupils with the aim of improving the performance of primary school pupils "In this experiment, we investigated pupils' self-assessment of the use of rubrics as a tool to improve the performance of pupils in primary school" (Vasileiadou, Karadimitriou, 2021).

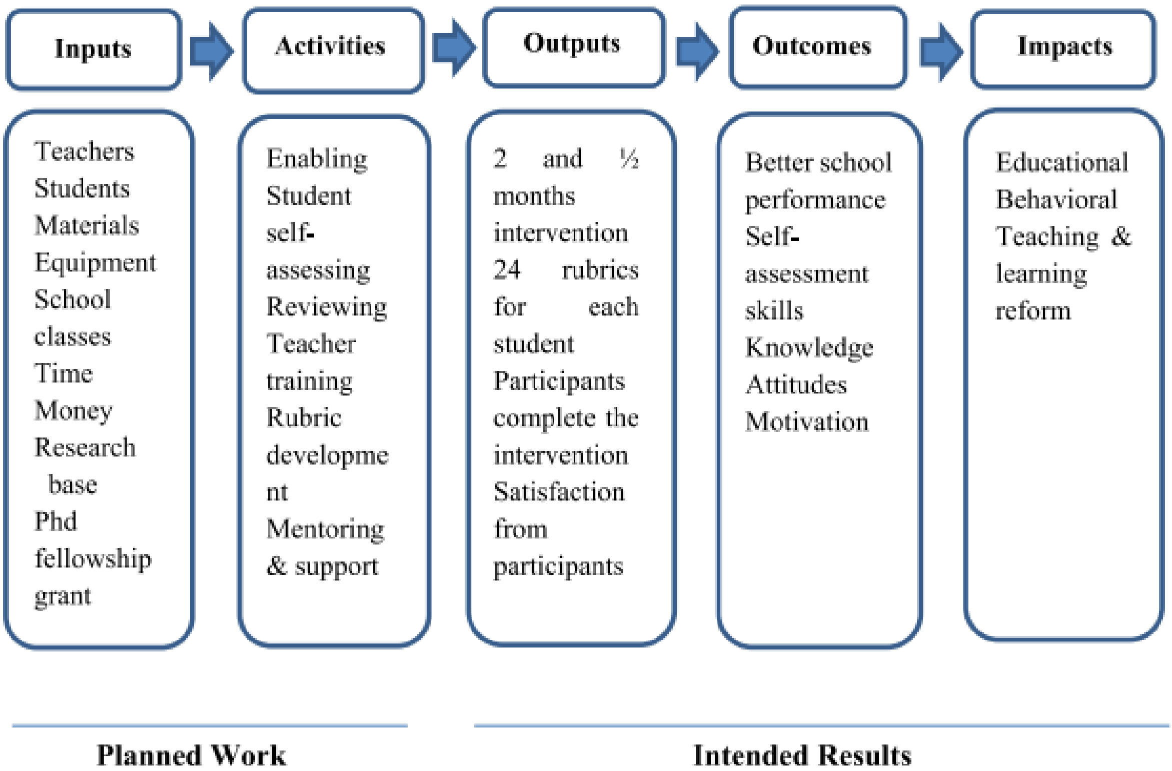

Fig. 1. Logic model of the intervention.
**Source: (Vasileiadou, Karadimitriou, 2021)*

The methodology used in the authors' selected study was the W.K. Kellogg Foundation Logic Model (Kellogg, 2004). This logic model provides a complete set of planned activities and processes, as well as a prediction of the outcomes and impacts that can be observed throughout the intervention. The format of this logic model consists of five columns per page, from left to right, connected by one-way arrows. The first column relates to the inputs used for the intervention to improve students' school performance. The inputs are: teachers, pupils, materials, equipment, classrooms, time, money, research base and PhD scholarship. The second column describes the activities that are prioritised by the researchers in the implementation of the intervention: empowerment, student self-assessment, revision, teacher training, rubric development, mentoring and support. The third column (outcomes) shows the direct products of the intervention: the two and six-month intervention, the forty-four rubrics per student, participants completing the intervention, and participant satisfaction. The fourth column summarises the expected changes in benefits for the intervention population: improved school performance, self-assessment skills, knowledge, attitudes. The last column summarises the expected impacts after the end of the intervention: reform of education, behaviour, teaching and learning. To summarise this model, it includes general skills and self-development.

Broad models "Unlike narrow models, broad models - as we define them - not only include generic skills but also discipline-specific qualifications" (Eimer, Bohndick, 2023). " (Reid, 2021), (Knight, Yorke, 2002) and (Pool, Lorraine, Sewell, 2007), suggests that reflexive processes are central to the development of employability. According to Reid et al. reflection on all (learning) experiences leads to a sense of meaning, which then contributes to identity formation. From this "personal growth" environment, individuals can transform experiences into individual career narratives and "translate (...) 'here and now' skills into future-oriented opportunities" (Eimer, Bohndick, 2023). The broad model focuses not only on vocational training, but also on work experience that builds students' skills and facilitates their integration into the labour market after graduation.

The main differences between the narrow and broad models are that the narrow models focus on generic skills rather than discipline-specific aspects, promoting student autonomy and self-development. Broad models, on the other hand, include both generic skills and discipline-specific qualifications, encourage reflection and personal growth, and aim not only to promote professional development but also to build students' skills in the labour market.

Holistic - models, author (Moolman, 2017) defines that "a holistic approach to employability not only focuses on the supply side of employability, but also recognises the multiple factors or barriers to employment that graduates face when looking for a job". This model, unlike the first two, also involves employers "This may include, for example, 'meaningful discussions between university and employer groups' and 'discussions about the supply of and demand for specific degree programmes " (Clarke, 2018)" (Eimer, Bohndick, 2023).

Models with a specific focus - these are models, according to Andreas Eimer and Carla Bohndick, that are designed to solve short-term problems and are influenced by specific political, social, economic, labour market situations, as well as cultural facts and social sentiments. "University lecturers, advisors or researchers have to orient themselves in order to decide which employability model or structure might be appropriate or useful for them. They need to ask themselves the questions: for what purpose, in which situation, for which target group and with what objectives do they need a model?" (Eimer, Bohndick, 2023).

Conclusions

In summary, the integration of pupils and students into the labour market is not possible without the cooperation of educational institutions, business and public authorities. Educational institutions, together with their partners, need to offer programmes that help students to develop the skills and specialty-specific qualifications needed for the labour market. The models described by different authors help to realise these objectives, but the models are diverse and it is up to the educational institutions to decide which models are most appropriate for them. Whether narrow, broad or holistic, these are the models that help to address short-term labour market challenges. The involvement of the business sector, together with other institutions, is essential, through strategies and models based on career guidance, internships or exchange programmes that develop the skills of unemployed students. The involvement of the European Commission is also of great importance in promoting international exchanges and the sharing of experience. Finally, holistic models benefit all stakeholder groups, taking into account the needs of students and employers, and preparing graduates for the labour market.

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ASSESSMENT OF PROFITABILITY IN LITHUANIA DAIRY PROCESSING SECTOR COMPANIES

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Keywords: Profit, profitability, dairy processing sector.

Abstract
This article analyzes the concept and significance of profit and profitability in the activities of companies. Key profitability indicators are highlighted. The importance of the Lithuanian dairy sector is reviewed. Different companies in the dairy sector are evaluated by comparing profitability indicators. In this article, the Lithuanian dairy processing sector will be reflected by three companies: AB „Pieno žvaigždės", AB "Vilkyškių pieninė" and AB "Rokiškio sūris".

Introduction

Throughout the years Lithuanian dairy processing sector had a huge role in Lithuania's economy. From creating job places for Lithuanian people to added value. Over the years this sector companies grew exponentially in the international market and nowadays the majority of products are being exported to different European country's and even as far as USA. Businesses need to analyze profitability ratios and the factors that determine them in order to improve their financial position and reduce the risk of loss.

The aim of research is after analyzing the theoretical aspects of profitability analysis, to perform an evaluation of the profitability of dairy sector companies.

Objectives of research:

1. To examine the theoretical aspects of profitability analysis.
2. To analyze profitability indicators in Lithuanian milk processing sector companies.
3. To provide an assessment of profitability in dairy sector companies.

Research methods: analysis of scientific literature, detailing, comparison, generalization.

When evaluating the company's profitability indicators, using the company's financial reports, the types of financial analysis applied in the work: horizontal and vertical analysis, analysis of relative indicators.

Theoretical aspects of measuring profitability

The most important indicator for evaluating the company's performance is profit. Profit is the remaining income after the company pays all expenses directly related to the generation of income (such as producing products) and other expenses related to conducting business activities (Rashid, 2020). It is mostly related to sales, assets and capital (Mackevičius, Valkauskas, etc., 2014) and usually profit is basis for calculating other performance indicators (Audito ir apskaitos tarnyba, 2016).

This result shows how efficient a company is as well as its positive and negative work sides: profit reflects the company's ability to earn income as much as possible at costs as little as possible (Tamulevičienė, 2016; Gedviliene, Giliuviene, 2017). Profit is the ratio that defines company's activity the best: it is related to other company's activity ratios, which are assets, equity, liabilities, revenue, expenses, etc. Profit is an absolute indicator, has no meaning compared to the efficiency of business enterprises. A very high profit does not always indicate adequate efficiency, and a low profit is not always a sign of problems in the company's operations. It is not the most important variable on which to compare a company's operational efficiency and financial performance (Tulsian, 2014).

It is important to emphasize that profit and profitability are two different indicators so these and other authors suggest calculating various profitability indicators, because profit shows only the absolute effect of the enterprise, without considering the expedient use of resources; it needs to be complemented by an indicator of profitability, which characterizes the level of profitability of the enterprise. Different companies may work differently for the same profit effectively, and the absolute profit indicator is the efficiency of the company's operations does not reflect enough. That is, comparing companies that can be very different financial, investment, production or commercial from the operational point of view, absolute profit indicators are difficult to evaluate economic sense (Savickas, 2019). Profitability is the essential condition for ensuring the business success of an economic entity and is measured by obtaining positive results after comparing the financial effects with the financial efforts involved (Dicu, Bondoc, etc., 2019). D. Tamulevičienė (2016) claims that there are especially many useful ones information is obtained when the profitability indicators of the financial year compared with profitability indicators of previous periods, others profitability indicators of companies, average profitability indicators of the field of activity indicators. For this reason, it is necessary not only to perform absolute profit indicators and analysis of their changes, but also to determine and evaluate profitability relative indicators, because problems arise when choosing the methods of analysis of these indicators and their interpretation, that is, when looking for certain relationships between certain indicators, determining the causes of their deviations and factors that can determine the further efficiency of the company's activities. Most importantly, high-quality interpretation is impossible without the ability to compare indicators with each other. Benchmarking is one of the most common methods of research in financial analysis. By comparing, not only the dynamics and structure of certain indicators are determined, but also their interrelationships and dependence are determined, and the factors that influenced changes in the indicators are revealed. The objectives of the comparison method are (Mackevičius, Tamulevičienė, Valkauskas, 2019):

1) comparing the actual indicators of another object. The goal is to find out strengths and weaknesses and to achieve better results.

2) comparing indicators of the same object for different periods. The goal is to identify dynamic changes.

Profitability can be described as the ratio of profit to a certain performance indicator of a company. In the calculation of different profitability ratios, a certain profit, usually net, is divided by the corresponding ratio of sales revenue, assets or capital, which is related to investments and profit making. In the scientific literature profitability indicators are classified in 3 groups: sales profitability; profitability of assets and profitability of capital. Such classification of profitability indicators into groups helps to better understand the methodology of their calculation, and information users - according to user segments - to receive the most necessary information to meet their needs and goals and to make more correct decisions. Usually literature suggests calculating this profitability indicators which are given in the Table 1.

Table 1

Profitability ratios

Indicators	Calculation formulas	Content of the indicator
Gross profit margin	Gross profit/Sales	The indicator shows a company's ability to make money from the main activity of the company and it also helps to control the cost of goods sold and pricing policies.
Net profit margin	Net profit/Sales	The indicator shows the profitability of sales, taking into account all revenues and expenses, how much net profit goes to the euro after deducting management costs and taxes.
Operating profit margin	Operating profit /Sales	The indicator measuring revenue after the deduction of operating expenses.
Pre-tax profit margin	Earnings before taxes/Revenue	This indicator allows to identify the profit of your company before paying your taxes.
Return on equity	Net income/shareholder's equity	It is a key metric used by investors to evaluate the performance of a company and its ability to generate profits from the money invested by shareholders.
Current Ratio	Net income/current assets	Current ratio shows how much net profit per monetary unit of current assets.
Fixed asset turnover ratio	Net sales/Fixed assets	This ratio compares net sales to fixed assets and measures a company's ability to generate net sales from its fixed-asset investments, namely property, plant, and equipment.
Return on assets	Net income/Total assets	Return on assets is a tool used by managers and financial analysts to determine how effectively a company is using its resources to make a profit.
Return on invested capital	Net income/Total capital	It is a profitability ratio that measures how well a company is generating profits from its total assets, important when investing.

Source: compiled by the author, based on (Vertybinių popierių birža NASDAQ OMX, 2010; Mackevičius, Valkauskas, etc, 2014; Savickas, 2019):

1. Sales profitability indicators are calculated and studied by:

• Investors - when deciding whether their investments will pay off projects;

• Managers of organizations - by accepting decisions on how to control the selling price of products and prime cost;

• Other internal and external users of information pursuing certain goals and interests.

2. Return on assets ratios are interested:

• Businessmen – evaluating profitability of production, other activities or their individual segments;

• Investors - to find out if the property is not in use inefficiently, improperly stored, looted, etc.

3. Capital owners, creditors and investors are interested in capital profitability- to decide on the profitability of their investments efficiency and the possibility of receiving dividends.

In conclusion, it can be said that different companies, receiving the same profit, can work differently efficiently, and the absolute profit indicator does not reflect the efficiency of the company's activities sufficiently. When the results of the company's financial activities of different financial periods or different companies are compared, an increase in the absolute amount of profit or its larger amount compared to other business entities does not necessarily mean that its operational efficiency is improving. In the case of a specific branch of the economy, absolute profit (loss) indicators do not show how much they were determined by the number of companies, positive or negative results of individual companies. Much more detailed information is obtained by calculating the profitability indicators and comparing them with the profitability that could have been obtained by choosing alternative investment methods, and especially a lot of useful information is obtained when the profitability indicators of the financial year are compared with the profitability indicators of previous periods, the profitability indicators of other companies, the field of activity or the whole average profitability indicators of the national economy.

Importance of the Lithuanian dairy sector

Lithuania's dairy sector is of major importance to the country's economy. Dairy products are widely consumed by people and therefore generate significant added value. Lithuanian dairy processing companies purchase only 80% of the required premium quality milk from large and small Lithuanian dairy producers, as a part of the milk is consumed by Lithuanian producers for their own needs. Therefore, each year, Lithuanian dairy companies import as much as 500-600 thousand tonnes of raw milk from neighbouring countries - Latvia and Estonia.

Currently, about 20 companies process milk in Lithuania, but only the five largest dairy processing companies - AB Rokiškio sūris, AB Žemaitijos pienas, AB Vilkyškių pieninė, AB Pieno žvaigždės, and UAB Marijampolės konservai – are able to process as much as 95% of the milk processed in Lithuania.

Lithuanian dairy companies export most of their production abroad. It is not possible to consume all the milk produced for the Lithuanian market, as only about 40% of the total production is sold on the Lithuanian market, and as much as 60% of the production is exported to foreign countries. Dairy processing companies export goods such as butter, milk powder and cheese to other countries. These goods are exported to different countries all over the world - UK, Italy, USA.

Dairy processing companies also contribute to the national economy by creating jobs for the Lithuanian population. On average, these companies create over 400 jobs in a range of positions from administrative staff to automated equipment operators, and by creating jobs, these dairy companies are making a significant contribution to reducing unemployment in the country. Lithuanian dairy processing companies also have high revenues, ranging from 30 million euros to 230 million euros, depending on the size of the enterprise. High revenues allow companies to invest more in technology, which helps these dairy companies to expand and gain a stronger foothold in the market and create more jobs.

Profitability assessment

In this research the Lithuanian dairy processing sector will be reflected by three companies: AB „Pieno žvaigždės", AB "Vilkyškių pieninė" and AB "Rokiškio sūris". These companies are the largest in the dairy industry companies in Lithuania according to annual turnover. The latter two companies manage dairy factories in neighboring areas countries. AB "Rokiškio sūris" manages companies in Latvia, brands managed by AB "Vilkyškių pieninė" in Latvia and Estonia, while AB "Pieno žvaigždės" was established by merging only Lithuanian milk processing companies. However, all these listed companies increase their sales revenue by exporting dairy products to neighboring countries.

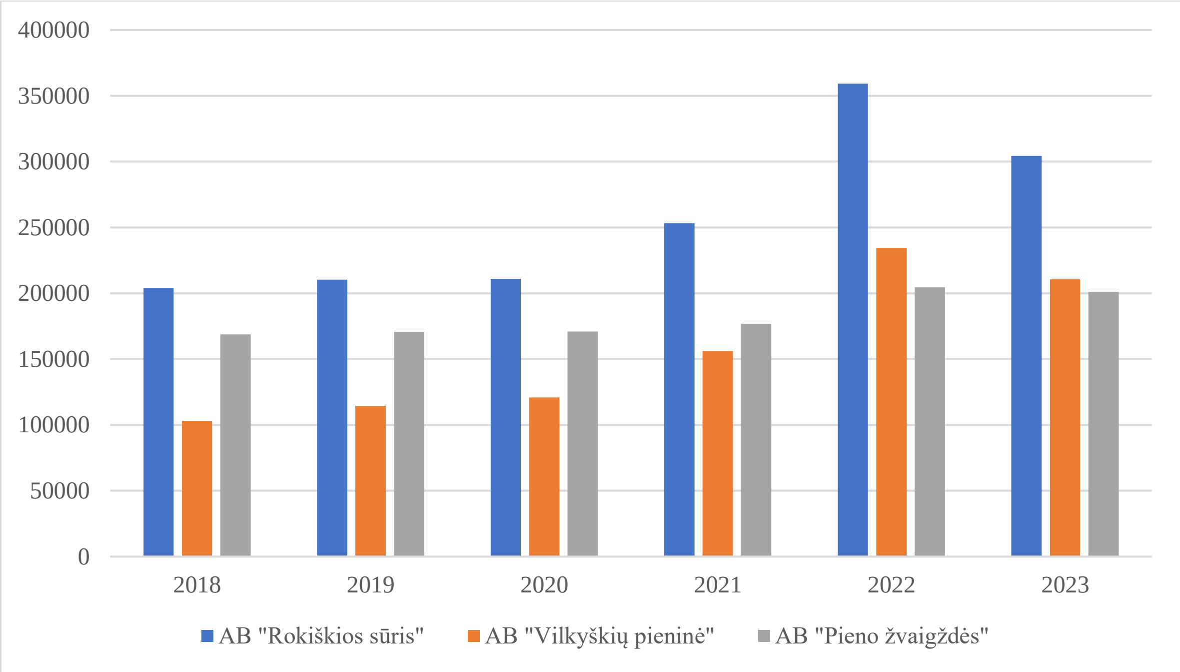

Fig. 1. Dynamics of revenue (in thousand euros)

**Source: made by author*

Looking at Figure 1, it can be seen that the highest sales growth in 2019 compared to 2018 was recorded at AB Vilkyškių pieninė - 11419 thousand euros or 11.07%. AB "Rokiškio sūris" increased its sales by 6,748 thousand euros or 3.31%. AB Pieno žvaigždės had the lowest growth - 1,934 thousand euros or 1.15%. Moving on to 2020 and 2019, it can be seen that the sales growth was slightly lower, but still growing. The highest increase was recorded at AB Vilkyškių pieninė, where sales increased by 6292 thousand euros or 5.49%. A smaller increase was seen in AB Pieno žvaigždės, with sales growth of 465 thousand euros or 0.27%. The lowest increase in sales was recorded in AB Rokiškio sūris, 406 thousand euros or 0.19%. Looking ahead to 2021 and 2020, an increase in sales is visible for all analysed companies. The highest increase in sales was recorded at AB Vilkyškių pieninė - 35172 thousand euros or 29.10%. Sales growth at AB "Rokiškio sūris" was lower - 42233 thousand euros or 20,03%. The lowest increase in sales was recorded in AB "Pieno žvaigždės" - 5631 thousand euros or 3.29%. Sales also grew significantly in 2022. Comparing 2022 with 2021, the highest change was recorded in AB Vilkyškių pieninė, 78038 thousand euros or 50.01%. The growth in sales was slightly lower in AB Rokiškio sūris - 106207 thousand euros or 41.97%. The lowest sales growth was recorded by AB Pieno žvaigždės - 27861 thousand euros or 15.77%. In 2023, the sales of all companies decreased compared to 2022. During this period, the lowest sales decrease was in AB Pieno žvaigždės. Sales decreased 3437 thousand euros or 1.68% compared to 2022. The bigger drop in sales was recorded at AB Vilkyškių pieninė – 23547 euros thousand or 10.06%. The largest decrease in sales was recorded at AB Rokiškio sūris. In this company, the decrease in sales amounted to 55015 thousand euros or 15.31% compared to 2022.

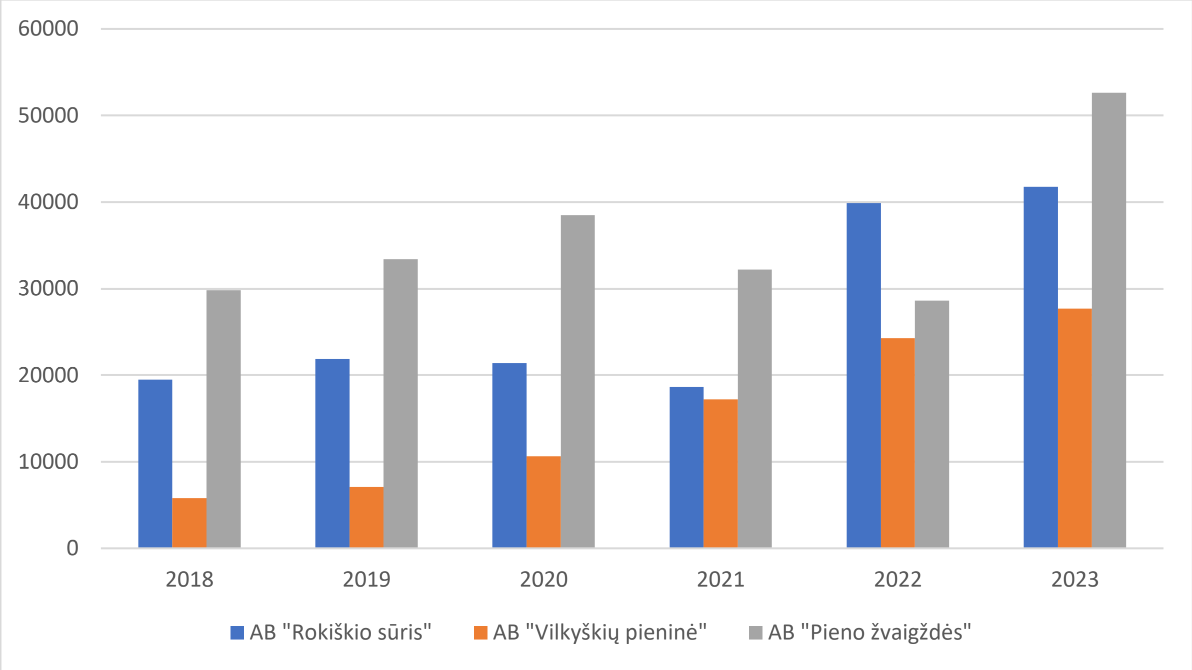

Fig. 2. Dynamics of total profit (in thousands euros)

**Source: made by author*

Figure 2 shows the gross margins of the 3 dairy companies for the period 2018-2023. Comparing 2019 with 2018, the highest increase in gross profit is seen in AB Vilkyškių pieninė. The increase in gross profit amounted to 1,323 thousand euros or 22.92%. The next largest change in gross profit is seen in AB “Rokiškio sūris”, with a change 2,402 thousand euros or 12.32%. In 2020, compared to 2019, the highest increase in gross profit was recorded in AB Vilkyškių pieninė, where the increase in gross profit was 3533 thousand euros or 49.79%. The gross profit of AB Pieno žvaigždės increased by 5093 thousand euros or 15.25%. The gross profit of AB Rokiškio sūris in 2020 was lower than in 2019 by 514 thousand euros or 2.35%. Looking at 2021, the biggest jump in gross profit compared to 2020 was also recorded at AB Vilkyškių pieninė and amounted to 6,567 thousand euros or 61.78% more than in 2020. In the other 2 companies the gross profit was lower compared to 2020. The gross profit of AB Rokiškio sūris decreased by 2761 thousand euros or 12.91%, while that of AB Pieno žvaigždės decreased by as much as 6278 thousand euros or 16.31%. When analysing the period 2022-2021, it can be seen that the gross profit of AB "Rokiškio sūris" increased by as much as 21261 thousand euros or 114,14%. The gross profit of Vilkyškių pieninė AB also grew, increasing by 7,078 thousand euros or 41.16% between 2022 and 2021. The gross profit of AB Pieno žvaigždės decreased by 3582 thousand euros or 11.12%. In 2023, compared to the previous financial year, it is seen that the gross profit of all 3 companies increased. The highest increase in gross profit was recorded in AB Pieno žvaigždės - 23989 thousand euros or 83.80%. A slightly lower increase in gross profit was recorded in the company "Vilkyškių pieninė" AB - 3413 thousand euros or 14.06%, and the lowest increase in gross profit was recorded in the company "Rokiškio sūris" AB, where the increase amounted to 1879 thousand euros or 4.71%.

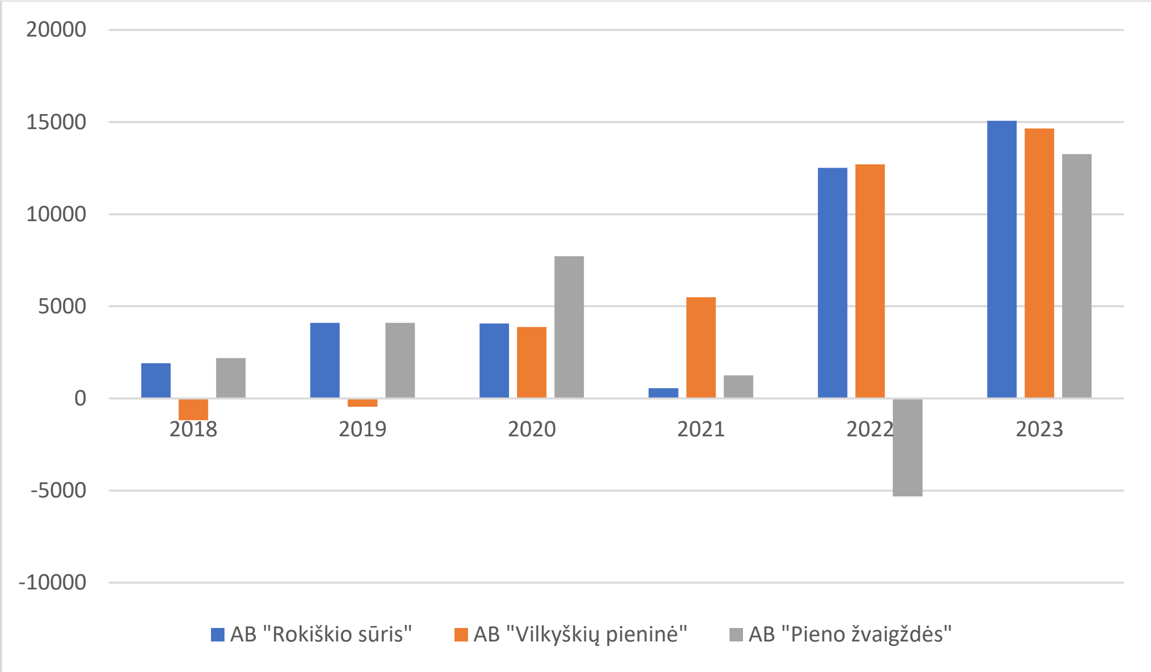

Fig. 3. Dynamics of net profit (losses) (in thousand euros)

**Source: made by author*

Figure 3 shows the net profit data for AB Rokiškio sūris, AB Vilkyškių pieninė and AB Pieno žvaigždės. Comparing 2019 and 2018, the highest growth in net profit can be seen in AB Rokiškio sūris, where the growth reached 2,183 thousand euros or 113.82%. A slightly lower increase in net profit is seen in AB Pieno žvaigždės - 1,912 thousand euros or 86.99%. And in AB Vilkyškių pieninė, the net profit in 2019 increased by 740 thousand euros or 62.39%, but still remained negative. Looking ahead to 2020, almost all the analysed companies show an increase in net profit. Compared to 2019, the biggest change in net profit is seen in AB Vilkyškių pieninė, where net profit increased by 4,318 thousand euros or 968.16%. The net profit of AB Pieno žvaigždės increased by 3,602 thousand euros or 87.64%, while the net profit of AB Rokiškio sūris decreased by 40 thousand euros or 0.98%. Comparing 2021 and 2020, it can be said that almost all companies in the dairy processing sector saw a decrease in net profit. AB Vilkyškių pieninė was the only company whose net profit grew by 1,628 thousand euros or 42.05%. As much as 6,461 thousand euros or 83.78% decrease in net profit was recorded in AB Pieno žvaigždės, while AB Rokiškio sūris had the highest decrease in net profit - 3,508 thousand euros or 86.38%. Comparing 2022 with 2021, the biggest jump in net profit in the analysed period is visible. The net profit of AB Rokiškio sūris increased by 11,961 thousand euros or 2161.93%. The increase in net profit was also recorded in AB "Vilkyškių pieninė" - 7199 thousand euros or 130.89%. In AB Pieno žvaigždės the net profit decreased for the second year. Comparing 2022 with 2021, it decreased by 6,571 thousand euros or 525.26%. When analysing 2023 with 2022, an increase in net profit is visible for all 3 companies. The highest increase was recorded in AB Pieno žvaigždės, where it reached as much as 18575 thousand euros or 349.15%. The next highest increase in net profit was recorded in AB "Rokiškio sūris" and amounted to 2559 thousand euros or 20.45%. The lowest net profit growth in 2023 compared to the previous financial year was in AB Vilkyškių pieninė, where the net profit grew by 1,953 thousand euros or 15.38%.

Table 2

Profitability ratios (%)

Ratio	Company	Year			Change	
		2023	2022	2021	2022-2021	2023-2022
Gross Profitability	AB "Rokiškio sūris"	13.73	11.1	7.36	3.74	2.63
	AB "Vilkyškių pieninė"	13.15	10.37	11.02	-0.65	2.78
	AB "Pieno žvaigždės	25	13.99	18.23	-4.24	11.01
Net Profitability	AB "Rokiškio sūris"	4.95	3.48	0.22	3.26	1.47
	AB "Vilkyškių pieninė"	6.96	5.43	3.53	1.9	1.54
	AB "Pieno žvaigždės	6.59	-2.6	0.71	-3.31	8.49
Profitability before tax	AB "Rokiškio sūris"	5.87	3.51	0.24	3.27	2.37
	AB "Vilkyškių pieninė"	7.33	6.06	3.95	2.11	1.27
	AB "Pieno žvaigždės	7.77	-0.54	0.57	-1.11	8.31
Operating profitability	AB "Rokiškio sūris"	6.36	3.63	0.38	3.25	2.73
	AB "Vilkyškių pieninė"	7.97	6.37	4.57	1.8	1.60
	AB "Pieno žvaigždės	-0.91	-2.5	-0.51	-1.99	1.59
Return on Assets	AB "Rokiškio sūris"	6.27	5.65	0.27	5.37	0.63
	AB "Vilkyškių pieninė"	13.69	12.90	6.25	6.65	0.79
	AB "Pieno žvaigždės	18.5	-7.03	1.63	-8.66	23.89
Return on fixed assets	AB "Rokiškio sūris"	17.69	14.5	0.67	13.83	3.19
	AB "Vilkyškių pieninė"	23.33	23.63	10.06	13.57	-0.30
	AB "Pieno žvaigždės	29.54	-11.03	2.44	-13.47	40.57
Return on current assets	AB "Rokiškio sūris"	9.72	9.25	0.46	8.79	0.47
	AB "Vilkyškių pieninė"	33.12	28.39	16.51	11.88	4.73
	AB "Pieno žvaigždės	49.49	-19.38	4.93	-24.31	68.87
Return on equity	AB "Rokiškio sūris"	9.35	8.26	0.39	7.87	1.09
	AB "Vilkyškių pieninė"	24.01	25.45	13.90	11.55	-1.44
	AB "Pieno žvaigždės	3.65	-23.11	4.41	-27.52	26.76
Profitability of share capital	AB "Rokiškio sūris"	144.9	120.3	5.32	114.99	24.06
	AB "Vilkyškių pieninė"	423.1	366.71	158.82	207.88	56.40
	AB "Pieno žvaigždės	101.27	-40.64	9.56	-50.2	141.91

**Source: made by author*

The gross profitability of all three companies increased in 2023 compared to 2022. AB “Pieno žvaigdės” had the highest total profitability for all three years, while AB “Rokiškio sūris” had the lowest gross profitability in 2021.

AB “Rokiškio sūris”: gross profitability increased by 3.74 percentage points from 2021 to 2022 and 2.63 percentage points from 2022 to 2023. AB “Vilkyškių pieninė”: gross profitability decreased by 0.65 percentage points from 2021 to 2022 and increased by 2.78 percentage points from 2022 until 2023. AB “Pieno žvaigždės”: gross profitability decreased by 4.24 percentage points from 2021 until 2022 and increased by 11.01 percentage points from 2022 to 2023.

“Rokiškio sūris” AB: PPA 2023 increased by 2.37 percent. point compared to 2022, and in 2022 increased 3.27 percent point compared to 2021 This shows that the PPA of the company is continuously increasing. “Vilkyškių pieninė” AB: PPA 2023 increased by 1.27 percent. point compared to 2022, and in 2022 increased by 2.11 percent. point, compared to 2021 Similar to AB “Rokiškio sūris”, this company also demonstrates PPA consistent growth. AB “Pieno žvaigždės”: PPA in 2023 increased by 8.31 percent. point compared to 2022, but still remains below 2021. level (7.77% vs 0.57%).

“Rokiškio sūris” AB: Profitability of operations in 2023 increased by 2.73 percent. point compared to 2022, and in 2022 increased by 3.25 percent. point compared to 2021 This shows that the profitability of the company's activities is constantly increasing. “Vilkyškių pieninė” AB: Profitability of operations in 2023 increased by 1.6 percent. point, comparing with 2022, and in 2022 increased by 1.8 percent. point compared to 2021 Similar to AB "Rokiškio sūris", the profitability of this company's operations also shows consistent growth. AB "Pieno žvaigždės": Profitability of operations in 2023 increased by 1.59 percent. point compared to 2022, but still remains negative (-0.91%).

"Rokiškio sūris" AB: Profitability of assets in 2023 increased by 0.63 percent. point compared to 2022, and in 2022 m. increased by 5.37 percent. point compared to 2021 This shows that the profitability of the company's assets is constantly increasing. "Vilkyškių pieninė" AB: Profitability of assets in 2023 increased by 0.79 percent. point compared to 2022, and in 2022 increased by 6.65 percent. point compared to 2021 Similar to AB "Rokiškio sūris", these the company's return on assets also shows consistent growth. AB "Pieno žvaigždės": Assets profitability in 2023 increased by 25.89 percent. point compared to 2022, but still remains below in 2021 level (18.50% vs 1.63%).

"Rokiškio sūris" AB: Profitability of long-term assets in 2023 increased by 3.19 percent. point compared to 2022 and in 2022 increased by 13.83 percent. point compared to 2021 This shows that the company's fixed assets profitability is constantly increasing. "Vilkyškių pieninė" AB: Profitability of long-term assets in 2023. decreased by 0.3 percent point compared to 2022, but still remains higher than 2021. level. Although in 2023 a slight decrease is observed, the rate of profitability of fixed assets remains stable. AB "Pieno žvaigždės": Profitability of long-term assets in 2023 increased by 40.57 percent. point compared to 2022, however still remains below 2021. level (29.54% vs 2.44%). "Rokiškio sūris" AB: Profitability of short-term assets in 2023 increased by 0.47 percent. point compared to in 2022, and in 2022 increased by 8.79 percent. Point compared to 2021 This shows that the company is short-term the profitability of the property is constantly increasing. "Vilkyškių pieninė" AB: Profitability of short-term assets in 2023 increased by 4.73 percent. point compared to 2022, and in 2022 increased by 11.88 percent. point compared to 2021 m. Similar to AB "Rokiškio sūris", the profitability of this company's short-term assets is also the same shows consistent growth. "Pieno žvaigždės" AB: Profitability of short-term assets in 2023 increased 68.87 percent point compared to 2022, but still remains below 2021. level (49.49% vs 4.93%)

"Rokiškio sūris" AB: ROE in 2023 increased by 1.09 percent. point compared to 2022, and in 2022 increased 7.87 percent point compared to 2021 This shows that the company's ROE is constantly increasing. "Vilkyškių pieninė" AB: ROE in 2023 decreased by 1.44 percent. point compared to 2022, but still remains higher than 2021 level. Although in 2023 a slight decrease is observed, the ROE remains relatively high. AB Pieno žvaigždės": ROE 2023 increased by 26.76 percent. point compared to 2022, but still remains below 2021 level (3.65% vs. 4.41%).

"Rokiškio sūris" AB: ROE in 2023 increased by 24.06 percent. point compared to 2022, and in 2022 increased 114.99 percent point compared to 2021 This shows that the company's ROE is constantly increasing. AB "Vilkyškių pieninė": ROE in 2023 increased by 56.40 percent. point compared to 2022, and in 2022 increased by 207.88 percent point compared to 2021 Similar to "Rokiškio sūris" AB, this company's ROE is also shows consistent growth. AB "Pieno žvaigždės": ROE in 2023 increased by 141.91 percent. point, compared to 2022, but still remains below 2021 level.

Conclusions

Summarizing the profitability indicators of sales, it can be said that they are all important for managers and other stakeholders who are interested in the company. All these indicators are calculated using data from the income statement. The calculation of the profitability of sales ratios is based on the company's profit and they reflect the sales efficiency at various stages of the company's operations. Thus, sales profitability indicators of internal and external information helps users assess the profitability of the sales process, assets profitability indicators for current and future owners help to assess the rationality of the use of assets, and the profitability of capital indicators help investors decide on current and future profitability of investments and their alternatives.

Looking at all 3 analyzed companies, we can see that AB "Vilkyškių pieninė" sales, assets and capital profitability ratios are better than the other 2 companies, therefore this company is the most stable out of all 3 analyzed companies.

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LEASING AND IT'S PORTFOLIO DYNAMICS IN LITHUANIA LEASING COMPANIES IN THE PERIOD OF 2020-2023

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Abstract
This article examines the concept of leasing, its advantages and disadvantages. Emphasizing the relevance of the topic, it could be said that, leasing is currently one of the most common financial services used in the country's financial market, as leasing provides more opportunities for business development and investment. Leasing is popular because it is an attractive, flexible and easy to provided financial service. Therefore, the article deals with the dynamics of the leasing portfolio in Lithuanian leasing companies.

Introduction

In today's Lithuanian economy, many companies are thinking about how to solve their financial problems due to lack of money. In order to expand a company's activities, the company's manager has to think carefully about the financial sources from which to finance the expansion. The main options for financing a company are: to use the company's profits; to issue new shares; to borrow. As bank interest rates are high, leasing is an alternative.

Leasing is a very popular financial service. Leasing is a modern and comfortable way of financing investments. Leasing as a form of financing is attractive to customers because of its flexibility. Leasing companies are becoming more popular in the financial market for the financing of assets and services. Leasing as a form of credit became popular and competes with bank loans, because leasing is simpler and doesn‘t require collateral.

Research object - leasing portfolio.

Purpose of the article - to describe leasing and to present the dynamics of its portfolio in 2020-2023.

Research tasks:

1. To describe the concept and types of leasing.
2. To introduce the advantages and disadvantages of leasing.
3. To present the dynamics of Lithuanian leasing companies.

Research methods: analysis and interpretation of literature sources and statistical data.

Concept and types of leasing

Leasing is a word of English origin which has been described in different ways by different authors, but the word "leasing" can be translated as "lease-purchase". Leasing is a financial service in which one party (the company) grants the other party the right to use an asset or service for an agreed term for an agreed fee. The main aim of leasing is that, in return for the fulfilment of agreed conditions, the lessee uses the property of the lessor. The following table gives a description of "leasing" by different authors (Table 1).

Thus, to summarise the concept of leasing, it can be said that leasing is a service in which the lessor acquires from the seller an asset (service) desired by the lessee and transfers the right to use it to the customer. From a financial point of view, leasing is very similar to trade credit, and from a legal point of view, leasing can be compared to renting. Leasing is a financial service that benefits all parties, i.e. the lessor, the lessee and the producer of the leased service (object).

In the case of leasing services, the lessor may be: leasing companies, financial institutions, companies for which the leasing service is not the main activity, but whose articles of association provide for this activity. The lessee (lessee) may be any person, irrespective of the type of ownership, be a public limited company, a private limited company, a natural person or a legal person.

Table 1

Description of leasing

Author, year	Concept of leasing
(Vainienė, 2023)	Leasing is a form of trade credit when the customers receive the goods and can use them even if they are not fully paid for it. This form of credit has became very popular and competes with bank credit, as the procedure is simpler and no security is required, as the leasing company owns the item until the buyer has paid in full.
(Kozlovskaya, Kuznetsova, 2022)	Leasing is a financial service through which a company rents, earns income from, and can hold title to an asset.
(Jurevičienė, 2018)	Leasing, a specific form of financing that combines elements of long-term leasing and credit. The aim of leasing is to grant the right to own and use an asset to the lessee for a certain period of time in return for a fee.
(Gao, 2018)	Leasing is the process of entering into a rental agreement when the owner (lessor) transfers the right to use to the user (lessee), in return for payment over a certain period.
(Puleikienė, Poškaitė, 2016)	In economic terms, leasing is a long-term credit in the form of a commodity, where the owner of the leased asset receives interest on the loan. Leasing has a tripartite contract involving the lessor (lessor), the lessee (lessee) and the manufacturer of the leased item (supplier).
(Zeynalov, 2014)	Leasing is a complex of property and financial relationships arising from the lending process, an investment operation for the purchase and subsequent rental of tangible assets. This definition includes four characteristics of leasing: property and financial relations; lending for an investment operation; purchase of the leased asset; lease of tangible property.
(Sanft, 2014)	The word "leasing" is from the English-speaking world and refers to the rental of all types of fixed assets. It emphasises that the lessor remains the legal and beneficial owner of the asset. One of the most serious differences between classic renting and leasing is that leasing usually involves a one-off special payment. In addition, it transfers to the lessee the rights, risks and obligations that are more likely to be assumed by the lessor in a traditional lease. The lessee is responsible for damages and, if necessary, for the failure of the leased item. The lessee shall repair and maintain the leased property.

** Source: compiled by the author*

Article 6.568, Sixth Book of the LRCK (2023) states that:

1. The subject matter of a leasing contract may be any non-expendable movable or immovable property, except land and natural resources.
2. The lessor may assign to third parties all or part of its rights in relation to the leasing contract and its subject matter. Such assignment shall not relieve the lessor of its obligations under the leasing contract which were due before the assignment and shall not alter the substance of the leasing contract.
3. The lessee may assign the right to use the subject matter of the leasing contract or any other right arising under the leasing contract only with the prior written consent of the lessor.
4. The lessor shall not be entitled to pledge the subject-matter of the lease without the written consent of the lessee, unless the lease agreement provides otherwise.

Leasing can be described as an economic service when (Petrauskaitė, 2014):

- The lessor acquires an asset defined in a contract with the lessee from an intended seller;
- The lessor makes the asset available to the lessee for an agreed period of time in return for agreed periodic payments;
- The lessor remains the owner of the asset until the end of the leasing contract (ownership is transferred or not transferred to the lessee at the end of the leasing contract).

From a legal point of view, the main characteristic of leasing is that the lessor legally owns the asset but the lessee uses it. The lessee undertakes to retain ownership of the asset for the benefit of the lessee in the event that the lessee fulfils its monetary obligations. In the event of insolvency of the lessee, the money invested is expected to be recovered from the leased asset.

T. Merrill (2020) identifies three reasons why leasing is such a widespread and highly successful financial service:

1. Leasing is an attractive way to finance the acquisition of assets, especially for people with limited capital or who want to preserve their capital and use their money for other purposes..

2. Leasing is a tool for reducing the risks that lessees or lessors associate with the acquisition of an asset; while leasing also carries risks, various leasing laws have been developed to manage these derivative risks.
3. By dividing the rights in the asset between the lessor and the lessee, leasing allows the parties to resolve various contractual obstacles that would be difficult to overcome between separate owners.

J. Pinto L. Pacheco (2014) identify the following leasing steps: (i) the lessee selects the required equipment, model and manufacturer; (ii) the lessee defines the desired features in terms of equipment, services, etc. (iii) the lessee determines the price; (iv) the lessee enters into a lease agreement with the lessor, specifying the lease term, the rent and the characteristics; (v) the lessee assigns its purchase rights to the lessor, which purchases the equipment in accordance with the lessee's specifications; (vi) the lessor pays the price of the equipment and the lease agreement comes into force; and (vii) at the expiry of the contract, the lessee has the option to extend the lease, to purchase the equipment, or to terminate the contract and return the equipment.

Leasing is not easy to describe because it is complex financial activity. T. Merrill says the same (2020), in his article 'The Economics of Leasing', when he writes that there is no single analysis in either the legal or the economic literature to explain why leasing is such a widespread and successful service.

In the financial markets of different countries, there are different types of leasing:

- Direct, indirect leasing;
- Reverse leasing;
- International leasing;
- Leasing of movable and immovable property;
- Bilateral or triangular leasing.

However, the two main types of leasing are widely described: financial leasing and operating leasing.

Financial leasing - In financial leasing, the term of the contract must coincide with the useful life of the equipment. When the residual value of the equipment becomes zero, it is repurchased for less money. The entrepreneur or company thus receives a payment plan at a low interest rate (Antonov, 2023)'.

Financial leasing (also known as capital leasing or leasing) has a fixed term close to or equal to the useful economic life of the asset and cannot be cancelled. The leased asset is included in the lessee's balance sheet and depreciated, but the lessor remains the beneficial owner and only finances the acquisition. The lessee pays all other costs (including operating costs and taxes in the form of annuity payments) and, at the end of the fixed term, acquires the right to buy the asset at the agreed price or, if the full value of the asset has been paid (a 'fully paid lease'), to acquire ownership of the asset. From the date of taking possession of the asset (by means of a transfer deed or other document), the lessee assumes all risks of loss, damage and all operating, maintenance and other costs of the asset. The cost of major repairs shall be borne by the lessor (Jurevičienė, 2018).

A. Kumar (2023) says that financial leasing or capital leasing is a form of borrowing. It is a long-term, non-cancellable lease. Financial leases are typically used to lease buildings and equipment. Under long-term lease arrangements, the lessee is responsible for insuring and maintaining the asset. Financial leasing is fully amortised over the initial lease term. At the end of the term of the finance lease, the contract may contain a clause that the lessee will purchase the asset or that the contract will be renewed.

I. Alam (2021) has an opinion that a financial lease is a lease in which the lessor transfers substantially all the risks to the lessee and receives a consideration for doing so. In other words, the lessee must preserve the asset so that it is in the same condition as it was at the start of the lease.

In summary financial leasing briefly, financial leasing is a service that gives the lessee the right to use the asset for an agreed fee, the lessee is responsible for the asset, the financial leasing contract is non-cancellable, and the lessor's investment is therefore secure.

One highly popular and significant type of leasing is operational leasing. According to J.M. Altamuro, R. Johnston, S. Pandit, H. Zhang (2014), operational leasing in the retail sector is treated as rental, while operational leases with residual value guarantees or related-party transactions are treated as obligations.

Operating leasing has a shorter contractual term than the useful life of the equipment. In this case, at the end of the contract, the lessee renews the lease or returns the asset or buys it at its residual value (Antonov, 2023).

Operating leasing involves the acquisition and transfer of assets on the basis of a leasing contract to natural and legal persons under certain conditions, for a fixed period and for a fixed fee, with the option to transfer ownership of the leased item to the lessee (Rybchuk, Palasevych, 2022).

A.V. Borisenko, A.V. Vershitskiy (2021) write that operating leasing is when the lessor transfers the asset for temporary use for a period shorter than the depreciation period, the operating lease agreement can be terminated at any time and the asset cannot be transferred to the lessee.

Operating leasing is lease of assets by a company where ownership of the asset is not transferred at the end of the lease term. Generally, assets leased under operating leases include real estate, aircraft and equipment with a long useful life, such as vehicles, office equipment or industry-specific machinery. In essence, an operating lease is an agreement by an enterprise to use an asset and return it to the lessor in like condition. This arrangement is beneficial to the lessee, especially when it has expensive equipment or other assets that need to be replaced regularly (Tardi, 2023).

The following characteristics can be summarised: the lease period of the asset is shorter than the useful life of the asset, the lessee has the right to terminate the lease whenever it wants, but the risks of ownership of the asset are borne by the lessor.

The main differences between financial leasing and operating leasing:

1) A financial lease cannot be terminated, whereas an operating lease can.
2) In a financial lease, the rent charged by the lessor during the initial period is sufficient to recover the investment, unlike in an operating lease.
3) In financial leasing, the lessor does not bear any of the risks associated with the asset, whereas in operating leasing the lessor bears all the risks.
4) At the end of a financial leasing contract, the lessee acquires the right to ownership of the asset, whereas in an operating lease, the lessee does not acquire this right.

In summary, it can be said that the main difference that distinguishes financial leasing from operating leasing is the nature of the service. Financial leasing is a financial service in which the purpose of the lessee is to obtain financial resources to acquire an asset (service). Operating leasing is comparable to renting in both legal and economic terms. In an operating lease, the purpose of the lessee is to rent the asset/service.

Main advantages and disadvantages of leasing

Leasing is one of the most common financial services used in the domestic financial market, as it provides more business opportunities for both the lessor and the lessee, but despite its advantages, there are also disadvantages to the leasing service

Advantages of leasing for the lessor (Gushchina, 2015):

1. The security for the transaction is that the landlord retains ownership of the property.
2. Consistency of expenditure - expenditure and investment income run in parallel.
3. Certainty of lease payments.
4. Mitigation of adverse changes in market conditions - long-term relationship with the consumer and stable lease payments.
5. Opportunity to use taxes incentives.

After discussing the benefits of leasing for the lessor, it is important to mention the benefits for the lessee. E.V. Klimenko, A. Aleksandrovna and etc. (2021), highlight the advantages of leasing for the lessee:

1) Leasing involves 100% financing and doesn't require immediate repayment of the debt amount;
2) Leasing provides financing exactly according to the needs of the asset to be financed. This is particularly useful for small borrowers, who simply can't get the convenience and flexibility of financing through a loan or revolving credit facility as more established companies. The lease agreement can be tailored to the specific characteristics of the tenants;
3) Leasing promotes greater mobility in investment and financial planning;
4) At the same time leasing solves asset acquisition and financing issues
5) Leasing is in line with the "golden rule" of financing, whereby financing should be carried out over the lifetime of the asset;
6) The lessee can choose from a range of leasing contracts with different terms and conditions the one that best suits its needs and capabilities;
7) The fact that the lease payments are made according to a fixed schedule allows the lessee to combine more of its capital, the cost of financing the investment and the income from the sale of the products, thus providing more stability in its financial plans than when buying equipment;

8) Given that the leasing asset owned by the lessor is considered as part of the security for the repayment of the invested funds, it is easier to obtain a leasing contract than an alternative loan for the purchase of the same asset;
9) In the case of low profitability of the lessee, the lessee may benefit from a lease-back, which allows for preferential taxation of profits.

After discussing the advantages of leasing, it is worth to say the disadvantages. Although fewer drawbacks are described in the literature, U. Ivanova (2019) and A.C.Ponkratova (2023) identify the main drawbacks:

1. The leased object belongs to the lessor until all the conditions of the contract are fulfilled, and if the contract condition is breached by the lessee, the leased asset may become the property of the leasing company.

2. Most companies or financial institutions require a down payment of 30-50% of the value of the asset.

3. The cost of the leasing transaction to the lessee may be higher than the price at which the lessee would have bought the leased asset.

4. If the leased asset is damaged or doesn't work properly, the lessee is still must to pay the charges specified in the leasing contract.

In summary, leasing is an attractive financial service for both participants of leasing. Leasing offers the possibility to expand more freely, to plan investments while preserving part of one's capital. Although there are some disadvantages in leasing, it is very useful for small borrowers, small companies which don't have the funds to buy new equipment or investments, and can successfully expand and compete with other companies by using leasing.

The dynamics of leasing company portfolios in Lithuania

Leasing business in Lithuania started to develop in 1993, with the first leasing services introduced by the Lithuanian Joint Stock Innovation Bank that year. However, after one year, the bank discontinued this activity. In 1995-1996, leasing companies such as UAB "Vilnius Bank Leasing" and UAB "Hanza Leasing" began their operations.In 1998, the Lithuanian Leasing Association was established, consisting of 8 members. The association collected data on leasing company activities and represented the interests of its members. However, in 2009, it was liquidated, and its functions were taken over by the Lithuanian Banks Association (Jurevičienė, 2018).

Since there is no available leasing portfolio report for individual banks for the full year, the analysis focuses on data for the third quarter. *Include Luminor Leasing, Citadele Factoring and Leasing, SEB bank, Swedbank group companies in Lithuania, Šiaulių bank leasing, UniCredit Leasing Lithuania branch, UAB SB leasing, UAB OP Finance, UAB Medicinos bank* data.

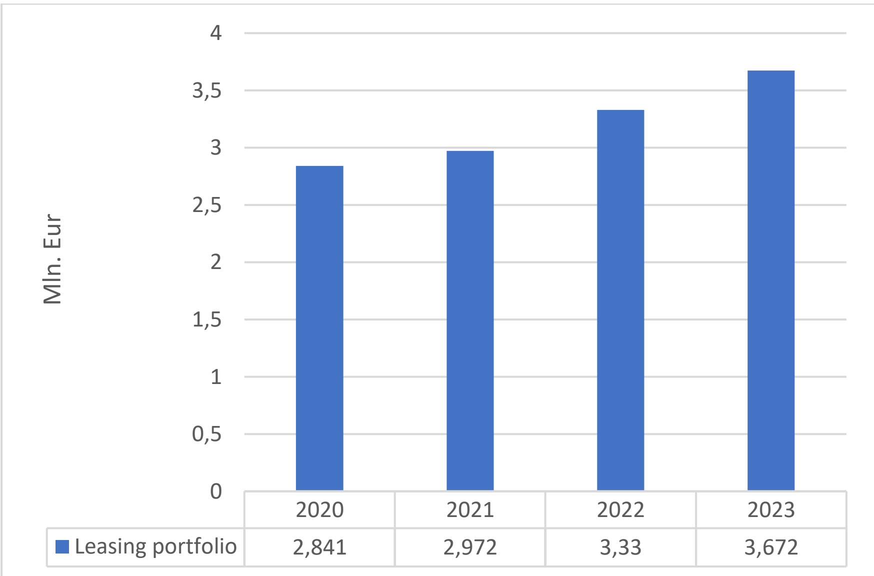

Fig. 1. Dynamic of the Lithuanian leasing portfolio 2020-2023
**Source: compiled by the author based on data from the LBA*

From the provided image it can be seen that the year 2023 leasing portfolio's total amount is 3,672 mln. eur. From the year 2020to the year 2023, the leasing portfolio has increased by 29%. Comparing the year 2021 to the year 2020, the portfolio amount increased by 5%. From the year 2021 to the year 2022 the amount increased by 13%., and comparing the year 2023 to the year 2022, it is evident that the amount increased by another 11%. So it's evident that the leasing portfolio amount shows a tendency to increase each year. Over all the analyzed years it grew by 29%.

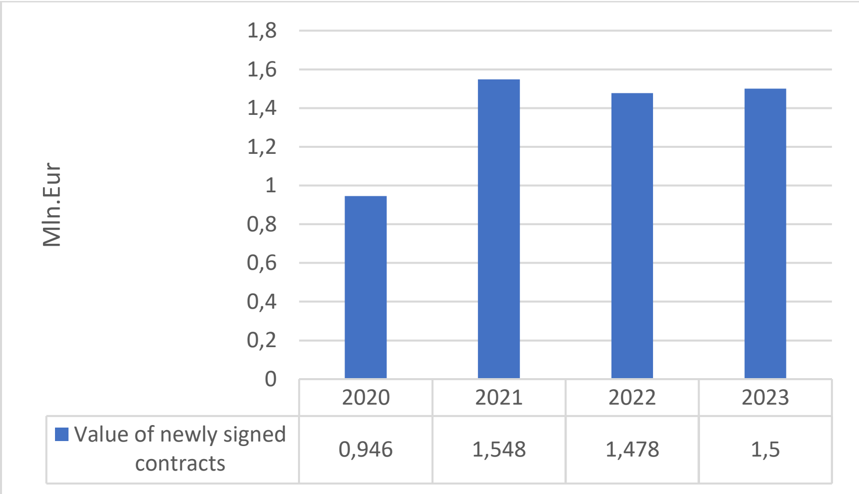

Fig. 2. Value of newly signed contract
**Source: compiled by the author based on data from the LBA*

Analyzing the changes in the amounts of newly signed contracts, it is evident that the trend closely mirrors the growth of the leasing portfolio. In 2020, the value of contracts amounted to just 0.946 million Euros. Over the entire analyzed period, it increased by 0.554 million Euros or 59%, reaching 1.5 million Euros in 2023. A significant growth is evident from 2020 to 2021, with the value of newly signed contracts increasing by 0.602 million Euros or 64% during these years. In 2022, there is a noticeable decline compared to 2021, with the value of newly signed contracts decreasing by 5% from 2021 to 2022.

From the provided charts, it is evident that both the leasing portfolio and the value of newly signed leasing contracts show a tendency to increase. The leasing portfolio increased by 29% over all the analyzed years. While the value of newly signed contracts decreased in 2022, looking at all the analyzed years, the total amount increased by 59%.

Analyzing both the leasing portfolio and the value of newly signed leasing contracts, it's also important to review which type of leasing is the most popular in Lithuania.

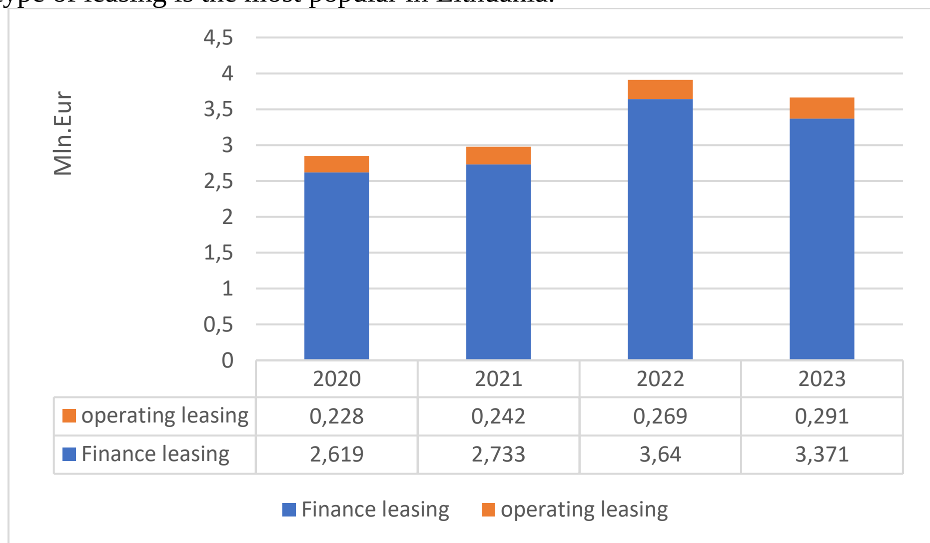

Fig. 3. Value of newly signed contract
**Source: compiled by the author based on data from the LBA*

Analyzing the structure of the leasing portfolio by leasing type, it is noticeable that financial leasing has been the leader throughout the entire analyzed period. Although operational leasing has been growing since 2020, the growth is very modest, increasing by only 0.063 million Euros over the analyzed years. The situation is better with financial leasing, with the amount increasing by 0.752 million Euros or 29% since 2020, reaching 3.371 million Euros in 2023. From these results, it can be inferred that leasing companies are not inclined to provide operational leasing due to the characteristics of this type of leasing.

Conclusions

In summarizing leasing, it can be stated that it is a form of financing where assets or services are used for a certain monthly fee, including interest, over a specific period. Leasing typically comes in two types: operational leasing, where the right to the asset is acquired by the leasing company, and financial leasing, where the right to the asset is acquired by the leasing client according to a specified agreement.

Leasing has more advantages than disadvantages, but it's important to consider that leasing can be more expensive than direct asset acquisition due to the included interest and taxes, so it's necessary to carefully evaluate all possible expenses before choosing this form of financing.

Leasing portfolio and contract values in Lithuania show a tendency to grow. Therefore, it can be argued that leasing, as a form of financing, is becoming increasingly popular in Lithuania. Looking at the type of leasing in Lithuania, financial leasing is the most popular.

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LEGAL REGULATION OF SOCIAL BENEFITS, DISPUTES OVER THE GRANTING OF BENEFITS

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Abstract
This article analyses the legal regulation of benefits in the Republic of Lithuania from a theoretical point of view, presents the concept of social assistance, types of benefits. The legal acts regulating the granting and issuing of allowances are reviewed. The practical part of the thesis analyses court disputes concerning the decisions of the institutions in granting benefits.

Introduction

Relevance of the topic. Social assistance is established in the Constitution of the Republic of Lithuania (Constitution of the Republic of Lithuania, adopted by the citizens of the Republic of Lithuania on October 2, 1992//Lithuanian Echo, current edition 2022-05-22) and is one of the most important duties of the state to ensure that a person is assisted in the case of a need for financial support, in accordance with the procedure established by law. The social protection system in Lithuania is complex and has many dimensions to make it efficient. Monetary social assistance can be granted to different groups and individuals in different life situations, such as the birth of a child, the loss of a job, an illness or a particularly difficult financial situation. The legal regulation of social assistance in monetary is enshrined in laws, international agreements, Government Resolutions of the Government of the Republic of Lithuania, and Orders of the Minister of Social Security and Labour of the Republic of Lithuania.

The problem of the research. In the Republic of Lithuania, laws and other legal acts related to the provision of financial social assistance are designed on the principle that assistance cannot ensure long-term economic and social security, but only helps people to survive in extreme conditions. Social assistance must be such that the person wants to work and save. This creates a conflict between the state and the people who receive, or intend to receive, social benefits. Individuals demand social benefits and compensation from the state that ensure a dignified and fulfilling life, which often leads to legal disputes over the legal regulation and application of benefits. Another problem is the failure of persons in receipt of benefits to comply with their legal obligations.

The object of the article - legal regulation of the social benefits, disputes over the granting of the benefits.

The purpose of the article - to highlight the legal regulation of benefits, and to review and analyse disputes over decisions taken by the authorities to grant benefits.

Article tasks:

1. To present the theoretical aspects of the legal regulation of benefits in the Republic of Lithuania.
2. To examine the procedure for granting and paying allowances and the main legal principles.
3. To examine disputes concerning decisions of institutions granting benefits.

Research method - the method of analysis of court practice examined how the courts deal with specific cases related to the granting of benefits, how they apply the norms of the law in practice, the method of analysis of normative acts examined the aspects of the legal regulation of benefits and the main principles. The method of analysis of scientific literature was used to examine the experience of scientists who have studied this topic from a similar perspective. The methods of comparison and generalization were used to formulate conclusions and make recommendations.

Theoretical aspects of the legal regulation of benefits

On 9 May 1994, the Government of the Republic of Lithuania approved the Concept of Social Assistance. The Concept stipulates that the social security system in Lithuania consists of social support together with social insurance (Resolution of the Government of the Republic of Lithuania on the Concept of Social

Support// Valstybės žinios, 1994, No 360). The structure of social support is clearly described in the Methodological Guidelines for Monitoring the Effectiveness of Social Support in the Municipalities of the Republic of Lithuania prepared by the Ministry of Social Security and Labour (2021), which state that social support includes monetary (non-insurance benefits, allowances, compensations) and non-monetary (services, in-kind) measures aimed at ensuring basic living conditions and minimum needs of needy families, as well as reducing social exclusion of these persons (Methodological Recommendations for Monitoring the Effectiveness of Social Support in the Municipalities of the Republic of Lithuania, MSS [accessed 23-02-2024]. Available at: https://socmin.lrv.lt/uploads/socmin/documents/files/veiklos-sritys/Socialine%20statistika/paramos-stebesenos-gair%C4%97s.pdf).

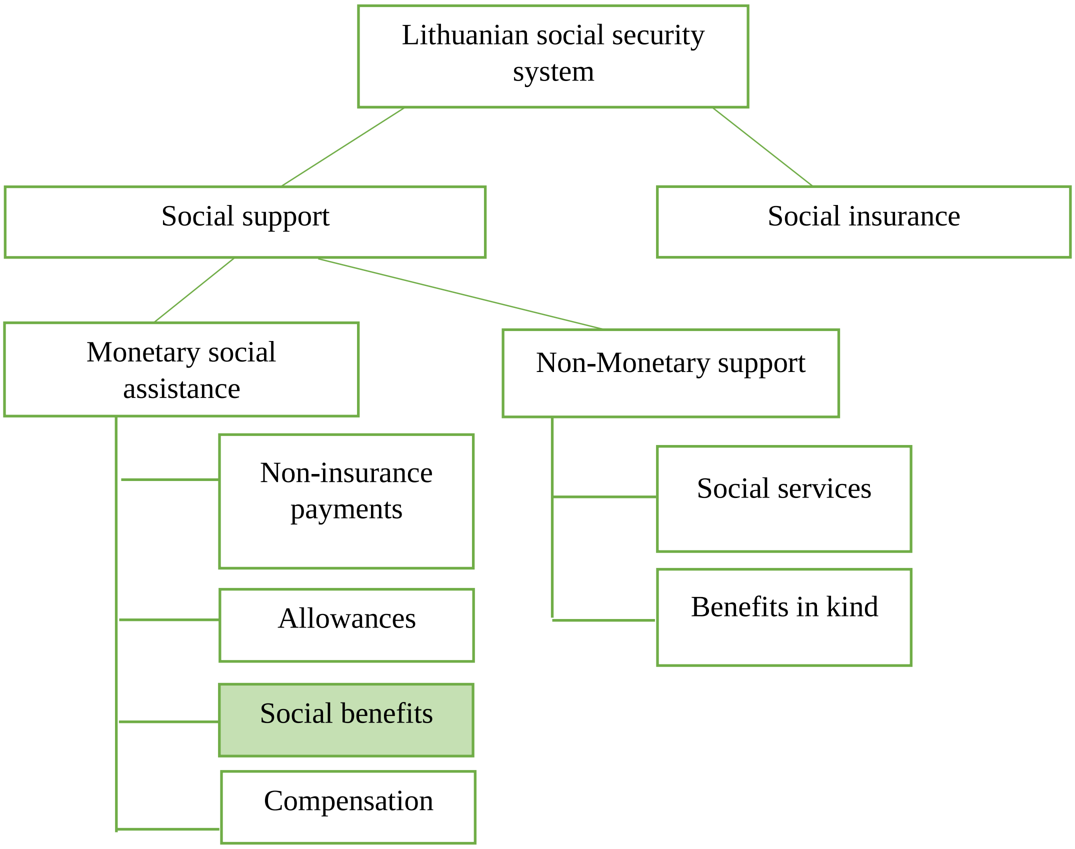

Fig. 1. Social security system
**Source: made by the author*

The social assistance system differs from social insurance in that benefits are not linked to contributions to the social security system. Social assistance is divided into two parts: monetary social assistance and non-monetary social assistance. Prof. Audrius Bitinas, in his academic work on monetary social support, defines support as the state-guaranteed monetary social support that is consistently provided, taking into account the country's socio-economic development and the state's financial possibilities. One of the main objectives of monetary social assistance is to help meet the basic needs of people whose income is insufficient and whose ability to take care of themselves is limited for objective reasons beyond their control (Bitinas A., 2014). After Lithuania regained its independence, one of the most important challenges was the creation of a modern and new legal framework for social protection.

The 1994 Concept Note states that the main social assistance laws at the time did not fully reflect the new economic and social conditions. The main task of social policy is to ensure that social support is provided only to those persons who cannot do without it (Resolution of the Government of the Republic of Lithuania on the Concept of Social Support//Valstybės žinios, 1994, No 360).

In the following, we will look at the current legislation regulating social benefits and their impact on people:

The Constitution of the Republic of Lithuania - Article 52: "The State shall guarantee the right of citizens to receive old-age and invalidity pensions, social assistance in cases of unemployment, sickness, widowhood, loss of survivors, and in other cases provided for by law" (Constitution of the Republic of Lithuania // 1992, No. 33-1014).

European Social Charter - sets out people's fundamental rights and freedoms. All Europeans have rights to housing, health, education, employment, social security, etc. Article 13(3) of the Charter: "The Parties to the Charter shall take measures to ensure that everyone has access to such advice and personal assistance from appropriate public or private services as may be necessary to prevent, remedy or alleviate his own or his family's deprivation" (European Social Charter//2001, No 49-1704, Official Journal).

European Code of Social Security is a document of 16 April 1964 (revised in 1990), which aims to coordinate social security systems between Member States and to establish minimum uniform standards of social security (Council of Europe, European Code of Social Security, 1964). This Code provides for sickness, unemployment, accident, family, old-age, maternity, invalidity, survivors' and survivors' benefits.

Law on Monetary Social Assistance to Needy Residents of the Republic of Lithuania - purpose of this law is to establish the principles of provision of monetary social assistance, the sources of funding, the rights and obligations of persons receiving monetary social assistance, as well as the types of monetary social assistance provided to needy residents, when adults have exhausted all other possibilities of obtaining other incomes, the amounts of such assistance, and the conditions of its provision. This Law applies to both citizens of the Republic of Lithuania and foreigners in accordance with the procedure set out in this Law (Law on Monetary Social Assistance to Needy Residents of the Republic of Lithuania // TAR, 2003, No. IX-1675, consolidated version in force as of 1.10.2023).

Law on Establishment of Reference Indicators of Social Assistance Benefits and Basic Amount of Penalties and Penalties of the Republic of Lithuania - establishes the reference indicators of social assistance benefits and the basic amount of penalties and penalties, the procedure for their calculation and the entities approving them (Law on Establishment of Reference Indicators of Social Assistance Benefits and Basic Amount of Penalties and Penalties of the Republic of Lithuania// State Gazette, 2008, No. X-1710, consolidated version in force on 1 January 2021). This Law establishes the indicators that are necessary for the calculation of the social benefit.

The Law on Death Assistance of the Republic of Lithuania - the purpose of which is to determine the types of death assistance, its amounts, categories of persons entitled to receive such assistance, conditions, procedures and sources of financing, as well as the obligations of the persons receiving the assistance and the recovery of illegally received assistance (Law on Death Assistance of the Republic of Lithuania, 1993, No. I-348, in force until 1.4.2023, in the Consolidated Version).

The Law on the Fundamentals of Child Rights Protection of the Republic of Lithuania - Article 36-4, paragraph 9 of this Law stipulates that if the child's parents or other legal representatives are unable to take care of the child due to objective circumstances, the appointed temporary guardian of the child may be paid a social allowance for no longer than 6 months (Law on the Fundamentals of Child Rights Protection of the Republic of Lithuania, // State Gazette of the Republic of Lithuania, 1996, No. 1234, valid consolidated version 2024-01-01).

The Law of the Republic of Lithuania on Children's Allowances - establishes lump-sum and periodic benefits providing financial support to families raising children or adoptive children and children deprived of parental care, their amounts, categories of persons entitled to receive benefits, conditions, procedure and financing of granting and paying these benefits (Law of the Republic of Lithuania on Children's Allowances// Valstybės žinios, 1994, No. I-621, valid consolidated version 1 April 2023). This law provides for certain supplements to the "child money" for families with children and financial difficulties.

Law on Social Support for Pupils of the Republic of Lithuania - establishes the types, amounts, conditions, procedures and financing of social support for pupils (Law on Social Support for Pupils of the Republic of Lithuania// Valstybės žinios, 2006, No. X-686, in force in the consolidated version 2024-01-01).

Order of the Minister of Social Security and Labour of the Republic of Lithuania and the Minister of Finance of the Republic of Lithuania "On the Approval of the Methodology for Determining the Value of Property of the Nonprofit Population Who Applied for Monetary Social Assistance" - the methodology is applied to determine the value of the property of the property of the needy population who applied for monetary social assistance (On the Approval of the Methodology for Determination of the Value of the Property of the Nonprofit Population Who Applied for Monetary Social Assistance/ Valstybės žinios, 2009, No. A1-369/1K-174, valid consolidated version 3.8.2018). When making a decision on the granting of a benefit, not only a person's income is taken into account, but also his/her assets. This Order adopts a methodology for calculating these assets.

Law on Administrative Proceedings of the Republic of Lithuania - This Law establishes the procedure for the examination of administrative cases concerning disputes arising from administrative legal relations (Law on Administrative Proceedings of the Republic of Lithuania//Valstybės žinios, 1999, No. VIII-1029, consolidated version in force as of 1 January 2024). It is under the procedure laid down in this Law that persons who have applied to the authorities for the granting of benefits may challenge the decisions of the authorities.

Law on Local Self-Government of the Republic of Lithuania - This Law establishes the procedure for the establishment and operation of municipal institutions in implementation of the provisions of the Constitution of the Republic of Lithuania and the European Charter of Local Self-Government, defines the principles of local self-government, municipal institutions and their competences, functions, the status of a mayor of the municipality, a member of the municipal council, and the basis for the economic and financial activities of municipalities (Law on Local Self-Government of the Republic of Lithuania//State News of the Republic of Lithuania, 1994, No. I-533, consolidated version in force on 1 March 2024-03-01). This Law establishes an independent function of the municipality - the provision of social allowances and compensations established by the Law on Monetary Social Support to Needy Residents of the Republic of Lithuania.

Order of the Minister of Social Security and Labour of the Republic of Lithuania and the Minister of the Environment of the Republic of Lithuania "On the Approval of the Description of the Procedure for Payment of Credit Taken for the Renovation of a Multi-family House (Modernization) and the Payment of Interest for Persons Entitled to Compensation for Housing Heating Costs" - establishes the procedure for the payment of the credit of the owner of an apartment of a multi-family house for the renovation of a multi-family house (modernization), and the procedure for the payment of interest for persons entitled to housing heating cost compensation (Order of the Minister of Social Security and Labour of the Republic of Lithuania and the Minister of Environment of the Republic of Lithuania "On the Approval of the Description of the Procedure for the Payment of the Credit Taken for the Renovation of a Multi-family House (Modernisation) and the Payment of the Interest for the Payment of Interest for the Persons Entitled to Housing Heating Costs Compensation"//Valstybės žinios, 2012, Nr. D1-174/A1-116, valid consolidated version 2024-02-22).

The Order of the Minister of Social Security and Labour of the Republic of Lithuania "On Approval of the Description of the Procedure for Consolidation of Public Benefit Activities" establishes the procedure and conditions for the consolidation of the inhabitants of a municipality and its territory, who are provided with monetary social support, for the purpose of organising a public benefit activity by mutual agreement. Public benefit activities - unremunerated small-scale public benefit services performed by the inhabitants of the territory of the municipality for the benefit of the community (Order of the Minister of Social Security and Labour of the Republic of Lithuania "On the Approval of the Description of the Procedure of Mobilisation for Performing Public Benefit Activities" //Valstybės žinios, 2012, No. A1-255, in force in the consolidated version of 23.02.2017). Persons applying for social benefits shall receive a referral in the manner and form laid down in this Order.

Order of the Minister of Social Security and Labour of the Republic of Lithuania "On the Approval of Certain Forms Required for Social Support" - establishes the forms of forms required for social support (Order of the Minister of Social Security and Labour of the Republic of Lithuania "On the Approval of Certain Forms Required for Social Support" //Valstybės žinios, 2005, No. A1-183, current version 1.1.2024).

In Lithuania, the main provisions of the monetary social support are set out in the Law of the Republic of Lithuania on Monetary Social Support for Needy Residents (Law of the Republic of Lithuania on Monetary Social Support for Needy Residents // TAR, 2003, No. IX-1675, consolidated version in force on 1 October 2023) (hereafter referred to as the "MSSNR Law"), which defines the monetary social support for the needy as the monetary or in-kind support provided to the needy residents in accordance with the procedure established by this Law. The purpose of this Law is to establish the principles of monetary social assistance, the sources of funding, the rights and obligations of persons receiving monetary social assistance, as well as the types, amounts, and conditions of monetary social assistance provided to deprived persons when adults have exhausted all other means of obtaining income. This Law shall apply to citizens of the Republic of Lithuania and foreigners in accordance with the procedure set out in this Law (Law on Monetary Social Support for Needy Residents of the Republic of Lithuania // TAR, 2003, No. IX-1675, consolidated version, effective from 1 October 2023).

As of 1 January 2015, all 60 municipal councils are responsible for adopting a description of the procedure for the provision of social assistance in monetary, which must set out:

-the procedure for granting and paying monetary social assistance;

-when social assistance is granted in other cases not provided for in the MSSNR Law (lump sum, targeted, periodic, conditional allowance; payment of housing debt; reimbursement of the costs of hot water and drinking water in excess of the norm; reimbursement of the costs of housing maintenance not provided for in the Law, and others), and when the assistance is increased, decreased, not granted to all persons living in common, or when it is suspended, interrupted, terminated or reinstated;

-the procedure for inviting representatives of community organisations and/or religious communities, and/or religious communities, and/or other non-governmental organisations, and/or members of the community of residence, and/or other interested persons to participate in the consideration of issues concerning the granting of monetary social assistance, as well as their rights and obligations (SADM [2024]. Social support for families and children [accessed 2024-03-03]. Available online: https://socmin.lrv.lt/lt/veiklos-sritys/seima-ir-vaikai/socialine-parama-seimoms-ir-vaikams/pinigine-socialine-parama-nepasiturintiems-gyventojams-socialine-pasalpa-busto-sildymo-geriamojo-ir-karsto-vandens-islaidu-kompensacijos/#teises_aktai).

Social allowance is a type of monetary social support for people with financial difficulties whose income does not exceed the amount of state-supported income (SSI) set by the Government of the Republic of Lithuania (€193.6 in 2024) and who are able to use it effectively. The social allowance is not linked to contributions and does not depend on the monthly social security taxes paid by the person, but is calculated according to the indicators provided for by law.

When discussing social benefits, it is important to clarify how the indicators used to decide on benefits and calculate the number of benefits are determined. One of the main indicators is the Minimum Consumption Needs Measure (MCNM), which is an indicator of the amount of a person's expenditure in euros required to meet the person's minimum monthly needs for food and non-food (goods and services), and which is used to determine the basic social benefit, the base of the old-age pension, the base of the special-purpose compensation and the amount of the state-assisted income (Guide to legislation [2024], The Minimum Consumption Needs Measure [accessed 29/02/2024]. Available online: https://www.tagidas.lt/savadai/9037/). This amount is approved annually by the Government of the Republic of Lithuania by resolution. As of 1.1.2024, this amount is EUR 446.

The amount of the SSI, which is derived from the previous year's MCNM and cannot be less than 50 per cent of the previous year's MCNM. Thus, in 2023 the MCNM was EUR 354, so from 1.1.2024 the SSI is EUR 176. The amount of the state-supported income determines the amount of social monetary support for the needy (social benefits, compensation for the costs of home heating, drinking and hot water). This amount also determines the entitlement to social support for schoolchildren, additional payment to the child's allowance, support for the purchase or rental of housing, and other social support (Guide to Legal Acts [2024], Amount of state-supported income, [accessed 29/02/2024]. Available online: https://www.tagidas.lt/savadai/9008/).

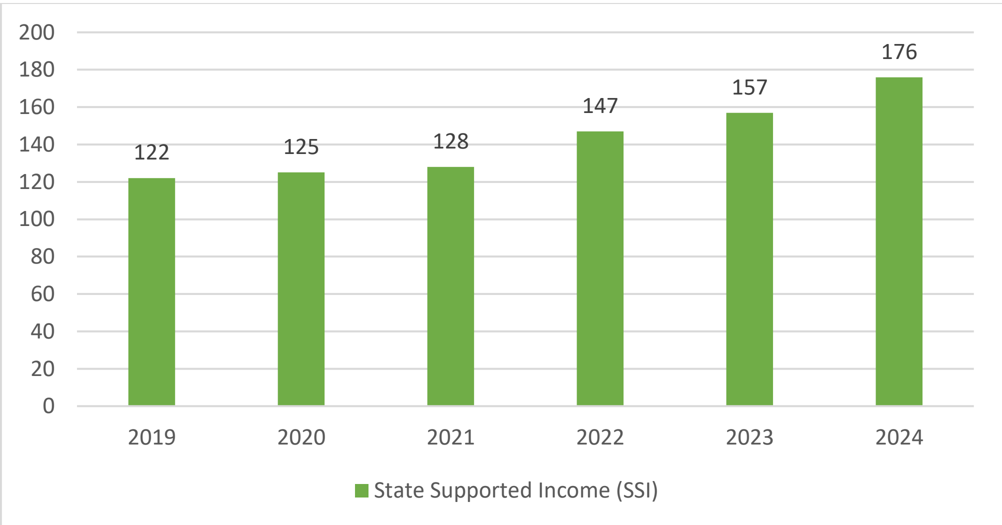

Fig. 2. Annual level of State Supported Income
**Source: compiled by the author on the basis of orders of the Minister of Social Security and Labour*

The calculation and payment of monetary social assistance are state functions (devolved by the state to municipalities). Monetary social assistance, except where social assistance is granted from the municipal budget (Bitinas A., 2014, p. 592).

The basic principle of social assistance is that it cannot provide long-term economic and social security, but only help people survive in extreme conditions. Social support must be such that the person (family) is willing to work and save (Resolution of the Government of the Republic of Lithuania on the Concept of Social Support//State Gazette, 1994, No 360).

Looking at practices abroad, an analysis by Organisation for Economic Co-operation and Development (OECD) scholars highlights the following concept of the benefit: "Individuals who are not entitled to any form of unemployment benefit may receive non-categorical social assistance benefits, with central or sub-central governments acting as providers of last resort. The main eligibility criteria relate to available income and assets, and entitlement to benefits is not dependent on the applicants' employment history. Income and asset tests can be very strict and always take into account the resources of others living with the benefit claimant" (Immervoll et al., 2015).

In the MSSNR Law, we find the following principles of social assistance in monetary, which include social assistance benefits:

Cooperation and participation. The provision of monetary social assistance is based on cooperation and mutual assistance between the persons applying for monetary social assistance, the community, the managers of common-use facilities, non-governmental organisations, the municipality, and state institutions and bodies;

Accessibility. Monetary social assistance is provided as close as possible to the place of residence of people in need, ensuring that information on monetary social assistance is accessible and timely;

Social justice and efficiency. Monetary social assistance is provided to enable access to support when it is most needed, to increase motivation to join the labour market and avoid poverty traps, and to make rational use of available resources;

Comprehensiveness and adequacy. Social monetary assistance is provided in combination with social services, protection of the rights of the child, employment, health care, education and training, to ensure that the comprehensive support provided meets the minimum consumption needs of the disadvantaged and protects them from poverty;

Empowerment. Social monetary assistance aims to create favourable conditions for increasing the employment opportunities of the disadvantaged, as well as for encouraging their participation in society and reducing their long-term dependence on the social assistance system;

Equal opportunities. Monetary social support shall be provided to ensure equality of needy residents regardless of their gender, race, nationality, language, origin, social status, faith, beliefs or opinions, age, sexual orientation, disability, ethnicity, religion (Law on Monetary Social Support for Needy Residents of the Republic of Lithuania (Law on Monetary Social Support for Needy Residents of the Republic of Lithuania, // TAR, 2003, No. IX-1675, consolidated version in force as of 1 October 2023).

In order to calculate the most objective assessment of the appropriateness of the social benefit, a person must meet the following requirements set out in the Law on Monetary Social Assistance to Needy Residents of the Republic of Lithuania:

Ownership of the asset up to the asset value standard. The following assets are included in the calculation of asset value: buildings, vehicles, real estate, livestock, shares, monetary, etc. and the average monthly income per person living together or per person living alone is less than 1.1 SSI (EUR 193.6). According to prof. Žalimienė “Monetary social assistance is provided on the basis of an assessment of a person's (family's) income and assets, and able-bodied residents who qualify for social benefits must be working or at least looking for work” (Žalimienė et al. 2015).

Based on the norms of the Law on Monetary Social Assistance to Needy Residents of the Republic of Lithuania (Law No IX-1675 on Monetary Social Assistance to Needy Residents of the Republic of Lithuania, current consolidated version 1.10.2023).

According to Article 22 of the MSSNR Law, social benefits can be provided in three forms:

- money;
- in kind (food, clothing and other necessities, social cards, meal vouchers, meals for children/adopted children in schools or day centres, treatment for addictive diseases for adults, and any other means determined by the municipal council);
- combining monetary and/or non-monetary social benefits with social services (general, social care).

Article 21 of the MSSNR Law provides that the social allowance is granted for a period of 3 months from the first day of the month of the application, provided that at the time of the application and the decision, the cohabitants or the person living alone are entitled to the allowance. At the end of this period, the persons must submit a new application within 2 months.

Article 25 of the MSSNR Law imposes the following obligations on persons receiving monetary social assistance: exhaust all legitimate avenues for other income and provide full and correct information proving entitlement to monetary social assistance and the necessary documents for receiving monetary social assistance, report within one month any change in their financial situation or circumstances affecting their entitlement to monetary social assistance or the amount of monetary social assistance, declaring their assets (including income) at the request of the municipal administration, enable municipal social workers and/or other civil servants of the municipal administration authorised by the Director of the municipal administration, employees of the municipal administration, to check living conditions, assets and employment, participate in public benefit activities organised by the municipal administration, participate in the employment enhancement programme developed by the municipal administration. Law on Monetary Social Assistance to Needy Residents of the Republic of Lithuania // TAR, 2003, No. IX-1675, consolidated version in force since 1 October 2023).

Decisions to grant or not to grant monetary social assistance may be appealed against in accordance with the procedure laid down in the Law on Administrative Proceedings of the Republic of Lithuania (Law on Administrative Proceedings of the Republic of Lithuania, 1999, No. VIII-1029, consolidated version in force on 1 January 2024-01-01) (to the Administrative Disputes Commission, to the administrative court).

To summarise, it can be stated that social support is a component of the social security system of the Republic of Lithuania, of which monetary social support is a separate part, and social allowance is a type of social monetary support for persons with financial difficulties whose income does not reach the amount of the state-supported income established by the Government of the Republic of Lithuania (in 2024 this amount is 193.6 Eur) and who are able to use it effectively. The social allowance is not linked to contributions and does not depend on the monthly social security taxes paid by the person, but is calculated on the basis of the indicators provided for by law. Compared to OECD countries, the concept of benefits and the methods and principles of their provision are similar to those in Lithuania.

Disputes over the award of benefits

Having examined the concept and theoretical aspects of social assistance, and having established the position of benefits in the structure of the social security system, we now turn to the second part of the article, which will deal with disputes related to the award of social benefits. The main focus is on administrative appeals challenging municipal decisions on the granting of social benefits, which are further examined by the Supreme Administrative Court of the Republic of Lithuania (hereinafter referred to as the "Supreme Administrative Court").

The most common subject of litigation is the non-issue of benefits due to failure to provide/inadequately provided income. Individuals tend not to provide some income data (e.g. unemployment benefit for a spouse) and have different views on how family income should be assessed. Courts usually rule in favour of municipal administrations on the basis of evidence and reasoning. Another part of the disputes concerns the failure of individuals to fulfil their obligations. The municipality obliges benefit recipients to take part in socially useful activities, but they often avoid them on the grounds that they violate the dignity of the person, that they are unable to do them because of what they consider to be poor health, etc. Another part of the disputes relates to the inadequacy of the allowance, which is considered by individuals to violate their right to a dignified and full life, but the courts have consistently stressed that allowances are not meant to guarantee a full life, but only to help in the event of a temporary hardship. Individuals must have the will to work and save.

The following are excerpts from disputes related to the granting of benefits.

Dispute over insufficient benefit. Ruling of the Supreme Administrative Court of Lithuania of 31 January 2024 in administrative case No eA-198-822/2024.

The applicant V.J. lodged a complaint with the court, in which he stated that the Panevėžys City Municipality, the Administration and its officials did not provide him with social assistance properly. Although the municipality granted the applicant a social allowance of EUR 161, such an amount is clearly not sufficient. The applicant pointed out that the debt for cold water, which was incurred as a result of the municipality's inadequate social care, was paid at EUR 120 for 7 months, thus reducing the debt of EUR 15 181,04, a process which would take 10 years. The applicant claimed that he had also suffered non-pecuniary damage as a result of the inadequate social care, as he had lived without electricity, hot water, had been forced to go to court, had not been able to lead a full life, and had been humiliated. This has caused the applicant moral distress, stress, limited communication opportunities, forced him to stay at home in solitary confinement, damaged his reputation and his health. The applicant stated that he is unemployed and that the social allowance of EUR 161 he receives does not allow him to meet his basic social needs, i.e. to buy food, medicines, essential hygiene products, clothes, and to pay for utilities and other services. The applicant seeks an award of EUR 15 181,04 in respect of material damage; an award of EUR 10 000 from the defendant's representative in respect of non-material damage suffered during the period in dispute.

By decision of 7 December 2022, the Panevėžys Chamber of the Regional Administrative Court dismissed the applicant's complaint on the grounds that the applicant had not provided evidence to substantiate his claims that the activities of the public administration bodies of the Administration in relation to the social assistance granted to the applicant were based on incorrect provisions of law and that all the possibilities available to the municipality's public administration bodies for compensating for the pecuniary damage caused to the applicant were not exhausted.

The applicant appealed to the Supreme Administrative Court, but the Court rejected the appeal.

Dispute over denial of a benefit without submitting the required documents. Ruling of the Supreme Administrative Court of Lithuania of 22 April 2020 in administrative case No A-207-502/2020.

The applicant V.Z. lodged a complaint with the court, requesting to annul the decision of 14 November 2017 of the Social Support Division of the Social Affairs Department of the Klaipėda City Municipality Administration and to oblige the defendant to re-examine her application for social assistance of 5 October 2017. The applicant explained that on 5 October 2017, she had applied for a social assistance application. She submitted an application for social assistance to the Department on 5 October 2018. By its decision of 14 November 2017 'On monetary social assistance to V.Z.', the Section decided not to grant social assistance, in accordance with the Law on Monetary Social Assistance to Needy Residents of the Republic of Lithuania, because the applicant had not submitted all the specified documents within the prescribed time limit. The aforementioned letter was delivered to the applicant on 26 October 2017, requesting her to come to the Department's Social Benefits Section by 5 November 2017 and to provide statements of all available bank accounts and to clarify the data on available financial assets and loans received (not repaid). The applicant submitted to the Section statements of all available bank accounts and account attachment summaries. The applicant argued that it was not possible for her to submit the bailiff's certificates on her debts, as the letter of 26 October 2017 from the Section did not specify which specific bailiff's certificates were required. The cost of bailiffs' certificates of debts is high, and therefore the requirement to provide such certificates is contrary to the purpose of social assistance and the principle of reasonableness. In the applicant's view, the Decision does not comply with the requirements of the law as it does not specify which documents are not provided.

By decision of 29 May 2018, the Klaipėda Chamber of the Regional Administrative Court of the Klaipėda Region upheld the applicant's appeal, i.e. annulled the decision of 14 November 2017 of the Social Assistance Division of the Department of Social Affairs of the Klaipėda City Municipality Administration. According to the Court, the Decision does not comply with the requirements for an individual administrative act, as it does not set out the specific factual circumstances on the basis of which the decision causing negative consequences was adopted, i.e. it does not specify which specific documents are missing.

The defendant lodged an appeal with the Supreme Administrative Court, but the Court rejected the appeal.

Dispute over unlawfully received benefit, ruling of the Supreme Administrative Court of Lithuania of 28 February 2024 in administrative case No eI2-2472-621/2024.

The dispute concerns the award of an overpayment of social assistance. On 25.1.2021 and 6.12.2021, the defendant L.L. applied to the Social Assistance Department of the Mažeikiai District Municipality Administration with applications for monetary social assistance. In the first application for monetary social assistance on 25 January 2021, the defendant applied for a social allowance from 1 January 2021 to 4 April 2021. By the second application for monetary social assistance, dated 06.12.2021, the defendant applied for social assistance from 01.12.2021 to 01.03.2022. The allowance was granted and paid to the defendant, but according to the extract from the database of the Employment Service, the defendant's cohabitant, A.G., received a jobseeker's allowance for a total of EUR 635,58 in the period from 1.1.2021-01.01. to 4.4.2021-01. According to the SODRA database extract of 03.03.2022, the defendant's cohabitant A.G. received Unemployment Insurance benefits totalling EUR 433,07 for the period from 09.12.2021 to 31.01.2022.

The panel of judges of the Šiauliai Chamber of the Regional Administrative Court ordered the applicant Mažeikiai District Municipality Administration to pay to the defendant L.L. the overpayment of social allowance in the amount of EUR 448,83 for the period from 1.1.2021-01.01. to 4.1.2021-04.01. and from 1.12.2021-01.01. to 1.03.2022.

Dispute over non-payment of the allowance for failure to perform duties. Order of the Supreme Administrative Court of Lithuania of 24 January 2024 in administrative case No A-632-624/2024.

The applicant R.K. lodged a complaint with the court, requesting the annulment of the decision of the Kupiškis District Municipality Administration 'On the granting of social assistance', to instruct the defendant to re-examine his application for monetary social assistance of 6 April 2022 and to pay him a social allowance amounting to EUR 537.60. By the contested decision, the defendant decided not to grant the social allowance to the applicant for the period from 1 April 2022 to 1 July 2022, on the ground that he had not participated in a socially useful activity organised by the administration. According to the applicant's explanations, the reason why he did not take part in those activities was that, for about 20 years, he and his mother had been maintaining and tidying up a 12-acre plot of public land adjacent to the applicant's residence, using their own lawnmower and electricity to carry out that work. The applicant claimed that he had carried out an activity of public utility by mowing the public land.

By decision of 24 May 2023, the Panevėžys Chamber of the Regional Administrative Court dismissed the applicant's complaint. The Court ruled that in order to continue to carry out maintenance works on the State land which are considered to be public benefit activities, the applicant must go to the organiser of the public benefit activities, in this case the Skapiškis Elderly District of the administration, and agree on the classification of such works as public benefit activities and conclude a written agreement with the Elderly District on the performance of public benefit activities. The decision of the administration is justified and lawful, and the Court therefore dismisses the claim that the administration be ordered to re-examine his application for social assistance in monetary of 6 April 2022 and to pay the social assistance of EUR 537,60.

The applicant appealed to the Supreme Administrative Court of Lithuania, but the Court dismissed the appeal, following the case-law established in substantially similar cases in which, in the context of disputes concerning decisions not to grant the applicant a social allowance for other periods, it was held that, that the land improvement works referred to by the applicant, even if the fact of their execution is established, cannot be recognised as socially useful activities referred to in Article 25(6) of the Law on Social Assistance and in the Rules of Procedure, solely at the applicant's request and in the absence of the approval and coordination of the body administering the social assistance.

Dispute over an allowance. Decision of the Regional Administrative Court of the Regions Decision of 2 July 2021 in administrative case No I2-2046-422/2021.

The case establishes that on 9 October 2020, Mr K. P. applied to the Kaunas City Municipality Administration for a social allowance of EUR 700 for the high health care costs incurred during the COVID-19 pandemic and for an apartment which is not adapted for the residence of a person with special needs.

The letter of 22 January 2021 from the Social Assistance Unit of Kaunas City Municipality Administration confirms that at the time of the application for the benefit of EUR 700 (9 October 2020), the applicant's income was higher than 1,5 SSI (EUR 187,50), i.e. higher than the amount laid down in the description, and that the applicant was therefore not eligible for the targeted benefit.

The panel of judges of the Kaunas Chamber of the Regional Administrative Court found in the case that the defendant reasonably and lawfully refused to grant the applicant the benefit of EUR 700, and therefore no unlawful action on the part of the defendant was established. Furthermore, it was established that the applicant was included in the queue for the adaptation of the flat for the disabled, therefore the Court has no grounds to find that the applicant suffered material damage. The complaint of the applicant K.P. is dismissed as unfounded.

The 30 cases reviewed concerning the granting of the allowance can be further summarised and analysed according to certain characteristics (see Table 1).

Table 1

Disputes over the granting of benefits

Object of the dispute	Number of cases
Benefit not granted due to unreported/false income	11
Non-payment of a benefits for non-performance of duties	8
Insufficient benefit	4
Benefit not granted due to failure to submit/inadequate documentation	3
Benefit denied due to false data	1
Unpaid benefits for illegal work	1
No benefit because there is no legal basis	1
Dispute over benefits paid to another person	1

**Source: made by author*

As we can see, the court usually sides with the institution. Decisions by the authorities are usually challenged because they are not sufficiently reasoned and do not meet the requirements for an administrative decision. Decisions must be clear and comprehensible to all, and if the authority rejects a person's application on the grounds that the documents for receiving the benefit are not provided, it must also specify the specific documents.

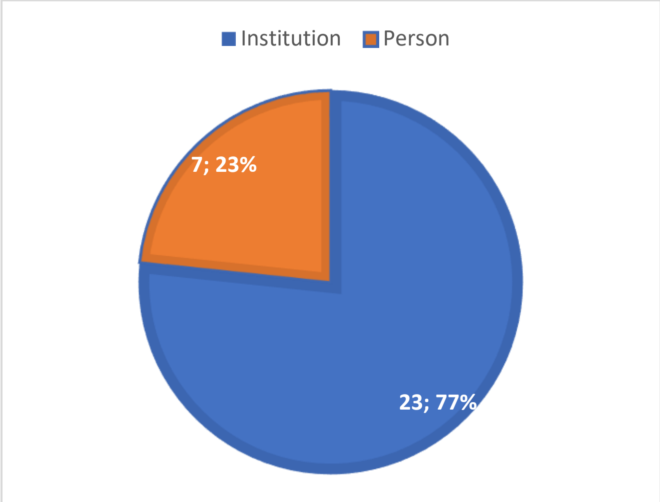

Fig. 3. A court decision on a person or institution
**Source: compiled by the author*

To summarise, we see that the most frequent disputes arise from the failure of individuals to fulfil their obligations under the law, such as failure to provide full details of income, failure to fulfil the legal obligation to perform work of public benefit, and failure to claim from the state benefits that ensure a dignified and fulfilling life, but the principles of the law are that monetary social assistance is provided to enable people to receive support when they need it most, to increase motivation for integration into the labour market and to prevent poverty traps, and to make a rational use of the resources available.

Conclusions

Lithuania's social security system consists of social assistance and social insurance. Social assistance is divided into two parts: monetary social assistance and non-monetary social assistance. In Lithuania, the main provisions of monetary social assistance are laid down in the Law on Monetary Social Assistance to Needy Residents of the Republic of Lithuania. Social allowances are part of monetary social assistance. Social allowances are granted and paid by municipalities.

The main principles of the benefits are to enable people to get support when they need it most, to increase their motivation to join the labour market and avoid the poverty trap, and to make rational use of available resources. Benefits cannot guarantee long-term economic and social security, but only help people survive in extreme circumstances. Social support must be such that the person wants to work and save. Social assistance is granted to people (families) with financial difficulties, whose income per person is below the level of state-supported income set by the Government of the Republic of Lithuania (EUR 193.6 in 2024), and who are able to use it efficiently.

In the context of benefit disputes, disputes arise from the failure of individuals to comply with their legal obligations - individuals do not provide full details of their income, individuals do not comply with their obligation to perform community service, individuals claim benefits from the state to ensure a dignified and fulfilling life - but the law sets out different principles for the provision of support. When it comes to decisions in favour of individuals, decisions of the authorities are most often challenged on the grounds that they are insufficiently reasoned and do not comply with the requirements for an administrative decision. Decisions of the authorities must be clear and understandable to all.

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THE LEGAL ISSUES OF PUNISHMENT INDIVIDUALISM

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Keywords: Punishment; Individualisation of punishment; Sentencing; Personality of the culprit.

Abstract
The article formulates theoretical aspects of sentencing and its individualisation and by taking them into account, analysing of judgments and rulings in Lithuanian court case law is carried out. The individualisation of punishment implies finding the balance between the crime and the personality of the criminal, and also the punishment that will be applied to him. The main governing principle of this procedure is, undoubtedly, the principle of proportionality. Noteworthy, finding the most appropriate penalty is a complex issue, in which each element can have an important role. In Lithuanian Criminal Code there is no precise definition of the personality of the culprit is, so special attention is appointed exactly to it. Purpose of this article – to investigate court sentencing and its individualisation. The main problem in this paper is to determine how and which personality traits are taken into account when imposing criminal liability.

Introduction

In the Constitution of Lithuania the rights and freedoms of people, society and nation are established. For personal gain (moral and material) or impunity, because of experienced physical or pshychological damage, also because of social, economical problems in the country, different political views, financial difficulties, religion or other beliefs, people can violate the Constitution of Lithuania or other criminal, disciplinary, civil, administrative legal acts. Reasons, why people violate legal acts or legal norms are various, but criminal acts have always been commited. In order to protect the rights and freedoms of people and citizens, the interests of society and country against various criminal acts, the Criminal Code is in force in the Republic of Lithuania and this is its main purpose. One of the main and generally recognized principles of criminal law is the principle of inevitability of responsibility. It means that every person who has committed a criminal act must receive a punishment or other measures of penal effect provided by the criminal law.

In this paper, the theoretical and practical parts reveal the legal issues of punishment individualism in the assignment of criminal responsibility in the Republic of Lithuania. Lithuanian lawyers analyzed the legal problems of the individualisation of punishment, the criminal norms of the law and their application in court practice. The problems occurring in court practice were systematically evaluated in their analysis.

V. Piesliakas also examined the individualisation of punishment and sentencing, presenting and explaining the provisions of the Criminal Code, and motivated a conclusion that Criminal Code issued in 2000 y., provide sufficient conditions for proper individualisation of punishment and justly sentencing.

Foreign countries also face with legal issues in terms of sentencing and individualisation of punishment. According to Mr. K. Berar, the individualisation of punishment requires a balance to be struck between the seriousness of the offence committed, the personality of the culprit and the imposition of the sentence in question. Mr. V. Burlakov provided theoretical provisions, legal advice and methodology to help resolve the issues of criminal liability and the individualisation of punishment.

As it was mentioned above, this paper investigates the legal problems of individualisation of punishment. The Criminal Code of the Republic of Lithuania sets out very important purpose of the penalty, which is to ensure the implementation of the principle of justice. Mr. V. Piesliakas emphasized that in order to impose a fair sentence, it needs to be properly individualised, in other words, that criminal liability shoul be properly individualised. In determining criminal liability, account must be taken of the whole offence committed by the person, i. e. the nature of the offence, the degree of danger, the guilt, the mitigating and aggravating circumstances and the individual characteristics of the offence ant the culprit's personality (recidivism, conviction, age, repetition of the offence, material living conditions, etc.). The legal issues of individualisation of punishment were discussed by Mr. V. Burlakov, who stated that the Criminal Code of the Russian Federation defines the culprit's personality in a superficial manner. Criminal liability is not only designed to protect human rights and freedoms, interests, but also to remedy the culprit. The culprit is the main subject in the offence and therefore, its description in the criminal law must be as scrupulous as possible. The Criminal Code does not provide a legal definition of the personality of the culprit, nor does it specify the precise nature of the penalty to be imposed. The Criminal Codes of the Russian Federation and the Republic of Lithuania have similarities regarding the legal problems of the culprit's personality. So once again, the main problem of this paper is to determine how and which characteristics of the culprit‘s personality are taken into account by the courts when determining criminal liability.

The concept of punishment and its types

According to Mr. R. Draksas, the liberal concept of criminal law came into force in the 20th century. It opposed the death penalty and while not excluding prison sentences in cases of serious and very serious crimes, it focused specifically on alternative sentences. The relative moderation of the sentence has been introduced in many countries, for example by providing for minor offences and criminal offences, while increasing the discretion of judges with regard to the individualisation of sentecing in order to help the culprit repair. Evaluating the new Criminal Code of the Republic of Lithuania, he stated that the countries approach to the culprit, its criminal policy is specifically geared towards the concept of criminal liberalisation. It requires that individual prevention must be recognized as the primary purpose of the sentence, that is to say, the resocialisation of the culprit and that the custodial sentence be regarded as a measure of last resort (ultima ratio).

A prominent British philosopher H. L. A. Hart defined the term “penalty” as follows:
1. It must insolve pain or other consequences normally considered unpleasant;
2. It must be for an offence againt legal rules;
3. It must be of an actual or supposed culprit for his offence;
4. It must be intentionally administered by human beings other than culprit.
5. It must be imposed and administered by an authority constituted by a legal system against which the offence is commited.

It should be noted that the courts of the Republic of Lithuania maintain that “penalty is coercive measure imposed by a court against a person who has committed a crime or a misdemeanour, restricting the rights and freedoms of the sentenced person. Its purpose is the final result sought by the country in determing and applying penalties.” The new Criminal Code of the Republic of Lithuania defines the concept of criminal penalty in a slightly different way. According to that provision, a penalty is a coercive measure imposed by a court against a person who has committed a crime or a misdemeanour. It can be inferred from this definition that the main purpose of the sentence is the retribution of the person who committed the offence.

Taking into account the purpose of the penalty, in other words to its objectives, the very essence of the punishment becomes more clear. Its purpose is to:
1. Apprehend persons from committing criminal offences;
2. To punish the culprit;
3. To deprive and delimit the convicted person of the possibility of committing new offences;
4. To influence those who have served the sentence in order to comply with the law and to avoid further offending;
5. Ensure the implementation of the principle of equity.

Mr. R. Draksas acknowledged that the concept of a criminal penalty in the old Criminal Code of the Republic of Lithuania is the most appropriate one, stating that despite the classification of the penalty according to the indication of the objectives of the sentence, the main characteristics of a criminal penalty are identical. These include punishment, limitation of the sentenced person’s rights and freedoms in the public interest, coercive measure by the country, conviction as the sole basis of the sentence, individuality, legal effects resulting from the execution of the sentence imposed by the court.

Under the rule of law in the Republic of Lithuania, there is a system of penalties. Under that provision, persons are to be subject to countries coercive measures for the offences provided for in the criminal law.

The Criminal Code of the Republic of Lithuania lists seven types of punishment against a person who has committed a crime, which are:
1. Public works;
2. A fine;
3. Restriction of liberty;
4. Seizure;
5. Fixed-term deprivation of liberty;
6. Restriction of operation of the legal entity;
7. Liquidation of the legal person.

Sentencing and other features

Grounds for sentencing

Given that the sanctions imposed by the country must be proportionate (adequate) to the infringement of the right and meet generally important and legitimate objectives, not to restrict the culprit beyond what is necessary to achieve those objectives. The courts of the Republic of Lithuania must impose a proportionate and proportionate penalty on culprits for offences committed, taking into account the person's constitutional law, i.e. that the culprit's case is examined fairly and impartially. When implementing this, the courts are guided by Article 54 of the Criminal Code of the Republic of Lithuania, which sets out eight grounds indicating precisely what the courts take into account when imposing penalties, namely:

1. The gravity of the criminal act committed;
2. Forms and types of guilt;
3. The motives and objectives of the criminal act committed;
4. The stage of the criminal act;
5. The personality of the culprit;
6. The form and type of participation of the person as an accomplice in the commission of the criminal act;
7. Mitigating and aggravating circumstances;
8. The damage caused by the criminal act.

Punitive measures and their imposition

Punitive measures must serve the purpose of the sentence. The following punitive measures may be imposed on an adult released from criminal liability or conditionally released from prison:

1. Prohibition of the exercise of a special right;
2. Deprivation of public rights;
3. Exclusion from the right to engage in a particular job or activity;
4. Payment of or compensation for financial loss;
5. Unpaid work;
6. Payment into a crime victim's fund;
7. Confiscation of available assets;
8. An obligation to separate the victim and/or not to approach the victim closer than a prescribed distance;
9. Participation in programmes that change violent behaviour;
10. Extended confiscation of assets;
11. The obligation to notify the change of residence or departure.

Suspension and remission of sentence

Under the Criminal Code, execution of a sentence may be suspended if the court considers that there are sufficient grounds for believing that the objectives of the sentence will be achieved without actual or partial execution of the sentence.

When suspending the execution of the sentence, the court shall assign to the sentenced person one or more mutually agreed punitive measures, intensive supervision and/or the following duties:

1. Apologise to the victim;
2. To provide assistance to the victim during his or her treatment;
3. Treat addictional diseases with the consent of the sentenced person;
4. Upbringing, caring for, and maintaining the health of, their minor children;
5. Taking up employment or training, continuing work or education;
6. Participate in a behavioural correction programme;
7. Not to leave home at a certain time, unless it is related to work or training;
8. Not to leave the city/area of residence without the permission of the supervising authority of the sentenced person;
9. Refrain from visiting certain places or interacting with certain persons or groups of persons;
10. Do not use psychiatric agents;
11. Not possess, use, acquire certain items or engage in certain activities.

The culprit may be exempted from the penalty if, prior to the judgment, he or she suffers from a serious incurable illness which would make it excessively difficult to enforce. In this case, the court, when issuing the conviction, imposes a sentence on such a person and relieves him or her from serving the sentence. When deciding on this matter, the court shall take into account the seriousness of the offence committed, the personality of the culprit and the nature of the illness.

The culprit may be exempted from all or part of the sentence by means of an amnesty act adopted by the Seimas. The grounds, conditions and procedure of which shall be determined by an amnesty act. If the sentenced person may be subject to several amnesty acts at the same time, the adaptation is in more favourable.

Amnesty does not normally apply to: persons convicted of offences which are not subject to a criminal conviction limitation period or other serious crimes, who have been sentenced to life imprisonment, etc.

The sentenced person may be exempted from all or part of the sentence if the President of the Republic accepts his or her request for pardon. Pardon aims to alleviate the situation of the culprit, to implement the principle of humanism in criminal law and to clarify the criminal policy of the country. To be provided only at the request of the sentenced person (which may also be made by his or his close relatives) and only to the culprit for whom the conviction has become final.

Criminal conviction and limitation period for criminal liability

Persons, convicted of having committed a crime and against whom a conviction handed down by a court of the Republic of Lithuania or another Member State of the European Union has become final, shall be deemed to have a criminal record. Persons, convicted of committing a crime in a non-EU Member State shall also be considered to have a criminal record if information has been obtained on the basis of international treaties of the Republic of Lithuania and that a conviction handed down by a court of that country has become final. The criminal record is taken into account by the court when imposing a sentence for committing a new criminal offence, deciding on the release of the culprit from punishment or criminal liability, as well as recognising a person as a dangerous recidivist.

Depending on the criminal record, only the rights and freedoms of citizens whose limitation is provided for by the laws of the Republic of Lithuania may be restricted.

A person who has committed a criminal act may not be subject to a judgement of conviction where:

1. A certain period of time in the Criminal Code has passed down;
2. The person who committed the misdemeanour did not abscond from the pre-trial investigation or the court and did not commit a new intentional criminal offence.

The statute of limitations shall be calculated from the commission of a criminal act until the passing of a judgement.

A conviction shall not be enforced if:

1. It was not carried out within a certain period of time provided for in the Criminal Code.
2. A person convicted of a misdemeanour does not evade the sentence imposed and does not commit a new criminal offence.

The limitation period for the enforcement of the conviction shall run from the day on which the sentence becomes final until the beginning of the enforcement of the sentence.

Case law on terms of sentencing and individualisation of punishment

As part of the analysis of case law, the case sentences and rulings of Lithuanian courts were analysed. Taking into account all of presented theoretical part of the final work, it was analysed whether the courts made a fair and justified individualisation and sentencing to culprits. Judicial cases were analysed, in which the courts took into account:

1. The gravity of the criminal act committed;
2. Forms and types of guilt;
3. The motives and objectives of the criminal act committed;
4. The stage of the criminal act;
5. The personality of the culprit;
6. The form and type of participation of the person as an accomplice in the commission of the criminal act;
7. Mitigating and aggravating circumstances;
8. The damage caused by the criminal act.

Cases in which punitive measures were imposed, the sentence has been suspended or dismissed were also analysed. An overview of cases with orders made in the light of criminal convictions and the limitation of criminal liability were also reviewed.

Research results

The analysis of court cases concerning the individualisation and imposition of sentences suggests that the courts assess each of the circumstances and issue reasoned convictions and orders in various criminal proceedings. It has been found that the courts follow case law accumulated over a long period of time, as well as various legal acts, provisions, expert judgements, their own experience, etc. When individualising penalties, the personality of the culprit, which is not fully defined in the criminal code, the courts are highly critical and take into account a variety of factors, e. g. gender, age, social maturity.

Conclusions

Based on theoretical and practical parts of this final thesis it can be stated that the individualisation of punishment and sentencing are very important stages in criminal proceedings, because its main objective is to establish the effective sanction after deciding the guilt of the culprit. The individualisation of punishment implies finding the balance between the crime and the personality of the criminal, and also the punishment that will be applied to him, in which the principle of proportionality helps concretely. It became clear that the concept of a criminal penalty in the old Criminal Code of the Republic of Lithuania is the most appropriate one, stating that despite the classification of the penalty according to the indication of the objectives of the sentence, the main characteristics of a criminal penalty are identical. These include punishment, limitation of the sentenced person’s rights and freedoms in the public interest, coercive measure by the country, conviction as the sole basis of the sentence, individuality, legal effects resulting from the execution of the sentence imposed by the court. Grounds for sentencing, punitive measures and their imposition, suspension and remission of sentece, criminal conviction and limitation period for criminal liability were clarified. All of presented information in the theoretical part is very important to include in courts, when individualisation of punishment and sentencing are made, what Lithuanian courts do well, especially considering that individualising penalties, the personality of the culprit, which is not fully defined in the criminal code, the courts are highly critical and take into account a variety of factors, motivating every judgement made.

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PROBLEMS OF THE EMPLOYER'S INITIATIVE OF TERMINATION OF THE EMPLOYEE CONTRACT WHEN IT IS THE EMPLOYEE'S FAULT

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Abstract
One of the principles of legal regulation of labor relations is the principle of stability, which means that the rights of both the employee and the employer are ensured. However, both the employee and the employer can terminate the employment contract on their own initiative. According to the norms of the Labor Code of the Republic of Lithuania (hereinafter - DK), the employer can dismiss the employee on 2 grounds: 1) according to Article 57 of the DK. "<...> initiative of the employer without fault of the employee" or according to Article 58 of the Labor Code. "<...> initiative of the employer due to the fault of the employee". The employer has the right to terminate the employment contract without notice and not to pay severance pay, if the employee, due to his or her own culpable action or inaction, commits a violation of the obligations established by labor law norms or the employment contract (DK Article 58 d. 1).

Introduction

Norms of labor law can be established not only in the Labor Code or other laws and by-laws regulating labor relations, but also in collective agreements, agreements between the employer and works councils, and other local normative legal acts (Article 3 d. 1 of the Labor Law). The reason for terminating the employment contract may be a gross violation of the employee's work duties or a second similar violation of the work duties committed by the employee within the last twelve months. Article 58 of the DK 3d a non-exhaustive list of possible gross violations of the employee's job duties is provided. Termination of the employment contract on this basis, when the employer has the right, but not the duty, to fire the employee and when it is necessary to assess whether it is a gross violation of the employment duties and whether the employee systematically violates the employment duties is problematic enough. DK norms are of an evaluative nature, so in many cases the practice of the Labor Disputes Commission and the courts have to be followed. It is the practice of the courts that forms the uniform practice of interpretation and application of legal norms and reveals the problematic aspects of assessing the violation of the employee's work duties as a basis for terminating the employment contract. According to the data of the Labor Disputes Commission (hereinafter - DGK), most often (about 75%) employees apply to the DGK regarding wages and benefits related to it, but the second place in terms of the number of claims processed by the DGK is occupied by labor disputes regarding the legality of dismissal. A trend is observed that in disputes regarding the legality of dismissal, as in 2022, the majority (about 28%) of claims were filed for dismissal in accordance with Article 58 of the Labor Code. (304 requests received).

The purpose of the research is to reveal the problematic aspects of terminating the employment contract at the employer's initiative when the employee is at fault.

Research tasks:

1. To reveal the concept of gross violation of labor duties.
2. To review the peculiarities of the interpretation and application of the violation of the employee's duties committed for the second time.
3. To find out which issues are mainly addressed to the labor disputes commission and court practice in labor disputes when the employee is at fault.

The object of the investigation is the termination of the employment contract at the initiative of the employer due to the fault of the employee.

Research methods:

The method of scientific literature analysis is applied in the thesis, which theoretically deepens the problem of terminating the employment contract at the initiative of the employer, due to the fault of the employee.

The method of analysis of legal acts is applied from a theoretical point of view in the analysis of legal acts regulating dismissal due to the employee's fault, DK statistics and court practice in disputes regarding the dismissal of an employee due to his fault.

Comparative and generalization method - applied in the work by comparing the analyzed legal acts, summarizing them and formulating conclusions.

The concept of gross breach of labor duties

Article 53 of the DK states that the employment contract ends: 1) upon termination of the employment contract by agreement of the parties; 2) upon termination of the employment contract at the initiative of one of the parties; 3) upon termination of the employment contract by the will of the employer; 4) upon termination of the employment contract without the will of the parties; 5) upon the death of a party to the employment contract - a natural person; 6) the procedure established by the Minister of Social Security and Labor of the Republic of Lithuania, when it is impossible to determine the location of the employer - a natural person or the employer's representatives; 7) on other grounds established in the labor code and other laws. The employer may terminate the employment contract, not at any time, but only on the basis provided by law. Article 58 of the DK regulates the termination of the employment contract at the initiative of the employer due to the fault of the employee. In order for the employment contract to be terminated at the employer's initiative without notice and without payment of severance pay, it must be established that the employee has committed illegal actions, which are manifested in the non-execution or improper execution of the employment contract. The employer has the right to terminate the employment contract without notice and not to pay severance pay, if the employee violates the obligations set by the labor law norms or the employment contract due to his own fault or inaction. The reason for terminating the employment contract may be: 1) gross violation of the employee's work duties; 2) in the last twelve months, the employee has committed a second violation of his work duties. A gross violation of work duties can be considered: 1) not coming to work for a full working day or shift without a justifiable reason; 2) appearing drunk or under the influence of narcotic, toxic or psychotropic substances during work at the workplace, except in cases where such intoxication was caused by the performance of professional duties; 3) refusal to undergo a health check-up, when such a check-up is mandatory according to labor law norms; 4) violence or harassment, including psychological violence and gender-based violence or harassment (violence or harassment directed against persons because of their gender or disproportionately affecting persons of a certain gender, including sexual harassment), acts of a discriminatory nature or violation of the honor and dignity of other employees or in relation to third parties during work or at the workplace; 5) intentionally caused property damage to the employer or an attempt to intentionally cause him property damage; 6) an act with signs of a crime committed during work or at the workplace; 7) other violations that grossly violate the employee's work duties. It should be noted that compared to before 2017 July 1 the Labor Code in force (hereinafter - DK (2002)), abbreviated the list of violations that are considered serious according to the law. The following are no longer considered gross violations: unauthorized behavior with visitors or other actions that violate constitutional rights; disclosure of public service or commercial secrets or their notification to a competing company, taking advantage of duties to obtain income for oneself or other persons from selfish incentives. Although the law allows a certain action or omission to be identified as a gross violation of duties, court practice recognizes that mere involvement is not enough, and the court decides in each specific case whether the committed violation is considered gross. This means that the employer, terminating the employment contract in each case, risks that his decision may be recognized as illegal. As it was already mentioned, the list of serious violations of labor duties of the DK is not exhaustive. However, we can only say whether we can consider a violation as gross if we take into account its nature: what is violated, how clearly the employee's duties were defined, what consequences arise from the violation, what is the practice of similar violations in the workplace, etc. Article 58 of the DK Paragraph 5 states that the dismissal must be proportionate to the severity and consequences of the committed violation, therefore it is necessary to assess the severity, consequences, the circumstances, the employee's fault, the causal relationship between the employee and the act and the resulting consequences, his behavior and work results before the violation was committed. Thus, if there are these violations of the employment contract, the employer can terminate the employment contract on his own initiative, but it is very important that the consequences of the violation of duties are also taken into account when terminating the employment contract.

Failure to assess the specified circumstances may lead to the fact that the termination of the employment contract will later be recognized as illegal. The employer must take the decision to terminate the employment contract due to the violation committed by the employee after assessing the severity and consequences of the violation or violations, the circumstances of the violation, the fault of the employee, the causal relationship between the employee's actions and the resulting consequences, his behavior and work results before the violation or violations were committed. Dismissal must be a measure proportionate to the violation or all of them (DK, Article 58, d. 4). It is a necessary condition to apply Article 58 of the DK. the intended legal consequences are the fault of the employee due to the violation committed by him, which is manifested by culpable action or omission.

According to DK Article 58, d. 3. Absence from work for a full working day or shift without a justifiable reason can be considered a gross violation of work duties.

Particulars of the second violation of the same job duties committed by the employee within the last twelve months

Article 58 of the DK 2d 2 p. the specified reason for the employer to terminate the employment contract on his own initiative due to the fault of the employee may be the second same violation of work duties committed by the employee within the last twelve months. Interpreting this provision of the Civil Code, the court of cassation found that, when an employee disputes the legality of termination of an employment contract on the basis of Article 58, Part 2, Clause 2 of the Civil Code (when the employee is dismissed for repeated violation of work duties), the employer has the obligation to prove that: 1) the employee by culpable actions (action or inaction) committed a violation of work duties; 2) the employee has committed at least one similar violation of work duties through his own actions in the last twelve months. DK does not present the concept of the same violation of work duties and does not otherwise disclose what is considered the same violation of work duties. in 2021 In the overview of the practice of the Supreme Court of Lithuania regarding the norms of labor law, which regulate the termination of the employment contract and the examination of individual labor disputes regarding the law, it is stated that <... the jurisprudence of the Supreme Court of Lithuania states that this clause should not be interpreted narrowly, as a requirement , so that the violations are identical, and also too broadly, so that any violation of work duties is not recognized as the same violation. According to the assessment of the Court of Cassation, violations of work duties, committed in the same field of activity, when the improperly performed duties are of a similar nature (for example, violations of financial discipline, violations of the Law on Public Procurement, violations of reconciliation of public and private interests, violations in the field of work safety requirements, are considered the same violation) absenteeism or other violation of working time regime and use, etc.). The basis of such grouping should not be general provisions applicable to the performance of all duties, such as, for example, the requirement to comply with the provisions of legal acts when performing work functions...> Whether violations of work duties are considered the same violations may also depend on the scope of the functions and duties performed by the employee and diversity (for example, different criteria could be applied to managerial employees responsible for the entire activity of the company or institution or a large field of activity, and to those employees whose field of activity is narrow, specifically defined). As a result, the court, when examining disputes regarding the termination of the employment contract, Article 58 of the Civil Code. 2 d. 2 p. on the basis of a repeated violation of labor duties, in each specific case it must be determined whether the previous, fixed in accordance with the procedure established by law, and the subsequent, committed within 12 months, violations of labor duties are considered to be the same within the meaning of this legal norm. In order to determine a repeated violation, it is necessary that the employee be warned about the possibility of terminating the employment contract for the same repeated violation within a month from the moment the first violation became apparent.

Termination of the employment contract at the employer's initiative due to the employee's fault problem aspects in the practice of the labor disputes commission

There are currently 23 DGK operating in Lithuania: 7 DGK in Vilnius, 5 DGK in Kaunas, 4 DGK in Klaipėda, 2 DGK in Šiauliai, 2 DGK in Panevėžys, 2 DGK in Alytus and 1 DGK in Telšiai. Panevėžys DGK serves Utena County, Šiauliai and Telšiai DGK - Tauragė County, Alytus DGK - Marijampolė County and Kaunas County's Birštonas and Prienai municipalities. It should be mentioned that due to the increased load, a new DGK was established in Klaipėda and in 2023. In the second half of the year (from September 2023), four DGKs were already operating in Klaipėda instead of three. On average, during 2023 each (23) DGK's workload (examined cases) was about 311 requests (264 requests in 2022), about 26 requests per month (22 requests in 2022). Compared to 2022, 2023 about 23 percent were examined. more requests: 2022 5,792 applications were processed (with transfers from last year), and in 2023 – 7144 requests. This shows that the burden on DGK is increasing, because more and more people in the workplace are being fired improperly, wages are not paid correctly or at all, etc. (See Table 1). Based on the statistics of the DGK, we can conclude that the majority of cases are related to wages and illegal dismissal.

1 Table

DGK application requirements

Claims are raised in the reviewed applications	15863
For wages	11702
Regarding the legality of dismissal	1098
Regarding the amendment of the wording of dismissal	226
Due to non-pecuniary damage	513
Regarding the terms of the employment contract	510
Regarding property damage (material liability)	377
Regarding submission/correction of data to VSDFV	336
On the imposition of a fine	307
Regarding work and rest time	146
Regarding cancellation of notice/order	96
Due to psychological violence	72
On non-competition agreements	27
On gender equality and discrimination	11
Regarding the legality of suspension from work	7
Other	372

**DGK commission statistics*

In the event of a conflict due to misconduct, improper payment, etc. violations at work are first addressed free of charge to the Labor Disputes Commission. If its decision is unsatisfactory or partially unsatisfactory, then the plaintiff or the defendant must apply to the court of first instance, i.e. the district court. No person can directly apply to the court without a decision made by the DGK. When the cases come to court, even though they have been resolved, the court of the DGK may pay attention to a decision that has already been made, but often the courts take a deeper look and make a decision themselves, even without taking into account the decisions of the DGK. DGK is often faced with problematic decisions in labor cases, because DGK has a much shorter (at most 3 months) deadline to examine the case and make a decision than the courts. Often, both the employer and the employee do not provide the necessary documents proving their truth, or even do not have them. This prolongs the process, as a result of which the result is accepted to the detriment of the party that did not provide substantial evidence to prove its positive violations or non-violations.

DGK often invites company directors, other persons related to the company, as well as the plaintiff (employee) to participate in meetings, but they often do not appear. The DGK then takes a decision from the evidence that is presented. A lot of peace agreements are also approved, because the employer admits his fault and comes to an agreement with the employee. Thus, DGK faces a lack of time when examining cases and the indifference of plaintiffs or defendants in proving their truth.

Results

At the court session, the appeal of the plaintiff V. B. (CASE E2A-765-912/2020) regarding the Vilnius City District Court in 2019 was examined in the appellate procedure of the written process. November 11 of the decision made in a civil case based on the plaintiff V.B.'s claim against the defendant regarding dismissal as illegal. Labor Disputes Commission in 2019 June 19 the decision did not satisfy the plaintiff's request to recognize his dismissal from work by agreement of the parties as illegal and to return him to work, to recover non-pecuniary damage from the defendant. The plaintiff asked the court: 1) to recognize the dismissal of the plaintiff by agreement of the parties as illegal and to return him to work; 2) award the defendant to the plaintiff the average salary for the period of forced absence from the day of dismissal until the day of execution of the decision to return to work and court costs. The plaintiff stated that he worked as a chief programmer in the defendant's company. Upon arriving at work, the plaintiff, under psychological pressure (threatened that he would be fired due to the employee's fault), was offered to terminate the employment contract by agreement of the parties on the same day by signing the offer prepared by the employer to terminate the employment contract by agreement of the parties and the agreement itself on the termination of the employment relationship. The defendant did not experience psychological pressure because he clearly understood under what circumstances and on what grounds the employer could terminate the employment contract with him.

The court recognized the defendant's arguments that, seeing inappropriate behavior and low-quality work, there was a reason to terminate the employment contract with the claimant due to his reasons, but the employer, not having the ambition to punish the claimant, dismiss the claimant on discriminatory grounds, but wanting to find a compromise, first offered to terminate the employment contract between the parties by agreement. This cannot be seen as illegal actions or psychological pressure. The appellate court notes that the suspension of the employee cannot be considered as a separate fact, but must be considered in the context of the circumstances specified by the parties. It can be seen from the case data that the plaintiff found out about the restriction on using the computer during the first interview. At the beginning of the interview, the manager of the defendant immediately informs the plaintiff that he will talk about the separation, explains that he is limiting his ability to use the computer in order to properly assess the situation, and indicates the reasons for the termination of the employment relationship. The manager of the defendant indicated to the plaintiff several possible options for terminating the employment contract (termination of the employment contract by mutual consent, warning - dismissal, unilateral dismissal, if there is a reason) and to the plaintiff to terminate the employment contract by mutual consent and to offer his own option. The defendant's manager clearly stated that the plaintiff cannot be given another chance to continue working with the defendant due to his behavior and the opinion expressed by other employees that he cannot work with the plaintiff in a team. From the content of the interview, it can be seen that the claimant considers the limitation of using the computer and other accesses as a pressure to terminate the employment contract by mutual agreement of the parties (Article 54 of the Civil Code). In addition, the claimant's recognition that he behaved intolerably, asking for a second chance, coming to the interview with the manager prepared to make an audio recording, is the basis for concluding that the claimant knew that he would be offered to terminate the employment relationship, was prepared for this situation and thought about his actions. The claimant did not suffer any damage due to the suspension, because the defendant paid him his full salary. Therefore, the Court of Appeal upholds the ruling of the first instance and admits that the claimant did not suffer any psychological violence and is properly dismissed. The claim is dismissed.

In the cassation case 3K-3-135-684/2019, it was decided on the interpretation and application of the substantive law norms governing the termination of the employment contract at the initiative of the employer due to the fault of the employee, when the employee commits a second violation of the same work duties in the last twelve months. The plaintiff indicates that the parties to the case concluded an employment contract, according to which the plaintiff was hired to perform the functions of a project manager. In the court's opinion, insufficient actual sales or its absence, taking into account the fact that the obligations to existing customers who have paid advances for services have not yet been fulfilled at the time of the adoption of the order, does not in itself constitute a basis for judging the plaintiff's failure to fulfill his job duties. Consequently, the violation of employment duties was not recorded in this case, so it cannot be a component of the termination of the employment contract in accordance with Article 58, Part 2, Clause 2 of the Civil Code. The court noted that the employer must prove the reasonableness and legality of the dismissal. The specific circumstances proved by the employer must not be based on the formal shortcomings of the dismissal, but on a specific violation of labor discipline. The court stated that the defendant did not provide evidence to confirm that the plaintiff did not fulfill her orders. The court, after evaluating the electronic correspondence data provided by the plaintiff, noted that, contrary to what the defendant claims, the plaintiff was actively engaged in work activities: he submitted proposals to municipalities and companies, coordinated articles, concluded an agreement of intent. Based on the above arguments, the court found that the plaintiff was dismissed from work without sufficient grounds in accordance with Article 58, Part 2, Clause 2 of the Labor Code, moreover, the dismissal procedure did not comply with the requirements established by the Labor Code, and therefore recognized the dismissal as illegal. Regarding the termination of the employment contract at the initiative of the employer due to the fault of the employee, when the employee committed a second violation of the same work duties in the last twelve months. Article 58 of the DK regulates the grounds for termination of the employment contract at the initiative of the employer due to the fault of the employee. The first part of this article stipulates that the employer has the right to terminate the employment contract without notice and not to pay severance pay, if the employee, due to his or her own culpable action or inaction, violates the obligations established by labor law norms or the employment contract. According to Article 58, Paragraph 2, Clause 2 of the Labor Code, the reason for terminating the employment contract may be the second violation of work duties committed by the employee within the last twelve months. Thus, the court confirmed that the employee was dismissed improperly and satisfied the complaint.

Conclusion

1. Gross violation of work duties is a violation of duties committed at work, which does not comply with the methodology of performance of duties specified in the employment contract, it is independent performance of actions not related to work.

2. A repeated violation of a similar nature is considered a second violation of the same duty, and only when the employee was warned for the first and the employee was given a written explanation of his actions or inactions.

3. In the practice of DGK, employees often apply because they are unfairly dismissed, but they often do not provide evidence to support their opinion. In such cases, the DGK examines only those evidences, as a result of which the employees do not prove their truth, because the deadline for applying to the DGK is missed. In court practice, there are more cases examined and the decision takes longer. In judicial practice, employees are often dismissed improperly, not in accordance with that article of the Civil Code.

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LEGAL ASPECTS OF EUROPEAN ASYLUM, BORDER AND IMMIGRATION CONTROL IN THE LITHUANIAN CONTEXT 2020-2023

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Keywords: refugees, irregular migrants, asylum seekers, Schengen area.

Abstract
This paper formulates a theoretical approach to the status of refugees and asylum seekers. Using the method of documentary research analysis, comparative analysis between European countries, the paper analyses data on the legal aspects of European asylum, border and immigration control in the Lithuanian context in the period 2020-2023.

Introduction

According to the United Nations, Europe is experiencing uncontrolled migration, known as forced migration. By the end of 2021, more than 89.3 million people around the world had been forced to flee their homes due to military conflict and persecution. The number of refugees worldwide increased from 27.1 million in 2021 to 35.3 million at the end of 2022, the largest annual increase ever recorded. The increase is mainly due to people from Ukraine fleeing the international armed conflict in their country. According to EMN (European Migration Network) data, Lithuania will have 1051 asylum applications in 2022. 21 persons applied for subsidiary protection and 316 received refugee status. The number of asylum seekers in Lithuania has increased in recent years. Lithuania received 1 500 asylum applications in 2022 and 1 200 applications in 2021, making Lithuania one of the main destinations for migrants in 2021, when Belarus started to allow migrants to freely cross the border with Lithuania. Lithuanian law stipulates that any decision on an asylum application must be preceded by an independent, thorough and impartial investigation (OHCHR, UNHCR, UN Refugee Agency, Migration and Asylum: Facts and Figures). From 2022 onwards, third-country nationals will increasingly attempt to enter Lithuania illegally. Applicants for international protection may be granted refugee status and permanent residence in Lithuania if they have a well-founded fear for their life, race, religion, nationality and political opinion (Convention relating to the Status of Refugees, Valstybės žinios, 1997-02-07, No 12-227). A person who does not abuse his or her situation and wishes to be granted refugee status under the Geneva Convention must meet specific criteria. To date, there are no precise solutions to this problem in Lithuania, as the Lithuanian courts cannot determine with certainty whether a person has a legitimate claim to become a refugee (if his or her freedom and life would be at risk).

Object. Legal aspects of European asylum, border and immigration control in the Lithuanian context 2020-2023.

Objective. To highlight the status of refugees and asylum seekers in the Lithuanian context**.**

Objectives:

1. Outline the legal status of refugees and asylum seekers in international and national law;
2. To analyse statistical data on the number of asylum applications received in Lithuania.

Research methods. The research methods used in this paper are: comparative method, legal analysis method and statistical data analysis method. The comparative method was used to compare the available differences between immigrants. Laws and regulations are studied using the method of analysis of legislation. Statistical data analysis method is used to analyse the data related to asylum applications.

Theoretical aspects of refugee status

According to Article 1(18) of the Law on the Legal Status of Aliens, a refugee is an alien who has been granted refugee status in the Republic of Lithuania in accordance with the procedure laid down in this Law, and Article 1(20) provides that an alien is an asylum-seeker who has submitted an application for asylum in accordance with the procedure laid down in this Law, and in respect of whom a final decision has not been taken (Official Gazette, 30.04.2004, No. 73-2539, current version as of 01.01.2024).

1951 m. The Geneva Convention uses the term "refugee" as an international standard of protection. The United Nations Refugee Agency points out that refugees are among the most vulnerable groups of people in the world. The 1951 Refugee Convention, supplemented by the 1967 Protocol, extended the implementation of refugee protection (Convention relating to the Status of Refugees, Official Gazette, 7/02/1997, No 12-227).

The cases in which a person is considered a refugee:

1. Persecution based on race. The concept of race is set out in Article 10 of the Directive of the European Parliament and of the Council on third-country nationals and stateless persons: 'the concept of race shall include in particular colour, descent or membership of a particular ethnic group', and, in line with the Geneva Convention, discrimination on the basis of skin colour is tantamount to persecution, but it is not sufficient to belong to a particular race to qualify for refugee status (Geneva, 2011). Directive 2011/95/EU of the European Parliament and of the Council of 13 December 2011 on the qualification and status of third-country nationals and stateless persons as beneficiaries of international protection, the uniform status for refugees or as beneficiaries of subsidiary protection, and the content and nature of the protection granted. (LJ 337, 20/12/2011).

2. Persecution based on nationality. Nationality is often confused with citizenship. The Directive of the European Parliament and of the Council provides its own conception: the concept of nationality is not limited to the possession or non-possession of nationality, but includes in particular membership of a group defined by its ethnic, cultural or linguistic identity, common political or geographical origin, or its relationship with the population of other countries (2011 Directive 2011/95/EU of the European Parliament and of the Council of 13 December 2011 on the qualification and status of third-country nationals and stateless persons as beneficiaries of international protection, as refugees or as beneficiaries of subsidiary protection, and the content and nature of the protection granted. (SEE LJ 337, 20/12/2011).

The refugee occupies a legal space in international law characterised by the principle of state sovereignty and the related principles of territorial self-defence and supremacy, as well as competing humanitarian principles that derive from general international law (including the UN's own purposes and principles) and treaties. Nevertheless, refugee law raises questions about the notion of an exceptional situation. It provides some relief for people who have suffered violations of human rights standards or the breakdown of the social order as a result of revolution, civil conflict, aggression or disaster, but it is incomplete, as refugees and asylum seekers can still be denied even temporary protection, safe return to their homes, or compensation' (Guy S. Goodwin-Gill, Jane McAdam, 2021), in view of the need for a specific and precise analysis of each case and the establishment of a clarification of the exceptional situation, in order not only to alleviate the fate of people affected by human rights violations, but also to provide foreigners with protection against human rights violations.

Refugee status in international law inevitably entails certain legal consequences, the most important of which is the obligation of States to apply the principle of non-refoulement. The legal obligation to respect this principle is difficult to distinguish from the policy options that determine the availability of solutions. These alternatives are inevitably influenced by political factors, including the possibility of influencing the conditions that led the refugee to flee. Tone Maia Liodden (2020) provides an explanation on the topic: 'The refugee as a category of migrants with special rights has been shaped by the specific historical context of post-war Europe. Although this category has been continuously negotiated and developed, the distinction between refugees and other migrants has become increasingly important over the last two decades as more and more asylum seekers have reached Europe's borders. The distinction between refugees and other migrants is emphasised by different actors in the field for different purposes: on the one hand, as a means to legitimise restrictive policies, assuming that too many of those claiming to be refugees are 'ordinary' migrants who should be discouraged and rejected; on the other hand, as a means to protect the asylum institution from the same restrictive forces, pointing to the importance of providing protection to the refugees" (International Journal of Refugee Law, Volume 32, Issue 4, December 2020).

Douglas P., Cetron M., Spiegel P. (2019) stress that "migrant is a term applied to people who move within a country or between countries to improve their economic and social conditions". In essence, migration simply refers to the movement of people, including circumstances where people are forced to move. The International Organisation for Migration provides a clearer definition which defines a migrant as any person who moves or has moved across an international border or within a country from his or her place of residence, regardless of the person's legal status, whether the movement is voluntary or forced, the reasons for the movement and the duration of the stay; this includes economic migrants as well as persons who have been forcibly displaced (e.g. refugees and internally displaced persons). This definition refers to internal movement, not external (international) movement across borders; economic movement to improve the quality of life (where the decision to migrate is made freely, for 'personal convenience' and without interference from an external factor), not forced movement - in the context of violence, conflicts and disasters - to ensure safety and security; and regular movement, i.e. lawful admission, rather than irregular movement, where the stay is not in accordance with national legislation" (Douglas P., Cetron M., Spiegel P., 2019).

The 1951 Geneva Convention and the 1967 Protocol govern the rights and protection of refugees. These instruments define refugee status and set the international standards by which states must protect refugees. However, despite these legal instruments, the rights of refugees are not sufficiently protected. Refugee law is complex in international law because it sits between humanitarian principles and state sovereignty. Refugee law aims to help people who have suffered human rights violations or social instability. However, refugees and asylum seekers can still be denied temporary protection, safe return to their homes and compensation. Refugee status in international law inevitably entails certain legal consequences. The most important and fundamental of these is that the state commits itself to the principle of non-refoulement. At the heart of this principle is the prohibition on returning persons to places where they may be persecuted. But compliance with this obligation can be complicated by political factors and alternatives. The distinction between refugees and other migrants is an important one and is emphasised for different purposes. On the one hand, it can be used as a means to legitimise restrictive policies, but on the other hand it can be used as a means to protect the asylum institution from those same restrictive forces.

A third-country national must be considered an applicant for international protection or asylum if he or she expresses in any way a fear of possible persecution or of serious harm that he or she would suffer if he or she were to return to his or her country of former habitual residence or origin. The fear expressed by the refugee as to what might happen to him/her if he/she returns is an important factor in the asylum procedure. State border guards are obliged to cooperate with the national authorities responsible for examining applications for international protection if there is any doubt as to whether a particular claim could be considered as a willingness to make an application for asylum or other international protection (Practical Guide for Border Guards, 2019).

Refugee status, like subsidiary protection, is not granted for serious crimes not related to politics, nor is refugee status granted for war crimes committed in peacetime or on the battlefield, where the crime was directed against humanity. The grounds for refusal of refugee status and subsidiary protection are similar to those in 1951. The grounds for refugee status are similar to and based on those set out in Article 1(F) of the Geneva Convention. Article 17(1) of the Qualification Directive removes some of the requirements for serious crimes (Article 17(1)(b) of the Qualification Directive) and introduces additional grounds (Article 17(1)(d) of the Qualification Directive) on the basis of which subsidiary protection may be refused (EASO Practical Guidelines: Refusal to Grant Asylum, 2017). Moreover, the alien himself has the right not to prove anything, which is the obligation of the State. The state authorities have to establish, assess all the circumstances and facts on the basis of international acts, agreements and the law of their country.

In summary, the current legal protection of asylum seekers is not fully guaranteed to ensure effective protection for all persons who become refugees due to certain circumstances, which requires not only legal clarification of the definition, but also political governance and international cooperation.

Lithuanian legislation regulating the right to asylum and its problematic aspects

Asylum procedures have been implemented in Lithuania since 1995, when the first Law on the Status of Refugees in the Republic of Lithuania No. I-1004", the purpose of which was "to establish the conditions, procedures, rights, duties, responsibilities, entry and expulsion grounds for foreigners seeking asylum in the Republic of Lithuania", which is currently invalid, as Lithuania ratified the Geneva Convention and the 1967 Protocol relating to the status of refugee two years later.

The first and most important problem was that the law itself was in some way contrary to the international law standard - the Geneva Convention, which was ratified by the Lithuanian government in 1997. The law did not precisely define refugee status, the law itself was difficult to implement, the very complex application procedure caused confusion in decision-making, and the decision-making procedure and the granting procedure itself was costly, which caused major problems for newly arrived foreigners seeking protection.

Another major problem was that the law did not provide enough information on social guarantees and very little attention was paid to the integration of foreigners into Lithuanian society, among other things, the law was very vague about the institutions that were supposed to take decisions in certain cases. The law was unclear and confused as to who should certify refugee status and it was unclear what functions were performed by which institution (Valstybės žinios, 2 August 1995, No 63-1578).

On 1 September 2000, a new law "On the Status of Refugees in the Republic of Lithuania" came into force, which had similar problems. The law was aimed only at refugees, it did not define international protection for other foreigners, such as asylum seekers, stateless persons and persons facing deportation to a country where they face a threat to life and liberty, it did not describe what constitutes persecution of a person and what constitutes a person's fear of persecution on the grounds of race, ethnicity and the other aspects listed above. Under these restrictions, all of the legally vulnerable persons listed above could not obtain adequate international protection. As with the first law, the issues of social integration and protection remained unresolved, as well as those of direct implementation by the migration authorities (Official Gazette, 12/07/2000, No. 56-1651).

An analysis of the 1995 and 2000 laws shows that the law that replaced the original law was little different, as it still only targeted refugees and did not target other international applicants, which meant that the law was vulnerable and that those who are not refugees but who need help were rendered powerless. All this led to the adoption of the Law on the Legal Status of Aliens in 2004, which is still in force today. The latest law is comprehensive and in many respects complies with international legal standards (Valstybės žinios, 2 August 1995, No 63-1578), (Valstybės žinios, 12 July 2000, No 56-1651), (Valstybės žinios, 30 April 2004, No 73-2539, current version 1 January 2024).

To summarise, since Lithuania's accession to the Schengen area on 21 December 2007, the latest law has been more correctly completed following the recommendations. The Schengen recommendations not only helped to modernise and supplement the Law on the Legal Status of Aliens of the Republic of Lithuania, but also to resolve a number of related issues concerning the situation of applicants for international protection in Lithuania.

Analysis of statistical data on asylum

In Lithuania, the asylum procedure is a heavy administrative process. In order to receive a positive response to an application, the Lithuanian State has to comply with certain international and national legislation relating to asylum. When a person applies for asylum, he or she automatically becomes an asylum seeker, which gives him or her special rights. The person who writes the application is obliged to comply with the Constitution of the Republic of Lithuania and the law even more responsibly. Before making a decision, the Lithuanian authorities that grant asylum must carefully analyse the foreigner's situation and carry out certain investigations in order to ascertain the validity of the application and whether the approval of the application will not have any consequences for the security of the Lithuanian state. An alien applying for asylum may be granted refugee status and subsidiary protection. Refugee status will only be granted to an asylum seeker if he/she is outside his/her own country and has some well-founded fear on grounds of race, religion, nationality or membership of a particular social group. Additional protection will be granted to a foreigner who is at risk of torture, inhuman treatment or the death penalty in his/her own country.

What is immigration? It is legally coming to a country with the intention of staying and settling in that country. Immigration includes anyone who intends to settle in a country, whether they are foreigners or repatriates.

In international refugee law, the terminology "net migration" is the difference between the number of immigrants and emigrants in a given year, usually expressed in thousands of inhabitants for comparison purposes. Countries with a higher number of arrivals or departures have a positive net migration, e.g. the UK, Sweden, Germany. In contrast, countries where the number of people leaving far outweighs the number of people arriving, such as Latvia and Lithuania, have a negative net migration. In 2022, Lithuania recorded the highest positive net migration since the restoration of independence" [Migration in figures, 123.emn.lt].

As 2021 began, Lithuanian law enforcement authorities were faced with an unexpected and unusual situation in relation to the granting of asylum, which was caused by the Lithuanian-Belarus border crisis.

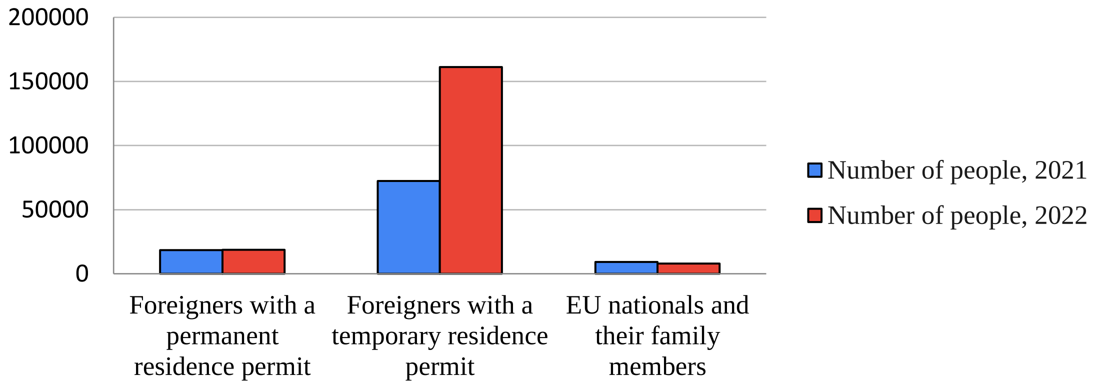

Fig. 1. Number of foreigners living in Lithuania in 2021 and 2022
(European Migration Network)

Figure 1 shows that according to 2021 data, the largest number of foreigners residing in Lithuania are those with a temporary residence permit - **72.480** thousand people, those with a permanent residence permit - **18.337** thousand people and EU citizens and their family members **- 9.308** thousand people.

A comparative analysis of the statistics shows that the number of foreigners living in the country in 2022 fluctuates, possibly due to the unstable legal situation in the world, starting with the war in Ukraine. The number of foreigners with a temporary residence permit has grown to **161, 242** thousand people. Foreigners with a permanent residence permit rose slightly to **18, 759** thousand people and EU citizens dropped to **7, 959** thousand people, presumably due to the unstable political and legal situation.

Grounds for issuing a permanent residence permit

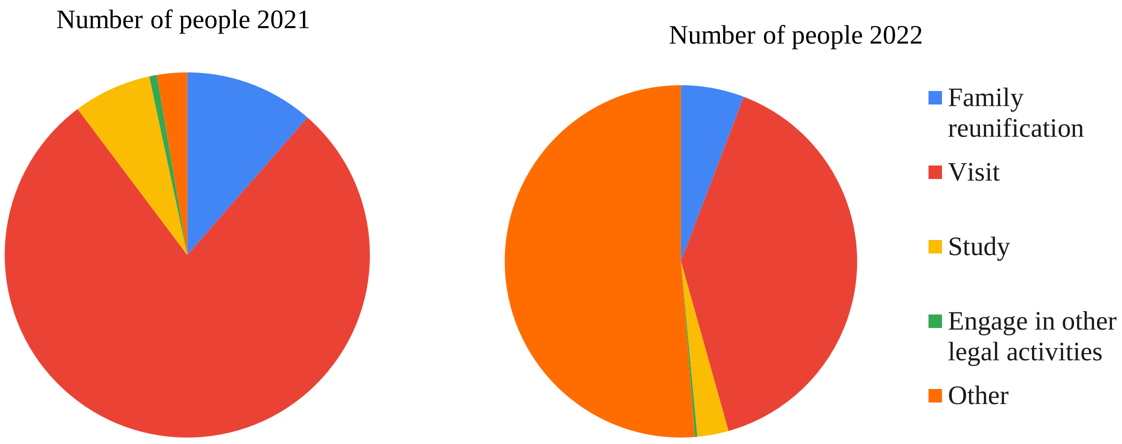

Fig. 2. Grounds for issuing a permanent residence permit in 2021
(European Migration Network)

According to the statistics, the majority of foreigners coming to Lithuania in 2021 had one goal, to come and find a suitable job in the profession they have acquired, and the number of such people is **40, with 577** people mainly from Uzbekistan, Azerbaijan, Belarus and Ukraine. These are workers in various fields. The second place is occupied by family reunification, the number of such people was **5, 925** thousand, mainly people coming from Belarus and Ukraine. **3,583**,000 people received a permanent residence permit for training purposes.

The statistics fluctuate from year to year and 2022 was no exception. The number of foreigners who received a permanent residence permit for work varies, in 2022 there were **53,244** thousand people, the number of people who received a permanent residence permit for family reunification rose to **7,759** thousand people. And after the beginning of the Russian aggression against Ukraine, in 2022 Lithuania granted about **68, 511** permanent residence permits on the territory of Lithuania.

Asylum granted

Back in 2020, a hybrid war against Lithuania and the European Union started from the Belarusian side, the Belarusian regime gave false information about "open borders of the European Union across the Belarus-Lithuania border" and many people from Iraq and Afghanistan trusted and tried to cross the Belarus-Lithuania border illegally. Statistics show that in 2021, the majority of applications were from Iraqi citizens, but only **7** people out of **2,480** received refugee status.

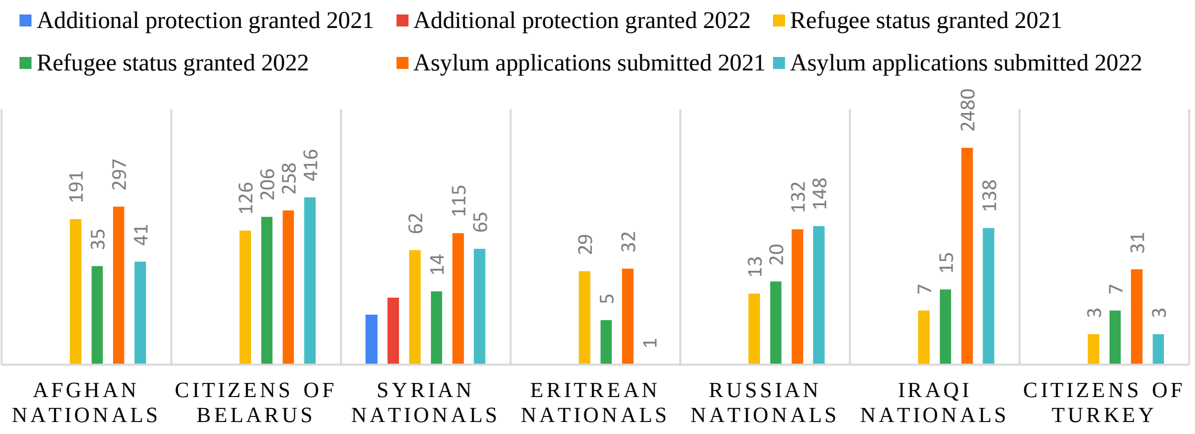

Fig. 3. Who is granted asylum in 2021 and 2022
(European Migration Network)

According to the Migration Department, in 2022, some **337** people were granted asylum, **316** received refugee status and **21** subsidiary protection. The majority of asylum beneficiaries were citizens of the Republic of Belarus, accounting for 61% in 2022 (**416** applications submitted and **206** granted refugee status), followed by Afghanistan at 10% (**41** applications submitted and **35** granted refugee status) and the Russian Federation at 6% (**148** applications submitted and only **20** granted refugee status).

Thus, taking into account all the information provided, it can be stated that the number of foreigners arriving in Lithuania for a specific reason, i.e. for work and studies, has increased significantly in recent years. This influx of foreigners has forced Lithuania to change its laws, to apply certain measures and to tighten the requirements for new arrivals.

Conclusions

To summarise, and based on the information analysed and presented, it can be stated that the procedure for granting refugee and asylum status is a difficult and often lengthy process, the new Lithuanian legislation on asylum application and granting is comprehensive, but in practice problems may still arise for the institutions that process asylum applications. The number of immigrant foreigners applying for asylum in Lithuania fluctuates, not only due to economic circumstances, but also due to international geopolitical circumstances, and in order to control this fluctuating number of foreigners, it is necessary to continuously monitor the geopolitical situation and to apply certain policy measures accordingly. Looking at the recommendations relating to the Schengen area, it can be said that the recommendations have a significant impact not only on the migration policy of the European Union, but also on the migration policy of Lithuania, as Lithuania complies with all the international agreements signed. Thus, the situation of refugees and immigrants in Lithuania is complex for many of the reasons listed above and therefore requires constant attention. Legal protection challenges, immigration trends and the implementation of international law are key issues that need to be addressed, and strengthening international cooperation and legal regulation is essential to ensure the rights and well-being of refugees and immigrants.

Taking into account the statistics presented above, a significant increase in the number of foreigners in Lithuania is expected from 2022 onwards, especially those coming for work and studies. The increasing flow of migrants has led Lithuania to the conclusion that it is necessary to change the law and to apply stricter measures to ensure security and order in the country. While the number of asylum applications has increased, the refugee status and subsidiary protection granted remains limited, reflecting strict international and national regulations. The positive net migration in Lithuania indicates that the country is gradually becoming a country of immigration rather than emigration, which may have a long-term impact on the demography and economy of the Republic of Lithuania.

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TERMINATION OF EMPLOYMENT CONTRACTS AND LEGAL CONSEQUENCES

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Keywords: termination of the employment contract, the labor disputes commission, legal consequences, jurisprudence, unlawful dismissal.

Abstract
This article analyzes the basics of labour law in Lithuania and highlights the interpretations of case law on the applicable legal norms. The purpose of this article is to analyze the termination of employment contracts and legal consequences. The main tasks are: to examine labor disputes regarding termination of employment contracts; to analyze labor disputes in Lithuania regarding termination of employment relations in 2020-2023.

Introduction

Labor relations are among the most relevant legal relations in everyday society. The Labor Disputes Commission receives a very large number of statements regarding illegal dismissal. This is because employers avoid paying severance compensation, and therefore indicate another ground for termination of the employment contract, or use unlawful psychological pressure against the employee to sign an application for termination of the employment contract of their own will. Employees who do not agree with such methods of terminating the employment relationship can apply to the labor disputes commission to resolve the dispute over the wrongful dismissal or about the violated rights of the employee. Jurisprudence has examined a number of labor cases, has clarified and established a number of peculiarities regarding the norms of the application of labor law. The Supreme Court of Lithuania has repeatedly stressed the need for employers to comply with the law, respect the rules of cohabitation and act honestly, observe the principles of reasonableness, justice and honesty. The implementation of these principles is significant both during the validity of the employment relationship and after its termination. (Supreme Court of Lithuania, 2021)

The object of the article. Termination of employment contracts and legal consequences.

The purpose of the article. Analyze the termination of employment contracts and legal consequences.

The tasks of the article:

1. To examine labor disputes regarding termination of an employment contract
2. To analyze labor disputes in Lithuania regarding the termination of employment relations in 2020-2023.

Research methods. Analysis of sources of scientific literature, analysis of regulatory legal acts, analysis of data from reviews of the State Labor Inspectorate for 2020-2023.

Labor disputes regarding termination of the employment contract

The legal relationship between the employee and the employer arises after the conclusion of the employment contract, and upon termination of it, the employment relationship ends. The employment contract may be terminated if either of the parties (or both jointly) decides to do so. The employment contract expires upon termination on the grounds established by the Labor Code of the Republic of Lithuania (hereinafter referred to as the Labor Code), upon the death of the employee, as well as after the liquidation of the employer without rights transferred. The termination of the employment contract is regulated by Article 53 of the Labor Code which specifies the grounds for termination of the employment contract: by a bilateral agreement, on the initiative of one of the parties, by the will of the employer, in the absence of the will of the parties, upon the death of the party to the employment contract (a natural person), when it is impossible to determine the whereabouts of the employee (natural person) and in other cases (Labor Code of the Republic of Lithuania // TAR, 2016, No. XII-2603, current version from 01.01.2024). When terminating an employment contract, it is not uncommon for an employment dispute between the employee and the employer to arise. Here lie various problems, such as improper qualification grounds for dismissal, correctness of payment of severance pay, disregard for the will of the employee. However, an employee who believes that the employment contract has been terminated unlawfully has the right to apply to the labor disputes commission for wrongful dismissal. The employee must apply to the Labor Disputes Commission no later than one month after the employee learned or should have learned that his rights were violated. If the deadline of one month to apply to the Labor

Disputes Commission is overdue, the employee can still apply to the labor disputes commission with a request to renew the missed deadline. (Kizne, E, 2023).

The State Labor Disputes Commission receives a very large number of labor disputes, most of which are due to unpaid wages, as well as unlawful dismissal. Employers in various ways seek to avoid paying severance compensation, so they force the employee to submit a statement on termination of the contract of their own will, or employer terminates the employment contract on another basis that is more advantageous to them. It can be concluded that the employer's attempts to avoid paying the severance pay due to the employee by abusing the norms of labor legislation are largely unsuccessful, since the Labor Disputes Commission and the Lithuanian courts strongly protect the rights of employees and in each case find out all the circumstances of termination of the employment contract and the legality of those circumstances.

Labor disputes also entail legal consequences, such as: the parties to the dispute acquire the right to prove and refute the validity of the claim and demand the settlement of the dispute; if the employer does not agree to restore the violated rights of the employee, the decision made by the institutions dealing with labor disputes is the basis for restoring the rights violated by the employee; conditions are also created for the protection of the interests of third parties, and the existing labor legal relations are not only protected but also the termination is recognized as illegal and unreasonable, and the employee is paid wages for involuntary absenteeism). (Tiažky, V, 2005)

Statistics on labour disputes in Lithuania regarding termination of employment relations in 2020-2023.

The Labor Disputes Commission is a mandatory pre-trial labor dispute settlement body that resolves individual disputes and collective labor disputes regarding the legality of certain decisions and actions. There are 23 labor dispute commissions in Lithuania, which accept from employees or employers statements on the application of labor law norms.

When terminating an employment contract, the employer must make sure that he correctly qualified the basis for the termination, make sure that the employee's rights will not be violated, since if the State Labor Disputes Commission or the court makes a decision that the employer has terminated the contract on an illegal basis, the employer will have to face significant legal consequences. According to Article 218(1) of the Code of Civil Procedure, when the court finds that the employer has terminated the employment contract illegally, and the body dealing with labor disputes issues a decision to reinstate the employee, the employer is ordered to pay the employee the average salary for the time of involuntary absence and the material and non-material damage suffered, but not more than for one year. If it is not possible for the employee to return to work (be reinstated) for certain reasons, or because the employee may be disadvantaged in his employment, or when the employee is asked not to be reinstated by the employer, the employer is ordered to pay the average wage for the period of involuntary absence from the date of dismissal to the date of execution of the court decision, but not more than one year, and the material and non-material damages suffered. The employee is also awarded compensation, the amount of which is equal to one employee's average salary for the last two years of the duration of the employment relationship, but not more than six of the employee's average wages. (Labour Code of the Republic of Lithuania // TAR, 2016, No. XII-2603, current version from 01/01/2024)

Every year, the Labor Disputes Commission (hereinafter referred to as the "LDC") receives a large number of different requests to examine various situations regarding violations of workers' rights. The evolution of the number of requests received by the LDC over the last four years is shown in Figure 1.

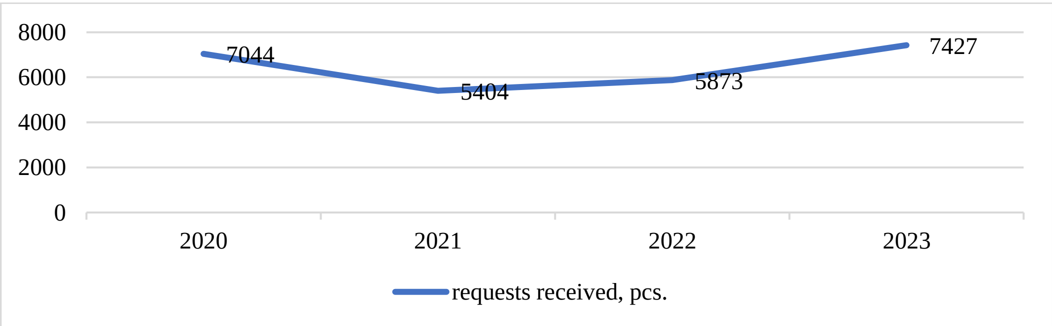

Fig. 1. Applications for labor disputes received by the Labor Disputes Commission, changes in 2020-2023, pcs.

**Source: compiled by the author of the work, based on the reports on the activities of the Labor Disputes Commission*

According to the data provided, it can be concluded that the largest number of applications for labour disputes was received in 2020 and in 2023, compared to 2022, it can be seen that in 2023, about 21% more applications were received than in 2022, and in 2021 compared to 2023, it can be seen that in 2023, the number of applications received in 2023 increased by 27% compared to 2021. As we can see, the change is not decreasing or increasing. Most of the applications were received for wages, compensation for non-pecuniary damages and unlawful dismissal.

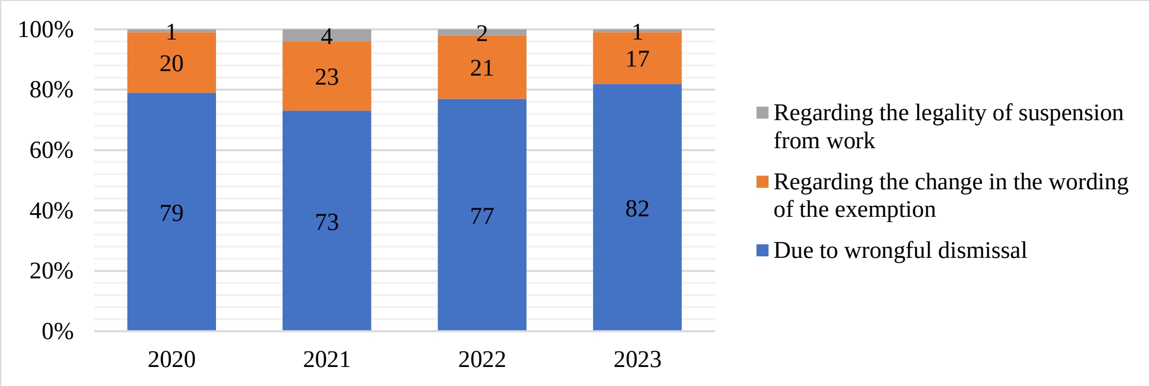

Fig. 2. Labor Disputes Commissions would receive requirements at the request, percent.
**Source: compiled by the author of the work, based on the reports on the activities of the Labor Disputes Commission*

This article deals with the requests made to the LDC in relation to the termination of employment contracts. As a result, data were selected from the LDC's activity report on the unlawful dismissal, the change in the wording of the dismissal and the suspension from work.

Most of the requests during the period under consideration were due to unlawful dismissal, in 2023, applications for unlawful dismissal accounted for an average of 78% of the total number of applications received related to the termination of employment contracts during the analysis period. The least received was due to the legality of the suspension from work, during the analysis period, these requests accounted for on average about 2% of the total number of applications received. Next in this paper the subject of illegal dismissal will be considered.

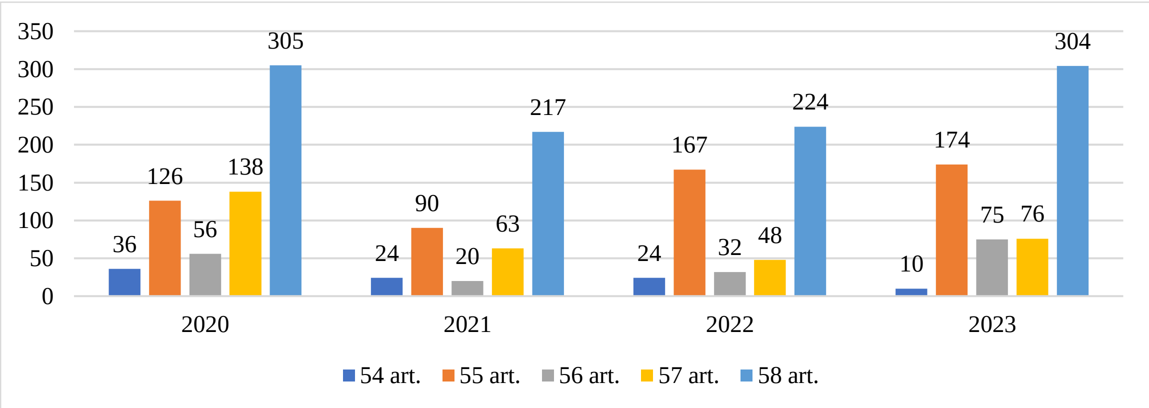

Fig. 3. Change in applications received by the Labor Disputes Commission in 2020-2023 due to wrongful dismissal, pcs.
**Source: compiled by the author of the work, based on the reports on the activities of the Labor Disputes Commission*

According to the data provided, it can be seen in Figure 3 that most of the applications are received by the LDC due to unlawful dismissal under Article 58 of the Labor Code (Termination of the employment contract on the initiative of the employer due to the fault of the employee), the number of these requests is almost the same in 2020 and 2023, during the analysis periods, the number of requests received under this Labor Code basis was on average 48% of the total number of requests for unlawful dismissal received, it can be argued that this was influenced by the misclassification of the termination of the employment contract, since the employer, when terminating the contract on that ground, must assess all the circumstances which could have led to the breach of obligations. The Supreme Court of Lithuania has clarified in a civil case that the *employer* *must prove not only the fact of the misconduct, but also that the misconduct is to be classified as gross. When deciding on the question whether a particular violation of labor duties is classified as gross misconduct, it is necessary to analyse its objective and subjective attributes - the nature of the employee's unlawful behaviour, the negative consequences that have arisen as a result of this violation, the degree and form of the employee's guilt, the motives and goals of the employee's actions, the influence of the actions of other persons on this violation and other important circumstances, and it must also be assessed what kind of rules were violated, - how clearly the duties of the employee were identified, what is the practice of assessing such or similar violations in the workplace* (order of the LAT of 12.05.2021, in civil case No. e3K-3-116-943/2021). The least number of requests received regarding Article 54 of the Labor Code (termination of the employment contract by agreement of the parties), this type of request was received mainly in 2020, and at least in 2023, the number of requests for this basis of the Labor Code violation received on average 4% of all applications for unlawful dismissal received.

Also, according to the data provided, it can be seen that a large number of requests for unlawful dismissal under Art. 55 (termination of the employment contract on the initiative of the employee without important reasons) were received, during the analysis period, on average, about 26% of all requests for wrongful dismissal received. It is beneficial for employers to terminate the employment contract on this basis of the Labor Code, since employers do not have to pay severance compensation, therefore, part of the labor disputes are related to the fact that the employee's free will is violated. In case law, when dealing with such cases, it is important to find out whether the employee's statement corresponds to his true will and whether it was not initiated by the employer. It is important to find out whether the employer did not have a psychological effect in the decision of the employee. (LAT order dated 19.03.2013 in Civil Case No. 3K-3-174/2013). It is also clear from the data provided that in 2021 and 2022 there is a general decrease in incoming statements and this decrease was influenced by the quarantine that began in 2020 during the COVID-19 pandemic, since most of the usual job position moved to working remotely or forced downtime was paid, and employers also received subsidies for employees, so dismissals during this period were not beneficial to either employers or employees.

Also, knowledge of the labor law the employees, to the extent when employees are not afraid to apply to the authorities to defend their rights, can also increase the total number of labor disputes. The actions of employers can reduce labor disputes as well, as employees strongly defend their rights, the abuse of the regulations is very likely to be detrimental to the employer.

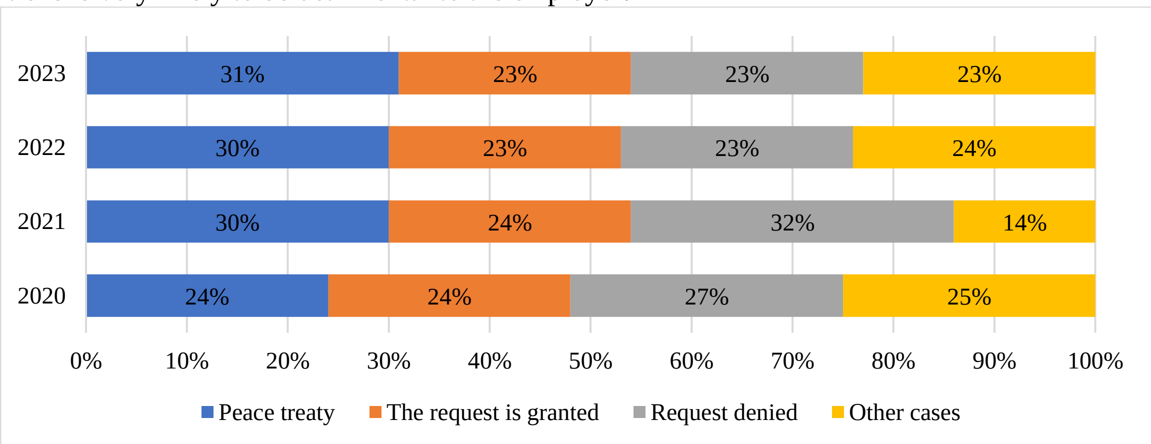

Fig. 4. Changes in the decisions of applications for wrongful dismissal received by the Labor Disputes Commission in 2020-2023, percent.

**Source: compiled by the author of the work, based on the reports on the activities of the Labor Disputes Commission*

According to the data presented, Figure 4 shows that between 2022 and 2023, the largest number of disputes over wrongful dismissal were resolved by a settlement agreement (about 30%), while in 2020 and 2021 the largest number of applications for wrongful dismissal were rejected (about 30%). It is also seen that during the analysis period, about 23% of the requests were granted.

Conclusions

Termination of employment contracts is regulated by the Labor Code of the Republic of Lithuania. An employment contract may be terminated at the will of the employer, the will of the employee, by agreement of the parties or in the absence of the will of the parties, upon the death of the employee or the liquidation of the legal entity, without the succession of enterprise. If an employee finds out that his rights have been violated upon termination of the contract, he can apply to the labor disputes commission, therefore, when terminating the employment contract, the employer must make sure that they correctly qualified the basis for dismissal, make sure that the employee's rights have not been violated, because if the State Labor Disputes Commission or the court decides that the employer has terminated the contract on an unlawful basis, the employer will have to face legal consequences: to pay severance compensation, if there is no possibility of returning the employee back to the place of work and the allowance for involuntary absenteeism.

After analysing the data of the review of the State Labor Disputes Commission in 2020-2023, it was noted that the largest number of applications related to the termination of employment contracts were received due to unlawful dismissal. Most of the applications received were received for dismissal under Art. 58 of the Labor Code (termination of the employment contract on the initiative of the employer due to the fault of the employee), it can be concluded that the large number of labor disputes regarding termination of the employment contract under this article of the Labor Code is due to the fact that employers, when terminating the employment contract on this basis, did not take into account all the circumstances relevant to the employee's misconduct and classified it as a gross violation of labor duties without an actual investigation, because in order to recognize a gross violation of labor duty, the employer must analyse the nature of the employee's unlawful behaviour, the negative consequences resulting from this violation, the degree and form of the employee's guilt, the motives and goals of the employee, the influence of other persons on this violation and other relevant circumstances. Also, a large number of applications were received under the termination of the employment contract under Article 55 of the Labor Code (termination of the employment contract on the initiative of the employee without important reasons), labor disputes under this basis of the Labor Code received on average of 26% during the analysis period of all requests for unlawful dismissal received. Employers must, when terminating an employment contract, respect the will of employees, and not use psychological pressure against the employee in order to avoid their obligations towards the employee. During the analysis period, about 29% of labor disputes were resolved by settlement, about 24% were granted, and 26% of applications were rejected. It can be said that in Lithuania, the Labor Disputes Commission and the Court properly perform their functions and effectively help employees to defend their labor rights.

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MAIN PROBLEMS IN THE ORGANISATION OF THE STATE BORDER GUARD SERVICE

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Keywords: state border protection; state border guard; state border guard activities.

Abstract
Throughout human history, border security has been a particular focus of attention, and to this day it is still considered a priority function for every country. In the course of the analysis of the main problems of the organisation of the activities of the State Border Guard Service, the work defines the concept and essence of the state border protection, and analyses the documents regulating the activities of the State Border Guard Service. The empirical part of the study used secondary data analysis, which was based on statistical data publicly available on the website of the SSAT for the period 2019-2023: datasets, reports, and other sources providing reliable data. The results of the analysis show that the activities of the SSN are highly dependent on unpredictable and rapidly changing environmental conditions, which makes continuous monitoring, control and preparedness to react to complex situations essential. To date, the SSN is confronted with fluctuations in various indicators such as migration, smuggling of illicit goods, etc., which require exceptional preparedness and equipping. However, the SFRS is still not sufficiently equipped, both in terms of means and human resources, and these problems need to be addressed quickly and in a targeted manner.

Introduction

National borders are usually defined as the boundaries (lines) separating one political entity from another and defining the territorial extent and sovereignty of a country. The existence of state borders is conditioned by the territorial instinct inherent in the territory assigned to each state and in the human communities, which is like a desire to ensure exclusive control over the events and processes occurring in the area where the community lives (Surina, 2020). Every state takes various actions to ensure its security, one of which is the protection of its borders. The latter term is used to refer to the multifaceted efforts, consisting of political, administrative, health-related and military actions of varying degrees of severity, that each sovereign state carries out to enforce the legal regime of the state border and to eliminate existing or potential threats (Wisniewski, 2019). The legal regime of a state border is defined as the legal procedure for the establishment, marking, crossing and administration of a state border. State border protection is defined as the measures provided for by law to prevent illegal changes in the demarcation of the state border and to ensure that natural and legal persons respect the rules of the state border, the legal regime of the border, and the rules of the operation of border checkpoints. Also, at border checkpoints and places where the legal regime is in force, the state border protection must fulfil other vital interests of individuals, society and the state (Tumalavičius, Greičius, 2017).

There are various threats that affect the security of sustainable regional development. One particular type of threat may be determined by the location of a country. Lithuania's geopolitical position means that the state border must be given special attention and strong protection must be ensured, which is why the State Border Guard Service and its activities become an important institution (Tumalavičius, Greičius, 2017). The National Security Threat Assessment (2022) also states that the geopolitical situation in Lithuania requires a high level of attention to be paid to the protection of Lithuania's state border, as the country is bordered by unfriendly countries, Russia and Belarus, which are able to gather highly sensitive information about Lithuania and undermine the legal regime of the border and the border. The Office of the Ombudsman for Equal Opportunities (2023) points out that the State Border Guard Service has recorded a high number of illegal border crossings in Lithuania in January-September 2021 (4,505), and that competent and efficient activities of the State Border Guard Service are essential for ensuring the protection of the state border in order to eliminate the existing problems efficiently. Article 2 of the Law of the Republic of Lithuania on the State Border and its Protection (2017) states that the protection of the State border of the Republic of Lithuania is an activity established by law by the state, municipal authorities and bodies, which is aimed at protecting the state borders from illegal changes in marking, ensuring the compliance with the legal regime of the border and the border, and ensuring the interests of the public, individuals and the state at places and control points where there is a legal regime of the border in force. The State Border Guard Service, which implements legal, organisational and technical measures, is also entrusted with competences for the implementation of these tasks. It is clear that, despite the challenges facing the protection of the state border, the current geographical location and geopolitical situation in Lithuania require even greater attention to be paid to the protection of the state border, which reveals the problem of the work. In order to ensure the protection of Lithuania's state border, it is crucial to look into the threats to the protection of the state border, as well as into the main problems of the organisation of the activities of the state border guard service.

Subject of the article. Problems of the organisation of the State Border Guard Service of the Republic of Lithuania.

The aim of the article is to highlight the main problems of the organisation of the State Border Guard Service.

Objectives of the paper

1. Provide an overview of the concept and meaning of state border security.
2. To define the activities and organisation of the State Border Guard Service.
3. To analyse the problems encountered in the State Border Guard Service through the analysis of statistical data.

Research methods: analysis of scientific literature; analysis of documents; analysis of secondary data.

Concept and meaning of state border protection

When looking at the definition of a state border, it should be noted that there are various interpretations. Various studies have attempted to provide a common definition of the concept of a state border, but to date there are different definitions that emphasise different aspects: geographical, economic, social, legal, political, financial, military, cultural, etc. (Dokoupil, Havlicek, 2002). In general, the border is a generic concept and nowadays includes the international normative concept of a border as a dividing line between two sovereign states. As sub-elements, border line, border zone or border reveal different nuances. It can be argued that the definition of the border is located at the intersection of three sociological concepts: territorial, nation-state and historical heritage. The border, which demarcates a homogeneous space, is at the origin of the nation state. Historically, the demarcation of borders has been a source of conflict when populations have been unable to divide their borders in a physically orderly manner according to their ethnicity, religion and culture, as was the case at the time of the collapse of the Eastern bloc. Thus, the border is the result of compromises, an unstable and ever-changing phenomenon (Rigg, 2017).

A border can be seen as a legally fixed and/or naturally determined line connecting homogeneous and/or heterogeneous regions, providing for administrative and/or political unity. The border may be closed, partially or fully open, thus providing for specific administrative and/or economic and political censorship. In other words, the border line forms a border area. It may have similar or completely different attributes on both sides of the border line. Thus, the border can also be interpreted as a dividing line between state formations. However, a border also implies a dividing line between two spatial units (for example, the boundaries of human space defined by social activities, or a space with a specific extent, depending on the nature of the particular social activity). In a more general sense, a border refers to a line separating neighbouring territories/regions, where these regions can be delineated by an imaginary line (physical, geographical regions, stream territories) or a fixed line with landmarks and signs (state formations). In the first case, the border is the result of typical geographical approaches (regionalisation), in the second case it is the result of legal aspects (Dokoupil, Havlicek, 2002).

Article 2(7) of the Law of the Republic of Lithuania on the State Border and its Protection (2024) stipulates that "the State Border of the Republic of Lithuania (hereinafter referred to as the State Border) shall be a line and a vertical surface following this line, which defines the boundaries of the territory of the Republic of Lithuania on the land, in the subsoil of the earth, in the airspace, in the border waters, in the territorial sea and in the subsoil of the sea". It is also important to note that this definition of the state border was also included in the older versions of this law. Therefore, despite the multitude of definitions of a state border, this paper will follow the official definition, stating that state borders are those defining the boundaries of a state's territory.

Article 2(8) of the Law on the State Border and its Protection of the Republic of Lithuania (2024) states that the protection of the state border of the Republic of Lithuania is an activity aimed at:

1) to prevent illegal changes to the marking of the state border of the Republic of Lithuania;
2) Ensure that legal persons, natural persons, branches of legal persons, their representative offices or persons without legal personality respect both the legal regime at the border and the state border;
3) safeguarding the interests of the state, the public and individuals at border checkpoints and places where a border legal regime is in force.

It can be argued that the protection of national borders is one of the key elements of national security that must be guaranteed by the state. B. Wiśniewski (2019) argues that border security is challenged by various threats such as: Illegal transit migration, increasing migration with the intention to stay, forgery of documents granting the right to cross the border, smuggling of excisable goods (primarily alcohol and tobacco products), drugs, weapons, explosives, ammunition, and products infringing copyright and related rights, organised trafficking in stolen vehicles, their entry into the customs territory of the country without payment of the necessary customs duties and taxes, the increasing level of organised trafficking in human beings and goods, the flexibility of organised criminal groups in terms of the creation of new channels for trafficking in human beings and their international and cross-border nature.

C.C. Haddal (2010) presents the concept of border security and defines levels of state border security (see Figure 1). The different levels of border security are based on the interaction of border threats and the use of border security resources. Figure 1 shows that as the level of threat increases, the level of border protection required also increases. However, in order to achieve a higher level of protection, the government must also increase the deployment of border security resources. Border security measures provide protection against the illegal entry of people and goods, which is perceived as a lower threat level. Border security measures are those that can be implemented to provide protection against medium-level threats such as violence, criminals, smuggling, etc. Finally, border security includes measures used to contain terrorism. In theory, a flexible border structure must be able to adapt to existing threats in order to provide the necessary level of protection.

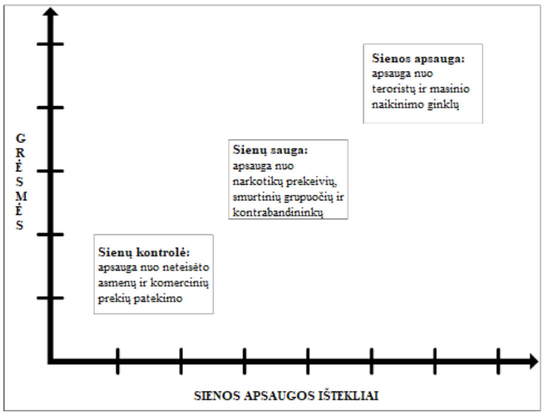

Fig. 1. Levels of State border protection
Source: Haddal, 2010, p. 6

B. Wiśniewski (2019) emphasises that border security is a crucial activity in the field of security and the fight against crime. The aforementioned scholar also defines three main levels of security: control efforts at the state border, when it is necessary to control petty crimes committed by small groups of individuals acting in isolated groups, operational efforts, the operational efforts aimed at combating organised crime up to the regional or national level (the aim of this level of protection is to make it easier for border services to detect larger smuggling consignments and organised human trafficking operations, which must be closely coordinated with internal and foreign services), and the strategic efforts, which are aimed at detecting and destroying the sources of internationally active organised criminal groups. These insights show that state border guards are of particular importance in this context.

It can be argued that the definition of a border can be interpreted in different contexts, ranging from the social to the legal, but in a general sense, a national border is a line marking the boundaries of a state's territory. It can be argued that the protection of the state border is one of the main areas of national security. State border surveillance is an activity aimed at protecting the state border against various threats of varying degrees: from the illegal entry of persons and commercial goods, drug traffickers, violent groups and smugglers to terrorists and weapons of mass destruction. It can be argued that border protection is the responsibility of each state, which must be ensured through the formulation of targeted strategies and the application of appropriate methods and measures to prevent and protect against each level of threat. It is clear that various institutions and services are essential for the protection of the state border, and it is therefore important to further clarify the role of the State Border Guard Service and the national and international legislation regulating the activities of the State Border Guard Service.

Legislation governing the activities of the State Border Guard Service

Security is one of the values that is highly valued in democracies. The main factors determining security are the effective functioning of public order and law enforcement services, a well-functioning judiciary, and the ability to effectively anticipate criminal threats and other related phenomena. Thus, one of the most important tasks of state governance is to develop organisational and legal solutions to ensure both internal and external security (Wiśniewski, 2019). As V. Tumalavičius and S. Greičius (2017) argue, the legal regime for the protection of the state border is composed of constitutional and legal norms that identify the foundations of the legal regime. State border protection is also based on international legal norms, general principles of international law, and domestic legal norms regulating the activities of state border protection entities.

International treaties are becoming important in securing the borders of the Republic of Lithuania: Agreement between the Republic of Lithuania and the Republic of Poland on the Common State Border, related legal relations, as well as on cooperation and mutual assistance in this area (1998), Agreement between the Government of the Republic of Lithuania and the Government of the Republic of Poland on Border Crossing Points (1992), Agreement between the Government of the Republic of Lithuania, the Government of the Republic of Estonia and the Government of the Republic of Latvia on cooperation in the field of border protection of the States of the Republic of Lithuania (1994), Agreement between the Government of the Republic of Lithuania and the Government of the Republic of Latvia on the State Border Crossing Points (1996), the Agreement between the Government of the Republic of Lithuania and the Republic of Belarus on the Legal Regime of the State Border of the Republic of Lithuania and the Republic of Belarus (2010), and others.

Also relevant are the laws of the Republic of Lithuania, resolutions of the Government of the Republic of Lithuania, orders of the Minister of the Interior of the Republic of Lithuania, orders of the Head of the State Border Guard Service under the Ministry of Interior of the Republic of Lithuania. Although there are various laws and other documents, it is important to mention the most important ones. As mentioned above, the Constitution of the Republic of Lithuania (1992) is important for the protection of the state border, as it has been discussed earlier in relation to the protection of the state border. The Law on the Foundations of National Security of the Republic of Lithuania (1997), which also defines the role of the State Border Guard Service (hereinafter referred to as "SBGS"), is also relevant in the context of the analysis. The Law of the Republic of Lithuania on the Legal Status of Aliens (2004) is also relevant, which establishes the procedures and conditions for the departure, entry, residence, stay, temporary protection, asylum and other aspects of the departure, entry, residence, temporary protection and other aspects of the departure of aliens, for the fulfilment of which the SSSS is particularly important. In reviewing the documents relevant to the protection of the state border, it should be noted that the role of the SFRS in the organisation, enforcement and control of the protection of the state border is exceptionally important.

V. Tumalavičius and S. Greičius (2017) emphasise that the SSAT is a service implementing the protection of the state border at sea, on land, in the Curonian Lagoon and in the inland waters of the border, as well as the control of the state border by preventing the risk of incidents at the border and controlling it. The Regulations of the State Border Guard Service under the Ministry of the Interior of the Republic of Lithuania (2017) define that the objective of the State Border Guard Service is the implementation of the state policy in the areas of state border protection and control of its crossing.

Chapter VI of the Law of the Republic of Lithuania on the State Border and its Protection (2000) regulates the SSAT. Article 20(2-3) of the Law states that the purpose of the SSAT is to exercise control and protection of the state border crossing and, in case of war, to defend the state, to carry out, within the framework of the armed forces, pre-trial investigation, criminal intelligence, and the state control of the migration processes. It is noted that the SSAT operates throughout the territory of Lithuania and is headed by the Commander of the State Border Guard, who is a single-person management body. The State Border Guard Service is assigned a wide range of functions, which are specified in Article 23 of the Law. Article 23(1) of the Law specifies 15 functions that are included in the core activities of the State Border Guard Service. 1 Paragraph 2 of the same Article also refers to 5 functions related to the protection of the state border, paragraph 3 to 5 functions related to the inspection of vehicles and persons crossing the border, and paragraph 4 to 6 functions related to the enforcement of the legal regime of the border and the procedure for crossing the state border (see Figure 2).

It can be argued that both national and international instruments are important for border security. It is important to underline that, upon becoming a member of the EU, Lithuania has committed itself to securing not only the internal but also the external borders of the EU. It should be noted that the importance of the SSAT is emphasised in legislation and other documents. It has become clear that the SSAT is assigned a very wide range of tasks and functions, and therefore it can be assumed that the organisation of the SSAT's activities is still faced with various challenges.

Study methodology

In order to provide an overview of the risks of the problems in the organisation of the State Border Guard Service, an analysis of secondary data was chosen. Currently, huge amounts of data are being collected and archived, so the practical use of the collected data for research is becoming increasingly popular. Secondary data analysis is the analysis of data that has already been collected from other sources. This method is particularly useful as it saves researchers a lot of time that should be wasted on data collection. Therefore, secondary data analysis and data utilisation is a viable option that applies the same basic research principles as using primary data (Johnston, 2014).

A variety of databases can be used for secondary data analysis: government sources (surveys and other structured data that are transparent and provided by credible institutions), data provided by private entities and agencies (e.g. World Bank data, etc.), data provided by private international projects (e.g. data collected by the European Commission's institutions on the European Union, etc.), data extracted from the web (which includes automated extraction of data from websites, etc.), data accesses provided by researchers (where researchers agree to share their databases, such as *Google Dataset Search*, which provides a wide range of datasets available on the web). It is important to note that not all datasets are public and accessible, for example, certain datasets are only available to members of certain organisations. Nevertheless, the analysis of secondary data is becoming more and more popular due to the increasing amount of data collected (Martins, da Cuncha, Serra, 2018).

Taking into account the fact that secondary data analysis requires data reflecting the activities of the SSAT, the statistical data for the period 2019-2023, available on the official website of the SSAT, were selected for this research. The analysis uses the statistical data presented in the VSAT Annual Activity Report 2023, as well as publicly available datasets and other sources that provide reliable data.

Results

Looking at the data reflecting the activities of the SSAT, it can be said that the organisation of the SSAT's activities is facing a variety of problems. Figure 1 shows that the scale of the SSAT's functions and activities has increased significantly over the 7-year period. As recently as 1 January 2018, the number of persons involved in the activities of the SSN has increased. On January 2018, the number of employees in the SSAT stood at 623, but in 2019 this number has increased several times to 3 682 employees. Until 1 January 2024, the number of staff has fluctuated steadily and currently stands at 3566. There are other reasons for the number of employees. According to the VSAT Activity Report for 2019 (2020), in 2019, functional and structural reorganisations of VSAT units were carried out, additional migration units were established, the Military Affairs Unit was established, Special Purpose Units were reorganised, and the Ignalina and Vilnius Border Police Stations were merged. In addition, in 2019, the State budget appropriations for staff remuneration increased (5.8%), which led to a need for more officers and the possibility to increase their remuneration.

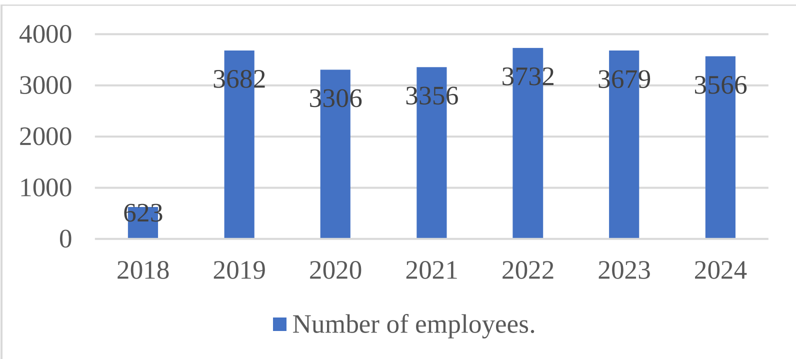

Fig. 1. Changes in the number of staff in the SSAT between 2018 and 2024
Compiled by the author on the basis of data from www.rekvizitai.vz.lt

The fact that the SSAT is facing problems with the organisation of its activities is reflected in the volatile number of cases of state border violations (see Figure 2). According to the SFRS 2019 Activity Report (2020), the number of border violations in 2019 was 6% higher than in 2018, while the clearance rate of all state border violations was 82.2%. This shows that the number of clearances to date is not absolute, and that the organisation of operations, which faces various challenges, needs to be improved. It is important to note that in 2019, the majority of border infringements were committed unintentionally due to negligence. The VSAT 2020 Activity Report (2021) shows a decrease in the number of border violations (21% less). This decrease is attributed to the coronavirus (COVID-19) infection, which was an unprecedented event when the internal borders of the European Union were closed and strictly controlled, resulting in extremely limited access to Lithuania. The data presented in the VSAT 2021 Activity Report (2022) reveals a very significant increase in the number of state infringements (9 times more infringements compared to 2020), which was caused by the diversion of the influx of irregular migrants towards the Lithuanian border, organised by the President of Belarus.

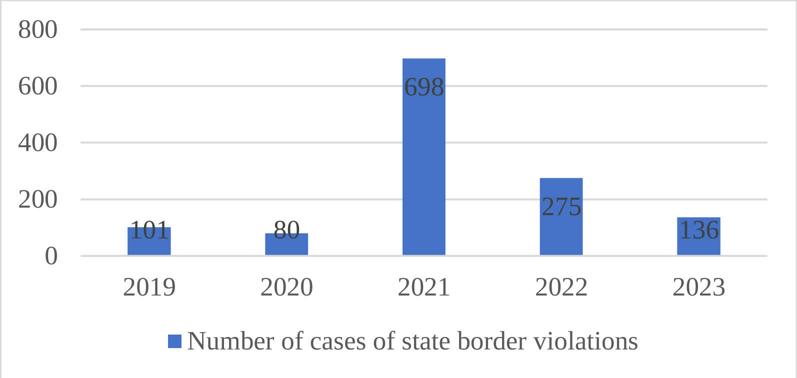

Fig. 2. Number of cases of state border infringements 2019-2023
Compiled by the author on the basis of the VSAT activity reports for 2019, 2020, 2021, 2022, 2023

The data presented in the 2022 VSAT Activity Report (2023) shows that the number of border violations decreased in 2022, but remained quite high compared to 2019. This data confirms that the increase in 2021 was due to the Belarusian regime. The data presented in the 2023 activity report of the SSAT (2024) shows a further decrease in the number of border violations (50.5%). These data show that the organisation of the activities of the SSAT is extremely complex due to the unpredictable circumstances that can lead to crises, and that constant monitoring, forecasting and preparedness for possible risks are necessary in the organisation of activities, as illustrated by the example of the Belarus regime. The management of such crisis situations requires not only a sufficient number of SSAT officers, but also the competences necessary to manage similar situations.

The number of cases of smuggling of goods, which has increased since 2019, also poses a challenge to the organisation of the activities of the SSAT (see Figure 3). The VSAT Activity Report for 2019 (2020) indicates that the number of cases of smuggling of goods has increased by 62% compared to 2018. This result is attributed to the application of the integrated control model at the border inspection post in Lavoriškės. The VSAT 2020 Activity Report (2021) reflects an increase in this indicator (526 cases). In 2021, a decrease is observed, but it is noted that Belarusian smuggling (mainly tobacco products) is a major problem in this context. The VSAT 2021 Activity Report (2022) also notes that the organisation of operations is facing greater challenges due to the dramatic increase in the use of unmanned aerial vehicles. In the VSAT's 2022 activity report (2023), the indicators increased again, but another problem was encountered: the increase in the number of illegal people smuggling, the emergence of new forms of smuggling (smuggling through Vilnius Airport, providing forged documents), which led to a significant increase in the workload of VSAT officers. The increasing indicators referred to in the 2023 Activity Report (2024) and the emergence of more sophisticated forms of transportation (e.g. unmanned aerial vehicles) lead to new challenges in the organisation of operations, which require technical means that have been sorely lacking so far.

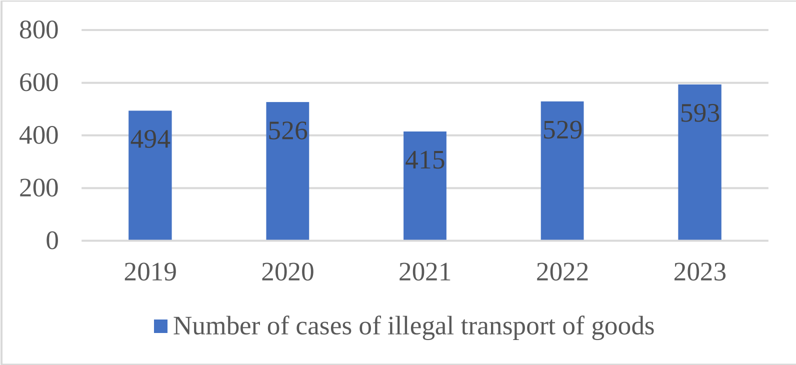

Fig. 3. Number of cases of illicit transport of goods 2019-2023
Compiled by the author on the basis of the VSAT activity reports for 2019, 2020, 2021, 2022, 2023

The above data and the reasons behind them reveal one of the most pressing problems in the organisation of the activities of the SSSS - the equipment of SSSS officers. It is obvious that without adequate and diversified equipment, the SSAT cannot perform its functions as efficiently as it could (see Figure 4). The VSAT Activity Report for 2019 (2020) indicates that, according to the established standards, the provision of VSAT officers has increased to 75% compared to 2018 (it was 65%), but notes that the lack of funding does not allow the VSAT to properly carry out its functions related to the defence of the country, as there is insufficient ammunition, weapons, and ammunition in accordance with NATO standards, and the lack of provision of officers with collective and individual protection equipment. The data presented in the VSAT 2020 Activity Report (2021) shows a further increase in the provision of equipment (79%), but still highlights the inadequacy of the provision of equipment, including communication equipment. The data presented in the VSAT 2021 Activity Report (2022) shows a decrease in provision (67%), but the indicators increase again in 2022 and continue to increase until 2023.

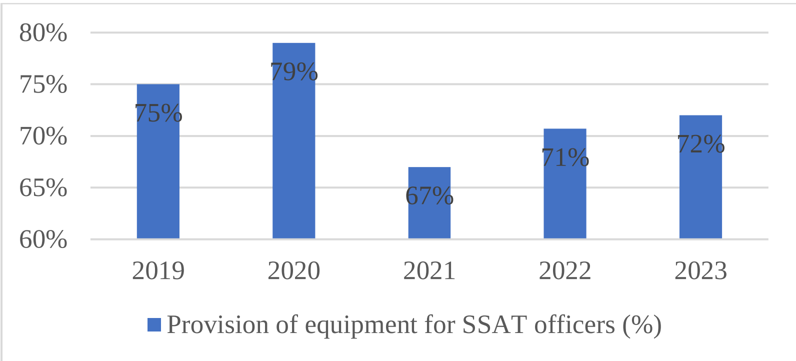

Fig. 4. Provision of SFRS officers in 2019-2023 (percentage)
Compiled by the author on the basis of VSAT activity reports for 2019, 2020, 2021, 2022, 2023

This shows that the provision of equipment for the officers of the SSAT and the development and maintenance of the system itself is a prerequisite for the performance of the functions entrusted to the SSAT. The VSAT 2023 Activity Report (2024) points out that VSAT cannot fail to improve and to relax, to think of new, quick and non-standard solutions. There is a need to continuously improve the equipment and structure of the SSAT, and to invest not only in tools but also in people. This therefore reveals another factor that hinders the effective organisation of the activities of the SSAT. Insufficient funding, effort and attention can lead to a decrease in the motivation of the officers of the SSAT, which can also lead to a decrease in the efficiency of the SSAT. The activities of the SSAT are complex, difficult and unpredictable, and therefore present a variety of problems that require targeted and rapid solutions.

Conclusions

The protection of national borders has been a focus for centuries. State border protection is defined as activities aimed at preventing illegal changes to the marking of the State border of the Republic of Lithuania,

ensuring that natural persons, legal persons, their branches, representative offices or persons without legal personality respect the legal regime of the border and the State border, and safeguarding the interests of the State, the general public and individuals at border control points and locations. The protection of the State border is carried out at various levels, ranging from border control and security to border protection. Each level is conditioned by a different level of threat. Both international and national documents are relevant for the protection of the border of the Republic of Lithuania: treaties, legislation, resolutions, etc.
The analysis of scientific literature and documents suggests that the activities of the SSAT are exceptionally important for the protection of the state border. The VSAT is assigned a very wide range of functions, which implies that the VSAT is faced with a variety of problems in the organisation of its activities. The analysis of secondary data revealed that the activities of the SSAT are highly dependent on constantly changing and unpredictable circumstances, which makes it important to be in constant control, monitoring and prepared to react to complex situations. In today's geopolitical situation, the organisation of the activities of the SSSS is made even more complex by the proximity of the unfriendly Belarusian and Russian regimes, which has led to a proliferation of problems leading to a much heavier workload for SSSS officers (from illegal migration to the smuggling of goods, and to the emergence of new forms of these offences). However, it is noted that, to date, the equipment of the SFRS has been inadequate, resulting in a lack of investment not only in equipment (armaments, individual and collective protective equipment, etc.) but also in human resources. These factors may lead to a decrease in the efficiency of the performance of functions and an increasing lack of motivation of officers, and therefore the problems need to be addressed quickly and in a targeted manner. Following the analysis of the secondary data, it is important to analyse the problems in more depth, and the topic should therefore also be approached in a qualitative way.

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IMPACT OF ARTIFICIAL INTELLIGENCE ON PROJECT MANAGEMENT

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Keywords: artificial intelligence (AI), project management, IT projects, data, tools.

Abstract
Over the last decade, artificial intelligence (AI) has been actively integrated into different areas of our lives. Different tools were created and provided for the project managers, forcing them to adapt. Nowadays, it is crucial to use it in the working space, especially in IT project management, as it is often plagued by complexities and issues. This article explores the main aspects of how AI is impacting IT project management, examining the advantages and disadvantages of this evolving landscape.

Introduction

Artificial intelligence (AI) refers to developing computing systems that can engage in human-like processes such as learning, adapting, synthesizing, self-correction and using data for complex processing tasks (Vusumuzi Maphosa, Mfowabo Maphosa, 2022). The introduction and integration of AI technologies are drastically reshaping the domain of IT project management in a quickly changing environment. AI is providing a new era of efficiency, innovation, and effectiveness, offering opportunities for automating complex processes, improving decision-making, and simplifying project workflows. This article aims to explore the impact of AI on IT project management, examining how AI tools and techniques can increase project success, minimize risks, and find fresh, creative solutions to age-old problems. This study will examine the revolutionary potential of AI in changing the roles, processes, and outcomes of IT project management in the modern digital era through a deep analysis.

Research object - the impact of AI on IT project management

The aim of the article - to examine the impact of AI on IT project management

Article tasks:

1. To examine the impact of AI on IT project management.
2. To provide some statistical data on how AI has changed IT project management.
3. To determine future changes for AI and its impact on IT project management.

Research methods: review of scientific literature, examination of online sources, analysis of statistical data, analysis of graphs and tables.

Main material

A recurring set of difficulties faces project managers as they continue to develop in the digital age. But in this continuing conflict, AI has proven to be a strong weapon. AI has the potential to completely change the way IT projects are planned, carried out, and monitored. In the picture provided below you can see in which areas project management is being changed and improved.

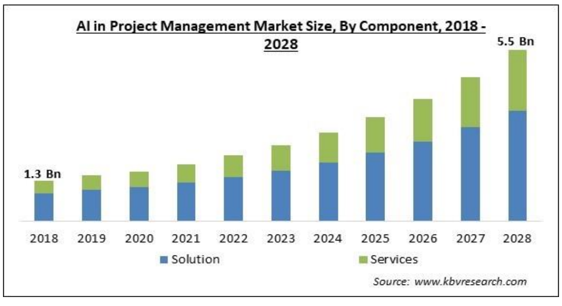

Fig. 1. AI in Project Management Market Size
**Source: KBV Research, 2023*

From the project management perspective, first of all we would like to talk about how AI is able to copy human minds in decision-making and problem-solving (Asma Alshaikhi, Mashael Khayyat, 2021). The employment of AI methods for decision-making is relevant, coming after optimization, automation, and estimation (Ianire Taboada, Abouzar Daneshpajouh, Nerea Toledo, Tharaka de Vass, 2023). It became possible to analyze vast amounts of data using just AI algorithms and a minimum of human resources, additionally saving a lot of time.

However, AI automates other tasks as well. Routine and administrative tasks, such as scheduling meetings, updating progress charts, or sending reminders, can be automated with AI, allowing project managers to focus on more strategic activities (Maya G., 2023). Beyond streamlining basic tasks, AI can even automate data entry from various sources, reducing human error and accelerating project progress. This leads to additional time-saving, allowing managers to focus on more important for the project's success tasks.

Another huge advantage of AI is that it can predict various issues that can occur during development. Such problems are simple, for example, delays, cost changes or lack of resources, and happen often. However, they may drastically influence the end result of the project and become the reason for the failure. AI gives project managers the ability to proactively change the structure of their teams or acquire the skills they need by anticipating possible obstacles to resources and skill gaps early on. This reduces risks and guarantees project success within the restrictions of money and time.

We cannot skip the improvement of communication between the company and end customers. Communication is the key to every project. It can either be the reason for the success or a failure. Without constant discussions, it will become impossible to provide a customer with a qualitative end product. How does AI influence this aspect? With the introduction of AI, chatbots and virtual assistants entered the field of IT. They are constantly available for customers and ready to help them with their questions anytime. However, even though AI tools automate many daily tasks, project managers still need to have high soft skills and be able to build communication within their team and stakeholders. A team must discuss human needs, judgments and guidelines so that they can communicate with each other unimpeded (Asma Alshaikhi, Mashael Khayyat, 2021). Although AI has the potential to be a very useful tool, it cannot fully replace people, that's why competent project managers will always be necessary to handle challenging circumstances, resolve conflicts, and inspire their teams to work at their highest level.

Speaking about skills, AI tools can analyze team members and develop training, pointing to the skills and habits that should be improved for better work. AI can determine a team's skill gaps by examining project results and feedback. Then, in order to close those gaps, it can suggest specialized resources for skill development. It is also a great way to use AI, as each team often has different weaknesses, which sometimes cannot be defined by project managers in advance. This also leads to enhanced risk management. AI becomes a valuable partner by identifying potential risks early in the project lifecycle, allowing for proactive mitigation.

With data-driven risk analysis, AI can analyze vast datasets from various sources: historical project data, industry reports, regulatory changes, and even weather forecasts. By identifying patterns and correlations, AI can pinpoint potential risks that might be overlooked by human analysis. Early Warning Systems, AI can be trained to recognize early indicators of potential problems (Opeyemi Abayomi Odejide, Tolulope Esther Edunjobi, 2024).

In addition to this, AI can read through huge amounts of data and documentation, providing project managers and team members with only needed and relevant information. This filtering of the information serves as an effective tool for knowledge management. This procedure can be automated by AI, which will highlight the most important information and save project teams a ton of time. AI is also capable of analyzing this data to find hidden trends and patterns. These insights can be very helpful in forecasting any obstacles, making well-informed decisions, and ultimately guaranteeing the success of the project. Furthermore, the ability to analyze data helps in identifying potential changes throughout the project development. AI can forecast the potential effects of changes in one project area on other areas, assisting teams in better navigating and managing change. Traditional methods often rely on static schedules that struggle to adapt to real-time changes. AI algorithms can dynamically adjust project schedules based on real-time data and resource availability. This ensures tasks are sequenced efficiently and potential delays are identified and addressed promptly, leading to improved project outcomes (Farzaneh Shoushtari, Ali Daghighi, Ehsan Ghafourian, 2024).

Table 1

AI in Project Management

Enhanced decision making	Task automation
Predictive analytics	Improved resource allocation
Enhanced communication	Stakeholder Engagement
Training and Skill development	Risk management
Knowledge management	Change management

**Source: Maya G., 2023.*

Disadvantages and Considerations of AI in IT Project Management

Analyzing the statistics (Fig. 1), the overall market size for AI in project management grew significantly, and it is clear that the integration of AI will only continue to grow in the next few years. Project teams will benefit from a more simplified and effective workflow as a result of this convergence. This proves that AI tools have several advantages for project managers.

However, there are two sides to every coin, so we cannot but touch upon the disadvantages of AI and possible problems managers may face in their future work. So what are the disadvantages of AI? One of the most important challenges of AI integration is data privacy. AI cannot appropriately distinguish between approved and restricted data and therefore violates the right of privacy. An AI-led project might collect personal data on the workforce or clients and make unethical decisions (PWC, 2019).

The fundamental basis of AI's performance is its ability to acquire knowledge from various datasets, often containing confidential user data. This is where the conflict begins: using this data to optimize projects while maintaining user privacy must be handled ethically. Strict data privacy guidelines and effective anonymization methods are essential for providing the security of user data. Furthermore, the responsible integration of AI in project management depends on promoting transparency and developing confidence with stakeholders regarding data usage. This problem is crucial, as data leakage can affect a company's reputation and even lead to legal issues and great loss of money. For now, such problems should be closely controlled by project managers themselves, as AI is not capable of doing so.

Another huge drawback of AI is inaccuracy and lack of human judgment. While AI can provide insights and recommendations, it lacks the human judgment and contextual understanding that project managers possess (Institute of Project Management, 2023). This means that people cannot fully rely on AI machines. Human experience and intuition are crucial in decision-making processes that AI cannot replace on its own. To maximize results and reduce dangers, AI must be integrated as a helpful tool rather than as the only one making decisions.

It is crucial to remember that AI is only a tool which helps in different areas and enhances workflow, but does not fully replace professionals. Even so, it is still common to make AI do all the job, which later leads to poor performance and additional issues which could have been avoided.

On the other hand, the integration of AI can be costly. Most AI services are not free, which can lead to additional costs. This means that during the planning phase of the project, managers should clearly define if the company will afford the cost of AI integration and if it will overall be relevant to use AI. AI integration costs will vary depending on the approach and solution type the company chooses. There are different aspects which influence the AI integration cost: the type of software, the level of intelligence, the amount and quality of big data which will be needed for the system, the algorithm accuracy and the complexity of an AI solution (Vitali Likhadzed, Andrei Klubnikin, 2024). Aside from the investment, the future costs related to AI can be underestimated. Maintaining and protecting huge amounts of data may require additional software and staff to manage it.

Although AI automates tasks, skilled professionals are still needed to clarify the results, identify potential issues, and ensure data privacy. Companies which plan to integrate AI must conduct a thorough cost-benefit analysis, considering not only the initial implementation but also these ongoing operational costs.

The Future of AI in IT Project Management

In project management, there is a need for software and tools that are proactive and not reactive. These need to predict future scenarios using 'what if' analysis and alert the project manager before issues arise (Vusumuzi Maphosa, Mfowabo Maphosa, 2022). AI still has a lot to improve and now is only being used as a tool. But, without a doubt, AI will continue changing the role of project managers in the next few years.

So what is the future of AI? It is clear that current AI systems have no “moral status” (Fert Batxillerat, Pablo García Andrés, Ariadna Vilalta Domingo, 2019). Moral judgment often requires awareness, emotional intelligence, and the capacity to see the difference between good and wrong. Even with their improved capabilities, AI systems use datasets and algorithms to function. They are unable to make moral decisions on their own. In project management, this morality is essential. Even if AI is excellent at data analysis and process optimization, moral judgment is still required for making ethical decisions. In the future, AI will definitely have improvements in this area, enhancing decision-making and solving data privacy concerns. Furthermore, there may also be changes in explainable AI.

Nowadays, we are surrounded by black-box AI systems utilized to make decisions for us, as in autonomous vehicles, social networks, and medical systems. Most of these decisions are taken without knowing the reasons behind these decisions (Waddah Saeed, Christian Omlin, 2023). Most of the time, such black-box systems require additional human verification and knowledge. With explainable AI, all its actions will be explained and transparent, becoming more understandable for humans. This will improve the trust between project managers and AI systems so that AI tools will be used more likely.

Furthermore, AI will be able to identify leaks and issues in data, which they use for training, and inform project managers about it. In addition, people have already started talking about the consciousness and self-awareness of AI models. In the philosophical sense, consciousness is considered: “The quality or state of being aware especially within oneself.” (Fert Batxillerat, Pablo García Andrés, Ariadna Vilalta Domingo, 2019). For now, we can only suppose that such abilities may appear in AI and we do not have defined answers. But, this possibility should also be taken into consideration, as it can change a lot in the workflow and job market.

Conclusions

After conducting scientific research on the impact of AI on project management, it is clear that this topic is widely researched and often talked about in scientific literature and online sources. Different analysis and statistics can be easily found in order to examine the topic. However, it is difficult to define exactly the future changes of AI, as this area is changing drastically each year. For now, project managers can achieve new levels of efficiency and productivity by carefully choosing and incorporating AI tools that fit in with certain project requirements. Through this, they will be able to make decisions that improve project results, optimize resource allocation, and simplify workflows. In the next few years, it will be fundamental for project managers to be least informed about the latest changes in the AI field and be proficient in relevant tools. The ability to adapt, be professional, and be flexible will be essential for entering the project management field. With such skills, the projects will have more chances for success and customer’s satisfaction. In addition to efficiency improvements, the future of AI in project management offers a more responsible approach to project execution by focusing on ethical development and encouraging human-AI collaboration. Even though companies are only starting the integration of AI in their projects, it will only become more and more widely used. Correct usage of AI will only be a benefit for businesses.

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TITLE OF THE ARTICLE: DEVELOPMENT AND ENGAGING THE SUSTAINABILITY GOALS: THE CASE STUDY OF THE SUSTAINLIFE WEBSITE

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Keywords: SustainLife website; sustainable innovation; ecological creativity; digital platforms; crowdsourcing; environmental sustainability; innovation contests.

Abstract
In an era marked by increasing environmental concerns and a growing sense of urgency to address sustainability issues, online platforms play a pivotal role in fostering awareness and driving positive change. Plastic pollution has become one of the most pressing environmental issues, as rapidly increasing production of disposable plastic products overwhelms the world's ability to deal with them (Laura Parker, 2023). In 2022, a record of 62 billion kg of e-waste was generated globally (equivalent to an average of 7.8 kg per capital per year)(Global E-waste Monitor, 2024). This article explores and reviewed practicing of applying and promoting sustainable goals through man made products. Furthermore, the article proposes a platform (SustainLife website) as a solution for developing and engaging in sustainability strategies, a digital and interactive platform with the aimed of promoting sustainable goals through innovative contests focused on ecological creativity. The platform invites participants from diverse backgrounds to showcase their ingenuity by presenting projects related to sustainable product development, such as introducing innovative recycling technologies or re-purposing materials for new uses. By providing a digital space for eco-conscious innovation, the SustainLife website aims to inspire and empower individuals to contribute to environmental sustainability while fostering a community of like-minded innovators. Through an exploration of the website's features, contest structure, and potential impact, this article highlights the transformative potential of digital platforms in driving sustainable innovation and addressing pressing environmental challenges.

Introduction

Sustainable development has become a key focus in recent years, as the world grapples with the effects of rapid industrialization and climate change. Governments, organizations, and individuals have all recognized the urgent need to shift towards more sustainable practices in order to preserve our planet for future generations. As society grapples with the consequences of climate change, resource depletion, and pollution, there is a growing recognition of the importance of fostering creativity, eco-friendly innovation, and ingenuity to address these pressing challenges and promoting sustainable practices. Before dipping into the subject of sustainability development, there is a need to understand the crucial role each individuals has to play on the planet wealth. Sustainable development is a simple concept with a complex meaning. At its core, it refers to meeting the needs of the present generation without compromising the ability of future generations to meet their own needs. In other words, it focuses on balancing economic, social, and environmental factors to ensure long-term sustainability. With a target of 169 action to be made with the aim to address poverty, protect the planet, and promote prosperity for all, The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future at its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries, developed and developing in a global partnership. (United Nations Environment Programme, 2024).

Fig. 1. Sustainable Development Goals
**Source: made by author. Reference (United Nations Department of Global Communications, 2015)*

Importance of Importance of addressing Global Challenges

One of the key principles of sustainable development is the idea of inter-generational equity. This means that we must consider the impact of our actions not only on ourselves, but also on future generations. This includes reducing carbon emissions, preserving natural resources, and promoting social equality. Addressing global challenges has always been the aime of the 17 SGDs by the united nation through it agender 2030. Between 400,000 and 1 million people die every year as a result of diseases related to mismanaged waste and only municipal solid waste generation is predicted to grow from 2.3 billion tonnes in 2023 to 3.8 billion tonnes by 2050 (UN Environment Programme, 2024).

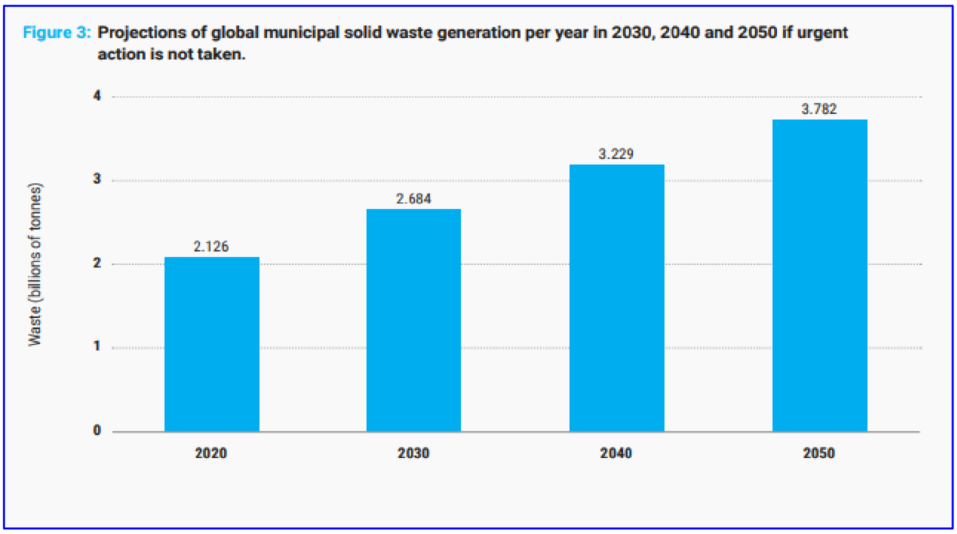

Fig. 2. Projections of global municipal solid waste generation per year in 2030, 2040, and 2050 if urgent action is not taken
**Source : made by author. Reference (UN Environment Programme report of the Global Waste Management Outlook, 2024).*

Waste is materials, substance, or object eliminated or discarded as no longer useful. There are three different ways of categorizing waste: Material, e.g. food waste or plastic waste; Product type, e.g. e-waste (electrical and electronic waste) or end-of-life vehicles, which contain multiple materials; and Source, e.g. MSW(Municipal Solid Waste), which contains multiple product types and materials (UN Environment Programme, 2024). More than 1000 rivers account for 80% of global riverine plastic emissions into the ocean which range between 0.8 million and 2.7 million metric tons per year (Meijer et al., 2021).

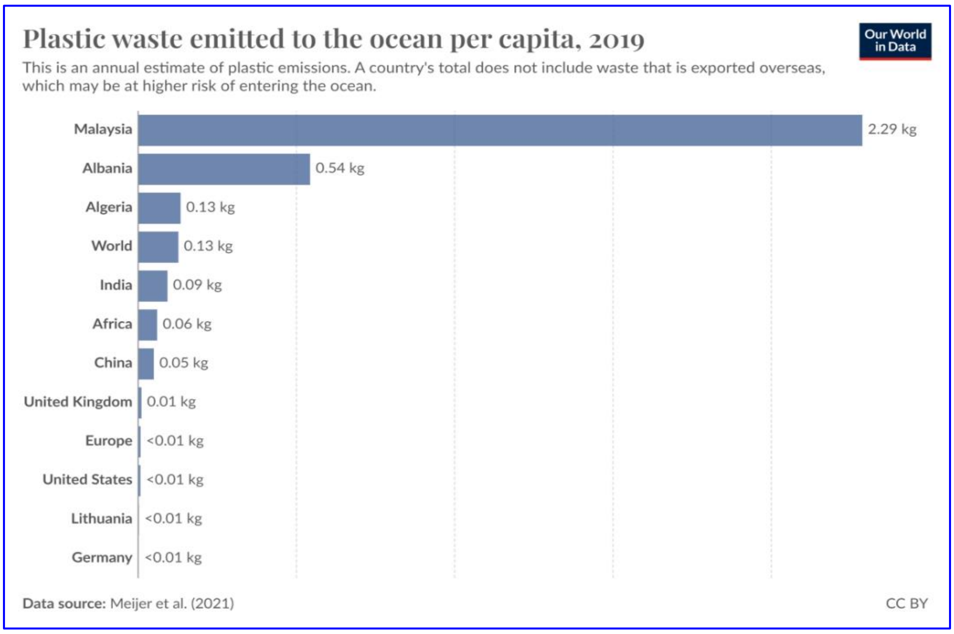

Fig. 3. Processed by Our World in Data
**Source : made by author. Reference (Meijer et al., 2021)*

Why Addressing Global Challenges Matters

According to the report of the UNITAR (United Nations Institute for Training and Research) of the Global E-waste Monitor (2024), the total composite of the global e-waste in 2022 gave 31 billion kg of metals as waste, 17 billion kg for plastics and 14 billion kg for other materials. With these figures, the concern of addressing the global challenges matters is to Preserve planetary health, Maintain economic development and stability, Promoting social justice and equity, and Contributing in building peaceful and security to the society (UN Environment Programme, 2024).

The Role of Creativity as a solution in Sustainability

In the face of escalating these environmental challenges and the urgent need for sustainable solutions, and one of the most solutions is through creativity and art (Lukas Gutierrez, 2023). He online the different importances on how creativity and art are crucial solutions to sustainability as:- Creativity and innovation play a crucial role in driving sustainable solutions by encouraging out-of-the-box thinking and problem-solving in reducing waste problem. Art and creativity can help raise awareness about environmental issues and inspire people to take action. Art can reflect cultural attitudes toward the environment and promote equity and inclusive, particularly among young people. Communications, marketing, and storytelling are powerful tools for promoting sustainability and influencing behaviour change. Through visual art, music, theatre, and other creative forms, we can explore the beauty and diversity of the natural world and the impact of people on our environment.

Engaging with Sustainable Development: The Case of SustainLife Website

SustainLife is a website with a mission to promote sustainability through creative design contests and empower individuals and communities to drive positive change through innovation for a more sustainable future towards an environmentally sustainable, socially equitable, and economically prosperous world. Promoting sustainable goal through competition is a key for the candidate to end a recognized award but the promote sustainability in his own way. Competition harness ecological creativity and promote sustainable innovation. competition could be a powerful strategy to promote sustainable behavior if positioned correctly and be effective for pro-selves as it provides the opportunity to obtain benefits for the individual such as prizes/awards, positive self-image, prestige, pride, and excitement and independent of the type of outcome (Van Horen, F., et al., 2018).

In current avenues, there is a need for showcasing and commercializing eco-friendly products and projects hindering the potential for widespread adoption and impact of sustainability. Additionally, there is a need to foster a community of eco-conscious individuals and provide opportunities for recognition, rewards, and career advancement in the field of sustainable product development. Thus, there is a pressing need for a digital platform that empowers individuals to showcase their ecological creativity, fosters collaboration, and catalyzes the development and commercialization of sustainable innovations. In this context, the proposed SustainLife website emerges as a beacon of hope, initiative, and offering a digital platform dedicated to promoting sustainable innovation and ecological creativity.

Career Opportunities for Project Creators

The SustainLife website represents a transformative opportunity to harness the power of digital technology in advancing environmental sustainability. By providing a space for individuals to showcase their innovative projects focused on sustainable product development, the platform seeks to inspire, empower, and connect eco-conscious innovators from diverse backgrounds that drives positive environmental impact. Competition-based strategy enhance sustainable behavior by appealing to a broad public: both pro-selves and pro-socials (Van Horen, F., et al., 2018). A typical example which competition promote sustainability goal is the Solar Decathlon Competition (SDC) as a truly transformative tool in higher education. This competition, which was originally sponsored by the U.S. Department of Energy, is the most prestigious international student competition for sustainable habitat (Rafael H., et al., 2020).

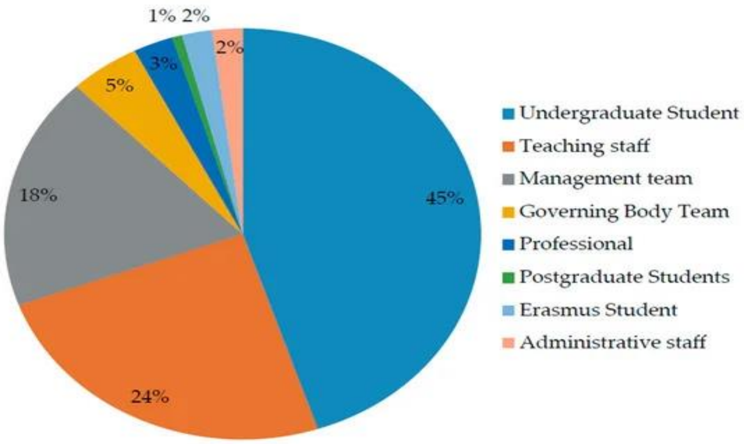

Fig. 4. Profiles of participants in the Solar Decathlon Latin America and Caribbean 2019 competition (SDLAC 2019) and the Solar Decathlon Europe 2019 competition (SDEU 2019). **Source : made by author. Reference (SD team (Rafael H., et al., 2020))*

Participating in SustainLife contests allows participants to cultivate their personal brand as Eco-innovators and advocates for sustainability. By showcasing their passion, expertise, and commitment to environmental stewardship, participants can differentiate themselves in the job market and attract opportunities aligned with their values and aspirations. Through leadership, content creation, and engagement with online communities, participants can establish themselves as influential voices in the sustainability space, further enhancing their career prospects and opportunities for professional growth. The contests will also offers participants the potential for monetization and income generation through various avenues like commercialisation opportunities, crowdfunding campaigns, grants and funding opportunities, revenue-sharing models.

Showcasing and Promoting Innovative Projects

Studies have explored the role of crowdsourcing platforms in generating eco-friendly solutions, the impact of social media in raising awareness about environmental issues, and the effectiveness of digital marketplaces in promoting sustainable products and services. Additionally, research has examined the factors influencing consumer behavior towards sustainable consumption, the role of digital communities in driving behavior change, and the strategies employed by organizations to leverage digital platforms for sustainability initiatives.

SustainLife is dedicated to showcasing and promoting the innovative projects developed by participants in its contests. Through various channels and platforms, including:
Online Platform: Participants have the opportunity to create profiles for their projects, upload images and videos, and provide detailed descriptions of their innovations. This online platform serves as a hub for showcasing projects to a global audience and attracting interest from potential collaborators, investors, and supporters.
Media Coverage: Press releases, feature articles, and interviews highlight the impact and significance of participants' contributions to sustainability, raising awareness and visibility for their projects in the public eye.
Networking Events: Networking events, exhibitions, and showcases will be organized for participants will have the possibility to present their projects to industry experts, investors, and potential partners.
Social Media Campaigns: Through targeted social media campaigns, participants' projects are promoted to a wider audience of sustainability enthusiasts, influencers, and stakeholders, driving engagement, awareness, and support for their initiatives.

Collaboration with other Project Creators

SustainLife fosters collaboration among project creators to leverage collective expertise, resources, and networks in driving sustainable innovation. Online collaboration platform where project creators can connect, share ideas, and collaborate on initiatives. Organizing networking events, and workshops, where project creators can meet face-to-face, exchange ideas, and collaborate on projects.

Participation

Regardless of geographical location, socioeconomic background, or organizational affiliation, anyone with a passion for sustainability and ecological creativity is encouraged to join the SustainLife community and contribute their ideas and talents to the cause.

Sponsorship

To support the mission and activities of SustainLife, large profit-making organizations are invited to sponsor contests, events, and initiatives. Sponsors may benefit from brand visibility, networking opportunities, and positioning themselves as leaders in sustainability innovation.

Moreover, there has been a recognition of the importance of fostering a culture of creativity and innovation in addressing complex sustainability challenges. Research has emphasized the role of interdisciplinary collaboration, co-creation, and open innovation in developing novel solutions to environmental problems.

At its core, the SustainLife website is more than just a digital platform, it is a catalyst for change, a hub of creativity, and a community of like-minded individuals united in their commitment to sustainability. By fostering collaboration, providing resources, and offering opportunities for recognition and reward, the platform seeks to empower individuals to turn their eco-conscious ideas into tangible solutions that benefit both people and the planet. Also, strategic partnerships with recycling organizations, sustainable brands, and influencers can amplify the platform's reach a strong credibility worldwide.

Conclusion

SustainLife has the potential to transform the landscape of innovation and sustainability. With its ability to serve as a hub for start-ups with innovative project ideas and non-profit organizations interested in sponsoring green contests to fulfill Corporate Social Responsibilities by law or for image enhancement, SustainLife is a game-changer. Not only does it recognize the efforts of innovators through award-winning initiatives, it also provides them with an opportunity to showcase their ideas and gain exposure. Acting as a market platform, SustainLife ensures that innovative ideas generated from creative minds continue to flow for implementation and further development, making it a unique and valuable initiative.

We are confident that SustainLife Contests will succeed based on the past and existing contests' observations, such as the Instructable Contest, Solar Decathlon Contest, and the Hult Prize Contest, promoting the Sustainable Development Goals and significantly impacting society.
Through engaging design contests, educational resources, and collaborative projects, we aim to spark inspiration, foster collaboration, and catalyze real-world impact. By harnessing the power of design and

creativity, we can advance the Sustainable Development Goals and promote a world that is environmentally sustainable, socially equitable, and economically prosperous for all. By participating in SustainLife, you will play a crucial role in shaping a better world for future generations.

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MODERN APPROACHES FOR TRAINING MACHINE LEARNING MODELS IN CONDITIONS OF LIMITED TRAINING DATA

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Keywords: Deep learning; Synthetic data; The Monte Carlo method; GAN; VAE; Machine learning

Abstract
This article explores different approaches to generating synthetic data and their applicability to training machine learning models. It discusses techniques such as random sampling from known distributions, the Monte Carlo method, and the use of deep generative models like generative adversarial networks (GANs) and variational autoencoders (VAEs).
In this publication, modern models and methods of machine learning and generation of artificial data will be considered to solve the problems of learning taking into account the lack of training data.

Introduction

Training any artificial intelligence (AI) model requires carefully labeled and diverse datasets that contain thousands to tens of millions of elements, some of which lie beyond the visual spectrum. Collecting and labeling this data in the real world is time-consuming and expensive. This can hinder the development of AI models and slow down the time to find a solution.

Considering all the features of working with machine learning models for computer vision problems, the question of finding or creating data or certain strategies for training models that could solve the problem of lack of real data for training machine learning models is relevant and important.

Problem of Research - the scarcity of training data poses a significant challenge in machine learning, hindering the effectiveness of model training and performance. Traditional approaches rely on limited datasets, resulting in suboptimal learning outcomes and reduced model generalization. Thus, there is a pressing need to explore alternative methods for generating synthetic data to address this issue.

Purpose of the Article - this article aims to investigate various approaches to synthetic data generation and their suitability for training machine learning models. By examining techniques such as random sampling from known distributions, the Monte Carlo method, and advanced methods like generative adversarial networks (GANs) and variational autoencoders (VAEs), it seeks to provide insights into the effectiveness and applicability of these methods in overcoming data scarcity challenges.

Object of the Article - the main focus of this article is to analyze modern models and methods in machine learning and artificial data generation. Specifically, it aims to evaluate how these techniques can mitigate the limitations imposed by insufficient training data, thereby enhancing the performance and robustness of machine learning models.

Research Methods - the research methodology employed in this article involves a comprehensive review and analysis of existing literature on synthetic data generation techniques and their integration with machine learning frameworks. Additionally, experimental evaluations and case studies may be conducted to assess the efficacy and practical implications of different methods in real-world scenarios. This multifaceted approach allows for a thorough exploration of the subject matter and facilitates a nuanced understanding of the challenges and opportunities associated with synthetic data generation for machine learning training.

Approaches for generation the syntetic data

Among the approaches to training models, active learning and weak supervision can be distinguished. These are precisely the "those" approaches to training models in conditions where there is not enough labeled data, and the possibility of additional labeling is not available for certain reasons (there may be various reasons here, primarily short deadlines for the project or the lack of a domain expert) [1].

Domain adaptation can also be used to solve the problem. This method is used to train machine learning models, to apply a model trained on one data set (source domain) to another but related data set (target domain). This is useful when data collection for the target domain is expensive, difficult, or limited, but there is a large amount of data for the source domain.

An alternative to these approaches can be supplementing real data with artificially created, i.e., synthetic data. First of all, in the field of computer vision, where the system's ability to understand and interpret the visual world comes to the fore, synthetic data is a kind of "game-changer"[2]. A situation may arise where the actual data does not exist at all, but there is some understanding of the distribution of the data set. In this case, you can generate a random sample from any distribution, for example: normal, exponential, chi-square, lognormal, and uniform. With this approach to creating synthetic data, understanding the domain in which new data is created plays a very important role [3].

The "Monte Carlo" method can also be used to create synthetic data, provided that it is known from which distribution the real data come. Machine learning models such as decision trees can be used to fit distributions. This allows modeling non-classical distributions, which can be multimodal and do not contain the general characteristics of known distributions. This approach allows generating high-quality synthetic data, but it should be remembered that machine learning models are prone to overtraining [4].

In cases where only part of the real data exists, it is also possible to use hybrid synthetic data generation, that is, generate one part of the data set based on theoretical distributions and the other part on the basis of real data.

Deep generative models, such as variational autoencoder (VAE) and generative adversarial networks (GAN), are also actively used to generate new data [5].

Results of experiment

To confirm the conducted theoretical analysis, a GAN was chosen, which will generate new synthetic data based on the existing data set. The well-known mashine learning test – Iris Fishers – was chosen as the data set on which the GAN was trained. This dataset contains 150 points, which are characterized by four features, such as: Sepal Length, Sepal Width, Petal Length, Petal Width. This data set is mostly used for training machine learning models to solve classification and clustering problems and contains three classes of iris flowers: Iris-setosa, Iris-versicolor, Iris-virginica.

For training powerful machine learning models such as XGBoost and LihtGBM, this amount of data for training is very small, so it is advisable to add artificially generated additional data to the training process.

To do this, a GAN model was trained, which generated a set of synthetic data in order to diversify the initial set. The results of training the GAN model are shown in Figures 1 and 2.

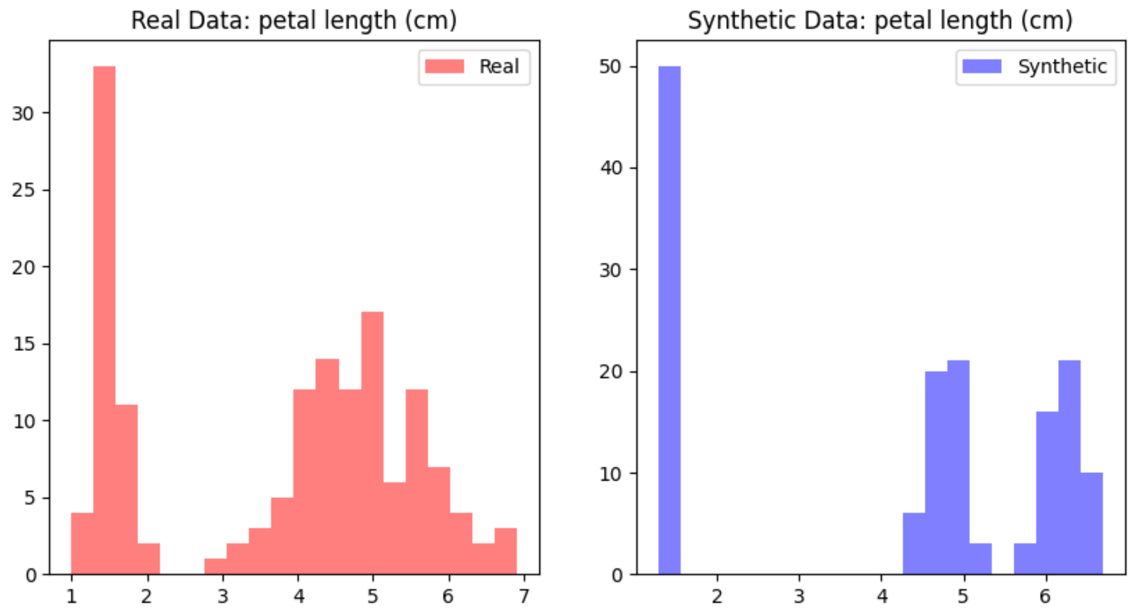

Fig. 1. Comparison of the distribution of real and generated data

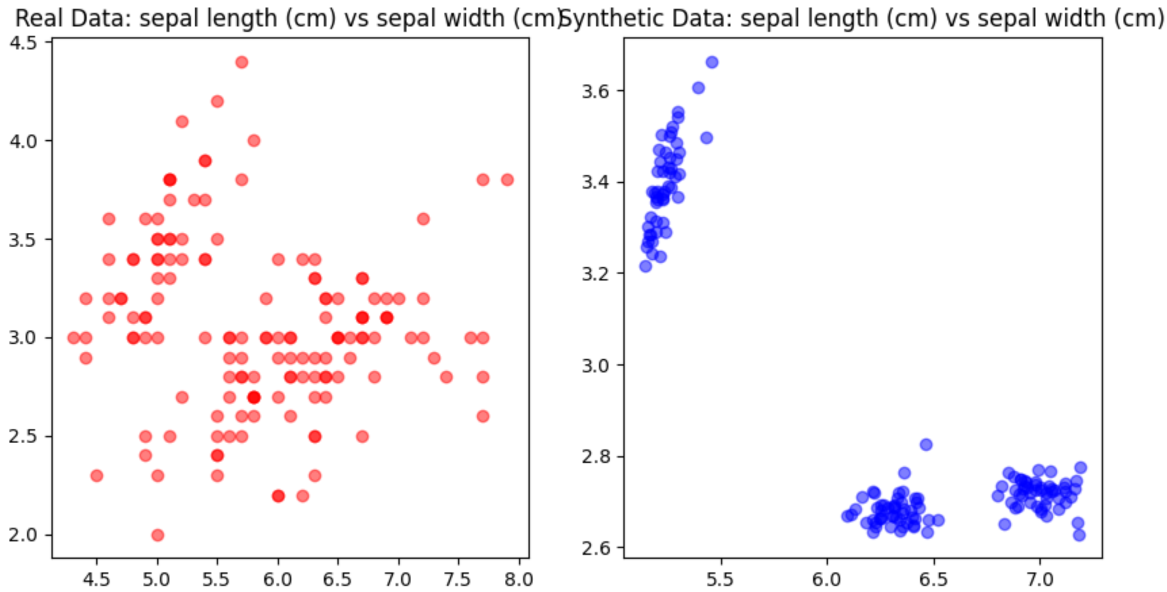

Fig. 2. Visualization of real and generated data

As can be seen from the above visualizations comparing real data with artificially generated data, the generated data do not duplicate the existing data, but belong to a similar distribution.

Conclusions

Today, using synthetic data to train machine learning models, especially deep models working with visual content, is a very effective technique for increasing the size of training datasets. But it is necessary to remember that the quality of synthetic data depends on the data on the basis of which it was created. That is, if the synthetics were created on low-quality data, you should not expect magic as a result of training models on such data. Synthetic data reproduce certain statistical properties of the original data. Therefore, they may not reflect the random behavior of real data. But, despite such features, the use of synthetic data today is an effective solution for increasing training data sets and allows you to save resources and time for marking real data.

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THE IMPORTANCE OF EATING LOCAL AND SUSTAINABLE FOOD IN AN ECO-FRIENDLY MANNER AND SUPPORTING LOCAL FARMERS

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Keywords: local, produce, farmers, food, healthy, sustainable, eco-friendly, food systems.

Abstract
In recent years, there has been a growing emphasis on the importance of consuming local and sustainable food, coupled with supporting local farmers. This article aims to delve deeper into this subject matter, exploring the nuanced concepts of sustainability in agriculture and proposing innovative solutions to enhance the accessibility of locally grown produce. Through the lens of eco-friendly practices and community empowerment, the article advocates for a holistic approach towards building resilient food systems. By synthesising current research and practical insights, it offers a comprehensive overview of the benefits and challenges associated with sustainable food consumption.

Introduction

The global food system faces unprecedented challenges, ranging from environmental degradation to socioeconomic disparities. Against this backdrop, the promotion of sustainable and locally grown produce has emerged as a key strategy to mitigate these issues. This article seeks to elucidate the underlying principles of sustainability in agriculture, underscoring the symbiotic relationship between local food systems and environmental stewardship.Moreover, it explores the intersectionality of sustainability, community empowerment, and economic viability, laying the foundation for a holistic discussion on the subject.

The Concept Behind Sustainable and Locally Grown Produce

Central to the discourse on sustainable agriculture is the distinction between "local" and "sustainable" food. While the former pertains to geographic proximity between producers and consumers, the latter encompasses a broader spectrum of practices aimed at minimising negative environmental impacts. Sustainable agriculture emphasises resource conservation, biodiversity preservation, and community resilience (Martinez et al., 2010). Drawing upon principles of agroecology and regenerative farming, it seeks to foster harmony between human activities and natural ecosystems. In this context, supporting local farmers becomes instrumental in promoting sustainable food systems, as it enables the adoption of environmentally friendly practices while bolstering local economies.

The struggle of local farmers and strategies for empowerment

Despite the inherent merits of local food systems, many small-scale farmers encounter significant challenges in sustaining their livelihoods. Economic pressures, limited access to resources, and market dynamics often undermine their viability. To address these issues, various strategies have been proposed to empower local farmers and enhance their resilience. These include capacity-building initiatives, access to credit and technical assistance, and the promotion of alternative marketing channels (Hal, 2022). By fostering a supportive ecosystem, policymakers and stakeholders can create an enabling environment for local farmers to thrive.

The Eco-Friendly approach to receiving produce

In line with the principles of sustainability, the mode of transportation plays a crucial role in determining the environmental footprint of food distribution. Traditional supply chains reliant on fossil fuel-powered vehicles contribute to carbon emissions and air pollution. To mitigate these impacts, innovative solutions such as bicycle delivery have gained traction in recent years. By leveraging human-powered transportation, bicycle delivery offers a sustainable alternative that reduces carbon emissions and promotes active lifestyles (European Commission, 2020). Moreover, it fosters closer connections between producers and consumers, enhancing transparency and trust within the local food ecosystem.

Farm2Fork: Connecting farmers with consumers

Farm2Fork is a concept that seeks to bridge the gap between farmers and consumers, facilitating direct connections and transactions. By leveraging technology, such as online platforms or mobile applications, Farm2Fork enables consumers to order sustainable, locally grown produce directly from farmers. This direct-to-consumer model not only promotes transparency in the food supply chain but also empowers consumers to make informed choices about their food purchases. Furthermore, Farm2Fork strengthens the bond between farmers and their local communities, fostering a sense of connection and mutual support.

The importance of a sustainable and eco-friendly life

Embracing a sustainable and eco-friendly lifestyle extends beyond food consumption.It encompasses a broader ethos of environmental consciousness and social responsibility. By making conscious choices in daily life, individuals can reduce their ecological footprint and contribute to the preservation of natural resources. Whether through sustainable dietary habits, energy-efficient practices, or mindful consumption, each action holds the potential to catalyse positive change (SciELO, 2022). Moreover, by advocating for systemic reforms and collective action, individuals can amplify their impact and drive towards a more sustainable future for all.

Challenges in current food systems

The current food system faces significant challenges, impacting environmental sustainability and community well-being. Industrial agriculture dominates, leading to widespread environmental degradation, loss of biodiversity, and unsustainable practices. Extensive transportation in the global food supply chain, known as Food Miles, increases carbon emissions and energy consumption. Additionally, globalisation often sidelines local food systems, resulting in declining local food production and consumption, threatening community resilience and food security. Embracing a sustainable, locally-focused approach to food consumption offers numerous benefits. Choosing locally produced food reduces carbon emissions, preserves native biodiversity, and promotes soil health through sustainable farming practices like crop rotation and organic methods. Locally grown produce is fresher and more nutrient-dense, reducing exposure to harmful chemicals and supporting better health outcomes. Direct transactions with local farmers through farmers' markets or Community Supported Agriculture programs ensure high-quality, fresh produce while supporting local economies and creating jobs across various sectors. Participating in local food systems fosters community connections, preserves cultural heritage, and strengthens the social fabric of neighbourhoods and regions.

How to Make the Project Successful

1. **Educating Consumers:**Provide information and resources to educate consumers on the benefits of eating local and sustainable food, including supporting local farmers and strengthening community connections.
2. **Promoting Sustainable Food Choices:** Encourage consumers to make informed food choices that prioritise local and sustainably produced foods, emphasising freshness, quality, and nutritional value.
3. **Supporting Local Farmers and Economies:** Highlight the importance of supporting local farmers and food producers by purchasing locally sourced products, thereby contributing to local economies and strengthening community resilience.
4. **Advocating for Policy Changes:** Advocate for policies that support local and sustainable food systems, including incentives for farmers practising sustainable agriculture, support for local food markets, and regulations promoting transparency in food labelling.
5. **Raising Awareness of Environmental Impact:** Increase awareness of the environmental impact of food production and distribution systems, emphasising the role of local and sustainable food choices in reducing carbon footprint, conserving natural resources, and protecting ecosystems.

Benefits of Eating Local and Sustainable Food

1. **Reduced Carbon Footprint:** Buying locally reduces food miles, lowering the need for long-distance transportation and resulting in reduced greenhouse gas emissions, while local food systems requiring less energy for transportation, refrigeration, and storage contribute to energy savings and reduced environmental impact.

2. **Biodiversity Preservation:** Supporting local and sustainable food systems helps preserve natural habitats by reducing deforestation and land conversion, while sustainable farming practices promote biodiversity by avoiding synthetic pesticides and fertilisers that can harm beneficial insects and wildlife.
3. **Nutritional Value:** Local and sustainably grown food is often harvested at peak ripeness, consumed shortly after to preserve its nutritional value, and undergoes minimal processing.
4. **Reduced Exposure to Chemicals:** Local and sustainable farmers often use fewer synthetic pesticides and fertilisers, reducing exposure to harmful chemicals, and avoid genetically modified organisms (GMOs), offering food free from genetic modifications.
5. **Supports a Balanced and Diverse Diet:** Buying locally encourages seasonal eating, promoting a diverse and balanced diet, and supports organic farming methods, offering produce free from synthetic pesticides and genetically modified ingredients.
6. **Supporting Local Economy:** Buying local keeps money within the community, as farmers and producers receive a larger share of the food dollar compared to conventional supply chains.
7. **Job Creation:** Local food systems create jobs in farming, food processing, distribution, and retail, contributing to local economic development.
8. **Community Resilience:** Strong local food systems build community resilience by reducing dependency on distant food sources and strengthening local food security.

Conclusions

Embracing the principles of sustainable and locally grown produce involves a holistic and eco-friendly approach to food production and consumption. By making informed decisions, supporting local farmers, choosing sustainable and organic options, and reducing packaging and waste, consumers can play a pivotal role in promoting environmental stewardship, supporting local economies, and enhancing personal health. This approach not only fosters a resilient and equitable food system but also contributes to building self-sufficient communities and protecting the planet for future generations.

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CULTURE OF EMPLOYEE COOPERATION AT GARŽDAI MUSIC SCHOOL

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Keywords: cooperation, culture, organisation, employees, motivation,

Abstract
When analysing the collaborative culture of employees and in order to better understand the functioning of the organisation itself, it is important to identify the problems and put in place effective measures to improve the effectiveness of collaboration in the working environment. In order to ensure smooth work performance, a positive emotional state and to increase the success of the organisation's results, it is necessary to take into account the shaping factors that support the proper functioning of the working environment. Organisational structure actions are a key component of a collaborative culture in which members of an organisation's team need to work collaboratively with team members from other departments (Čiutienė, Dadurkienė, Venckuvienė, 2016). The article examines the culture of employee collaboration. The aim is to analyse and systematise the theoretical and practical aspects and possible peculiarities of the organisation and the culture of employee cooperation in Lithuania and abroad. The research method used was a questionnaire survey. The research aims to find out the principles of the organisation's culture of cooperation, the benefits for employees and possible solutions to solve the communication problems in the organisation.

Introduction

A collaborative culture is key to an organisation's success and performance. The study sought to explore how a collaborative culture develops and how it affects the performance of an organisation. Gargždai Music School, like any other organisation, can have a distinctive culture of collaboration. It emphasises that employees with different knowledge, skills and abilities work in teams to achieve common goals, but must avoid and avoid getting involved in inappropriate discussions (Kip K., 2014). It is argued that a collaborative culture not only provides insight into communication and communication processes, but also provides a better understanding of the factors that influence the overall atmosphere of an organisation. A collaborative culture creates mutual trust and strong social bonds between employees, which can facilitate not only the rapid completion of work, but also the dissemination of information (Ahmed, F. Khuram S. et al., 2016).

Relevance of the topic. An effective corporate culture of collaboration will enable the development, execution and scaling up of successful projects and processes, increase profitability and maintain business continuity. It will also increase employee engagement, ensure a positive customer and stakeholder experience and overall satisfaction. This will not only enhance the reputation of the organisation itself, but also clearly enable it to survive in a highly competitive business environment. Forward-looking companies can attract new business partners, employees or, for example, suppliers, thanks to an organisational culture of collaboration. However, employee communication culture has become one of the biggest challenges for human resources companies and organisations (Othman, 2017). People are the workforce in every organisation, and therefore every organisation has its own special and unique communication culture (Khalid, Nor, Ismail and Mohd Razali 2013). Of course, it is important to focus on developing employees, raising their skill levels and highlighting their abilities to ensure quality performance. Therefore, the communication culture policy has a direct impact on performance, and the more efficient the work, the better the quality of service provided**.**

Investigation problem. For any organisation, it is important to look at the culture of internal communication. Organisations need to make a significant effort to understand employee traits, attitudinal and behavioural changes, social trends and the ever-changing generations of employees that are vital to the success of any service or business. There is no doubt that employees who develop and are motivated by an optimised collaborative culture are more creative and productive, and therefore seek to add more overall value to the organisation. It is arguable that adherence to the principles of a collaborative culture is not only relevant in specific companies or organisations, but also in the education system. Therefore, a problem can be formulated - what measures can be taken to improve the culture of cooperation among the employees of Gargždai Music School.

Object of the article - a culture of cooperation among employees.

Objective of the study - to investigate aspects of the culture of staff collaboration at Gargždai Music School.

Research objectives:

1. Examine the culture of employee collaboration from a theoretical perspective.
2. To conduct a study on the culture of staff cooperation at Gargždai Music School.
3. To present options for improving the culture of staff cooperation at Gargždai Music School.

Research methods - analysis and review of scientific literature sources, analysis of online sources, contact questionnaire survey, graphical representation.

Hypothesis - if there is an accelerated improvement in the culture of cooperation within the organisation, this will have a positive impact on the general atmosphere of the school, on the motivation level of the staff, on the efficiency of their performance, and on their willingness to carry out the assigned work task with integrity.

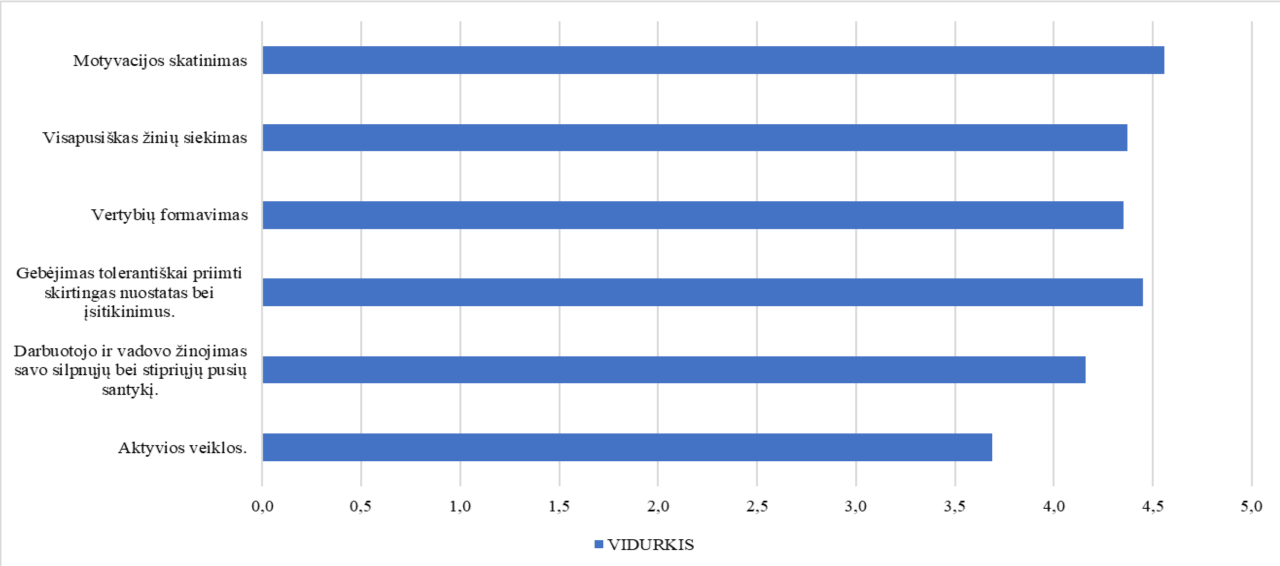
Research on organisational comunication culture in Gargždai Music School

The quantitative research was chosen to investigate the culture of staff cooperation at Gargdži Music School. The questionnaire consists of 19 questions. They can be divided into the factors influencing a good culture of cooperation among employees, the conditions that create a favourable working environment, the influence of negative factors in the institution, and the image and position of the manager within the organisation.

The survey sample was based on the Paniotto formula (Kardelis, 2016). According to the sample formula presented in the methodological section, a representative survey with a margin of error of (5%) and a probability of (95%) requires 63 respondents. This is the number of questionnaires distributed. 63 questionnaires were returned good and suitable for further study, with a return rate of (100%). Therefore, the results obtained can be considered as sufficiently representative.

The majority of respondents to the survey were 75% female and 25% male. In the summary section, there are 4 charts which illustrate the key responses to the survey and highlight the importance of a collaborative culture among employees.

The survey sought to find out which factors contribute to a positive culture of cooperation in the organisation. The responses received are presented in Figure 1.



average - 4.4.

The data also shows that the ability to tolerate different attitudes and beliefs is important to respondents - 4.5. It is assumed that the ability to critically evaluate the attitudes formed in the work environment creates not only a positive relationship between the employee and the manager in the organisation, but also a perception of the prevailing positive emotional well-being, which contributes to improved work productivity.

Respondents were also asked to indicate which of the statements above promote a positive relationship between employees and their manager. The data is presented in Figure 2.

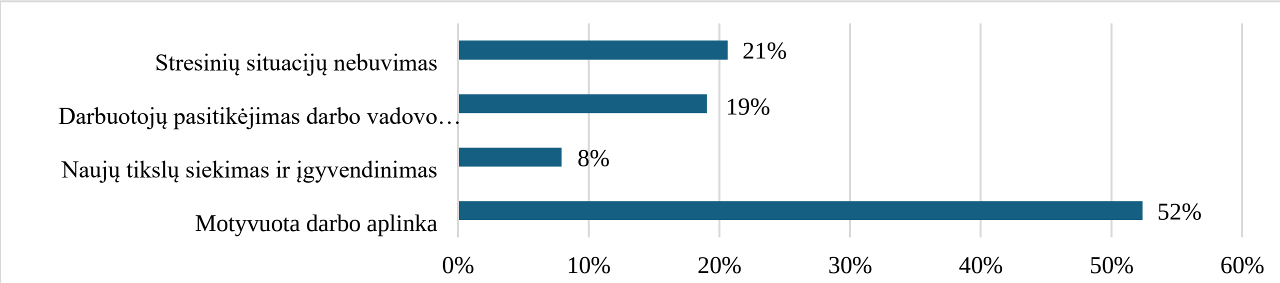


Fig. 2. Distribution of respondents views on the positive impact of improving the relationship between employees and their manager
Title made by author

Figure 2 shows that of all respondents, the highest proportion of those who answered chose that a motivated working environment (52%) and the lowest proportion (8%) were responsible for the positive improvement of the relationship between the workforce and the line manager. Among the respondents, the absence of stressful situations (21%) and employees' trust in the management of their manager (19%) were tied. It is argued that it is important for an organisation to create a good culture of cooperation based on a positive relationship between the employee and the line manager in order to create a motivational environment and a good emotional state in which employees feel satisfied and confident in their workplace. Managing stressful and conflictual situations also contributes to the creation of a culture of cooperation in order to ensure a positive relationship.

In order to identify the principle of a collaborative culture in the organisation, respondents were asked to choose which of the following factors help to maintain stability in the organisation. The data is presented in Figure 3.

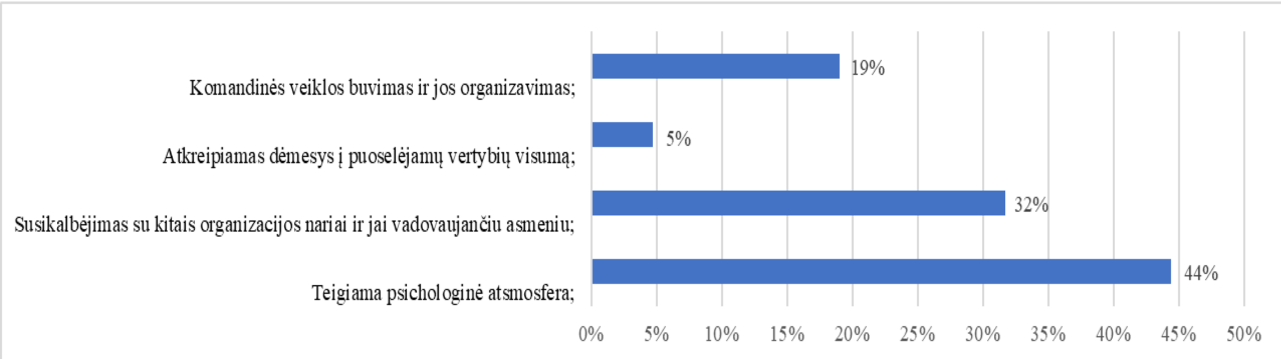


Fig. 3. Distribution of respondents' factors supporting the stability of a collaborative culture in the organisation
Title made by author

Analysis of the data in Figure 3 shows that the top choices are between getting along with other members of the organisation and the person in charge (32%) and a positive psychological atmosphere (44%). It can also be seen that respondents highlighted that the stability of a collaborative culture in the organisation is promoted by the prevalence of teamwork and its organisation (19%). The lowest number of choices is represented by attention to the totality of the values upheld (5%). It is argued that in order to create a good culture of cooperation in an organisation, it is important to develop and promote positive values between the people working and the manager. This indicates that the organisation is progressive and inclusive development, which leads to positive performance outcomes and growth.

The study also seeks to find out which statements describe the development of a collaborative culture in an organisation. The survey data is presented in Figure 4.

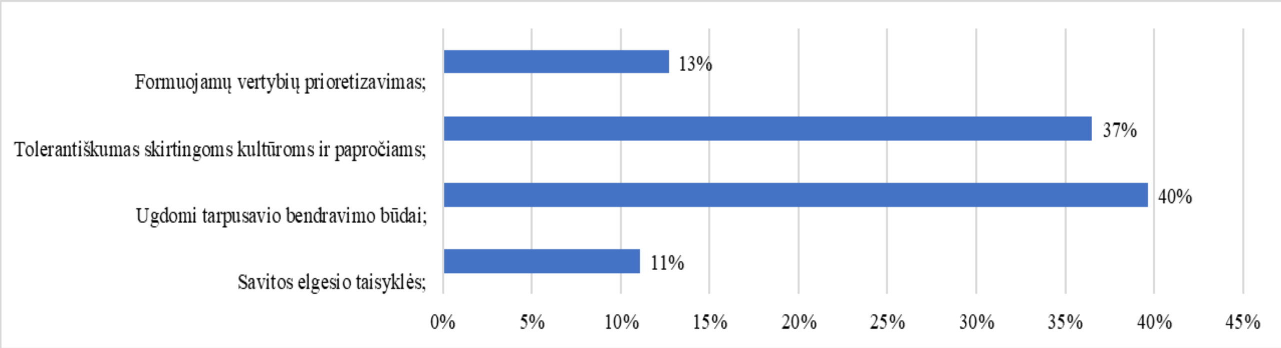


Fig. 4. Distribution of respondents views on the culture of collaboration in the organisation
Title made by author

The analysis of Figure 4 shows that the highest number of respondents' preferences is for peer-to-peer communication (40%), followed by the prioritisation of values (13%) and specific rules of behaviour (11%). Even 37% of the respondents highlighted tolerance of different cultures and customs. This shows that the promotion of positive values is important in an institution, where a good emotional state can have an impact on the usefulness and performance of the employees, thus allowing the creation of the desired collaborative culture in the organisation.

Results

Having the right collaborative culture in an organisation is key to success and results. A collaborative culture fosters an effective, innovative and positive working atmosphere. It also helps to avoid internal conflicts between employees and builds a trust factor. Close cooperation between employees in an organisation not only brings them closer together, but also reduces differences in perception (Pikturnaitė, I., Paužuolienė, J., 2013). After conducting a study on the culture of employee cooperation at Gargždai Music School, it is suggested that it is important for the subjects to maintain a positive emotional state in their work environment and to be successful in the organisation of their work manager. The data showed that the formation of mutual trust between the manager and the employees, cooperation and motivation in the work environment contribute to the formation of a good working environment. It is also important that stressful situations are managed smoothly and promptly within the organisation.

Respondents said that the manager must be able to solve problems quickly and be tolerant of differences and differences in the majority. The manager must also be able to create an atmosphere in the working environment that is conducive to a positive relationship between employees and the working environment. It is argued that a democratically based culture of cooperation is also important for a positive culture of cooperation among employees governance that takes into account the views of those working. Employee engagement in a suitable working environment also has an impact on the formation of employer attractiveness, as it can be influenced through the characteristics of internal communication, highlighting the importance of feedback, the creation of a positive communication atmosphere, and informal communication (Špoljarič, Tkalac, 2022). This suggests the importance of collective cooperation within the institution, appropriate behaviour of the work manager and the creation of a supportive working environment in which employees feel satisfied not only with the place itself but also with the prevailing appropriate emotional atmosphere.

Conclusions

A collaborative culture is an organic and shared network of communication, cooperation and values that shapes the way an organisation operates. This aspect enables the organisation to be productive, motivates employees and contributes to its long-term success. The analysis carried out in the study shows that a collaborative culture is based on a motivated working environment, the setting of new goals and trust between employees and their manager. This not only creates a positive working atmosphere, but also emphasises the achievement of successful results in various areas. Moreover, the aim of the organisation is to survive as long as possible on the market, which makes it necessary to look for opportunities and factors that lead to the creation of an appropriate working environment, defining a pattern of employee behaviour that can lead to the successful achievement and fulfilment of the assigned tasks and goals. According to the hypothesis, it is suggested that accelerated improvement of the culture of employee cooperation in Gargždai Music School can have a positive impact on the school atmosphere, employee motivation and work efficiency. A better culture of employee cooperation would promote openness, job satisfaction and reduce the level of conflict. It has also been observed that well-organised training and the provision of training facilities can have a positive effect, which emphasises the importance of improved performance.

In order to ensure the development and improvement of the culture of cooperation among the staff of Gargždai Music School, it is important to focus on the efficiency and stability of the institution, to encourage a greater number of employees involvement by organising active activities that are suitable for all age groups, irrespective of the specifics of the workplace. It is important that the Gargždai Music School also takes into account the length of service of those employed. This shows not only long-term loyalty but also a mutual partnership (between the institution and the employee). It is believed that in order to change the established norms in the working environment, it is important that the manager is actively involved in the whole process of change. This will encourage a two-way perspective that it is not only the employees themselves who are seeking change, but also the manager.

According to the hypothesis, it is suggested that accelerated improvement of the culture of cooperation among employees at Gargždai Music School can have a positive impact on the school atmosphere, employee motivation and work efficiency. A better culture of employee collaboration would promote openness, job satisfaction and reduce the level of conflict. It has also been observed that well-organised training and the provision of training facilities can have a positive effect, which emphasises the importance of improved performance. It is recommended that the principles of a collaborative culture that emphasises the importance of teamwork, communication between employees and a reduction in the incidence of conflict within the organisation between employees should be reinforced. This encourages all-round development and successful performance.

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CONFLICT MANAGEMENT AND RESOLUTION METHODS AT UAB „RUGILĖ“

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Keywords: conflict, leadership, resolution methods, management.

Abstract
The article formulates the concept of conflict management and resolutions methods, analyzes literature from Lithuanian and foreign authors, systematizes conflict management and resolution methods, and presents both negative and positive consequences of conflicts influencing employees productivity. The analysis includes conflict resolution methods, types of conflicts, and management strategies.
The analysis of conflict management and resolution methods at UAB „RUGILĖ“. The hypothesis formulated by the author is confirmed – if conflict management strategies and models are applied to manage conflicts at UAB „RUGILĖ“, then their management is effective.

Introduction

Conflicts are a daily and common occurrence, often associated with differing opinions and unpleasant feelings. Conflicts often arise in organizations and are typically manifested in a state of misunderstanding or disagreement. Organizational conflicts are commonly referred to as workplace conflicts (Mohamed, 2017). Conflicts at work have a negative impact on job performance (Jordan & Troth, 2021), therefore, it is important for every organization to be able to recognize conflicts and manage them. All of this indicates that the topic of this final thesis is relevant to every employee and manager.

The problem: Lithuanian researchers have poorly investigated conflict management in organizations. It is not clear what types of conflict situations are most common in organizations, how conflicts are managed, and what conflict resolution methods are applied to resolve them.

The object of the article – conflict management in the organization.

The objective of the work – to examine conflict situations and their resolution methods at UAB „RUGILĖ“

Research objectives:

1. To examine conflict management and resolution methods from a theoretical perspective;
2. To conduct a study on conflict management and resolution methods;
3. To present opportunities for improvement in conflict management and resolution methods.

Research methods. The methods employed in the study include analysis of scientific literature, quantitative research using survey method, synthesis method, and quantitative analysis method.

Conflict management and resolution methods from a theoretical perspective

The concept of conflict originates from the English word „conflict“, which means collision or contradiction, and the Latin word „conflictus“, which also signifies collision (Toncheva-Zlatkova, 2023). In scientific dictionaries, conflict is commonly defined as a serious disagreement and dispute over something important. However, I. Georgieva & S. Georgieva (2019) specify that conflict signifies disagreement among two or more members of an organization seeking goals, where each party desires their perspective to be accepted. So, in these definitions, conflict is defined as a negative process or situation characterized by various disagreements. The most common types of conflicts are customer, work and family, personal, intergroup, interpersonal, and the group conflicts.

According to V. Janušonis (2020), conflicts in organizations usually arise due to reasons related to a specific employee, such as dissatisfaction with their needs and expectations, inability to perform tasks, envy, and personal characteristics of the employee. Common causes of conflicts can vary, but essentially they are related to different understandings of the same things. The main conflict management strategies are power-based strategy, rights-based strategy, and interest-based strategy. According to G. T. Furlong (2020), if a power-based strategy is chosen for conflict management, there is mutual struggle between the conflicting parties. If a conflict management strategy based on rights is chosen, both conflicting parties try to prove their superiority to each other based on legal sources. According to G. T. Furlong (2020), when a conflict management strategy based on interests is chosen, priority is given to the needs, expectations, and desires of both conflicting parties. Conflict resolution methods: avoidance; competition; accommodation; collaboration; compromise.According to M. Kudrevičiūtė and M. Stankūnas (2018), collaboration is the only conflict resolution method where mutual gain can be expected. In the scientific literature on conflict management (Ayub et al., 2017; Lee et al., 2019), it is stated that the effectiveness of conflict management is determined by the leadership style applied within the organization. E.K. Lee et al. (2019) note that in those organizations where transformational leadership is applied, discussions are encouraged.

The laissez-faire leadership style, also known as non-interventionist, according to Yang (2015), leaders who adhere to this style are often inclined to avoid decision-making by relinquishing their responsibility.

Leaders who adhere to the transactional leadership style communicate with organization members, seek to clarify existing tasks for subordinates, adhere to their usual routines without avoiding task completion; thus, leaders aim for high organizational achievements (Tanveer et al., 2018).

Research on conflict management and resolution methods at UAB "RUGILĖ"

Research Objective. To examine conflict situations and their resolution methods at UAB "RUGILĖ".

Research Approach: The study is conducted using a quantitative research method - a questionnaire survey.

Research Timeframe and Location: The quantitative research was conducted from March 19, 2024, to March 26, 2024.

Sampling Characteristics: The survey utilized convenient random sampling. The most important requirement for sampling is representativeness.

Survey Type: Anonymous questionnaire survey.

Questionnaire Structure: The questionnaire is prepared by the author of the study and attached as an appendix. At the beginning of the questionnaire, there is an introduction explaining the purpose of the research, informing that the questionnaire is anonymous, and guaranteeing confidentiality. The provided questionnaire aims to investigate conflict situations and their resolution methods. Response data are crucial for obtaining and summarizing conclusions. The questionnaire consists of 19 closed-ended questions, all formulated based on the theoretical analysis presented in the first section.

The questionnaire consists of:

• The first question includes a block of demographic data comprising four questions. The purpose of this question is to determine respondents' age, gender, education, and tenure in the current organization.

• The second question aims to ascertain employees' attitudes towards conflicts.

• Questions 3-5 are presented to determine the reasons for conflicts arising in the organization, as well as the positive and negative consequences experienced by employees in conflict situations.

• Questions 6-7, 9-10 aim to identify the types of conflicts, resolution methods, and the management strategy employed in the organization.

• Questions 8, 11, and 12 are presented to respondents to confirm or refute the hypothesis raised: if conflict management strategies and models are applied to manage conflicts at UAB "RUGILĖ", then their management is effective.

• Questions 13-19 in the questionnaire are aimed at finding out respondents' actions when faced with a conflict situation, determining the prevailing leadership style, and identifying who specifically resolves conflicts in the organization.

The survey sample. There are 70 employees working in the company. When determining the required number of respondents, the sample size was calculated to ensure that the results of the study would be representative. In order to obtain the most accurate results, the sample size was calculated using the Paniotto formula provided by K. Kardelis (2016):

$$n = \frac{1}{\Delta^2 + \frac{1}{N}} \quad (1)$$

n - sample size (the required number of respondents to be surveyed);
Δ - the size of the sampling mistake (5%);
N - population size (number of employees in the company).

$$n = \frac{1}{0.05^2 + \frac{1}{70}} = 60 \quad (2)$$

Based on the methodology provided in the Paniotto sample size calculation formula, to conduct a representative study with a 5% margin of error and 95% confidence level, it is necessary to survey 60 respondents.

To obtain more accurate data for the study results, the questionnaire was posted on the UAB "RUGILĖ" newsletter platform, where all employees of the company had the opportunity to anonymously respond to all the questions provided. As mentioned, there are 70 employees in the company. During the survey, responses from 67 respondents were obtained, with a response rate of 95%. The collected data were processed using the Excel program and presented in the research section.

Analysis of research data and summary of results

Each organization requires a leader who can manage and resolve conflicts. Respondents were presented with a question aimed at determining whether the organization's leader is capable of effectively managing and resolving the existing conflict situations. (fig. 1)

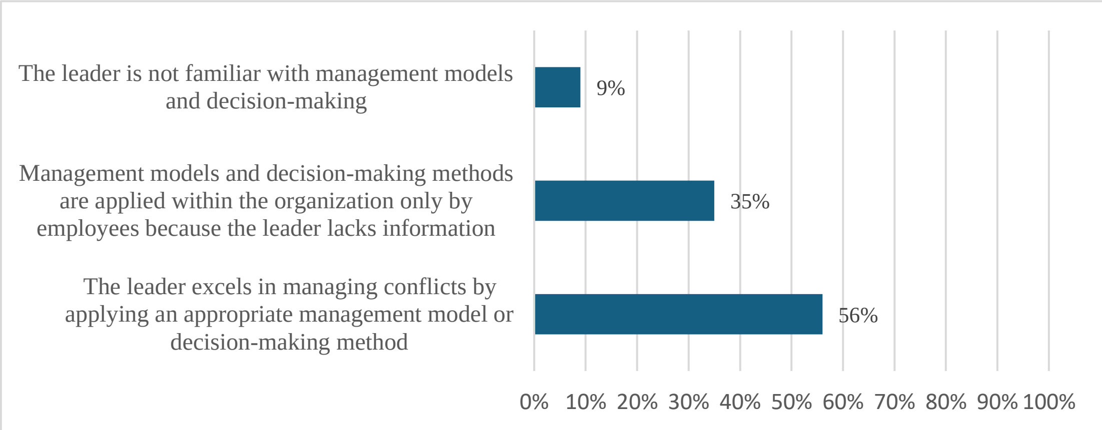

Fig. 1. Leader's actions in managing and resolving conflicts

From the responses provided, it can be concluded that the leaders of UAB "RUGILĖ" excel in managing and resolving conflict situations by applying the appropriate conflict management or decision-making methods. The majority of surveyed respondents agreed with this statement. When the leader possesses the necessary knowledge for conflict management and resolution, employees feel very good because the organization's leader does not resort to avoidance as a decision-making method and persistently seeks to resolve conflicts properly without negative consequences. Some respondents state that management models and decision-making methods are applied within the organization only by the employees themselves because the leader lacks sufficient information. Based on the obtained results, it is evident that not all departmental managers are adept at handling conflict situations properly. This indicates that managers should ensure they have the necessary knowledge for conflict resolution and management.

To analyse the organization's encounter with conflict situations and decision-making methods accurately, respondents were presented with a question regarding the effectiveness of conflict resolution methods (fig. 2).

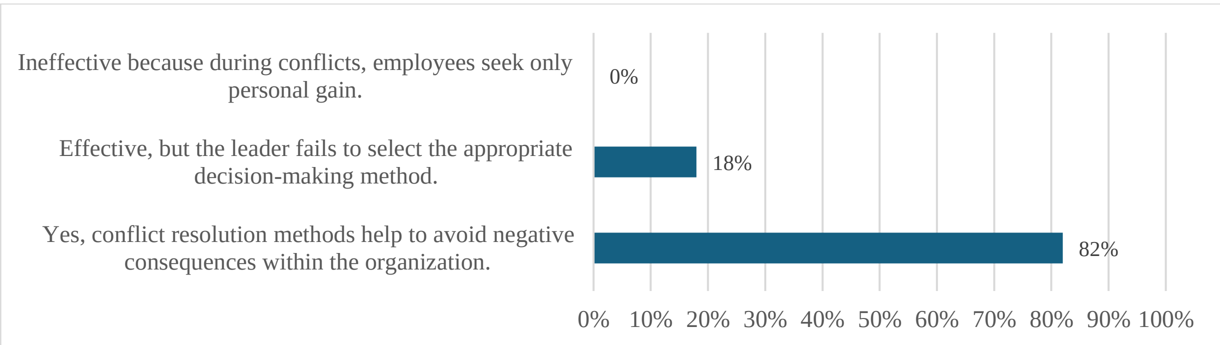

Fig. 2. Effectiveness of conflict resolution methods

Summarizing the obtained research results, it can be stated that conflict resolution methods help to avoid negative consequences within the organization. This means that in the organization, conflict resolution methods are chosen appropriately and are effective in ensuring that conflict situations have a positive impact on the organization. A small percentage of respondents state that conflict resolution methods are effective, but the leader fails to select the appropriate decision-making method. None of the surveyed respondents indicated that conflict resolution methods are ineffective.

Another question to investigate is what actions the leader takes when a conflict situation arises (Figure 3).

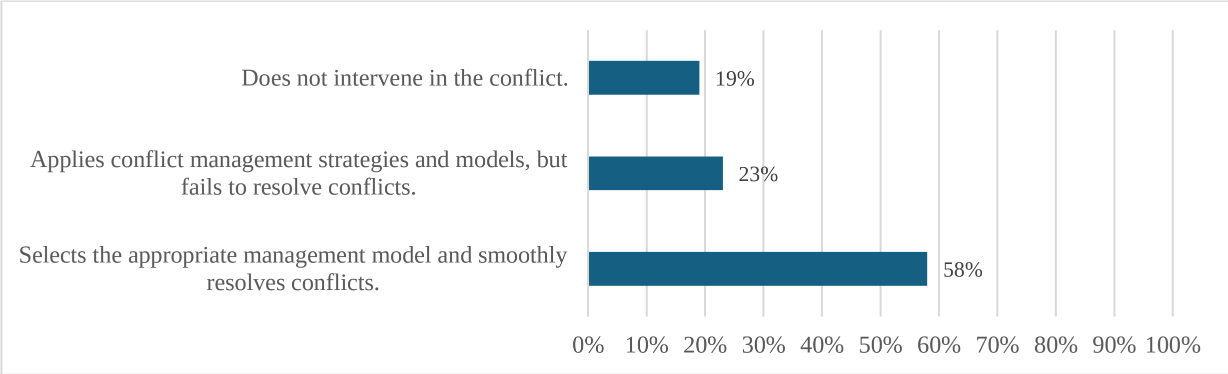

Fig. 3. Manager's actions in resolving conflict situations

Analysing the presented research data, it can be seen that the vast majority of respondents state that the organization's manager chooses an appropriate conflict management model during conflict and resolves conflicts smoothly. A smaller part of the respondents noted that the manager applies management strategies and models during conflicts, but is unsuccessful in resolving conflicts. This may indicate that the employees themselves are not inclined to listen to and understand each other. Based on these results, it can be assumed that in this case, there is a lack of information about management models and decision-making methods both among the employees and the manager. Several respondents stated that when a conflict arises, the manager does not intervene. This decision by the manager will never be acceptable positively. Analysing these results, it can be concluded that there are managers in the organization who tend to adopt an avoidance approach.

Improvement opportunities for conflict management and resolution methods at UAB "RUGILĖ"

To enhance conflict management methods at UAB 'RUGILĖ,' after analysing the theoretical framework and summarizing the data collected during the study, a model for improving the organization has been developed. Improvement directions are presented in Figure 4.

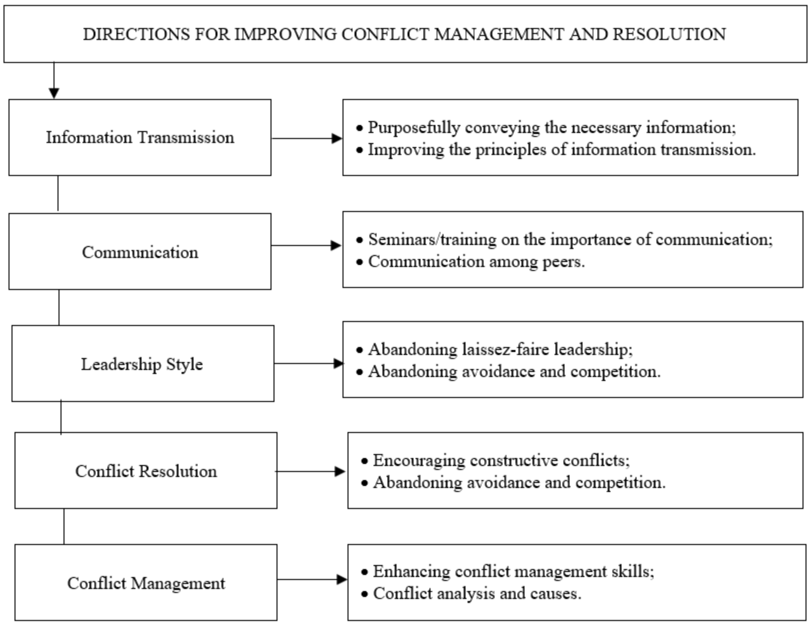

Fig. 4. Conflict management improvement directions, compiled by the author of the study

In the provided 29th figure, conflict management improvement directions are outlined. These directions are crucial for the organization to successfully enhance and develop effective conflict management. By adhering to these improvement directions, the organization could significantly reduce the negative consequences of conflicts. During the study, it became evident that not all employees are satisfied with the conflict resolution methods or management approaches employed by their department managers. It was observed that not all managers possess the necessary knowledge to resolve conflicts, and this knowledge needs to be improved because improperly managed and resolved conflicts can have highly detrimental effects on the organization's operations and employees.To improve conflict management and resolution methods, a coherent plan is necessary. Following the established plan improves the organizational climate and atmosphere. The organization is presented with the following measures and action plan:

Purposeful information transmission – means that every employee in the organization must convey information accurately and confidently to avoid unnecessary conflicts. Information should be communicated clearly and comprehensibly to each employee.

Improving information delivery principles – information can be conveyed not only verbally but also in writing. Each individual absorbs information in different ways, so these methods should be diverse within the organization as well.

Seminars/training on the importance of communication – the conducted research has shown that conflicts arise due to lack of communication, therefore it is important for the organization to take appropriate measures to address this issue.

Interpersonal communication – this is important in order to resolve conflicts by choosing the appropriate approach. Poor interpersonal communication increases the likelihood of negative conflicts.*Disclaimer laissez-faire leadership style* – laissez-faire leadership is not positively accepted in any organization. A leader who follows this style avoids their responsibilities, does not delve into the microclimate of their department, and neglects the needs of their employees.

Encouraging constructive conflicts – constructive conflicts are beneficial for an organization because it is during these conflicts that employees can actively engage in the company's current activities, creativity is fostered, and organizational problems are more actively addressed.

Avoidance and competition refusal – avoidance and competition are the poorest conflict resolution methods. By avoiding conflicts, they remain unresolved and may escalate into a major conflict in the future, which would have extremely negative consequences for the organization. The competitive approach is also unacceptable because individuals, following this method, use their power and do not consider the needs of others.

Conflict management knowledge enhancement – knowledge is crucial to prevent conflicts from causing negative harm to the organization. It is important for every employee and manager to have sufficient knowledge and skills to effectively manage conflicts.

Conflict analysis and causes – analysing conflicts and identifying specific causes are crucial for resolving conflicts effectively. Unanalysed conflicts can remain unresolved and become increasingly difficult to address over time.

Conclusions

After examining the concept of conflict from a theoretical perspective, it can be stated that there is no single consensus on its definition. Often, the summaries of Lithuanian and foreign authors differ due to varying perspectives. The most common general causes of conflicts are individual goals or needs, lack of communication, or miscommunication, which each individual perceives differently. Analysing conflict management and solutions from a theoretical standpoint, it can be argued that successful conflict resolution requires mutual understanding and acceptance of different perspectives. With an appropriate leader, discussions are encouraged during conflicts, making it easier to manage and resolve them. Analysing the results obtained during the conducted research allows for the conclusion that the majority of company leaders are capable of effectively addressing conflict situations, although not all possess the necessary knowledge and skills. Based on the data collected, it can be inferred that the most common method of conflict resolution is collaboration and compromise, although avoidance and competition methods are also frequently encountered. By avoiding or competing with each other, conflicts will never become constructive due to the inability of organization members to listen to and understand the interests or perspectives of others. Properly managing and resolving each conflict situation can have positive outcomes, underscoring the importance of every leader possessing the requisite knowledge for this task.

After examining the possibilities for improving conflict resolution methods, it can be concluded that necessary training and courses would clearly enhance employee engagement in current activities and reduce destructive conflicts. The problem of information and communication can be addressed by encouraging discussions and improving information delivery principles. It is important for the organization to provide the necessary conditions for participation in relevant training so that both leaders and employees have the opportunity to enhance their existing knowledge, which will help in resolving and managing conflicts in the future.

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EMPLOYEE MOTIVATION ASSESSMENT LCC "KIJORA"

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Keywords: employees, motivation, assessment, employee assessment.

Abstract
The article analyzes the concepts of employee motivation and incentives, motivation tools, and presents the main methods of employee motivation assessment. It examines the components of motivation tools at LCC "Kijora", which determine employee loyalty, increase employee productivity, and help to achieve the set goals of te company.
A study was conducted at LCC "Kijora", presenting a quantitative research analysis and data information obtained during the survey is examined. The research results confirm the hypothesis that the application of employee motivation tools in the company increases employee productivity, which leads to loyalty and the implementation of set goals in the company. A model of directions for improving motivation opportunities at LCC "Kijora" is presented and analyzed, which helps to take care of employees easier and meet their individual expectations.

Introduction

Since not only the market changes, but so do people and their needs. Therefore, an important task of the manager is to be able to motivate staff for productive work. Correct decisions of the manager raise the level of employee motivation and create a productive environment for work productivity. However, not all company managers or owners pay enough attention to the function of employee motivation, which is carried out periodically or, due to lack of knowledge or other competence, rely on the view that employees do not need motivation at all.

Employee motivation assessment is an important process, but it can be complex and require careful planning and implementation. The main problem is that there is no one single motivation tool that works for all employees. Each individual is unique with their own needs, values, and expectations. Therefore, it is crucial for UAB "Kijora" to select appropriate motivation tools that align with the specific needs of both the organization and its employees.

Research on the topic - Special attention has been paid to the study of human needs by A. Maslow (1940), who classified human needs in a hierarchical order: from the primary to the highest level (Maslow (Maslow) from Vanagas R., Rakšnys A. V. 2014). F. M. Sirois [2023] explained how a motive affects an individual who is compelled to act or do something. A. Uka, A. Prendi [2021], analyze how different motivational tools affect employee productivity.

Article problem. Assessing employee motivation is an important process, but it can be complex and require careful planning and implementation. The main problem is that there is no one size fits all motivational tool that works for all employees. Each person is unique and has their own needs, values and expectations. It is therefore important for Kijora LLC to choose the right motivational tools to meet the needs of the specific organization and its employees.

Work subject - employee motivation.

Work purpose - to assess the motivation of employees in LLC "Kijora".

The article objectives:

1. Examine the theoretical assessment of employee incentives and motivation.
2. To investigate the evaluation of employee motivation measures in LLC "Kijora".
3. To present options for improving employee motivation in LLC "Kijora".

Research methods: analysis of scientific literature, comparison method, questionnaire survey, graphical representation of research results, summary.

Definition, tools and evaluation methods for motivation

Motivating employees is important for any successful organization. It is the process of encouraging employees to perform at their best and to feel engaged in their work. Motivated employees are more productive, more creative and more likely to stay in their jobs. In today's business world, where the battle for customers and talent is fierce, loyal employees are becoming an essential element of a successful organization (Sulaiman, Jasmin et al., 2022). Only people who are highly motivated and satisfied with their work can have exceptional commitment and become true professionals in their field. Successful companies create a supportive environment where employees feel valued, encouraged to continuously improve and can contribute meaningfully to a common goal.

To summarize the definitions of motivation presented in Table 1, motivation is: *a process* that encourages employees to take initiative, achieve goals and perform their duties; *a factor* that influences employee performance and productivity; *a behavior* that is directed towards the achievement of organizational goals; and a *driving force* that drives an organization towards success. Motivation is an essential aspect of the success of any organization.

Table 1

***The definition of employee motivation* (based on Eka [2018], R. Chvatova, [2022], Khivna et al. [2020], C. C. Araujo et. al [2020], Thang and Nghi [2022] scientific literature)**

Author	**Definitions**
P. D. Eka [2018]	Motivation is a process that encourages people to take initiative in carrying out their duties.
C. C. Araujo et al. [2020]	Motivation is the process by which employees are guided towards the achievement of the organisation's goals.
I. Khlivna et al. [2020] C. A. Panait [2020]	Motivation is the process of encouraging an individual to perform certain activities to achieve the organisation's goals.
D. V. Thang, N. Q. Nghi [2022]	Motivation is a factor that determines employee performance.
R. Chvatova [2022]	Motivation - behaviour that motivates a form of goal pursuit.

There are many and varied types of motivational measures, including social, legal, economic, material, psychological and various other motivational measures. However, it is very difficult to group motivational measures properly and so clearly that everything is understandable and applicable to each organisation (Agina, Khairy, 2023). Motivational tools are classified into three main groups, i.e. *psychological, financial and non-financial* tools (Araujo, Giri et al., 2020). It is sometimes recommended to classify motivational measures into two main groups, i. e. *tangible motivational* tools and *intangible motivational* tools (Jensen, 2018) (Figure 1).

Fig. 1. Classification of employee motivation tools

Tangible motivational tools. This is the most popular and commonly used method of motivation in organisations. Salaries are made up of two parts: a fixed part and a variable part, consisting of various bonuses as well as increments, etc. (Nikolic, 2020). It is stressed that material incentives are not, however, appropriate motivational tools, as they can cause various psychological problems for employees, such as: their shortcomings can lead to reluctance to work, or the decision to look for another job, change the nature of the work, all of which can cause stress (Weideman and Hofmeyer, 2020). Thus, it can be argued that, although material measures are commonly used in business organisations, they have a number of drawbacks and their mere use in an organisation can be problematic in terms of the working environment, lack of intrinsic motivation of the employees, deterioration of performance, etc.

Intangible (psychological) motivational tools. These motivational measures are non-financial and their use in an organisation is important because they are of a different nature from material motivational measures. Non-material motivational measures help to ensure self-fulfillment plans and thus to solve various problems, because employees feel valued in the organisation, they know that they are respected by their supervisors, which in turn improves employee productivity and the overall performance of the organisation (Uwimpuhwe, 2019).

Employee evaluation is one of the main tools that supervisors can and should use to increase employee motivation and to select appropriate motivational measures (Sabir, 2017). An employee motivation appraisal system must focus on specific employees and their performance, i.e. it must be quantifiable so that the results achieved are clearly visible (Greinel & Kanbach, 2023). The main methods used to measure employee motivation are shown in Figure 2.

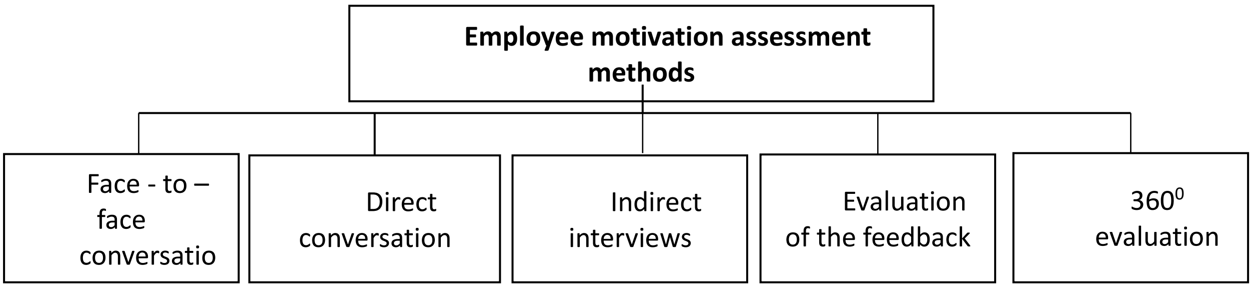

Fig. 2. Methods for evaluating employee motivation

Individual conversations that are scheduled on an as-needed basis are a great way to understand your employee (Jensen, 2018). Conversations can take place over the phone, via email and other means of communication. During such a conversation, employees need to experience effective communication that provides value.

Face-to-face conversations are face-to-face interactions between supervisors and employees to find out their motivations, needs and expectations (Ryan, Deci et al., 2017). This allows for in-depth discussions and can provide nuanced insights into individual motivation. By engaging in an open dialogue, managers can better understand employees' attitudes and adapt motivational strategies accordingly (Cook, Artino, 2016).

Indirect interviews, also known as semi-structured interviews or focus group discussions, are a less formal way of assessing employee motivation. These discussions allow employees to share their experiences, relationships with colleagues and supervisors, and career aspirations in a more relaxed environment (Dobre, 2013). Indirect conversations can reveal the key determinants of motivation and provide valuable qualitative insights.

Employee feedback mechanisms allow employees to express their views on the current work environment, as well as allowing supervisors to understand which management style employees prefer and their overall job satisfaction (Greep et al., 2020). Two-way communication creates a favourable microclimate between the employee and the manager, which allows learning about existing problems in the company and adapting appropriate measures to address them (Nikolic, 2020).

360^o assessment method is a motivational assessment method, which involves a step-by-step process of obtaining information about the person from different assessors, who may be senior managers, direct subordinates, colleagues, and sometimes even clients, partners of the company, or even family members, friends, or even acquaintances of the person being evaluated, who may be involved in the assessment process (Paulienė, Tamaševičius, 2019).

In summary, motivation is about understanding what drives human behaviour and how individuals can be inspired, encouraged and empowered to achieve their goals and aspirations. Employee motivation is a constantly evolving process that is influenced by changes in the needs of individual employees and their attitudes towards motivational measures. The main methods used to evaluate employee motivation are: individual and face-to-face conversations, indirect interviews, employee feedback assessments, 360^o assessments, etc. By using multiple evaluation methods and taking into account a variety of organisational factors, organisations can gain a comprehensive understanding of employee motivation and implement targeted strategies to develop motivated and engaged employees.

Methods

The research method chosen for the study is a quantitative research and a questionnaire survey. The questionnaire survey helps to structure the data and to choose a quantitative expression, which helps to reveal the facts and the concession of the theory, as well as to define the definitions of the research (Gaižauskaitė, Mikėnė, 2014). It is also argued that quantitative research is characterised by logic, and that the data collected is guided by the collection process. The survey is a subjective state of a person, which can be attributed to the communication process (Kardelis, 2016). Precise and random questions are required to calculate and determine accurate survey results.

The study was carried out by means of a survey conducted by LLC Kijora between 12 February and 19 April 2024. As the majority of the employees were away on business trips at the time, the survey was sent electronically via e-mail. An anonymous questionnaire was chosen for the study on the evaluation of the motivation of LLC Kijora employees. This means that the identity of the respondents was not known at the time of the survey and will not be published. This decision was taken in order to protect the privacy of the employees and to promote openness. It also respects the decision of each employee to participate in the survey or not to participate.

The questionnaire consists of 23 questions. During the survey, 51 paper questionnaires were sent to the employees of LLC Kijora, 49 of which were returned completed (return rate 96%). The data from the questionnaires received with the responses were used in the analysis of the survey results.

Results

LLC Kijora is a growing, competitive and prospective company in Western Lithuania. The company has a wide range of activities, and its main business: trading in pipelines, plumbing, metal products and metal structures, and providing installation services. The company also offers welding, reconstruction and installation services. The company's activities are oriented towards the international market, so that about 80% of its services are carried out in other European and Scandinavian countries (Finland, Sweden, the Netherlands, etc.). As of 2018, the company has established a representative office in Sweden as a branch of LLC Kijora. LLC Kijora has 51 employees who hold various positions to ensure that the company's objectives are achieved and that all the orders signed by the CEO, its rules of procedure, regulations and other requirements are complied with to ensure discipline.

The research on the evaluation of motivational measures for employees conducted by LLC Kijora aims to analyse the possible motivational tools and their evaluation for employees. The participants were given a questionnaire with closed and open ended questions. The closed-ended questions were designed to find out which motivational measures the respondents considered to be the most important. The open-ended questions were designed to find out and obtain more information on how motivational tools affect employee productivity.

The study on the evaluation of motivational measures at LLC Kijora (Figure 3) sought to identify the challenges faced at work. The results of the survey showed that the largest proportion of the company's employees, 68%, are most affected by heavy workloads, which can lead to overwork and increase the risk of accidents at work. This can include both physical and emotional exhaustion, which has a negative impact on the environment in which the person works.

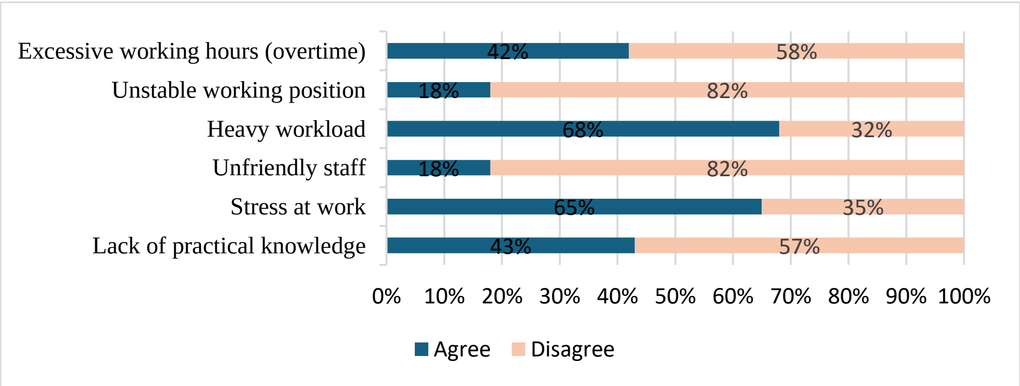

Fig. 3. Challenges of motivating employees

As many as 65% of workers are worried about stress at work, which has a negative impact on their health and emotional well-being. 43% of workers are concerned about a lack of practical knowledge. Low knowledge "baggage" leads to lack of confidence, which in turn leads to feelings of dissatisfaction, which is why training is a crucial process for increasing employee productivity and satisfaction levels. The responses show that 42% of employees are dissatisfied with long working hours (overtime), 18% are worried about a changing workplace. Motivated employees create a positive working environment. They are more likely to cooperate with colleagues and help each other.

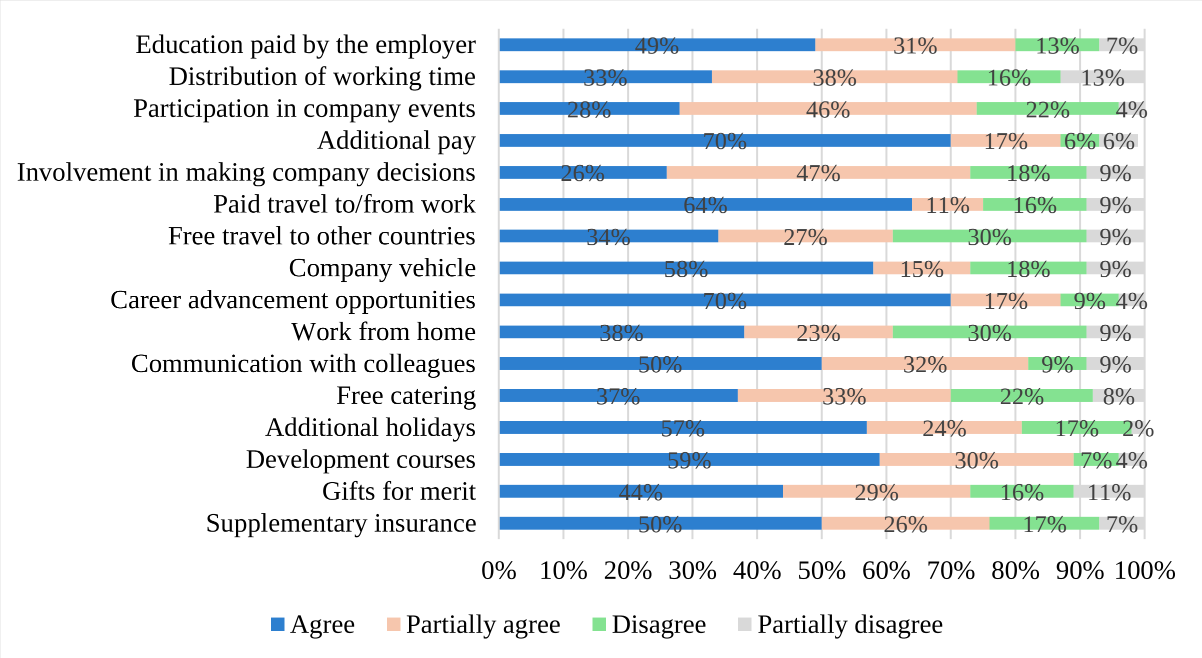

Fig. 4. Factors increasing employee satisfaction

The research sought to find out which motivating factors are most likely to lead to employee satisfaction and to increase employee productivity (Figure 4). The most important factors for employee motivation are material incentives and career opportunities. An overwhelming 70% of respondents believe that they are most motivated by additional pay. As many as 70% of employees say they are motivated by career advancement opportunities that allow them to prove to themselves and others how much their efforts and dedication to their work can make a difference. 59% of respondents believe that development opportunities, additional courses, training and workshops are great motivators. To a lesser extent, 58% of respondents believe that they are motivated by the company's provision of transport, which saves them personal resources. A further 57% of employees chose the answer option that refers to additional holidays. This kind of employee demand shows that the company's employees want to take more time away from work. Security, additional insurance takes an important place in the need for necessity, which 50% of employees say is a motivator for employee satisfaction. 44% of employees are motivated by additional gifts for good performance.

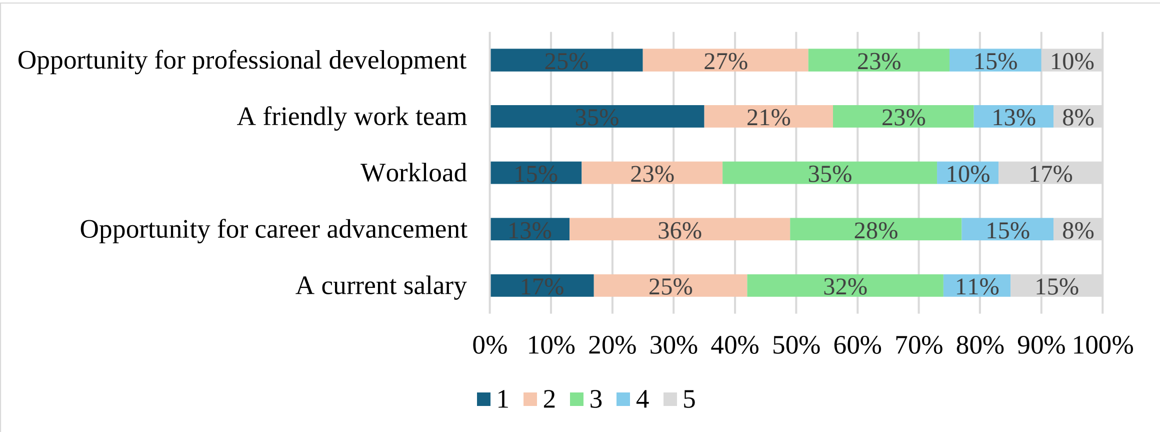

Fig. 5. Process for evaluating employee motivation

Employee productivity can be improved through motivational measures that increase job satisfaction (Figure 5). 35% of employees care about their work team. Good working relationships and a supportive micro-environment generate positive emotions and lead to increased productivity. They are essential to meet secondary level needs. Meanwhile, 25% of employees believe that the process that motivates them and is fulfilled at LLC Kijora is the opportunity to improve. Learning and development is lifelong, so different things are learned in the right place and can be applied throughout life. The process of improvement leads to the benefits of taking advantage of one's advantage over others.

Table 2

Employee complaints, ways to improve motivation at LLC "Kijora" (compiled by the author)

Response group	Answers
Complaints about the use of material incentives	• low salary; • the workload is too heavy; • bonuses are too low to encourage full commitment to the job; • unclear for what bonuses are distributed;
Complaints about the use of non-material measures	• career opportunities too low, climbing the career ladder; • more useful workshops, not only for staff; • lack of trust between supervisors and employees, no strong bond between supervisors and employees; • heavy workload, which is exhausting and unbalanced; • there is a staff evaluation system in place, but it is not talked about, so there is a lack of transparency about how those problems are being addressed; • indifference of supervisors towards employees, and performance is rarely properly evaluated; • supervisors make decisions mostly on their own and without taking our opinions into account; supervisors do not pay attention to employees' ideas;
Employees' suggestions for improving motivational measures	• the basic salary needs to be increased; • clarify when and for what bonuses are awarded, thus creating a clear bonus system; • it is desirable that bonuses should be increased as much as possible in line with the company's financial capabilities; • listen to and take into account the wishes and needs of employees; • somehow create the conditions that allow career progression;

The survey carried out by LLC Kijora showed that employees are not particularly dissatisfied with the motivation methodology (Table 2). In order to improve the situation, the employees provide options for improvement in terms of increasing the basic salary, bonuses and establishing clear pay rules. Staff would also like management to provide opportunities for career progression. The above results show that LLC Kijora supervisors need to pay more attention to motivational measures for employees.

Summarising the research, it can be stated that there are some shortcomings in the motivation system of LLC "Kijora" employees. It is not only the material reward that is important, but also the opportunity to improve one's qualification, to achieve career goals, to feel valued and respected. Staff report that salaries are not sufficient to meet their requirements and that bonuses are also much lower than expected. It is noted that there is a lack of training and career development opportunities at LLC Kijora, which does not meet the individual needs of mainly young or middle-aged employees. The staff evaluation system is seen as a positive thing, but it is stressed that it could be more effective. The results of the study show that LLC Kijora is in need of further improvement.

Directions for improving employees' motivational tools

Figure 6 presents specific alternatives to improve the employee motivation system in LLC Kijora. The options for improving motivation are based on the results of the survey, employee feedback and best motivation practices. By implementing these motivational improvements, the company can expect increased employee engagement, productivity, and loyalty. Each of the motivation pathways provides concrete examples of how a company can implement change, which cover two main areas: tangible and intangible aspects. Within each area, several key elements of motivation are identified.

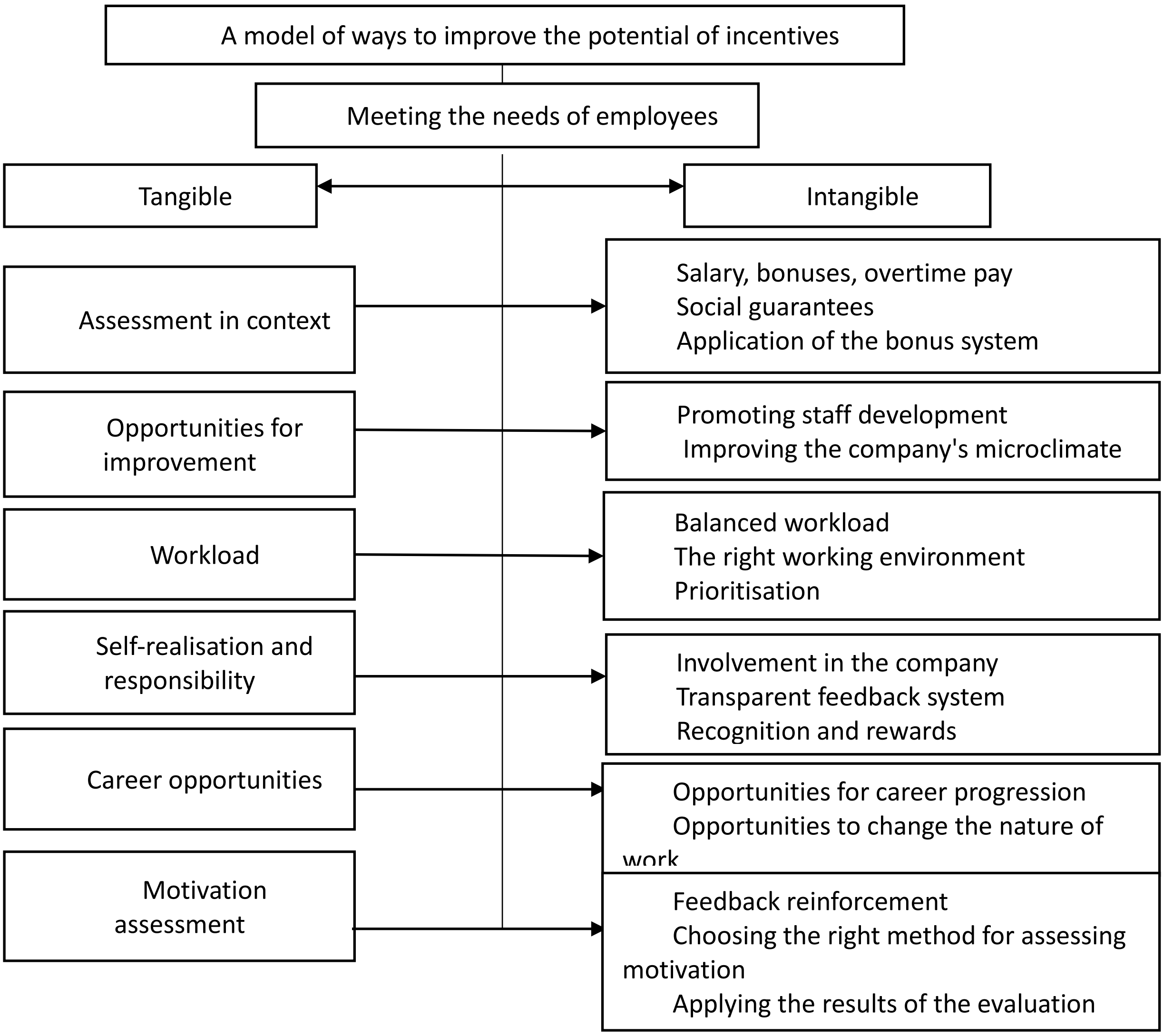

Fig. 6. A model of opportunity directions for improvement

A review of the compensation system, the extension of the social security package and the use of individual incentives would help to strengthen the financial incentive for employees and promote their satisfaction with the material aspect of the working environment. At the same time, it is also important to focus on intangible motivational measures. Training and development, a balanced workload and an appropriate working environment would make employees feel valued and encourage creativity and responsibility. Career opportunities and regular feedback would strengthen employees' loyalty to the company and encourage them to achieve long term goals. The employee suggestions in the open-ended questionnaire may reveal additional motivational tools. Listening to employees' needs and feedback creates an inclusive and motivating working environment where every employee feels valued and able to maximise their potential. The company should regularly assess the effectiveness of the motivation system and make adjustments where necessary. This will help to ensure that the motivational measures are in line with the changing needs of employees and the company environment.

This model of improvement directions provides a systematic approach to motivational tools and helps companies to better understand which tools will work for their employees. In summary, effective management of the motivation system is key to creating a motivating and engaging work environment. By assessing the needs of employees, applying appropriate and transparent motivational measures and monitoring them consistently, companies can significantly improve their performance.

Conclusions

A theoretical approach to the evaluation of employees' motivation reveals that employees' motivation depends on their individual needs, values and attitudes towards motivational measures. Companies with effective motivational systems have lower turnover, higher loyalty and more successful implementation of change. Motivation evaluation is becoming an essential process to better understand employee needs, individual motivational factors, and the appropriate motivational measures. To this end, various methods of motivation evaluation are being used, such as face-to-face conversations, indirect interviews, employee feedback assessments, etc. The choice of the appropriate method depends on the size of the company, the nature of the work and the resources available. Each company should develop an individual motivational system according to its own particularities in order to achieve long term success.

The assessment of the motivational measures of employees at LLC Kijora shows that the motivational system of LLC Kijora has shortcomings that affect different groups of employees. Although the company uses a variety of motivational measures, they are not always effective. Salaries and bonuses are too low, and the company's training and career development opportunities do not meet the needs of the employees, while the unbalanced workload causes negative emotions. Motivation should start with an evaluation of their performance (interview with senior management and assessment of sales performance), which should be used as a basis for appropriate motivational incentives. The management of LLC Kijora should take into account the improvement tools put forward by the employees and make substantial changes in the motivational process. Improvements should be made to the systems for compensation, bonuses, training, career development, workload allocation, employee involvement and evaluation.

LLC Kijora aims to improve its employee motivation evaluation processes and increase its performance by carrying out a comprehensive analysis of the opportunities for improving motivation. This analysis led to the development of a model of motivation directions, which identifies the key areas that affect employee motivation. In order to improve tangible motivation, it is proposed to revise the compensation system, to introduce a bonus system and to extend the social security package. In the area of intangible motivation, it is proposed to provide opportunities for staff development, to encourage self-development and responsibility, to ensure a balanced workload, to allow staff to participate in decision-making and to assess their motivation regularly. By implementing these proposals, LLC Kijora can create a more effective and motivating working environment for its employees, which in turn will lead to increased productivity, loyalty and better business results.

The study *confirms the hypothesis* that employee productivity can be improved by using motivational tools tailored to individual needs. This leads to higher job satisfaction. A company that is able to satisfy not only primary needs (material) but also secondary needs (self-expression, esteem) can expect to increase employee productivity.

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CUSTOMER EXPERIENCE MANAGEMENT UAB "BITĖ LIETUVA"

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Keywords: Customer Experience;, Customer Satisfaction; Customer Loyalty; Proactive Customer Servic;, Market Competition.

Abstract
As the market becomes increasingly competitive, customer experience management emerges as a critical aspect. This dissertation outlines the essential directions for customer experience management, synthesizes theoretical research and methods on customer experience management by Lithuanian and foreign authors, evaluates and describes the latest global scientific approaches to customer experience management.
The study conducted customer experience management research at UAB "BITĖ Lietuva" to determine respondents' satisfaction with the services provided by UAB "BITĖ Lietuva" service quality, and the correlation between respondents' satisfaction and service quality with loyalty. The hypothesis formulated by the author, stating that customer experience management, namely positive customer satisfaction with service quality, has a positive impact on customer loyalty, is confirmed. A customer experience improvement model and recommendations for UAB "BITĖ Lietuva" are presented.

Introduction

In today's competitive business environment, customer experience management is increasingly crucial, with customer-centricity becoming the focal point for many companies. This process is vital at every customer interaction stage, aiming to optimize resources and create a seamless, positive experience throughout the customer journey. Providing conventional services necessitates daily competition for consumer interest. With similar service portfolios and pricing, differentiation to attract and retain customers poses challenges. Effective customer experience management, guided by scholarly literature, fosters brand trust and loyalty, enhancing overall customer value and competitive advantage. Despite growing interest, customer-centricity remains uncommon among service providers, often due to chance. However, research indicates that customer experience management metrics significantly influence other strategic indicators within a company.

Data and Customer Experience Management

Customer experience management is a strategic imperative that enables companies not only to attract new customers but also to build long-term relationships with existing ones. A positive customer experience not only fosters satisfaction with services or products but also shapes a favorable brand image and increases customer loyalty. The ability to ensure not only an efficient purchasing process but also engaging communication allows companies to stand out in the market and compete successfully. Emphasizing high-quality customer experiences not only enhances a company's reputation but also cultivates long-term customer relationships, which are a key driver of success in the modern business environment (Panasevič, Tamulienė, 2023).

Amid increasing competition, it is crucial to understand that loyal customers are a cost-saving element for organizations, and attracting new customers validates the high quality of services provided. As the number of competitors continues to grow, competitive advantage becomes increasingly necessary. Positive word-of-mouth dissemination is indicative of loyal customers. Loyalty is fostered through the establishment of a positive relationship between the company and the customer – relationship marketing, where employees effectively communicate information and identify consumer needs – thereby meeting expectations. Customer experience in each service cycle tends to rely on past service experiences (Siebert et al., 2020). Customers who lean towards loyalty – long-term relationships – require less effort and cost to attract. Although the concept of loyalty has long been discovered, it remains relevant and important for fostering customer loyalty. To serve customers effectively and emphasize relevant aspects to them, it is essential to consider the five quality elements (see Table 1). Combining these elements creates an overall service image, shaping a positive or negative consumer opinion about the services received (Panasevič, Tamulienė, 2023).

Table 1

SERVQUAL model of quality‘s perception elements (Panasevič, Tamulienė, 2023, 120 p.)

Elements	Description
Tangibles	Encompasses physical facilities, equipment, and the appearance of employees.
Reliability	Includes meeting employee expectations, delivering what was promised without additional issues.
Responsiveness	Encompasses the customer service process, where employees show initiative and promptly attend to the customer.
Assurance	Involves instilling confidence through employees who demonstrate product knowledge and provide a trustworthy organizational image.
Empathy	Involves the ability to identify customer needs and satisfy them appropriately, without causing inconvenience and showing empathy towards them.

In scholarly sources on customer satisfaction and loyalty, essential roles of customer experience are revealed in contemporary business strategies. Customer satisfaction is a multifaceted concept grounded in the disconfirmation theory, encompassing various evaluative judgments that compare pre-purchase expectations with actual outcomes. Customer loyalty has become a primary focus, with interpretations ranging from behavioral indicators to long-term commitments. The telecommunications sector demonstrates a complex interaction of factors shaping customer satisfaction and loyalty, emphasizing the need for service quality, pricing, and overall positive customer experience (Malek, Dave, 2022).

Business objectives typically relate to profit, so in making business decisions, it is crucial to avoid disappointing customers. Any business decision that fails to meet customer expectations negatively impacts both company profitability and customer loyalty. The level of satisfaction indicates future purchase intentions, thereby influencing company performance. Customer experience is a blend of rational and emotional factors that shape the customer's perception of the brand. Managing customer experience allows dissatisfied customers to help identify operational issues and problems within the company, while satisfaction in specific areas demonstrates to businesses where to focus efforts and seek new formulas for success (Abdullah et al., 2022).

Consumer behavior encompasses actions, decisions, and psychological processes that influence individuals or groups when considering, purchasing, using, or disposing of products, services, or ideas. Consumer behavior involves the selection, purchase, and consumption of goods and services to satisfy fundamental needs and desires. Consumer behavior is evaluated in phases: identifying needs, product selection, budgeting, and decision-making. Factors influencing decision-making include product quality, price, service, consumer emotions, personal factors, situational factors, perceptions of fairness and justice, and product attributes (Khadka, Maharjan, 2017). Research into consumer behavior aims to understand how people process information, prioritize, make purchase decisions, and interact with the market.

In a business environment characterized by rapidly changing markets and evolving consumer needs, customer experience management becomes a critical factor for business success. Businesses leveraging quality customer experiences as a strategic tool not only have the opportunity to offer unique services or products but also cultivate strong relationships with their audience. Personalized service tailored to individual customer needs not only fosters satisfaction but also spreads positive word-of-mouth through social networks and reviews. In this way, companies shape their unique brand that becomes an integral part of society. Customer experience management involves not only the application of technological solutions but also the development of an approach where the customer feels like part of a community, whose values and goals align with the image presented by the company. Customer experience management is a vital long-term competitive solution for businesses (Panasevič, Tamulienė, 2023).

Customer experience comprises six key types that influence customer behavior and their likelihood to reuse services or recommend them to others. Huang et al. (2015) examined the impact of brand experience on brand reputation, exploring four dimensions: sensory, cognitive, affective, and behavioral, as fundamental dimensions of brand experience. Montague (2016) categorized brand customer experience into six main dimensions: sensory, affective (positive or negative), cognitive, physical, relational, and symbolic.

The **sensory** dimension of customer experience, creating experiences through sensory interactions, reflects five external senses: sight (e.g., colors), hearing (e.g., sounds), touch (e.g., texture), smell (e.g., scents), and taste (e.g., sweetness). Human sensory perceptions are constantly stimulated and typically evoke emotional sensory perception (Bleier et al., 2019).

The **cognitive** dimension of customer experience creates an efficient customer journey where customers easily and quickly find relevant information about services, questions are answered in a straightforward manner. Cognitive customer experience helps understand customer behavior to anticipate customer experience using the company's services. The main goal of cognitive customer experience is to create an intuitive customer journey that encourages the customer to make a purchase decision (Gahler et al., 2022).

The **affective** dimension of customer experience relates to customer emotions, feelings, and moods interacting with the company's services, employees, and brand. Emotions are felt in different interactions but are always classified into controversies - pleasant (love, joy, happiness) and unpleasant (hate, anger, sadness). The form of emotional impact shows the customer whether the experience was beneficial or detrimental (Baxendale et al., 2015).

The **relational** dimension of customer experience involves various forms of relationships, from superficial to strong relationships with experience partners (service providers, salespersons), which define the social context of customer interaction. Customer interactions are based on social contexts, each of which may have a different valence from the customer's perspective (Gahler et al., 2022).

The **physical** dimension of customer experience shows the customer's response to service configuration and input. Practically, this is expressed through the user's adaptation to service conditions and resulting usage behavior (Zhou et al., 2020). In a traditional service environment, the customer's physical response to the service is expressed in decisions and actions related to ordering, pickup (e.g., method of service acquisition, speed of product pickup).

The **symbolic** dimension of customer experience is attributed to customer self-affirmation and self-realization in interaction with the service provider. Based on customer beliefs, brand experience is evaluated through the user's subjective assessment - whether the interaction reflects the customer's individual beliefs and values (Hoffman, Novak, 2018).

Customer experience management focuses on experience-based customer interactions in a multichannel environment. This encompasses only experiences experienced in the customer role and does not include people's personal experiences, such as in their work or personal life (Lemon, Verhoef, 2016). Customer experience is assessed in individual contact with a single customer, evaluating the experience acquired during specific stages of the customer journey – that is, customer experience does not encompass the overall customer perception of the customer journey but assesses the experience gained during individual customer journey stages at specific touchpoints.

It is crucial for a company to have a clear strategy that not only enables the collection of feedback or measurement of indicators but also facilitates decision-making and action based on the gathered information. When formulating a customer-oriented strategy within a company, setting goals and working towards them, it is important to have clear metrics to track the results of goal achievement.

Imbug et al. (2021) confirmed through their study that creating good experiences at all customer touchpoints yields positive outcomes and customer response, increasing loyalty to services and the company. Customer experience at different touchpoints can be identified by mapping the customer journey, with the goal of reviewing all customer-company touchpoints to address pain points, ensure hygiene factors, and create delightful experiences. Analyzing the customer journey within the company involves reviewing all customer-related communications in various circumstances and the customer's efforts in different company-related activities.

One of the organization's primary goals is to cultivate a multitude of loyal customers, a factor directly influenced by service quality. While some organizations may not be specifically focused on improving service quality in the service delivery sector, one of the most critical elements in ensuring a good customer experience is competent employee service, which not only guarantees a positive consumer experience but is also vital for performing core business functions (Panasevič, Tamulienė, 2023). It is emphasized that providing good service requires not only a good understanding of the product or service's functional, technical, or perceived quality and well-structured marketing communication strategies but also adaptation to the surrounding environment and current trends. An indicator of good service is consumer trust in the organization's employees and their functions. Consumer loyalty, therefore, and retention are linked to the organization's competitive advantage in the business environment. Inappropriate behavior towards service consumers can lead to their choice of another

service provider—lack of loyalty, choosing another organization. Improving customer service, and consequently the customer experience, is related not only to the organization's stability but also to improving the organization's economic condition. Loyal customers are a cost-saving element for organizations (Bernarto et al., 2020). Services provided by organizations must benefit consumers by saving money and time. For these reasons, organizational employees must be trained to manage their time allocated for customer service effectively, as long waits can lead to dissatisfaction with the services provided. Time is highly valued today, so consumers are willing to spend more for quality services. It is important to consumers that their needs are met as quickly and smoothly as possible, with solutions offered being sustainable and ensuring a reduction in repeat calls (Panasevič, Tamulienė, 2023).

Competition in the telecommunications market is relentless, characterized by rapid technological changes (disruptive innovations) and the urgent adaptation of consumers to new developments. In this market, organizations often offer practically identical services and products, nearly of the same quality, at practically identical prices. Consequently, challenges arise in how to attract potential buyers and, upon attracting them, create loyalty and maintain it (Malek, Dave, 2023). Companies thus face the understanding that to retain a customer, they need to focus on the customer, their behavior, and needs – it is important to understand the customer and, upon understanding, make efforts to respond to their needs, thus forging, creating, and maintaining a connection.

Results

UAB “BITĖ Lietuva” is a Lithuanian telecommunications company that has been operating since 1995. The company provides services to four segments: prepaid services, B2C (individual), B2B (business), and B2G (government/public sector) customers. In the customer experience management study conducted by UAB "BITĖ Lietuva," 162 respondents participated. The study used a questionnaire survey to assess the quality of services provided using the SERVQUAL method and to investigate customer satisfaction with UAB “BITĖ Lietuva" services.”

The study identified a correlation between the frequency of contacts with UAB “BITĖ Lietuva” and changes in satisfaction indicators. Considering the frequency of contacts, respondents who contacted UAB “BITĖ Lietuva” customer service 1-2 times in the past year, rated the services with more than 4 points, whereas those who either did not contact or had to contact more than 3 times rated the services lower (refer to Figure 1).

During the study, it was found that 1-2 contacts with UAB “BITĖ Lietuva” per year represents an optimal level of interaction to maintain customer experience and satisfaction. The lowest satisfaction was observed among respondents who had either no contact or more than three contacts per year.

These findings suggest that too frequent or infrequent interactions with UAB “BITĖ Lietuva” customer service channels are associated with negative customer experiences. Infrequent contact may indicate potential issues with service smoothness and inadequate information provision about available support options. Conversely, a need for more than three contacts could signal problems with service delivery or inefficient problem resolution.

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Table 2

Respondents‘ satisfaction rate based on the frequency of contacts per year (made by author)

Contacts per year	Satisfaction rate
1 time	4,35
2 times	4,23
3-5 times	3,48
More than 5 times	3,57
None	3,57

Respondents value having their issues resolved during the first contact. If the issue is not resolved during the initial interaction, respondents expect that additional follow-ups will not be necessary after the second contact. The greater the number of contacts, the lower the satisfaction with the services provided, reflecting the need for quick and efficient service in response to customer needs.

During the study, an attempt was made to determine the correlation between loyalty to UAB "BITĖ Lietuva" and overall satisfaction with the quality of services provided (see Fig 1.)

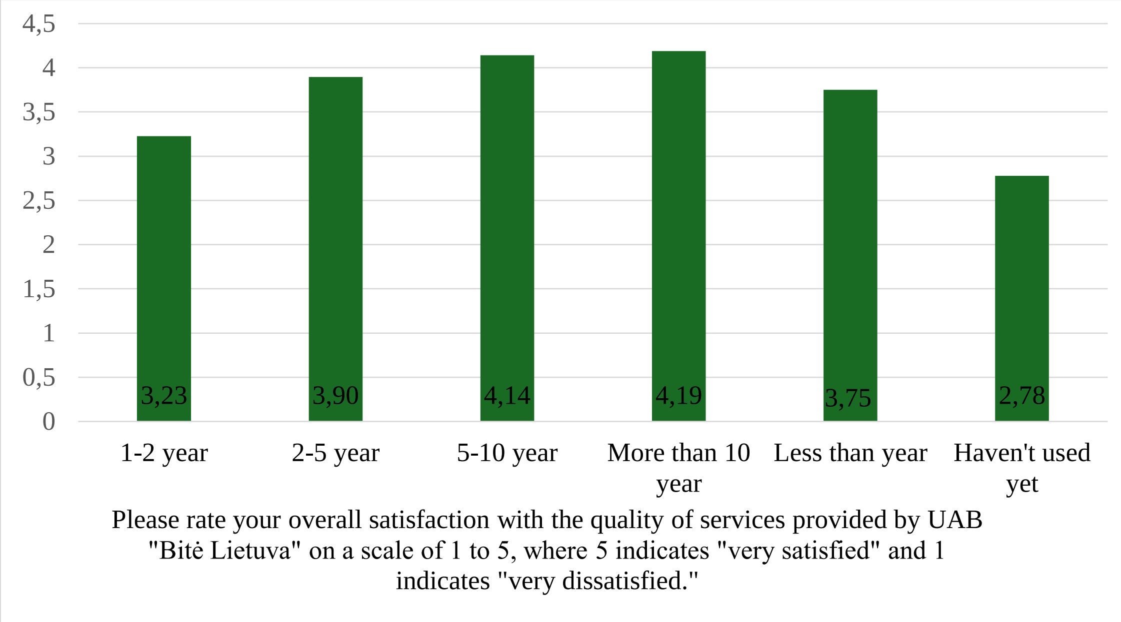

Fig. 1. Satisfaction with the quality of services provided by UAB "BITĖ Lietuva" (average), considering the duration of engagement (made by author)

Analyzing the distribution of customer satisfaction scores based on the duration of engagement, it was found that higher satisfaction with the quality of services provided corresponds to greater loyalty to the company's services. Respondents who gave the highest ratings to UAB "BITĖ Lietuva" services have been using them for more than 10 years. Respondents who rated the services the lowest have not used them, indicating that attention should be paid to communicating customer experiences not only to the existing customer base but also to potential customers. This highlights the importance of considering customer recommendation metrics and consistent engagement to improve not only direct experiences but also the company's reputation.

In investigating consumer expectations for mobile communication services and the quality of services provided by UAB "Bitė Lietuva" the SERVQUAL method was employed to determine the most important quality attributes for mobile communication services among respondents and to identify the dimensions of evaluation – strengths and weaknesses – for UAB "Bitė Lietuva" services (see Table 3). The study revealed that, according to respondents, the strong dimension in evaluating UAB "Bitė Lietuva" is tangibility, while dimensions of empathy, assurance, responsiveness, and reliability were considered weaknesses, with the greatest negative deviation observed in the reliability dimension. The most important dimensions of services provided by the mobile communication provider, as perceived by respondents, are reliability and assurance. Across all dimensions, there are areas where UAB "Bitė Lietuva" needs improvement to ensure that service quality meets customer expectations and enhances overall customer experience. Enhancing customer experience can contribute to the company's competitiveness and long-term business success.

Table 3

UAB "BITĖ Lietuva" SERVQUAL research's results (made by author)

Paslaugų kokybės vertinimo dimensijos	Laukiamos kokybės vidurkis	Patirtos kokybės vidurkis	Nuokrypis
Apčiuopiamumas	4,11	4,19	0,08
Empatija	4,30	3,87	-0,43
Tikrumas	4,53	3,93	-0,60
Responsiveness	4,40	3,88	-0,52
Reliability	4,51	3,86	-0,65

Conclusions

Studying customer experience is vital for business success as it encompasses a deep understanding of the subjective, rational, and emotional factors that shape interactions with products and services. Effective customer experience management involves not only meeting but also anticipating customer needs, delivering high-quality services, and providing personalized interactions. By comprehending consumer behavior, businesses can tailor their products and marketing strategies to align with customer expectations and preferences.

In the telecommunications sector, effective management of customer experience is crucial for staying competitive amidst dynamic market changes. Factors such as service quality, pricing strategies, and brand image significantly impact customer satisfaction and loyalty. UAB "BITĖ Lietuva" places a strong emphasis on meeting customer needs while fostering enduring relationships with employees and partners through collaborative teamwork and adherence to ethical standards.

Clear communication and building trust are fundamental aspects of enhancing customer service and ensuring lasting customer loyalty. By continuously gathering and leveraging customer feedback, businesses like UAB "BITĖ Lietuva" can drive ongoing improvement, resulting in enhanced customer experiences and sustained business success. This proactive approach not only strengthens market positioning but also supports long-term growth and resilience in a competitive industry landscape.

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UAB AURODENTA DIGITAL MARKETING TOOLS MANAGEMENT ANALYSIS

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Keywords: Digital marketing; Digital marketing tools; Management; DCM (digital content marketing).

Abstract
The Master's thesis deals with the management of digital marketing tools of UAB Aurodenta, which is an essential aspect of modern business. The problem of this research stems from the need to understand how to effectively manage digital marketing tools in order to remain competitive in the business market, increase profits, strengthen the brand and attract new customers. Digital marketing is an essential tool for achieving greater awareness, image and customer loyalty. However, in order to achieve these objectives, it is important to understand how to properly manage and apply digital marketing tools in order to make them effective. The research methods include an analysis of the scientific literature to explore the theoretical concepts and strategies of digital marketing. It also uses systematisation and clustering techniques to structure and analyse the data obtained. The main research method is a quantitative study using a questionnaire survey. The study aims to find out how Aurodenta UAB manages its digital marketing tools, which tools need to be improved the most in order to achieve its objectives, and whether these tools help to attract more new and existing customers. It confirms the author's hypothesis that if the company manages its digital marketing tools properly, it will be able to attract new consumers.

Introduction

Digital marketing is cost-effective and has a significant commercial impact on business, and when managed successfully, enables organisations to remain competitive and attract more new customers.

Rosokhata, Rybina, Derykolenko and Makerska (2020) analyse the use of digital marketing tools, highlighting that it is a very important factor for manufacturers and suppliers of various services, as it allows them to quickly and at relatively low cost advertise their products and services and influence the target group of consumers, to shape and improve the image of their company, as well as the image of their own products or services.

The problem. Digital marketing is an integral part of modern business, knowing how to use digital marketing and how to manage the tools used in a targeted way can help a business to remain competitive and achieve higher profits, strengthen its brand, increase its awareness and create an attractive image for consumers, as well as attract more and more consumers and reach the target audience more easily.

Objective of the article: to analyse the management of digital marketing tools in Aurodenta UAB.

Objectives:

1. To analyse the management of digital marketing tools from a theoretical point of view.
2. To analyse the management of digital marketing tools in UAB Aurodenta.
3. To present the directions of improvement of the management of digital marketing tools of UAB "Aurodenta".

Research methods: scientific literature analysis, systematization, grouping, quantitative research.

Concept of digital marketing tool management

Digital marketing is an integral part of modern business. To retain or attract new customers, businesses need to be able to use digital marketing tools in a targeted way to stay competitive in the advertising market.

Companies operate in a constantly changing and competitive environment. To be successful, a company must monitor, regulate or adapt to the environment and its changes. Digital marketing, the market, the needs of customers and consumers are constantly changing and in order to attract them it is necessary to keep up-to-date with the latest knowledge and know which marketing tools to use.

Digital marketing is a type of marketing that uses online technologies to achieve business objectives, M. Panda, A. Mishra, (2021) further define digital marketing as the process of advertising a company's products or services using digital technologies on the internet, including mobile phones, display advertising and any other digital medium such as Google, Facebook advertising. Compared to traditional advertising methods, digital marketing makes it significantly cheaper to advertise your business, while still allowing you to reach your target audience very effectively. Digital marketing includes a range of activities aimed at increasing visibility, engagement and conversions online. It includes various digital channels such as search engines, social media, email, content.

Table 1

Concept of digital marketing **(M. Panda, A. Mishra, 2021, N. G. Sokolova , O. V. Titova, 2019, V. Desai, 2019, P. Madan, 2021, L Khmiadashvili, 2019) ((source or made by author)**

Author	Digital marketing concept
M. Panda, A. Mishra, (2021)	Digital marketing is the process of promoting a company's products or services using digital technologies on the internet, including mobile phones, display advertising and any other digital medium such as Google, Facebook advertising.
N. G. Sokolova , O. V. Titova (2019)	Digital marketing is a set of activities and practices using all aspects of an organisation's traditional marketing with the aim of managing relationships with target audiences using digital information and communication technologies and electronic devices.
V. Desai (2019)	Digital marketing encompasses all marketing tools that use electronic devices or the internet, and through marketing, businesses use digital channels such as search engines, social media, email and their websites to connect with existing and potential customers.
P. Madan (2021)	Digital marketing is the use of various forms of digital communication tools to communicate promotional messages to potential customers.
L Khmiadashvili (2019)	The concept of digital marketing as it relates to advertising through online marketing channels.
L. Bivainienė, Ž. Dauginaitė (2008)	Digital marketing and marketing based on digital marketing involves the use of each company's or other institution's website in conjunction with promotional techniques.
H. Berkley (2007)	Digital marketing is not just about buying advertising online, digital marketing is about connecting with consumers and customers via email, social networks, forums and bulletin boards. It is about updating information about a company's products, adding and changing information, posting photos and making offers.

Summarising the different definitions of digital marketing in Table 1, it can be said that digital marketing is an interactive process that uses information technology to create a long-term relationship between the consumer and the firm. It is any type of advertising used in the digital space to attract a target audience. Different authors define the concept of digital marketing in different ways, but the essential features of the concept remain the same.

Digital marketing is very important for all businesses because it allows them to reach a global audience and monitor the success of their efforts, so that decisions can be made on the basis of the analysis carried out.

Marketing can be said to be the backbone of a successful business. Marketing can be defined as the actions a company takes to attract existing and new customers to its product or service by using high quality messages to different consumer groups. Marketing aims to make content independently valuable to target customers and consumers, with the long-term goal of demonstrating the value of the product, building brand loyalty and ultimately increasing sales and attracting new and existing consumers.

Based on the descriptions of digital marketing, a number of digital marketing drivers can be identified that can help businesses work more smoothly and achieve their desired objectives, the drivers are shown in Figure 1.

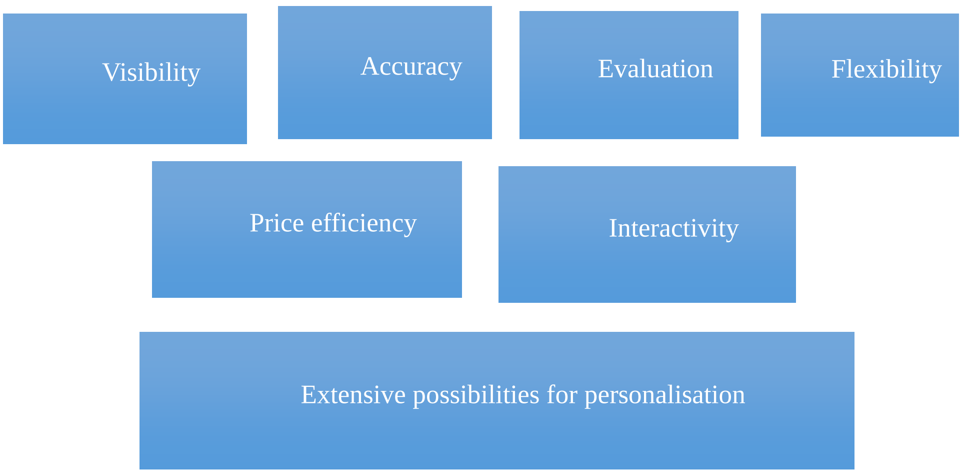

Fig. 1. The benefits of digital marketing.
(Sokolova , Titova (2019), Panda, Mishra, (2021), Desai (2019))

The analysis of Figure 1 suggests that the advantages presented give companies the opportunity to develop their business successfully. It is easier for a company to distribute its brand, to remain competitive and flexible with consumers, and it is much easier to personalise the company in the digital space.

Digital marketing includes advertising, sales, customer loyalty and other activities carried out via the internet, mobile devices, social networks, search engines, email and other digital platforms (Marketison, 2023). There are several main areas of digital marketing:

- **Content marketing -** is a tool based on the constant creation of valuable content. The aim of content marketing is to increase sales by capturing customers' attention (Chaffey, Smith, 2022). According to D. Chaffey and P. R. Smith (2017), marketing is the driving force behind all major digital marketing activities that aim to engage and persuade audiences. Content is the glue that binds the digital media used to distribute content to the digital platforms on which it is consumed throughout the customer journey to purchase.
- **Social media marketing -** is an opportunity to make your brand more visible on social media, to improve your reputation, and indirectly to increase your sales.Social media allows you to reach and attract your business to your target audience - your potential customers - on the places where they are most frequented, such as Facebook, Instagram, YouTube, etc. (Ancillai , Terho , Cardinali , Pascucci, 2019).
- **Email marketing -** at least once everyone has received an email offering products or services, this is how email marketing works, it's all the emails you receive from different companies offering their goods, services, reminding you of pending purchases on their website, by using email marketing properly, a successful digital marketing strategy is created. Email marketing is a highly effective tool to reach the target audience, even a specific consumer, and helps to establish a personal communication with actual and potential consumers (Veleva, Tsvetanova, 2020).
- **Mobile marketing -** is a data transfer service via Short Message Service (SMS) and Multimedia Messaging Service (MMS). The mobile internet shows that the mobile phone is a viable marketing channel. Scharl, Dickinger and Murphy (2022) wrote that mobile marketing is the use of a wireless network to provide consumers with location- and time-independent, personalised information, personalised services and information that encourages the purchase of goods or services (Păvăloaia, Anastasiei and Fotache, 2020). Mobile marketing refers to mobile application services that provide various aspects of consumers' daily lives, ranging from meeting daily needs to entertaining and rewarding activities (Veleva, Tsvetanova, 2020).
- **SEM** (search engine optimisation) - is the use of paid advertising to help your website rank higher and be more visible on search engine results pages. The practice of SEM is pay-per-click advertising, and for SEM to be effective you need to have an SEO strategy in place (Matta, Gupta, Agarwal, 2020).
- **SEO** (search engine marketing) **-** is the process of increasing the amount of traffic to your website from Google organic search. SEO optimisation consists of two main phases: internal and external SEO. This search engine can be internal or external, depending on where the user will be directed. Internal SEO is defined as when links point to other pages on the same website, while external SEO is when links point to pages on other websites (Clarke, 2020).

L. Kapustina, O. Gaiterova, N. Izakova, M. Lazukovas (2021) in their article analyse the above mentioned digital marketing tools, but also include a tool often used by companies to attract consumers:

- **Digital banners -** are a small part of a web page, usually with visual effects, used for advertising, and can be in various shapes, images and sound. The purpose of banners is to attract more users to the website to complete a purchase and to reach a wider target audience. Billboards are often used very frequently and may be perceived negatively by users as too conspicuous and annoying, but they may also be inconspicuous and thus not be of any benefit to the company.

Digital marketers are responsible for raising brand awareness and attracting potential customers through all the digital channels, both free and paid, at the company's disposal, so they need to know how to use digital channels effectively.

Governance can be defined as the set of actions and procedures we carry out to achieve a desired goal. You could say that management is like a series of tasks that we have to perform in order to achieve a predefined goal. Management is also important to achieve your goal in marketing, and in order to be

Digital marketing process management covers the entire process by which a company plans, executes, monitors and improves its digital marketing to achieve specific objectives. The entire digital marketing process consists of the tools used to manage the process effectively, and in order to make the process effective, it is possible to identify aspects of digital marketing tool management, criteria, various indicators and benefits that make the process of digital marketing management much simpler and more effective.

The success of a business depends on the implementation of a well-managed digital marketing tool and strategy, and it is important to understand and manage the digital marketing tools to effectively reach targets and customers. It is important to manage digital marketing channels effectively in order to reach different audiences. Each digital marketing tool can be used to achieve different objectives for different businesses:

- A digital marketing strategy is designed to generate, disseminate and share engaging content to engage consumers.
- Content marketing is important for increasing brand awareness and attracting customers.
- Social media marketing allows companies to reach consumers at low cost.
- Email and mobile marketing are also important tools to attract customers.

Results

Aurodenta is a dental clinic established on 11 October 2004 in Plunge.

In order to find out the benefits of digital marketing tools management, a quantitative research method - questionnaire survey - was carried out in Aurodenta UAB. The questionnaire survey is anonymous and presented to the inhabitants of Plungė who have visited Aurodenta UAB at least once, the questionnaires are sent by e-mail and disseminated via social networks. The required sample size was calculated using the formula of V. I. Paniott (2017):

$$n = 1/(\Delta 2 + 1/N) \tag{1}$$

The average number of clinic visits per month is around 420, which is used to calculate the average number of respondents to be interviewed using the formula of V.I. Paniott (2017):

$$n = 1/(0{,}052 + 1/420) = 204{,}87 \approx 205 \tag{2}$$

In order to provide informative and attractive advertisements in the digital space, we are interested in the respondents' attitudes towards the advertisements provided by Aurodenta UAB in the digital space, whether they are interesting and attract customers. The respondents' answers are presented in Figure 2.

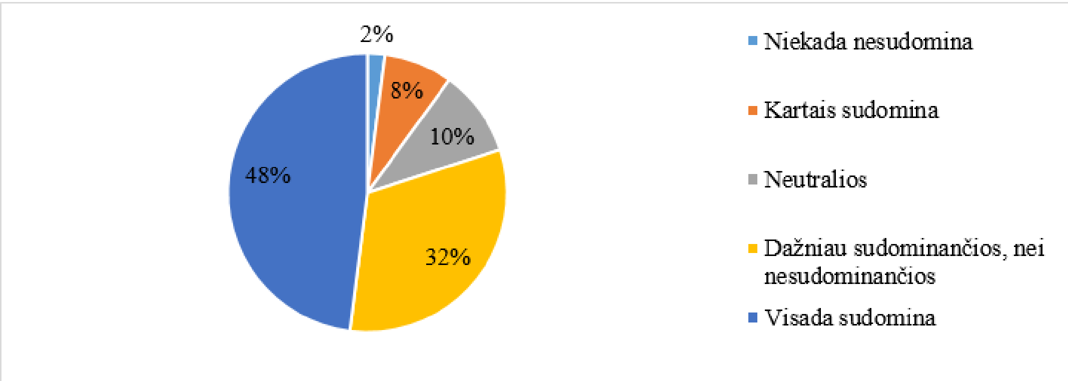

Fig. 2. Evaluation of UAB Aurodenta advertising in digital space

According to the answers given by the respondents, it can be seen that half of the respondents who answered the question chose that the advertisements provided by the dental clinic in the digital space are always interesting, only a very small number of respondents chose that the advertisements provided by Aurodenta UAB are not interesting, only 2% of the respondents. 32% chose the answer that advertisements are more often interesting than not, 10% remained neutral, 8% thought that they are sometimes interesting. The analysis of the responses suggests that the clinic's advertising messages are attention-grabbing and manage to interest consumers. The content of Aurodenta UAB's advertisements meets or exceeds the respondents' expectations and manages to hold their attention, while some advertisements, which make up a small proportion, may be more effective than others, depending on the content or context. These results suggest that the digital advertisements of Aurodenta Clinic UAB have a high enough level of customer attention and are able to present its services in an interesting and informative way, but that there is a small number of advertisements that should be focused on for the best results.

This survey allows respondents to assess the use of email as a digital marketing tool by Aurodenta UAB, using a five-digit scale from 1 to 5, where 1 is very bad and 5 is very good. The respondents' answers are shown in Figure 3.

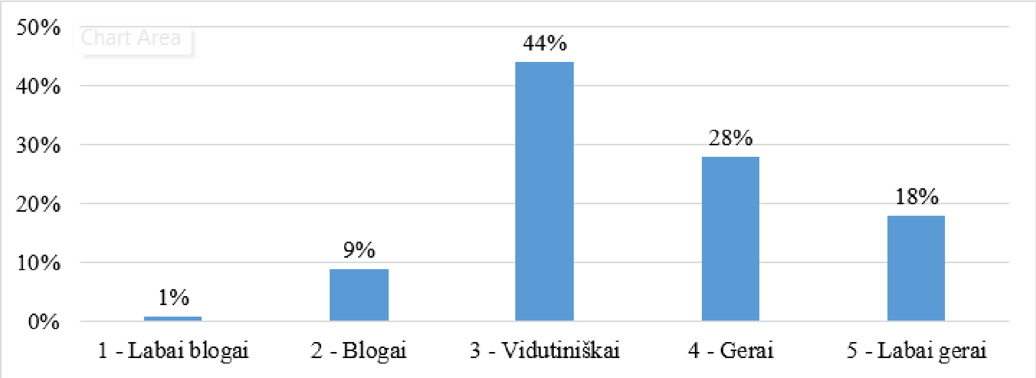

Fig. 3. Evaluation of the use of email marketing by Aurodenta UAB.

The responses show that the majority of respondents, 44%, rated the use of dental clinic email as a digital marketing tool as average. This indicates that the clinic is using email, but the strategy or the content could be improved, as there was no higher rating. However, 28% rated the use of email as good and 18% rated it as very good, indicating that some of the respondents rate the clinic's efforts in this area positively. A smaller proportion, 10%, indicated that the use of email is poor or very poor. The clinic needs to carefully evaluate its email marketing strategy and content, as although some customers rate it positively, there is still room for improvement to enhance customer experience and satisfaction.

The questionnaire survey measures the use of social networks as a digital marketing tool by Aurodenta UAB, using a five-digit scale from 1 to 5, where 1 is very bad and 5 is very good. The respondents' answers are shown in Figure 4.

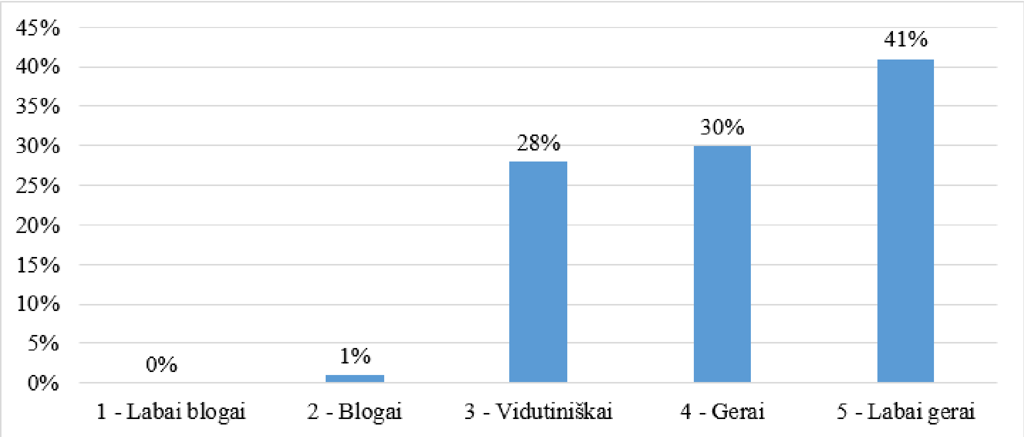

Fig. 4. Evaluation of the use of social media marketing by Aurodenta UAB

According to the answers received, the majority of respondents (41%) rated the use of social networks by Aurodenta UAB as very good, while 30% of respondents rated it as good. However, a significant proportion (28%) rated this digital marketing channel as moderately effective. A small number of respondents (1%) chose the rating 'poor' and no one chose the rating 'very poor'. Based on these results, it can be assumed that the majority of respondents evaluate the use of social media by Aurodenta UAB positively and that the clinic's efforts in this channel are valuable and effective. However, although the majority of respondents rate it as good or very good, there is still room for improvement to increase the impact of this channel and to achieve even greater customer engagement. It is useful for the clinic to continue to monitor and analyse its social media activity in order to continuously improve and adapt its strategies to the needs of its customers. More effective use of social networks will help the clinic to attract the attention of more existing and potential customers.

Respondents to the survey were able to rate the clinic's website in terms of how well the content was presented, and could rate the content presented on the website on a scale of 1 to 5, with 1 being very poor and 5 being very good. The respondents' answers are shown in Figure 5.

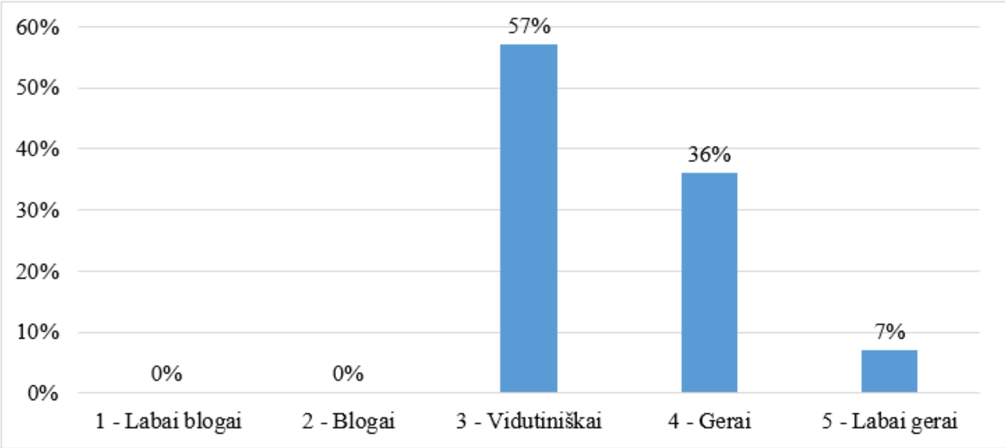

Fig. 5. Evaluation of the management of the Aurodenta UAB website

The analysis of the respondents' answers to the survey shows that the majority of respondents (57%) rated the content of the Aurodenta UAB website as average. It is also noticeable that 36% of respondents rated the content of the website as good and 7% as very good. None of the respondents chose the options 'very bad' or 'bad'. This shows that the clinic's website provides information, but there are areas that could be improved or added to improve the user experience and increase the effectiveness of the website. Redesigning the website or enriching the content could help to achieve better results and meet the expectations and needs of clients.

The analysis aims to find out how the digital marketing content of Aurodenta UAB is created, the respondents could evaluate the digital content of the clinic on a five-point scale, rated from 1 to 5, where 1 - very bad and 5 - very good. The respondents' answers are shown in Figure 6.

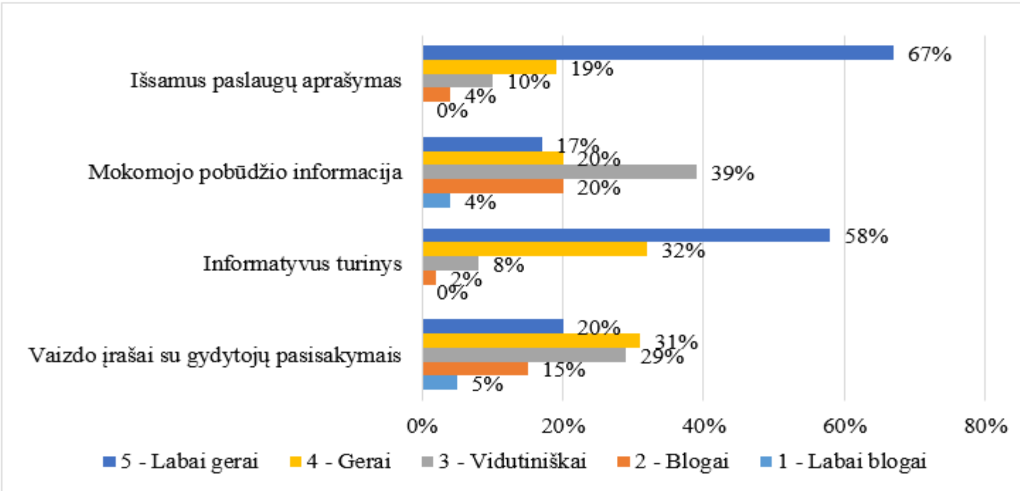

Fig. 6. Evaluation of the digital marketing content of Aurodenta UAB

From the answers received, it can be seen that the respondents have very different perceptions of the content of digital marketing developed by UAB Aurodenta. The detailed description of the services is considered by the majority of respondents (67%) to be very well presented and by 19% to be well presented, which shows that most people like the way the clinic's services are described. The educational content is rated relatively average, with only 17% of respondents rating it very good and 20% rating it good, indicating that this content lacks some added value or does not attract enough attention. The majority of respondents (58%) consider informative content to be very well presented and 32% rate it as good, indicating that most people like content that is informative and provides useful information. Videos of doctors speaking: this content is quite mixed, with only 20% of respondents finding it very well presented and 31% finding it good. However, the vast majority (44%) still rate this content positively. This suggests that videos of doctors' speeches are valuable, but perhaps need to be improved to be even more effective and engaging, or more content of this kind should be published. It is important for the clinic to continue to improve its digital marketing content to better meet the expectations and needs of its customers and to attract more users.

Conclusions

The analysis of digital marketing tools shows that digital marketing is essential for business development, and that digital marketing tools have become an integral part of modern business, allowing companies to reach a wider audience, attract new customers, retain existing ones, and compete successfully in a changing market. Digital marketing tools are varied and effective and include content marketing, social media advertising, email campaigns, mobile marketing, SEM and SEO strategies, and other digital tools that help attract customers online. Market analysis and consumer contact are key to effective digital marketing, understanding the market, its needs and consumer behaviour is essential for a successful digital marketing strategy, as well as maintaining active and continuous contact with consumers to build loyalty and trust. In the digital space, everything is constantly changing, so it is important for a successful business to keep abreast of and adapt to the latest trends and technologies, which requires continuous learning and development and the ability to adapt to changing market conditions. Successful use of digital marketing requires consistent effort, strategy development and implementation, and continuous learning and adaptation to changing market conditions. Businesses that are able to use digital marketing tools effectively will have significant opportunities to achieve their objectives and remain competitive in the market world.

Digital marketing is an essential business tool for effectively reaching and engaging target audiences and increasing brand awareness in the digital space. It is important for businesses to use a variety of digital marketing strategies and tools to achieve the best results and maintain a competitive edge in the market. The management of digital marketing tools is an important aspect to ensure the effectiveness of digital marketing tools. Digital marketing is a complex but crucial factor for business success and requires consistency, analysis and appropriate strategies.

The analysis of the management of digital marketing tools at Aurodenta UAB shows that digital marketing is important for the success of the clinic. Digital marketing, especially through social networks, is an effective tool for attracting new customers and staying in touch with existing ones. Most respondents acknowledge the high or very high impact of these platforms on their choice, but other tools such as email and SEO may be less effective and need to be improved.

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DIGITAL MARKETING TOOLS IN COMMUNICATION PROCESSES OF UAB "SYPSENOS AKADEMIJA"

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Keywords: digital marketing, marketing communication models, marketing communication, marketing tools.

Abstract
The article discusses the concept of digital marketing communication, compares ideas of different authors, analyzes digital marketing communication channels and tools, discusses and compares digital marketing communication models, and explores the integration of artificial intelligence into digital marketing communication for modernization purposes.
A study was conducted to evaluate the digital marketing communication of UAB "Sypsenos akademija". During the research, the author's hypothesis was confirmed that users mostly encounter digital marketing communication from UAB "Sypsenos akademija" on the "Facebook" platform and through search engines, therefore, the interaction with the company is positive, and users perceive the communication as clear, thorough, and easily accessible.
Based on the research results, areas for improvement in the digital marketing communication of UAB "Sypsenos akademija" were identified, communication enhancement measures were described, and an improvement model was developed.

Introduction

The relevance of the topic is defined by the constantly evolving digital marketing and technological progress, which leads to the emergence of new digital tools, allowing communication with customers in various ways through different channels. Digital marketing tools used in communication processes are typically aimed at effectively reaching new customers or maintaining customer loyalty. These tools encompass a wide range of digital marketing areas: from content creation for social media platforms and direct communication with users to website optimization for search engines and email marketing. Understanding and effectively using digital marketing tools is crucial for maintaining a good brand image and company reputation, staying competitive in the market, and ensuring good business results. Proper management of digital marketing tools strengthens the connection with existing customers, encourages their loyalty to the brand, promotes user recommendations of the company's services to others, increases the number of potential customers attracted, and improves their conversion into existing customers. It is important in the process of digital marketing communication to understand which marketing tools are most suitable for reaching the target audience.

Digital marketing communication has been studied by Lithuanian researchers over the past decade, such as M. Išoraitė, and articles on this topic have been published by various foreign authors as well. G. Todorova (2015) provided a definition of digital marketing communication. In the same year, F. Çizmeci, T. Ercan (2015) presented their concept of digital marketing communication.

Research was conducted which analysed the following problem - UAB "Sypsenos akademija" is a rapidly expanding company that actively communicates in the digital space using digital marketing tools. For successful expansion, it is important to evaluate the consistency of the communication message being conveyed. It is important to assess the marketing tools used in communication processes and their impact on shaping brand image and customer loyalty.

Object of the Study. Digital marketing tools used in communication by UAB "Sypsenos akademija".

Objective of the Study. To analyze the digital marketing tools used by UAB "Sypsenos akademija" in communication processes.

Research Objectives:

1. Summarize digital marketing tools in communication processes from theoretical aspects.
2. Conduct research and analyze the digital marketing tools used by UAB "Sypsenos akademija" in communication processes.
3. Present directions for improving digital marketing communication at UAB "Sypsenos akademija".

Research Methods. Analysis of scientific literature, analysis of quantitative survey data.

Hypothesis. If users mostly encounter digital marketing communication from UAB "Sypsenos akademija" on the "Facebook" platform and through search engines, the interaction is positive, and users perceive the communication as clear, thorough, and easily understandable.

Data

Digital marketing communication can be defined as a complex of means, techniques, and methods through which information about a company's products, services, or brand reaches consumers (Todorova, 2015). Marketing communication is part of the traditional "4P" marketing model, consisting of a four-part structure integrated into the rapidly evolving digital communication complex – product, price, place, and promotion.

Due to the declining effectiveness of traditional media forms and a fragmented market, as well as technological innovations, a new model has emerged – integrated marketing communication, considered one of the ways to improve marketing efforts (Išoraitė, 2012).

Analyzing the definitions provided by various authors, it can be stated that digital marketing communication is described as a process, a complex, a type of communication, or an element that conditions certain actions. By analyzing the descriptions of various authors, it is observed that digital marketing communication is associated with the sale of a product or service, information about a company's products and services, and relationships between the company and customers. A common concept describing digital marketing communication, based on the ideas of the authors presented in the table, could be that it is a process during which, using digital channels, customers are informed, persuaded to purchase, or a relationship is created between the company and its customers (Bilkova, 2021; Chomiak-Orsa & Liszczyk, 2021; Cizmeci & Ercan, 2015; Shankar ir kt., 2022; Todorova, 2015).

Digital marketing channels are described as methods of digital communication used to increase brand awareness, customer engagement, brand favorability, promote purchases, encourage users of digital media to visit the brand's website to familiarize themselves with the brand or product, and ultimately purchase the product or service online or offline through traditional media channels, such as by phone or in-store (Chaffey & Ellis-Chadwick, 2019).

It is argued that the use of various digital marketing communication tools influences consumer behavior and their purchase decisions (Kurdi ir kt., 2022). One of the most important aspects of digital marketing communication is the choice of digital marketing tools and channels and the distribution of communication between them. Digital marketing tools are essential communication methods used to increase brand awareness, customer engagement, brand favorability, and promote sales. The most important digital marketing tools include content marketing, social media marketing, email marketing, search engine marketing, and mobile marketing.

To effectively convey the digital marketing communication message using digital marketing channels, it is important to understand not only which channels but also which models can be used for communication. Having knowledge of the communication models that can be used, it is possible to choose an appropriate channel and tool that would be most effective in reaching various types of consumers.

Digital marketing communication can be carried out according to various established models, such as AIDA, the "TOFU-MOFU-BOFU" funnel, DRIP, RACE, and others.

There is an increasing integration of tools using artificial intelligence in the field of digital marketing communication – more and more tools are being created, integrated into various platforms to more effectively disseminate the communication message and reach consumers. AI-enhanced tools can not only perform a direct function in digital marketing communication decisions but also fundamentally transform digital marketing.

One of the strongest factors driving the need for artificial intelligence integration into digital marketing communication solutions, according to M. Shaik (2023), is competitive pressure. It is argued that this is not only direct competitive pressure, felt due to the deployment of AI tools by competitors, but also a desire to stand out, attract media attention, and demonstrate a "digital brand." It is emphasized that customers tend to choose organizations that provide the highest quality services and perform the best, so integration of artificial intelligence is necessary to maintain such impeccable standards.

Results

It can be stated that consumers search for information about dental services only when planning to visit a dental clinic. The most important types of communication content for consumers are the presentation of procedure costs, oral and dental care tips, and before/after procedure images. According to respondents, more intensive communication about dental services could encourage people to take better care of their oral and dental health and better educate the public about oral and dental care. It is noted that UAB "Sypsenos akademija", in conducting digital marketing communication, tends to fulfill less important types of communication content for respondents. Based on the survey results, it can be concluded that there is no change in the tendency of digital tools used by consumers when seeking information specifically about UAB "Sypsenos akademija" compared to general information search about dental services. During the study, it was found that consumers do not find it difficult to find information about dental services in general or about the dental services provided by UAB "Sypsenos akademija"

Before conducting the research, a hypothesis was formulated: if consumers encounter digital marketing communication from UAB "Sypsenos akademija" mostly on the "Facebook" platform and through search engines, the interaction is positive, and consumers perceive the communication as clear, thorough, and easily accessible. Evaluating the research results confirms the hypothesis. According to the research data, consumers notice digital marketing communication distributed by UAB "Sypsenos akademija" mostly on the "Facebook" platform (Fig. 1), and they perceive the communication positively; a larger portion of respondents describe it as clear (Fig. 2) and thorough (Fig. 3).

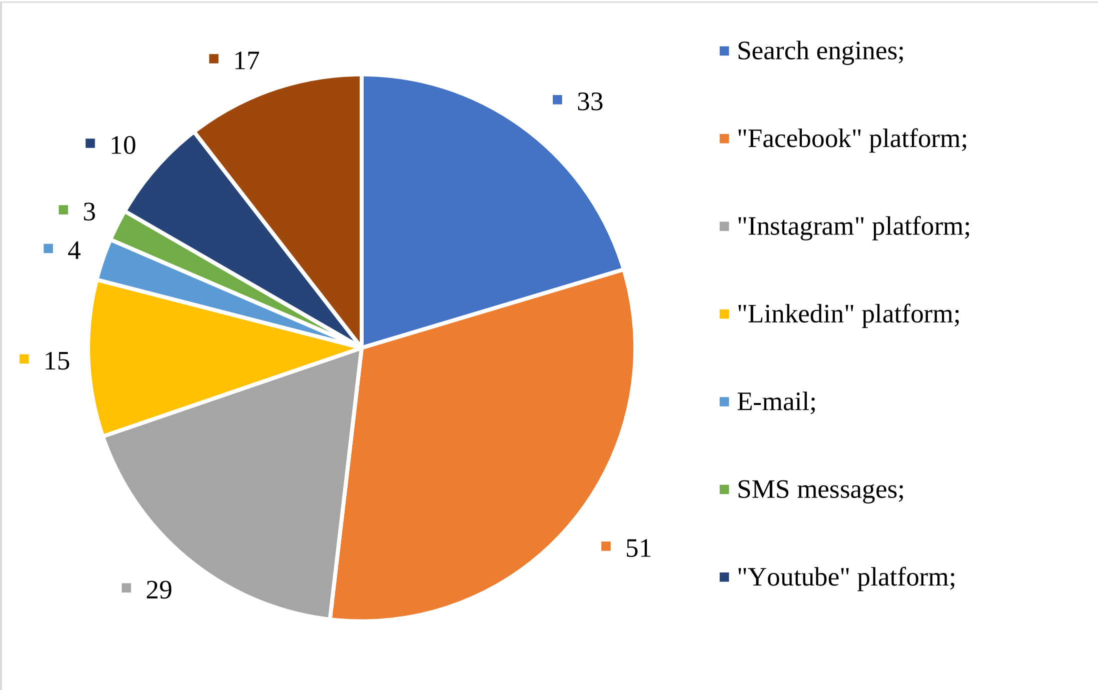


Fig. 1. How consumers notice digital marketing communication distributed by UAB "Sypsenos akademija"

According to 51 respondents, UAB "Sypsenos akademija" is noticeable on the "Facebook" platform, accounting for 64 percent of the respondents (Fig. 1). The other two tools where communication is noticeable to more than a third of the respondents are search engines (33 respondents) and the "Instagram" platform (29 respondents).

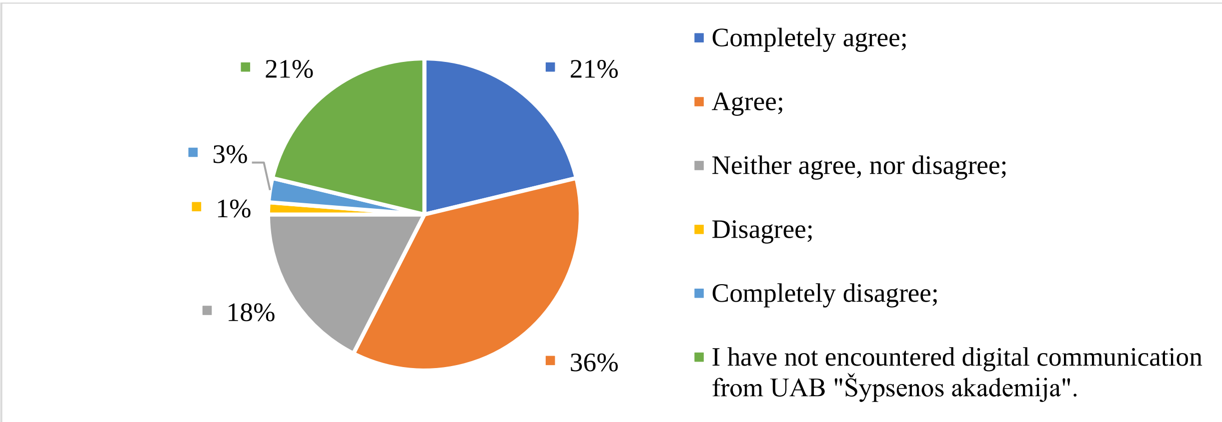


Fig. 2. Clarity of UAB “Sypsenos akademija” digital marketing communication

Data obtained during the survey revealed that the vast majority of respondents believe that the digital marketing communication disseminated by UAB "Sypsenos akademija" is not unclear (Fig. 2). 57 percent of respondents agreed or completely agreed that the communication is clear, while 4 percent chose to disagree or completely disagree. The remaining respondents chose neither to agree nor disagree (18 percent) or indicated that they had not encountered the digital communication disseminated by UAB "Sypsenos akademija" (21 percent).

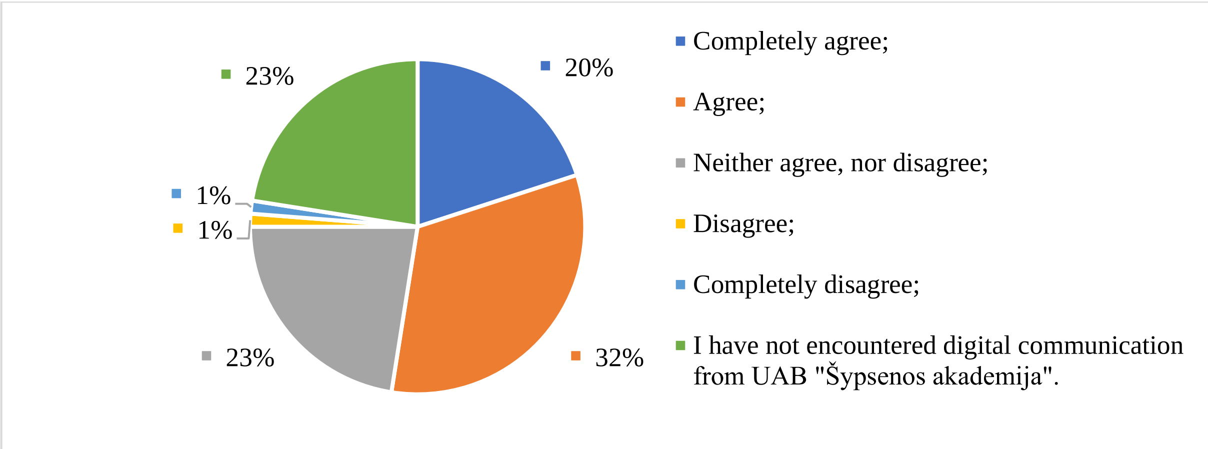
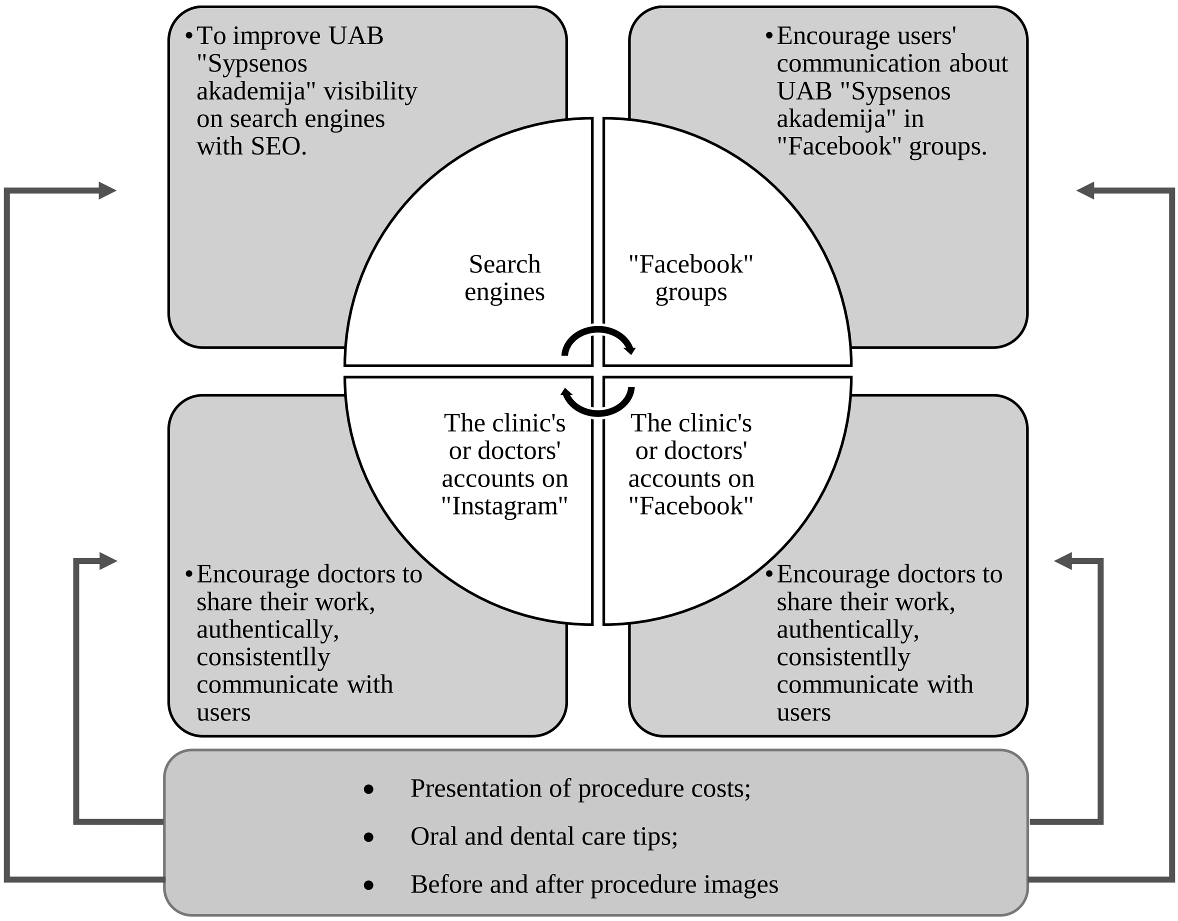


Fig. 3. Thoroughness of UAB "Sypsenos akademija" digital marketing communication

Data obtained during the survey also revealed that the vast majority of respondents believe that the digital marketing communication disseminated by UAB "Sypsenos akademija" is thorough (Fig. 3). 52 percent of respondents agreed or completely agreed that the communication is complete, while 2 percent chose to disagree or completely disagree. The remaining respondents chose neither to agree nor disagree (23 percent) or indicated that they had not encountered the digital communication disseminated by UAB "Sypsenos akademija" (23 percent).



In order to systematize the improvement measures for digital marketing communication at UAB "Sypsenos akademija" based on the results obtained during the research and to demonstrate the connections between certain improvement aspects, a digital marketing communication improvement model has been developed. The model comprises four digital marketing communication channels – search engines, "Facebook" groups, clinic and doctor accounts on "Instagram" and "Facebook" platforms. For each of these channels, key aspects of digital marketing communication improvement related to the implementation of relevant content for users are outlined – all of this is graphically represented in the model (Fig. 4).

Conclusions

One of the key aspects of digital marketing communication is the selection of digital marketing tools and channels and the distribution of communication among them.

Digital marketing tools are essential communication methods used to increase brand awareness, customer engagement, brand favorability, and sales.

One of the main aspects of digital marketing communication that UAB "Sypsenos akademija" should improve is the content of digital marketing communication. The research results show that the digital marketing communication of UAB "Sypsenos akademija" does not meet the needs of users. The study found that the digital marketing communication of UAB "Sypsenos akademija" is most noticeable on the "Facebook" platform, although users search for information about both UAB "Sypsenos akademija" and dental services in general using search engines.

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DIGITAL MARKETING CONTENT ANALYSIS

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Keyworks: digital marketing, digital marketing content, effective content.

Abstract
This article formulates the issue related to the quality, engagement, and potential of digital marketing content to achieve optimal business outcomes. It synthesizes both theoretical and practical research on digital marketing content creation by authors from Lithuania and abroad, evaluating the most effective tools for creating digital marketing content. The thesis provides a comprehensive analysis of the opportunities digital marketing offers in business development.
The paper presents a detailed analysis, which was conducted, which revealed the primary digital marketing strategies employed by the company: content marketing, social media marketing, and search engine optimization. The hypothesis posited by the author, suggesting that appropriate digital marketing content significantly (positively) influences consumers and benefits the company, is confirmed. UAB "Era Esthetic" employs specific features in creating digital marketing content that enhances its effectiveness and attracts newcustomers.

Introduction

Internet users can easily observe that the digital space has been evolving rapidly over recent years—progressing, improving, and becoming increasingly important and authoritative in society (as information, advice, recommendations, and various other data are increasingly sought online first). According to researchers, the main goal of digital marketing is to attract and encourage consumers to purchase the goods and services offered by businesses while creating greater value for the consumer (Kotler et al., 2017). Digital marketing provides an opportunity to better understand customer behavior and is an effective tool for changingsocietal views and values (Diez-Martin et al., 2019).

The relevance of digital marketing topics can also be substantiated by data from statistics departments. For instance, it is reported in the United States that digital marketing has become one of the most important global marketing tools (Statistics Research Department, 2023). In the first half of 2023, due to increasing internet penetration into most areas of everyday life and the constant demand for online content, especially increased during the pandemic, global digital marketing expenditures were record-breaking—$681 billion USD (Statistics Research Department, 2023). It should be noted that this amount represents more than 70% of all global advertising investments (Dasič et al., 2023). In Lithuania, too, the development of the digital society is accelerating daily. The State Data Agency released a special publication in 2023 titled "Digital Economy andSociety in Lithuania," which reported that at the beginning of 2023, 76.5% of companies had a website (one of the digital marketing tools), and 39% of companies purchased paid advertising services online, nearly 10% more than in previous years (State Data Agency, 2023). Thus, the significance and relevance of digital marketing appear to be on the rise.

However, it is emphasized that successful digital marketing is unimaginable without quality content. To take advantage of digital marketing opportunities, it is very important to properly create its content. As the spread of digital technologies is characterized by rapidity, constantly emerging new technological possibilities, this also expands the spectrum of new phenomena and challenges, not sparing the peculiarities of content creation. Researchers argue that content is vitally important to digital marketing as it plays a strategic role—elevating brands to the forefront of their clients (Aqib, Nawaz, Zaidi, Massan, 2022) or serving as a bridge that can connect the company with customers, aiming for value in communication (Bezbaruah and Trivedi, 2020). Precisely appropriate and consistent content is focused on creating and distributing valuable content, helps attract and retain a targeted audience, and ultimately encourages profitable customer actions for the company(Pažėraitė, Repovienė, 2016). Other researchers (Gagnon, 2014; Abel, 2014; Schui-nanii et al., 2014) emphasize the importance of content quality, highlighting numerous characteristics that quality content shouldpossess or meet, aimed at stimulating consumer interest and actions beneficial to the company (i.e., to encourage consumers to act). Thus, digital marketing content and all aspects related to it are relevant.

Data

The quantitative method (survey) was chosen for the study. Surveys are often used when the phenomenon under study is related to people's attitudes, needs, interests, motivations, etc., when the aim is not to discover unknown scientific truths but merely to confirm or refute theoretical positions or insights that have arisen in practice (Kardelis, 2017). The quantitative method (survey) helped to assess the digital

The written survey was conducted in March 2024. A link to the survey was sent personally to each respondent who agreed to take the time and participate in the study (via the specified email or through the Messenger app,depending on which method was more convenient for the clinic's client).

The quantitative research instrument used was a questionnaire (see Appendix 1). The questionnaire consisted of 19 questions aimed at elucidating the characteristics of the digital marketing tools used by the selected company.

Sample size and selection methods. The sample size for the survey was calculated using the Paniotto formula:

$$\mathbf{n=1/(\Delta^2+1/N);} \qquad \mathbf{(1)}$$

where: n is the sample size, Δ is the margin of error (=0.05; since this study examines consumer attitudes and not specific quantitative parameters, the margin can be increased), N is the total population of the study. Approximately 138 clients visit UAB "Era Esthetic" each month, which constitutes the total population. The calculated sample size of respondents is:

$$\mathbf{n=1/(0{,}05^2+1/138)=102} \qquad \mathbf{(2)}$$

The resulting sample size is 102 respondents. It is assumed that this number of respondents can represent the general population. No questionnaire was damaged. It was decided to survey the clients who visited the company (loyal customers) as this would reveal comprehensive and accurate information about the content ofthe digital marketing tools used by the company and their impact on both the consumer and the business.

Research Process (Stages). Initially, a questionnaire was prepared. Subsequently, it was created using the www.apklausa.lt system, and a link to the questionnaire was sent to each respondent who agreed to participatein the study. Each participant was briefly introduced to the purpose and necessity of the research. Upon receiving the questionnaire data, they were processed using descriptive and graphical statistics. During the research, data were processed computationally using the MS Excel 2016 software package.

Research Ethics. The study was conducted in accordance with the fundamental principles of research ethics. At the beginning of the survey questionnaire, the purpose of the research was presented, and aspects of research ethics, namely anonymity, confidentiality, and voluntariness (Kardelis, 2017), were explained. Respondents were cautioned that their responses would be used for scientific purposes and that only aggregated results fromthe questionnaires would be utilized for the study.

Results

The study revealed the primary digital marketing strategies employed by UAB "Era Esthetic": content marketing, social media marketing, and search engine optimization. In a deeper analysis of the digital marketing features of UAB "Era Esthetic", there was also a desire to learn the opinions of respondents on thedigital marketing strategies employed by the clinic under study.

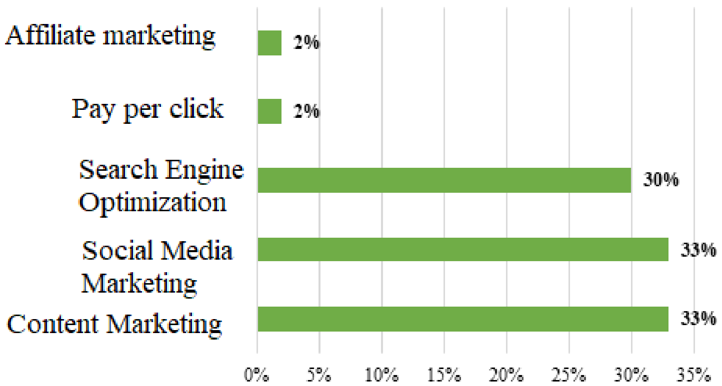

Fig. 1. Digital Marketing Strategies Used by UAB "Era Esthetic"

According to respondents, the most commonly used digital marketing strategies by UAB "Era Esthetic" are content marketing (33%), social media marketing (33%), and search engine optimization (30%). The implemented strategies are viewed by respondents as equally frequently used. According to respondents, the clinic under study almost does not use Pay-per-Click (2%) or affiliate marketing (2%) strategies. The objectives of digital marketing are achieved by implementing selected digital marketing strategies, where content is particularly crucial. Research by scientists (Pažėraitė, Repovienė, 2016) has revealed that precisely appropriate and consistent content is oriented towards creating and distributing valuable content, helps attract and retain a targeted audience, and ultimately encourages profitable customer actions for the company.

The main digital marketing tool used is social networks.

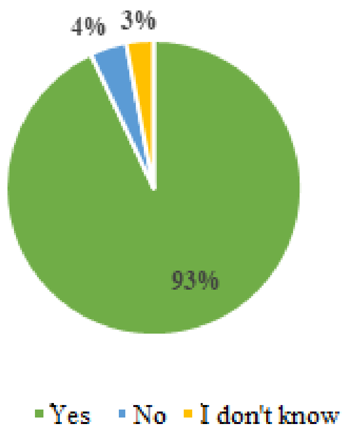

Fig. 2. Use of Digital Marketing Tools by UAB "Era Esthetic"

The majority of respondents (93%) believe that UAB "Era Esthetic," in conducting its operations, utilizes digital marketing tools. Only 4% of respondents indicated that UAB "Era Esthetic" does not use digital marketing tools, while 3% stated that they do not know whether the clinic employs digital marketing tools.

Most respondents found mixed content, which incorporates visual, textual, and audio material, to be the mostengaging.

During the study, efforts were made to determine the impact of digital marketing tools on clinic visitors themselves; therefore, respondents were asked to evaluate the potential effects of digital marketing tools:

Table 1

Impact of Digital Marketing Tools on Clients (%)

	1 – Non impact at all	2 – No impact	3 – Neutral	4 – Has an impact	5 – Has a strong impact
Email content	7%	2%	85%	4%	2%
Social media content	2%	4%	3%	91%	0%
Search engine content	1%	5%	8%	85%	1%
Banner content	3%	4%	4%	89%	0%

According to the respondents, the most impactful are the contents of social networks (91%) and banners (89%), which respondents indicated as having an influence. Many respondents also noted that the content of search engines has an impact on them (85%) or a strong impact (1%), with this digital marketing tool affecting a total of 86% of respondents. Many respondents (85%) stated that they do not know the impact of email content. Only a few respondents indicated that the mentioned digital marketing tools – email content, social network content, search engine content, banner content – have no impact or do not impact them at all.

The majority of respondents expect more detailed descriptions of services, educational information, and targeted advice. A large majority indicated that the most relevant content for them provides objective information (statistics, facts, product characteristics, etc.).

Table 2

Evaluation of Digital Marketing Content Created by UAB "Era Esthetic" (From the Clients'Perspective)

	1 – Strongly disagree	2 – Disagree	3 – Neutral	4 – Agree	5 – Strongly agree
I expect more detailed descriptions of services.	2%	4%	4%	89%	1%
I expect more educational information.	2%	1%	7%	89%	1%
I expect to find targeted advice.	1%	2%	5%	89%	3%
I expect to find more mood-lifting content.	1%	4%	89%	3%	3%
I expect to find related products.	1%	2%	88%	6%	3%

In evaluating the digital marketing content created by UAB "Era Esthetic," the majority of respondents agreed or strongly agreed that they expect more detailed descriptions of services (90% total), more educational information (90% total), and to find targeted advice (92% total). Many respondents indicated that they were unable to answer whether they expect to find more mood-lifting content from UAB "Era Esthetic" (89%) or related products (88%). Only a few respondents strongly disagreed or disagreed with these statements, and such responses should not be considered statistically significant. Very few respondents mentioned that entertainment content was most relevant to them, yet it is what they find most lacking. For many respondents, it is very important that the content be informative, presented in their preferred format, shareable, and meet their expectations.

Conclusions

The purpose of digital marketing is to use internet-accessible services and tools for organizational marketing objectives. Key digital marketing tools include websites, email, social networks, search engines, and blogs. Digital marketing content should be oriented towards creating and distributing valuable content, helping to attract and retain a targeted audience, and encouraging profitable customer actions for the company. Digital marketing encompasses five main strategies: search engine optimization, content marketing, social media marketing, pay-per-click (PPC), and affiliate marketing. When digital marketing strategies are properly applied, they can be effective in attracting customers, engaging them in the process, assessing the effectivenessof selected marketing methods, and forecasting their prospects.

The study revealed the main digital marketing strategies used by UAB "Era Esthetic": content marketing, social media marketing, and search engine optimization. The primary digital marketing tool used is social networks. Most respondents find mixed content, which uses visual, textual, and audio material, to be the most interesting. The majority of respondents expect more detailed service descriptions, more educational information, and targeted advice. A vast majority indicated that the most relevant content for them provides objective information (statistics, facts, product characteristics, etc.). Very few respondents mentioned that entertainmentcontent was most relevant to them, but it is what they find most lacking. For many respondents, it is very important that the content be informative, presented in their preferred format, shareable, and meet their expectations.

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ZERO ENERGY PROJECT DEVELOPMENT OPPORTUNITIES IN AB "KLAIPĖDOS BALDAI"

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Keywords: zero energy building, energy efficiency, sustainability certification systems, renewable energy sources.

Abstract
The main problem addressed in this paper is the efficient use of energy and the reduction of energy costs, which, in today's business environment, are becoming essential conditions for long-term success, competitive advantage and independence from standard energy suppliers. The first part of this paper analyses the gaps, barriers and drivers of energy efficiency, the relevance of sustainable and energy efficient buildings and the most popular building sustainability certification systems in the world and the criteria of these systems, and the theoretical aspects of the concept of a zero-energy building as theoretical concepts of various Lithuanian and foreign authors. In the second part of the work, the analysis of the possibility of developing a zero energy project in AB "Klaipėdos baldai" was carried out. To collect data, a quantitative research was used and a survey method (questionnaire survey) was chosen. The results of the literature and quantitative research confirm the author's hypothesis that if the zero-energy project is attempted to be implemented in AB "Klaipėdos baldai", it would reduce their operating costs and contribute to environmental protection. In the third part of the work, according to the results obtained during the research, an improvement model is developed and the directions of improvement are outlined in order to implement the zero energy project in AB "Klaipėdos baldai".

Introduction

Relevance. With the rapid development of industry, manufacturing, transport, technology, consumerism and population, the emission of harmful substances into the environment is increasing, resulting in the greenhouse effect. All over the world, there is talk of implementing measures to mitigate climate change and of new technologies to reduce emissions. Effective measures to reduce greenhouse gas emissions are needed to halt the rise in global average temperature (Zuoza A., 2022).

Exploring the topic. The industrial sector faces unique decarbonisation challenges. This sector, which is a key driver of economic growth, is made up of complex, extensive energy supply chains that can be vulnerable to disruption and whose emissions are difficult to manage. With global manufacturing sectors responsible for a fifth of carbon emissions and consuming 54% of the world's energy resources, it is imperative for manufacturers to look at their processes and supply chains and find innovative ways to achieve ever-lower energy consumption targets (D'Agostino D., 2019).

The problem. The volatility of today's business environment and the increasing pressure to adopt sustainability measures are forcing companies to look for new and innovative ways to reduce their environmental impact and use energy resources efficiently. Energy efficiency is becoming one of the key issues that companies need to assess for long-term success and competitive advantage.

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Subject of the article: the AB "Klaipėdos baldai"

Objective: to analyse the possibilities of developing a zero energy project in AB "Klaipėdos baldai"

Objectives:

1. To analyse the theoretical aspects of zero energy building development
2. To investigate the possibilities of developing a zero energy project in AB "Klaipėdos baldai"
3. To present improvement opportunities for the development of a zero energy project in AB "Klaipėdos baldai"

Working hypothesis: if a zero energy project is attempted in AB „Klaipėdos baldai“ it is likely to reduce their operating costs and contribute to environmental protection.

Research methods: literature analysis, questionnaire survey.

Concept of energy efficiency

As Garnier J.-Y. (2014) points out, the concept of energy efficiency is difficult to clearly define. According to Proskuryakova and Kovalev (2015), despite the clarity of the term energy efficiency, its meaning varies considerably across publications. A generic definition of energy efficiency is the one used by Patterson (1996) - "energy efficiency is the use of less energy to produce the same amount of services or useful output". The US Energy Administration defines energy efficiency in one of two ways: from a service perspective or from a mechanistic perspective. Meanwhile, the International Energy Agency (IEA) defines energy efficiency in its publications as "a way to manage and limit the growth of energy consumption". A company is said to be more energy efficient if it provides more services with the same amount of energy or provides the same services with less energy" (Zuoza A., 2022).

It is often easier to describe an increase or decrease in energy efficiency than energy efficiency itself. For example, something is more energy efficient if it produces more services with the same energy consumption or provides the same services with lower energy consumption (e.g. for the same amount of light, a Light-Emitting Diode (LED) bulb uses less energy than an incandescent bulb, and is therefore considered to be more energy efficient) (Zuoza A., Wohlfarth et al. (2020), in their study of the relationship between energy efficiency and demand, define a change in energy efficiency as an increase in output per unit of energy consumed.

In practice, energy efficiency improvements take many forms. In business and industry in particular, both very simple and complex measures or packages of measures are used. Simple measures include insulation of production halls, tanks, pipes (to retain heat or cold), improvements to lighting systems, automatic heating or ventilation of rooms. However, complex measures requiring sophisticated engineering solutions can also be used, e.g. adapting the diameter of electrical cables, liquid and gas pipes to the production process, the use of catalytic converters, the use of electric motor speeds replacement of computerised control systems in the production process, recycling of by-products, improvement of packaging of intermediate and final products, use of renewable energy sources, integration of demand and supply forecasts into the production process (Semieniuk et al., 2021), etc. Lovins (2018) notes that the intelligent selection, combination and sequencing of cheaper, simpler technologies can lead to greater energy savings with lower investment than the simultaneous deployment of more and more complex, but non-integrated, equipment.

The relevance of sustainable and energy-efficient buildings

Sustainability of buildings is a crucial aspect at global, European Union (EU) and local levels in the fields of building and environmental protection (Krizmane et al. 2016). Accelerating the low-carbon economy and the transition to a circular economy is a key challenge of our time and a key policy priority for the EU. Building on the new momentum provided by the COP21 Paris Agreement, the European Commission has backed its ambitious energy and climate policy with the Clean Energy For All Europeans package adopted in November 2016. This comprehensive package of draft legislation pursues three overarching objectives: (a) energy efficiency, (b) making Europe a leader in renewables and (c) a fair deal for consumers. Here, research and innovation play an important role in accelerating the transition to a low-carbon economy (Lapinskienė V., 2019).

For public authorities, building certification enables them to meet national energy targets and improve the environmental, social and economic sustainability of the buildings sector. Often, certification is most effective when used alongside other energy efficiency initiatives (IEA Energy performace certification). Achieving an energy performance class means that energy quality has been achieved, allowing a reduction in lighting, heating and cooling and CO2 emissions without compromising comfort (Zhang L., 2018). It also includes certain social benefits such as increased public awareness of energy and environmental issues, lower costs for consumers, and more accurate data on buildings, which can be used as a basis for future policy development to further improve the energy efficiency of buildings (Lapinskienė V.).

Zero energy building

In the context of major changes in the energy sector, energy consumption not only brings many benefits, but also has a negative impact on end-users and the environment through the emission of various harmful gases, mainly carbon dioxide (Ayger, 2017). For a number of reasons, including global warming, energy scarcity and national security, energy consumption has become an important issue on the agenda of many countries around the world (Naveen P.B, 2020). Buildings are one of the most important sources of CO2 that contribute to climate change. Commercial and residential buildings account for almost 40% of primary energy consumption in the United States and Europe and almost 30% in China.

There has been considerable research on energy saving technologies around the world to reduce the dependence of buildings on primary energy. By integrating energy efficiency and renewable energy technologies in buildings, a net zero energy building has been proposed, which is an innovative concept for a high performance building (Deng S, 2014).

The zero energy building concept is no longer perceived as a concept of the distant future, but as a realistic solution to reduce CO2 emissions and/or energy consumption in the building sector (Marszal A.J, 2011). These facts and the limitations of conventional energy make Zero Energy Buildings (ZEB) the buildings of the future. Although ZEB is a simple concept, there is no valid universal definition. It is one of the important challenges in building energy systems that needs to be properly addressed (Taherahmadi J, 2020).

Zero energy building construction

Building performance models are a valuable tool that can be used to assess the impact of different building designs, technologies and control strategies prior to building construction. Using a model at the beginning of a project can help to make important decisions that can improve building performance, reduce costs and save time. The building envelope refers to the components such as walls, ceilings, floors, windows and doors that separate the building (the conditioned space) from the outdoors and allow heat energy to be transferred to the inside or outside. As an indoor/outdoor reactant, it has a major impact on energy consumption. While the construction cost of a building represents 15-40% of the total construction cost, its contribution to life cycle costs, in particular energy costs, is around 60%. The building envelope acts as a filter between indoor and outdoor conditions, controlling the entry of air, heat, cold and light. The building envelope should reduce heat loss in winter and heat gain in summer (Bhaumik, 2019).

With around 30% of a building's total energy consumption coming from heat loss through the external walls, improving the thermal efficiency of walls is a crucial step towards saving energy in buildings. Currently, the implementation of the external wall energy efficiency approach is the predominant energy saving approach for zero energy buildings. In the 1980s, research on energy saving of structural walls started in China. In terms of wall form, new wall types are now being used in most zero-energy constructions, especially in China. For example, Huazhong University of Science and Technology has started the development of hollow walls. Further research has shown that the thermal conductivity of such a wall can increase up to 0.078 W/(m2.K). The exterior wall of an eco-house in Shanghai uses recycled material made from solid waste, reducing the heating and cooling load on the structure. The heat transfer efficiency of a wall with a higher thermal mass in zero-energy structures was evaluated by Zhu et al. The findings showed that it is ideal for use in regions with large temperature variations. The main component of an external wall that has a major impact on the energy consumption of a house is the thickness of the insulation.

Solar heat gain through windows is an important factor in determining the cooling load of many buildings. Solar heat input is direct and/or reflected from the ground and other surfaces. A commercial window that admits diffuse light from overcast skies must control daylight from bright skies. Two methods of dynamic control are (1) glazing with internal optical control and (2) additional shading systems to complement the glazing properties. Technologies include: passive dynamic glazing (photochromic, thermochromic) which changes its optical properties in response to changes in the environment, such as the presence/absence of sunlight; active dynamic glazing which changes its properties in response to a connected current (dynamic façade control, also known as automatic shading systems).

The roof is a very important part of the building envelope, which is very sensitive to solar radiation and other environmental changes and therefore affects the comfort provided to the occupants. The roof is responsible for significant heat flows and/or losses, especially in buildings with large roof areas such as sports complexes, auditoriums, exhibition halls, etc. Lightweight aluminium roofing systems are popularly used in commercial and government buildings because they are cost-effective. Two easy ways to improve the thermal performance of these roofs are to add thermal insulation and to use light roof paints.

The ventilation system for a zero-energy house is in principle no different from the ventilation system for a house built to current standards, but there are a number of essential requirements that need to be met. A mechanical air supply/cooling system with heat recovery is a must for any energy efficient building, including zero energy buildings. Low heat loss is achieved not only by insulating the building well, but also by making it very airtight for outdoor air infiltration. The infiltration of such a house must not exceed 0.6 parts of its volume in 1 hour at a pressure difference of 50 Pa. In such a tight building, it would be simply impossible to live without a constant indoor air exchange. When combined with geothermal heating (heat pump), a heat recovery ventilation system can cool the indoor air in summer and, when connected to a fireplace, distribute its heat evenly throughout the room (Zubka, 2011, p. 3).

Water resources are a key parameter for a zero-energy building, especially when the building is located in a country with poor water systems such as China. Rainwater harvesting is a pragmatic approach that can be used in zero energy buildings to increase the building's water demand. Collected water is often useful for general house cleaning, irrigation, etc.

Zero-energy buildings have a huge potential to change the way buildings use energy, and an increasing number of building owners are working towards this goal. Private commercial property owners are interested in developing zero-energy buildings to meet their corporate goals, and some have already built buildings designed to be zero energy (Bhaumik, 2019).

Company presentation

AB "Klaipėdos baldai" is one of the largest employers in Klaipėda.The company was founded in 1954 and has a production area of 20000 m2. It is one of the most modern furniture manufacturing companies in Lithuania, where 25 robotic technologies facilitate everyday tasks in the production of chests of drawers of various sizes and colours. In addition to the well-developed production technologies, the company's team also cares about the communities in which it operates. AB "Klaipėdos baldai" actively volunteers, supports cultural events and social initiatives.

Analysis methodology and sample

A quantitative analysis has been carried out in the company AB "Klaipėdos baldai". The survey method (questionnaire survey) was chosen for the research. The data obtained were processed with Exel software.

Quantitative research is structured and planned, so it is necessary to determine in advance the minimum sample size required. The sample must be designed in such a way that its characteristics reflect those of the general population, i.e. it must be representative. According to Kardel (2016), the sample size should be calculated according to the Paniotto formula, with a margin of error of 5 %. In order to be representative and reliable with a margin of error of 5%, a minimum of 43 respondents must be interviewed. The survey covered 48 respondents. It can therefore be concluded that the survey data is reliable.

Results

AB "Klaipėdos baldai" conducted a quantitative study using a questionnaire survey. The data was aggregated and the results are presented below.

The analysis showed that in order to achieve the zero energy building standards in AB "Klaipėdos baldai", it is necessary to implement all of the following actions: renovation of the building structure, use/installation of renewable energy sources: solar power plants, wind power plants, hydroelectric power plants, bioenergy and energy efficiency (Fig. 1). A comprehensive implementation of all the actions outlined above, which includes both the renovation of the building structure and the introduction of renewable energy sources, as well as the improvement of energy efficiency, could be the most appropriate way to achieve zero energy building standards. Renovation of the building structure includes the use of the best insulation materials and the installation of efficient windows and doors, thus reducing energy loss through the building walls and windows. It can also include improvements to other building elements that contribute to energy savings. The installation of renewable energy sources includes solar panels, wind turbines and hydroelectric power. These sources can help to reduce a building's dependence on fossil fuels and thus reduce emissions. Improving energy efficiency involves the use of more advanced technologies to improve the internal energy efficiency of a building. For example, the installation of advanced heating, ventilation and air-conditioning systems, as well as the introduction of automation and control systems to optimise the use of energy in the building. These three actions, when implemented together, can create a highly efficient and environmentally friendly building.

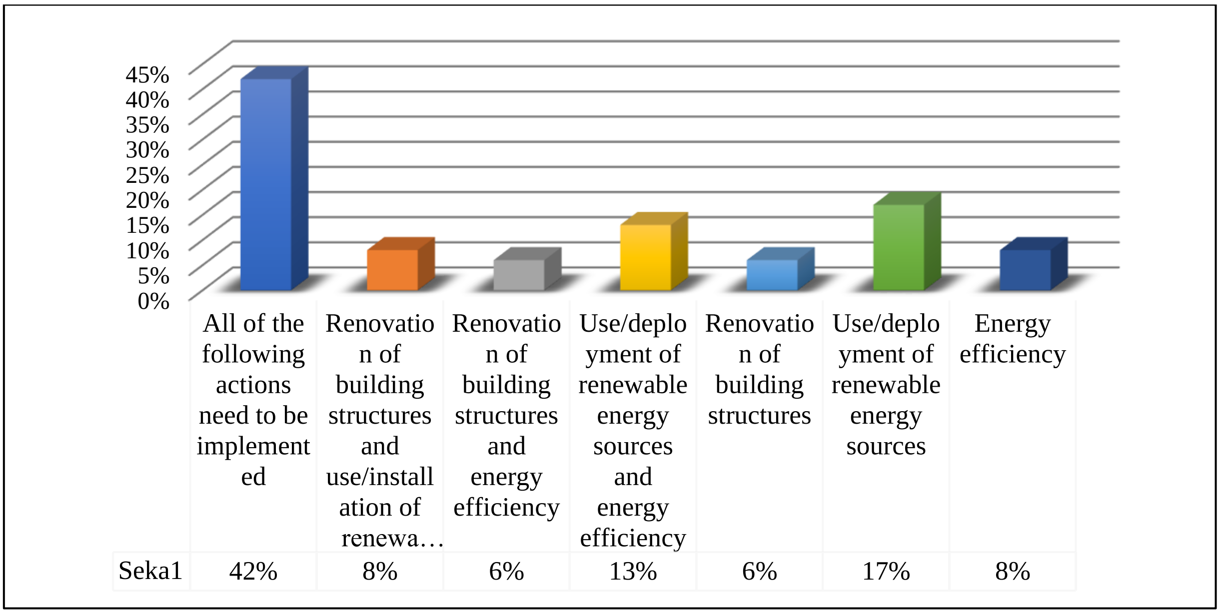

Fig. 1. Actions to be implemented in AB „Klaipėdos Baldai“ to achieve zero energy building standards (%)

The study found that one of the measures taken in the company to reduce electricity consumption is to upgrade lighting (LED). Employees are also educated and encouraged to save electricity and production lines are upgraded to reduce costs. The results show that the company is implementing various measures to reduce electricity consumption, but is not investing in automated shutdown of production lines when production is not taking place, automation of lighting, and the replacement of motors, fans, pumps and other equipment with more efficient ones, which would significantly help to reduce the electricity consumption (Fig. 2).

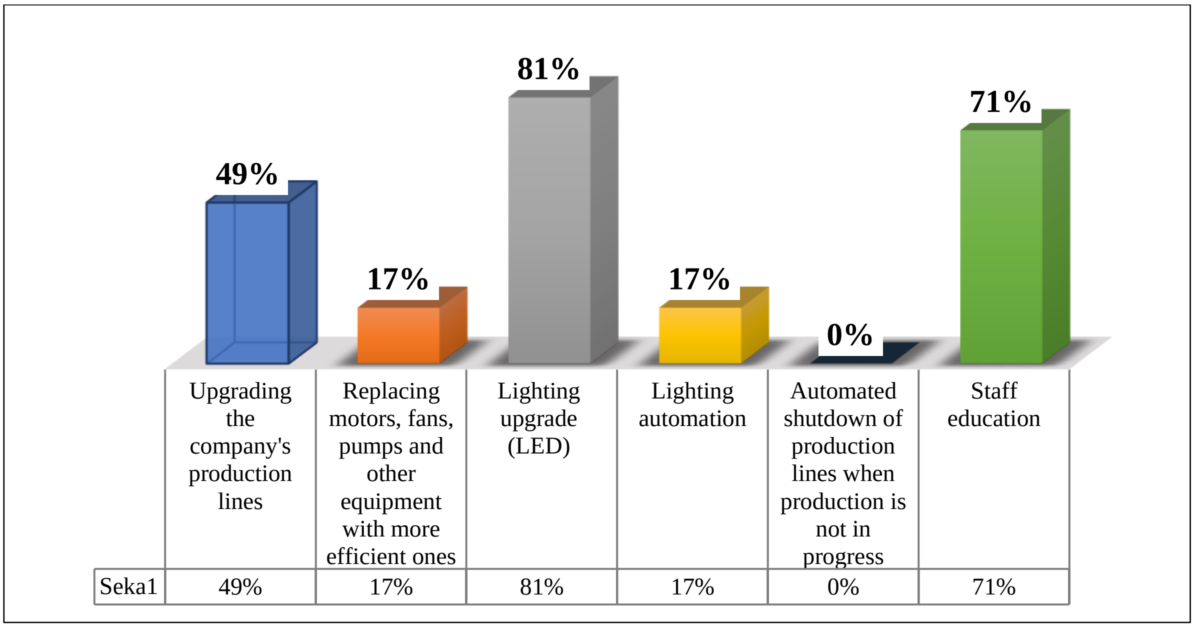

Fig. 2. Measures to reduce electricity consumption in the company (%)

When asked what energy reduction measures are in place for other energy resources, respondents to the survey indicated the installation of automatic doors/gates, the use of waste heat, upgrading company vehicles and reducing temperatures in workplaces. These results show that the company has a variety of energy reduction strategies in place for different energy resources. However, it should be noted that according to the results, AB „Klaipėdos baldai“ does not invest in areas such as the renovation of buildings and the renovation of the heating plant, which would lead to a significant reduction in heat losses (Fig. 3).

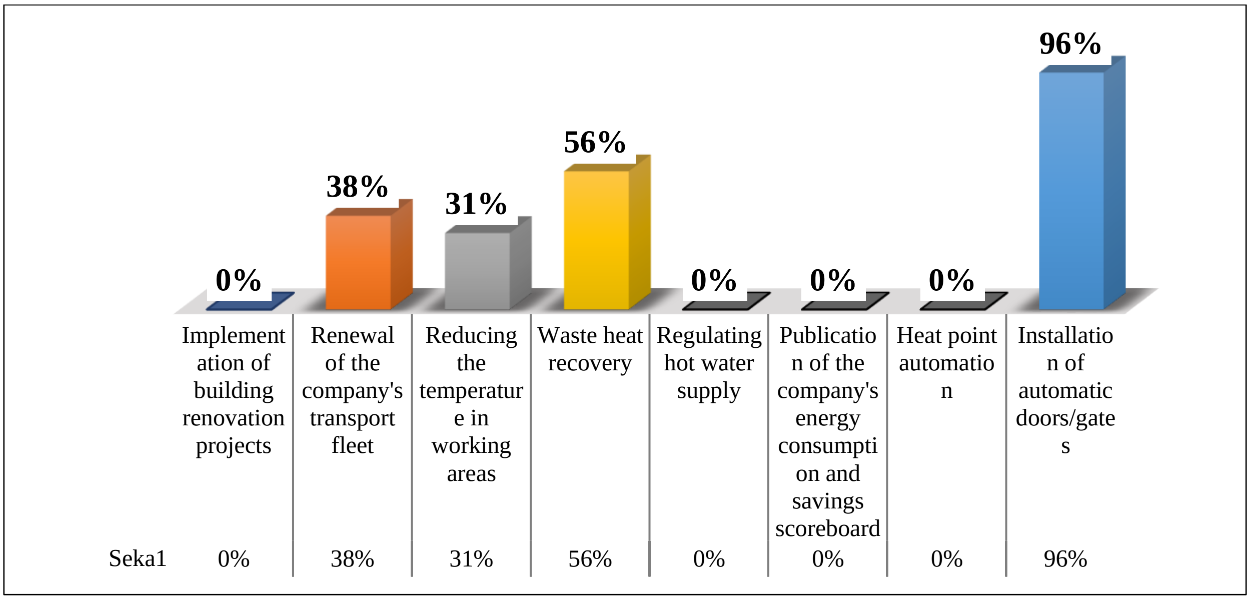

Fig. 3. Energy reduction measures applied to other energy resources (%)

The survey found that the majority of respondents agree with the statement "The building envelope (walls, roof, floors, windows, doors) transmits heat energy to the inside or outside and has a significant impact on energy consumption". The results of the study underline the need to invest in upgrading the building envelope. The majority of respondents identify the roof, external walls and windows as priority parts of the building structure, the renovation of which can reduce heat loss in winter and heat gain in summer (Fig. 4).

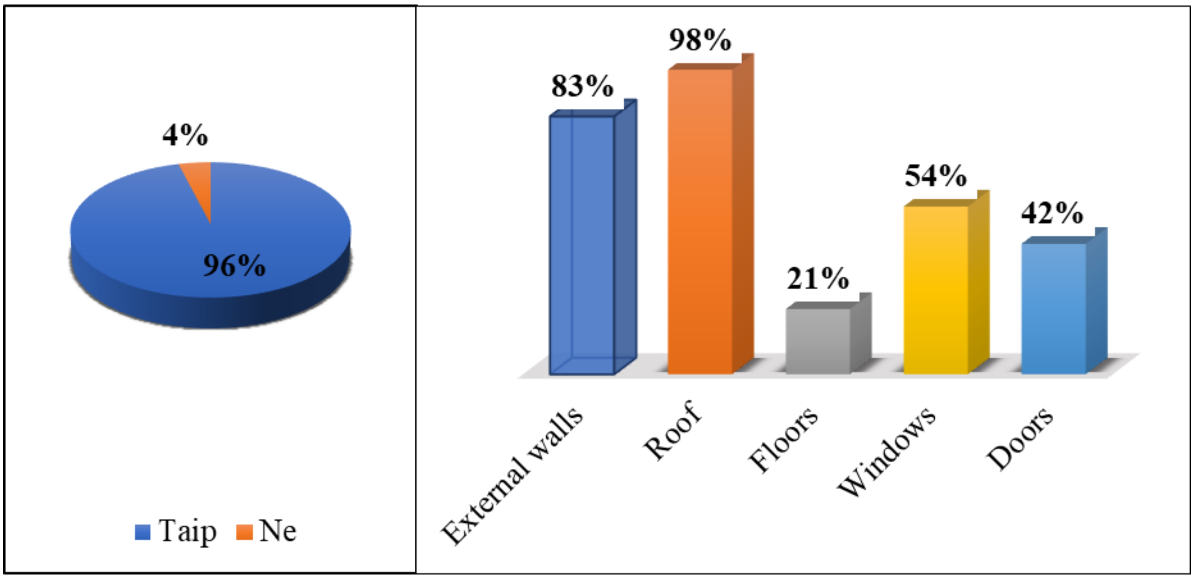

Fig. 4. Upgrading of the building's external structures (%)

The results of the study show that AB “Klaipėdos baldai” is applying various measures to reduce energy consumption and become a more efficient and sustainable company. However, it should be noted that in the survey of AB “Klaipėdos baldai”, all respondents stated that they do not invest in the renovation of the building envelope, while the results of the survey show that upgrading of structures such as the roof, external walls and windows is needed. There is also no investment in upgrading motors, fans, pumps, and no investment in the increasingly popular and energy efficient wind energy. The results of the study also revealed that the company needs training for employees on energy efficiency and renewable energy sources, as well as a motivation system for noticing, suggesting and saving energy losses.

Conclusions

A general description of a zero-energy building, based on a literature review, is that it produces as much energy as it consumes and has a zero or positive energy balance. Such a building can be referred to as a zero-energy building and a zero-emission building. In order to achieve a zero-energy building project, this can be done by creating new buildings or adapting elements of existing buildings, which involves three main steps: renovating the building envelope (walls, floors, roof, windows), applying energy efficiency measures, and installing renewable energy sources.

The literature review shows that energy efficiency improvements in business and industry in particular use both very simple and complex measures or packages of measures. Simple measures can be identified as: insulation of production halls, tanks, pipes (to retain heat or cold), improvement of lighting systems, automatic heating or ventilation of rooms. However, complex measures requiring sophisticated engineering solutions can also be used, e.g. adapting the diameter of electrical cables, liquid and gas pipes to the production process, the use of catalytic converters, changing the speed of electric motors, changing the computerised control systems of the production process, recycling by-products, improving the packaging of intermediate and final products, using renewable energy sources.

The results of the survey show that Klaipėdos baldai AB is implementing various measures to reduce energy consumption and become a more efficient and sustainable company. The results of the study showed that the company uses renewable energy sources, namely solar energy and bioenergy. In order to reduce energy consumption, the company is upgrading lighting (LED) and production lines, installing automatic doors/gates, using waste heat, upgrading the fleet, reducing temperatures in workplaces, educating and encouraging employees to save electricity.

The study in AB „Klaipėdos baldai“ found that in order to achieve the zero energy building standard, the following actions need to be implemented: renovation of the building envelope, development of the introduction of renewable energy sources, and measures to improve energy consumption. The results of the study show that structural upgrades such as the roof, external walls, windows are needed to reduce energy losses from HVAC and HVAC systems. The results of the study showed that there is also a lack of investment in upgrading motors, fans, pumps, automated shutdown of production lines when production is not taking place and automation of lighting. The results of the study show that there is no investment in wind energy, which is becoming increasingly popular and offers energy and environmental benefits, and which would enable the company to become independent of electricity suppliers and to provide itself with clean, renewable energy. The findings of the quantitative study at „Klaipėdos baldai“ AB confirm the hypothesis that if a zero energy project were to be attempted at „Klaipėdos baldai“ AB, it would reduce their operating costs and contribute to environmental protection.

The quantitative study has led to the development of an improvement model with specific directions and sub-areas, ranging from technical solutions to information and motivation of employees. This improvement model is aimed at increasing energy efficiency and reducing energy resources, operating costs and dependence on fossil fuels, which would make a significant contribution to the zero energy project.

The improvement model identifies four main areas of improvement and seven sub-areas. These are - building envelope upgrading - wall insulation, roofing replacement, window replacement. Renewable energy deployment/development - renting a wind turbine, expanding a solar power plant. Upgrading of motors and air-conditioning systems - replacement of electric roller conveyor motors, installation of geothermal and heat recovery systems. Education and motivation - informing staff about the project and its progress and encouraging them to submit proposals to reduce energy losses. Improving these areas is therefore an important step towards reducing operating costs, contributing to environmental protection and implementing the zero energy project.

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INSTALLATION POSSIBILITIES OF RENEWABLE ENERGY SOURCES AT UAB HOVDEN

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Keywords: renewable energy; renewable energy sources, energy production, natural energy resources, energy dependence, renewable energy installation.

Abstract
The article formulates and analyzes the advantages and disadvantages of renewable energy sources, drawing on theoretical and practical studies from various authors, to elucidate the benefits for companies implementing these resources. The first chapter delves into the concept and classification of renewable energy sources, identifying their advantages and disadvantages, and explores sustainable development based on a variety of literature sources. The second chapter comprises a company analysis, featuring both quantitative research through a questionnaire survey of the company and qualitative research through an interview with the company director. Finally, the last chapter outlines directions for improving the deployment of renewable energy and proposes an improvement model.
The author's hypothesis, asserting that the installation of renewable energy sources influences the efficiency of a company's activities, is confirmed. Consequently, the company experiences financial benefits, fulfills social responsibility, reduces energy costs, enhances employee satisfaction, and improves its public image and reputation.

Introduction

Renewable energy sources, their extraction, and use are becoming increasingly important topics in today's world. Renewable energy is successfully and increasingly being used for a wide range of applications to reduce dependence on fossil fuels and minimize environmental damage. It serves as an alternative to fossil fuels, reducing reliance on the unreliable and unstable fossil fuel market, cutting greenhouse gas emissions, and diversifying the energy supply (Twidell & Weir, 2017; Kytra, 2006; Adomavičius, 2013). It is for these reasons that there is considerable attention and effort worldwide focused on the potential of renewable energy sources. Globally, strategies are being developed to ensure that the utilization of renewable energy sources (RES) is coupled with a rapid expansion of the related industry.

The requirement to achieve a minimum percentage of renewable energy consumption motivates companies to adapt and invest in renewables. Naturally, companies can benefit from the advantages they offer, including reduced greenhouse gas emissions, lower energy costs, and an enhanced public image and reputation. Such benefits can augment a company's market valuation and financial performance (Issa, Hanaysha et al., 2023).

Many authors, including D. Timmons, J.M. Harris, B. Roach (2014); S.G. Cristian, G. Vintila, D.S. Armeneau (2017); J. Šliogerienė (2014); S. Kytra (2006); I. Valodka (2015), and many others, discuss renewable energy, its benefits, deployment possibilities, and ongoing research. Various studies are being conducted, contributing to increased dissemination of information in society regarding the benefits, importance, and efficiency of utilizing renewable energy resources. Research indicates that companies can mitigate climate change by adopting environmentally friendly initiatives such as using renewable energy sources, reducing CO2 emissions, and implementing waste separation. These initiatives can create new business opportunities, enhance stakeholder confidence, and improve financial results.

Renewable energy sources are natural resources generated through natural processes, including solar energy, wind energy, geothermal energy, hydropower, and bioenergy. The utilization of these resources aims to mitigate environmental harm. However, before delving deeper into renewable energy sources, it's essential to understand their advantages (availability, cleanliness, abundance, etc.) and disadvantages (high production, installation, maintenance, and operational costs). The widespread adoption of renewable energy may pose specific challenges that require attention without impeding the progress of renewable energy technology development.

It's important to recognize that renewables represent a growing and evolving sector with the potential to satisfy a significant portion of global energy demands. Achieving success in this area necessitates expertise, foresight, experience, financial investment, market support, and both individual and collective efforts. Given that energy sources and energy itself are fundamental drivers of the modern economy, there exists a close nexus between economics and various energy sectors. Consequently, it's pertinent to examine the significance of renewable energy sources and their potential for widespread deployment.

UAB Hovden is a furniture manufacturing company that embodies a blend of modernity and time-honored traditions, with a focus on Scandinavian design and quality craftsmanship, which appeals to many customers. Lithuania benefits from favourable conditions for wood processing, with nearly a third of its territory covered by forests. However, to optimize the utilization of local renewable timber resources, the company seeks to strike a balance between leveraging these resources and fostering the growth of the processing industry.

The study employed both an anonymous questionnaire and a literature review-based questionnaire. Its objective was to examine the significance of renewable energy sources and their potential deployment within the company. Based on the study findings, it is evident that renewable energy sources are a pertinent subject for the company, and there are compelling reasons to consider the deployment of renewable energy sources. Introducing renewable energy sources can mitigate pollution, reduce costs, and enhance the company's market valuation and financial performance.

Hovden could explore various renewable energy options, including solar, wind, geothermal, and biomass, to lower energy expenses, minimize environmental impact, and ensure energy supply stability. Furthermore, the study confirms the hypothesis that integrating renewable energy sources into company operations can indeed enhance efficiency, leading to financial benefits, social responsibility, cost savings, increased employee satisfaction, and an enhanced public image and reputation.

The Renewable Energy Deployment Enhancement Model can improve the efficiency, reliability, and sustainability of renewable energy systems. Key steps in improving renewable energy deployment include technology deployment, enhancing energy security, fostering innovation and research, driving systemic change and policy development, and ensuring energy security and stability, among others. This model helps to organise and structure actions that promote the continuous improvement of the deployment of renewable energy sources to increase their efficiency and sustainability. It represents a dynamic process necessitating continuous monitoring, analysis, and refinement.

Data

The study utilized both an anonymous questionnaire and a questionnaire informed by a literature review. By leveraging computer technology, the questionnaire could potentially gain supplementary features and benefits that enhance data collection, process efficiency, and data quality. For instance, one such advantage could be the direct transfer of data to a shared database.

Aim of the study: To examine the significance and implementation of renewable energy sources.

Potential respondents: Randomly selected interviews with company employees, including both managers and staff.

Research method: The study employed a quantitative research methodology and utilized a questionnaire survey method. The collected data were processed using Excel.

Timeframe of the study: The questionnaire was distributed, and data collected between February 2024 and April 2024.

Study sample: When designing surveys, it is essential to determine the minimum number of surveys required to draw statistically significant conclusions. To establish the number of respondents, according to K. Kardelis (2016), it is necessary to initially calculate the sample size based on the Paniotto formula to ensure representative results and greater data accuracy:

$$n = \frac{1}{\Delta^2 + \frac{1}{N}}$$

Here:
n - sample size;
Δ - sampling error rate or marginal sampling error;
N - size of the population under study.

$$n = \frac{1}{\Delta^2 + \frac{1}{N}}$$

To obtain more precise data and representative outcomes, 80 respondents should be interviewed. However, in this study, 100 out of 148 employees were interviewed.

Interview as a research method is commonly used within qualitative research methodologies, enabling the acquisition of comprehensive and diverse data on the subject or issue being investigated. According to I. Gaižauskaitė and N. Valavičienė (2016), various types of interviews are feasible in research practice:

1. Structured: Questions are anticipated in advance, with minimal changes during the interview, and the situation is well-defined.

2. Semi-structured/directive: The interviewer takes note of the respondent's subjective answers about the situation as they know it, and the interviewer can assess from the answers received whether or not their hypothesis is accurate.
3. Unstructured: Free-form questions are asked, the situation may change, and the interview is conducted without a detailed plan.

The research conducted is qualitative in nature. Qualitative research involves the systematic, unstructured examination of a case, group of individuals, situation, or event in a natural setting. Its purpose is to comprehend the phenomena under investigation and offer an interpretative, holistic explanation of them (Kardelis, 2016).

The sample size for this study consisted of one informant. The director of the company was selected as the informant due to his substantial experience and knowledge. The data collection method employed was an interview, aimed at understanding the informant's experience and gathering their opinion on the research question. The interviews were conducted face-to-face, with pre-prepared questions that the informant was familiar with. A semi-structured interview format was utilized as the research instrument. In this approach, the researcher adheres to predetermined questions, allowing for open-ended responses from the informant. Hence, the method is considered qualitative. The interview questions were tailored to the study's objectives. The interview with the informant took place on May 2, 2024, at the company premises, within the LEZ (Low Emission Zone).

Results

The survey was carried out by means of a questionnaire survey to find out employees' views on the importance of renewable energy sources and the possibilities of their implementation in the company. A review of demographic characteristics showed that 100 respondents took part in the survey.

The study shows the reasons why the deployment of renewables is important and beneficial. Most respondents agree or partially agree that installing RES is a way to improve people's quality of life, to reduce energy consumption, to reduce the cost of running a building and to reduce dependence on energy companies. These results are in line with aspects analysed in the literature, as this is a widely researched and documented topic, especially in the context of growing concerns about climate change and sustainable development.

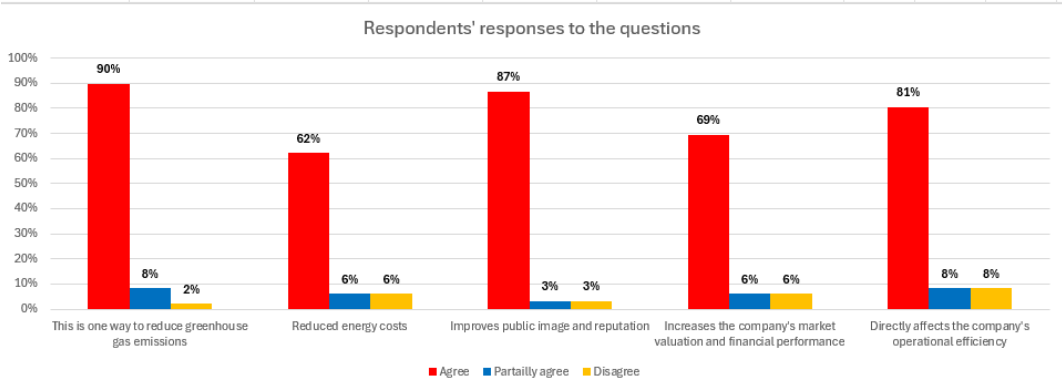

Fig. 1. The Relevance and Importance of Renewable Energy Sources (RES) made by author

To determine which renewable energy systems (RES) are the most efficient, it is essential to initially examine the overarching benefits that the implementation of RES can offer to a company. Survey data indicates that it is regarded as a means to diminish greenhouse gas emissions, with 90% of respondents concurring with this perspective. Additionally, the majority believe that RES deployment leads to reductions in energy costs (62%) and enhances public image and reputation (87%). It is noteworthy that the adoption of RES may even elevate a company's market valuation and financial performance, potentially influencing operational efficiency as well.

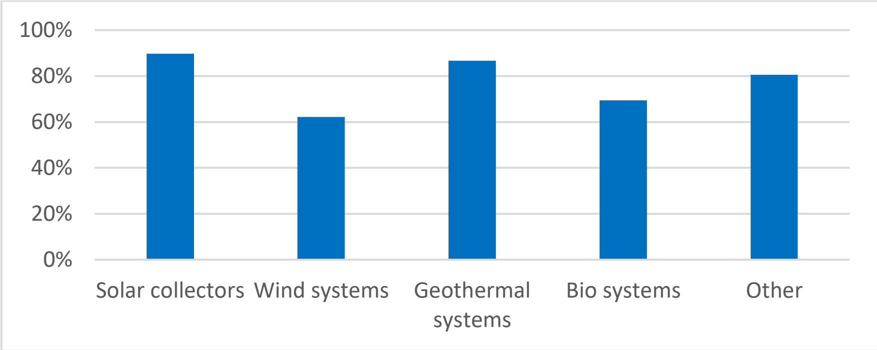

Fig. 2. Installation of Renewable Energy Systems (RES) made by author

Once you are acquainted with renewable energy sources, it is widely recognized that the deployment of energy generation technology becomes increasingly accessible over time, with costs steadily decreasing since the inception of RES deployment. The survey (Fig.2) also aimed to gauge respondents' opinions on the deployment of RES. According to the survey findings, respondents perceive geothermal (43%) and solar panels (21%) as the most efficient options.

A semi-structured questionnaire (see Annex 2) was employed for the interviews, enabling a focus on the respondent's subjective insights regarding their understanding of the situation, and facilitating the determination of the validity of the hypothesis. To uphold scientific integrity and ensure respondent anonymity, expert names were encoded, resulting in the interview of 1 informant during the research. Nine pre-prepared questions (Table 1) were posed during the interview. Additionally, the structured outcomes of the study were deliberated and presented.

Table 1

Interviewee's answers to the interview questions (source made by author)

Questions Asked to the Interviewee	Interviewee's Responses
What is your attitude towards the introduction and use of renewable energy sources in your company?	The company is always environmentally friendly, so we have a really positive attitude towards renewables. It is the future of our world and will be used more and more widely.
Has the company considered or tried to introduce renewable energy systems in its operations? If so, which types and why?	The company made investments in greener energy back in 2017-2018 when the construction of the production building was underway.
What is the main reason or motivation for the company to use renewable energy sources?	The level of social responsibility and the awareness of the impact on our planet. Also, an increasing number of customers value the green course.
What is the company's strategy or plans for the future use of renewable energy sources?	There are plans to expand the use of such sources in the future.
Are there any specific steps or policies in the pipeline that could encourage the introduction and development of renewable energy sources?	A stable national legal framework and mechanisms would encourage further investment in the deployment and development of renewable energy sources.
How would you assess the interest of the local community or business community in developing and supporting renewable energy projects?	This is becoming a growing "trend" in Lithuania and is moving inexorably towards becoming a standard. And with the introduction of RES, employee satisfaction is also increasing.
What are the main challenges or obstacles that a company faces when implementing or planning to implement renewable energy sources?	Compensation and regulatory mechanisms are not stable and are often subject to change. This makes it difficult to approve long-term investments.
What economic benefits would the company derive from the deployment of renewable energy sources? Have any financial analyses or assessments been carried out?	There are a number of benefits that companies can derive from the deployment of renewables, such as reducing energy costs, gaining a competitive advantage in the market, reducing investment costs and increasing profits, etc. However, the company has not yet conducted any financial analyses or evaluations.
What specific opportunities, benefits, or advantages do you see in implementing renewable energy systems in your company? Are there any specific examples or successful projects that demonstrate the benefits and	Before deciding on the deployment of renewable energy sources, a company should conduct a comprehensive assessment of energy needs and opportunities. Implementing RES is indeed relevant and beneficial for a

feasibility of renewable energy deployment that you could mention?	company, as it would not only reduce emissions and costs but also increase the company's market valuation, financial performance, energy supply stability, and improve its public image and reputation. Unfortunately, at this point in time, I am unable to identify specific examples or projects that demonstrate the benefits and feasibility of RE deployment, as none have yet been identified.

Summarizing the information gathered from the respondents and comparing the results of the two surveys, it can be concluded that Hovden UAB could explore various options for deploying renewable energy sources to reduce energy costs, minimize environmental impact, and enhance energy supply stability. However, the selection of deployment options will be contingent upon several factors, including business objectives, financial resources, local conditions, and legal and regulatory frameworks. Here are some potential deployment options for renewables: Solar Energy, Wind Energy, Biomass, Geothermal Energy.

Conclusions

Renewable energy sources are natural resources that stem from natural processes. Numerous authors define renewable energy sources similarly, distinguishing between the following primary types: solar, wind, geothermal, hydropower, and bioenergy. The utilization of these resources aims to mitigate environmental harm and lessen reliance on fossil fuels. Consequently, RES must be sustainable, intermittent, and environmentally benign. In the long run, renewable energy should also be cost-effective and capable of fulfilling societal needs.

Hovden is a company specializing in furniture manufacturing, has not yet prioritized renewable energy sources and ongoing investment in pollution prevention measures. However, these aspects are under consideration for the future. The quantitative study has demonstrated that RES is indeed a pertinent subject for the company. Introducing RES can not only mitigate pollution and costs but also enhance the company's market valuation, financial performance, and reputation.

The findings of the qualitative research indicate that Hovden UAB could explore various options for deploying renewable energy sources, such as solar, wind, geothermal, and biomass. This deployment could lead to reduced energy costs, diminished environmental impacts, and increased energy supply stability.

The Renewable Energy Deployment Enhancement Model aims to enhance the efficiency, reliability, and sustainability of renewable energy systems. The key steps to enhance renewable energy deployment include technology implementation, bolstering energy security, fostering innovation and research, driving systemic change and policy reform, and ensuring energy stability. This model facilitates the organization and structuring of actions that foster the continuous improvement of renewable energy deployment to enhance its effectiveness and sustainability. It is a dynamic process necessitating ongoing monitoring, analysis, and enhancement.

The work conducted in this thesis is grounded in a company analysis, affirming the author's hypothesis that integrating renewable energy sources into a company can impact its efficiency, thereby yielding financial benefits, promoting social responsibility, reducing energy costs, boosting employee satisfaction, and enhancing public image and reputation.

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SUSTAINABILITY PROJECTS AND THEIR BENEFITS: THE POSSIBILITY TO IMPLEMENT SUSTAINABILITY PROJECTS AT THE "MOMO GRILL" RESTAURANT

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Keywords: sustainability, sustainability projects, restaurant operations.

Abstract
The article examines the benefits of sustainability projects in restaurant operations. The restaurant that is selected for analysis - „Momo Grill Vilnius". The company that runs this restaurant has implemented certain elements of sustainability, although it is not yet considered sustainable (as ir is measured by the sustainability index). Sustainability in the operation of the „Momo Grill Vilnius" restaurant is understood as projects that combine ecological, economic, social interests with financial ones, communicating to customers about the value of sustainability and achieving investment profitability.
The interview analysis that were carried out in the work reveals that sustainability in restaurant activities can be implemented by accelerating cooperation with suppliers, creating and maintaining a transparent policy and communicating it to customers and as a consequense improving the restaurant's reputation and presenting the already used „food waste reduction" measures to the public (they will familiarize the public with the initiatives, which are already being imlemented and will help to attract customers who values sustainability initiatives).

Introduction

In the context of modern business, sustainability is becoming the most important factor that companies pay more and more attention to (Azizi et al., 2021). Implementation of sustainability projects becomes an essential task for organizations seeking not only economic benefits, but also long-term environmental, social and economic efficiency (Mohiuddin, 2021). This article aims to determine what sustainability projects could be integrated into the activities of the Momo Grill restaurant, whether the implementation of sustainability projects in this company would be beneficial. The Momo Grill restaurant is one of the most famous Vilnius grill restaurants. This company has the opportunity to implement sustainability projects that have not only a long-term but also a short-term impact on its operations (Wangai, Rohacs, Boros, 2020). The criteria used to evaluate long-term and short-term sustainability projects benefits are essential in order to objectively evaluate the effectiveness of these projects. These criteria include financial benefits, social impact, environmental aspects and overall company reputation. Indicators for measuring financial benefits, such as return on investment or profitability, allow us to identify short-term benefits. Social responsibility assessment includes employee welfare, support of local communities and other social factors. Environmental factors inculde emission reduction, energy efficiency and other environmental indicators (Singh et al., 2021).

This article main aim is to determine which sustainability projects or sustainable business practices the Momo Grill restaurant has already integrated into its operations. Also, the research will aim to find out the opinion of the restaurant managers about sustainability projects and the possibility of their integration into the activities of this restaurant.

Data and method of data collection

The research conducted in this paper is an interview with representatives of the Momo Grill restaurant administration. An interview is defined as a conversation in which the researcher asks the research participants certain questions (Gaižauskaitė ir Mikėnė, 2016). Structured qualitative interview is an interview with open questions, which is a formalized type of an interview with a strict structure (Gaižauskaitė ir Mikėnė, 2016). The use of structured interview means that a strict structure of questions is followed during the interviews with the research participants, which is not a subject to change. This type of interview was chosen in order to highlight the most important topics related to the review of possibilitioes for the implementation of the sustainability projects in the Momo Grill restaurant. During the interviews, an effort was made to determine the general position of the interview participants on this issue – how they assess the importance of the sustainability in the restaurant business, what are the possibilities of implementing sustainability projects. A questionnaire was created during the interview. The questionnaire was designed to reflect the following thematic groups: the definiton of sustainability in the restaurant's activities and the elements integrated in the restaurant's activities (1st and 2nd question), ecpected restaurant operations in the future with the implementation of sustainability projects (3rd and 4th question), challenges and issues in more sustainable restaurant operations (5th question), ways and means to improve the sustainability of restaurants (6th to 8th question), the importance of sustainability for public communication and relations with customers and employees (9th to 11tth question), the balance between sustainability and profit (12th question).

The sample of research participants is 5 persons. Interview participants are restaurant's administartion employees. The folowing table of main information about the informants can be presented:

Table 1

Demografic information of the respondents (made by author*)*

Informant code	**Age**	**Gender**	**City**	**Position**	**Work experience in current position**
A1	24	Female	Vilnius	Rest. manager	1y. 2mon.
A2	33	Female	Kaunas	Rest. manager	6y. 6mon.
A3	31	Female	Vilnius	Rest. manager	3y.
A4	29	Female	Klaipėda	Rest. manager	2y.
A5	37	Female	All cities	Process manager	7 mon.

It should be noted that the interview participants wished that their answers were not recorded on a dictaphone during the interview, so their answers were written down immediately on paper during interview.

Results

Initially, the research aimed to find out how the research participants understand sustainability in the activities of the Momo Grill restaurant:

Table 2

Definition of sustainability in the Momo Grill restaurant operations (made by author)

Category	**Subcategory**	**Examples**
Definition of sustainability	Social responsibility	*It is more understood as a part of a responsible company that tries to have as little negative impact on environmental pollution as possible (A1)*
	Advocacy against food waste	*In the restaurant, the greatest emphasis is placed on reducing food waste and maximizing product consumption (A3); How and what can we change so that there is as little waste as possible and as much ecology as possible (A2)*
	Resource saving	*Aim to reduce unnecessary packaging or materials in your restaurant (A4); Use as little paper as possible, print as little as possible, properly plan products for cooking, etc. (A5)*
	Protection of the environment	*„<...> way to protect the environment <...> (A2)*

The research reveals that sustainability can be assessed from three different perspectives. These approaches are revealed by the category „Definition of sustainability“ and the subcategories assigned to it. According to Table 2, it can be seen that sustainability is understood by the research participants as a way for the restaurant to be responsible, which, as mentioned by informant A1, is associated with reducing the negative impact on the environment (social responsibility).

To briefly conclude research participants answers about the definition of sustainability it can be said, that sustainability is mainly associated with the preservation of the environment for future generations, less pollution, saving resources, not wasting food.

It was also researched which elements of sustainability are currently applied by the restaurant in question:

Table 3

The use of sustainability elements in Momo Grill operations (made by author)

Category	**Subcategory**	**Examples**
Application of elements of sustainability	Food products from local farms	*Some of the products used come from local farmers (A1)*
	Reducing food waste	*Reducing food waste – trying to use every part or the product obtained, using them for broths or completely new parts and components of dishes (A1)*
	Resource saving	*Yes, we aim to reduce paper consumption (A3) Implementation of an electronc document (no more paper documents) (A2), <...> we reduce the portion (perhaps too much) and we always try to ensure that the plates are empty when they return (A3)*

	Recycled packaging	*Recycled packaging materials are used (A1), Efforts are made to include as many recycled products as possible, such as disposable wipes, packaging, etc. (A4)*
	Application of waste reduction and sorting policies	*Paper and glass sorting (A1), garbage sorting (A2) <...> we completely refused to use plastic bottles and metal cans (A4), Cooperation with USAD – organization for the handling of deposit containers (A1),*
	Offering organic products to consumers	*Inculsion of biodynamic, organic and natyral wines in the wine list (A1)*
	Menu structure with sustainability in mind	*Creation of the menu <...> (A2)*
	Special water filtration equipment	*We use our own special water filtration equipment, thus reducing the receipt/use/disposal of glass containers and cardboard boxes (A3)*

The category “Application of Sustainability Elements” highlights many elements that are applied in Momo Grill’s operation. These are, for example, elements associated with ecology and naturalness. Research participants claim that part of the products comes fromlocal farmers (A1), that consumers are offered organic products (A1), water health technologies are used (A3), etc. As another group of sustainability elements, that can be singled put, is waste management policy – it was mentioned by the largewst number of respondents, which is revealed by the answers assigned to the subcategory “Application of waste reduction and sorting policy”. This distribution of survey data shows that the waste management policy is important at Momo Grill. For example, abandonment of plastic, sustainable and practical gifts are given to the team (A2), we completely refused water in glass containers, we use reusable bottles and water filtration system for this (A4). The use of recycled packaging (subcategory Recycled packaging) can also be attributed to the waste management policy.

Resource conservation can be singled out as another group of sustainability implementation elements. The analysis of the interviews showed that the restauranht in question pays a lot of attention to saving resources, related to food conservation, the rejection of unnecessary materials in production activities, etc. “Maximum consumption of food products – minimal food waste”. The restaurant uses all parts of vegetables and meat/fish. “What is not included in the composition of the dishes is used for cooking broths, drying the rest of the bread and using it for decoration, etc. When we notice that the amount of wasted food (returned/uneaten food from guests) is increasing, we quikly draw conclusions, change what the guest does not eat (we create new dishes ir improve existing ones)”, explains A1.

It aslo been clarified how sustainability projects are carried out:

Table 4

Development of sustainability projects at Momo Grill (made by author)

Category	Subcategory	Examples
Implementation of sustainability projects	Reducing the use of cardboard	*The use of cardboard from the products received from suppliers is reduced (A1)*
	Energy saving through the implementation of electronic performance systems	*Technologies that consume as little electricity as possible are included (A1), An operating system is currently being installed that will allow to sign documents with an e-signature. Online sale of gift vouchers is planned (A2), One of the ideas is to switch to a 100% electronic document management system. Contracts, employment/dismissal documents, leave and other requests (A3)*
	Projects are not implemented	*For now, ir is only being considered (A4), One can really think about sustainability projects in the future(A5)*

As the category “Implementation of sustainability projects” prestented in table 4 and the subcategories assigned to it reveals, the statements of the research participants about the implementation of sustainability projects are different. Some of the research participants said that sustainability projects are being implemented. They indicated that they are implemented bu saving resources, as A1, who said that the use of cardboard is reduced in the restaurants actvities and as A1, A2, A3 research participants, who expressed the desire to save electricity. However, other research participants indicated that such projects are not implemented in the restaurant. According to these participants: “<…> but for today I cannot name which projects could be implemented" (A5). When these participants were asked why such projects are not implemented, they did not answer the question.

During the conducted research, the main tools that are used to increase sustainability in the restaurant were clarified and the problems related to these tools were identified. They can be described as follows:

Table 5

Implementation of sustainability projects at Momo Grill restaurant (made by author)

Tool	Main problem	Suggested solution	Expected benefits
A specially prepared menu, automatic tipping systems are used, cash payments are reduced to save paper, the management of restaurant operations are technologically optimized	Some customers do not understand why this is important, who needs it and how ir relates to better meeting their needs	It is necessary to communicate more widely to the oublic about the applied sustainability initiatives in the restaurant (thriugh social networks, media, posters in the restaurant), explaining that thanks to the efforts of the restaurant, customers can eat fresh food, live in a healthier environment and have better price offers	A wider segment of customers will start to values the restaurant's reputation and will become more loyal to the restaurant, contributing to revenue grotwth
Cooperating with local farmers to provide natural, fresh, organic food	Delivery is too slow	It is necessary to implement an application that would indicate on a weekly basis what fresh products the restaurant is in need for this week's menu. Various suppliers would be able to submit bids in this program. The restaurant will conlude cooperation agreements with the fastest suppliers	Food freshness will be preserved for longer, food is "wasted" even less, and the needs of the community are taken into account when increasing the economic well-being of the community (buying from local suppliers)
The restaurant does not accept cash	The importance and value of transparency in implementing sustainability is not yet understood	A card payment system based on a "bonus" could be implemented: customers who pay by card can get a better price offer and save money in the long run. This can lead to customer loyalty as well.	Can increase business transparency and improve relations with local authorities, open opportunities for national and international project financing

Conclusions

1. After finding out what sustainable business practices restaurants have already integrated into their operations and what difficulties are encountered in implementing sustainability projects, while evaluating the benefits provided by sustainability projects, it can be said that restaurants have mostly integrated resources reduction, food waste reduction, implementation of recycled packaging, business chains optimization, use of renewable energy resources, cost savings, initiative to abandon the use of paper documents. Restaurants also implement sustainability projects in certain areas, such as biogas use. The main difficulties that occurs in the process of implementing sustainability initiatives in restaurant operations are changes in consumers habits, financial challenges, cooperation with partners when they cannot always meet the needs of a fast supply chain.
2. After determining the attitude of the managers of the Momo Grill restaurant chain towards the possibility of implementing sustainability projects in this restaurant, it can be said that the managers generally favor sustainability initiatives. The conducted research reveals that the analyzed restaurant uses many restaurant sustainability practices related to the policy of changing resources, reducing waste, saving resources and changing the habits of employees. The conducted research reveals the following benefits of sustainability for the examined restaurant: improvement of reputation, marketing advantage, transparency in compliance with the law, investment attractiveness, uniqueness in the market. However, problems related to the implementation of restaurant sustainability are also evident – sustainability initiatives are not always noticed and appreciated by consumers, larger projects are expensive and do not always pay off (especially in short-term) and it is also difficult to cooperate with suppliers. The executives of this restaurant say that in order to more clearly assess the benefits of sustainability, it is needed to research and analyze the financial indicators that are linked to sustainability. So far, from the conducted research, it can be observed that the

interest of sustainability is like the opposite of the commercial interest – the practice of sustainability emerges not as cheaper and financially beneficial, as it should be, but as quite expensive, not profitable for business, and the financial aspect is important because it is directly related to the survival of the business and benefits.

3. Determining whether the Momo Grill restaurant chain has sustainability principles or sustainable practices implemented in restaurants activity it can be said to have elements of sustainability in place. The research revealed that the principles of sustainability applied in the analyzed restaurant are frugality and resource preservation, naturalness and ecology, health-promoting practices.

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STUDY ON THE ORGANISATION OF WAREHOUSING LOGISTICS IN UAB „VIA SOLIS ENERGIA"

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Keyworks: logistics, warehouse, warehouse logistics organisation, research, warehousing.

Abstract
The article examines the scientific literature, insights, and theories of various authors about warehouse logistics organisation. The main concepts are clarified, and the main emerging issues are formulated. The article reveals the essence of the organisation of warehouse logistics in a company to understand the benefits that the organisation of warehouse logistics brings to the company. The thesis analyses in detail what warehouse logistics organisation is and how it should be managed.
The article is a qualitative study based on the activities of Via Solis Energia UAB. The study identifies the problems in the organisation of warehouse logistics of Via Solis Energia UAB that may have a negative impact on the organisation of the company's warehousing. The author's hypothesis is confirmed: if the logistics warehousing is properly organised, the company's activities will achieve greater efficiency. The paper also analyses and proposes directions and measures for improving the organisation of warehousing logistics.

Introduction

Relevance. Today, thousands of tonnes of goods are transported every day from producers to sellers and buyers. Once the goods have been delivered to the seller, they may be stored in warehouses for a certain period of time awaiting collection, so the warehouse is the place where several activities are carried out, depending on the warehouse's function and its position in the company's logistics system. Warehousing is an important factor in both manufacturing and trading companies, as an efficient organisation of warehouse logistics allows companies to manage their supply chain efficiently. A well-planned and efficient warehousing process ensures a fast and reliable supply of goods to customers.

Theoretical aspects of warehouse logistics organisation have been studied by authors such as - Saderova, Rosova, Sofranko & Kacmary, (2021), Lambert & Stock, (2019) and Harrison & van Hoek, (2019). The functions and types of warehouses have been studied by authors such as - Krasnova & Kiseľ, (2022) and Panibratetc, Smith & Johnson, (2021). Warehouse principles and structure have been analysed by - Lee & Kim, (2020), Kicler & Korczak, (2020) and Clark, (2021). Bayram & Çengel, (2020), Živičnjak, Rogić & Bajor, (2022) and de Oliveira et al. Smith & Brown, (2020), White & Lee, (2021) and Rodriguez & Smith, (2017) analysed warehouse performance.

Working problem: Since nowadays the organisation of warehouse logistics is an important enough factor to ensure the efficient operation of a company, the existing problems need to be taken into account. Problems may arise from the management of complex material flows, insufficient storage efficiency, the increasing dynamism of customer demands and rapidly changing market conditions. It is therefore necessary to investigate and evaluate the various strategies and technologies available for organising warehouse logistics in order to find optimal solutions that enable companies to manage their warehousing processes more efficiently and improve the performance of their supply chains.

Object of the article: organisation of warehouse logistics in Via Solis Energia UAB.

Objective of the article: To study the organisation of warehousing logistics in Via Solis Energia UAB.

Objectives:

1.To analyse the organisation of warehouse logistics from a theoretical point of view.
2.To carry out a study on the organisation of warehousing logistics in Via Solis Energia UAB.
3.To identify opportunities for the improvement of warehouse logistics in Via Solis Energia UAB.

Research methods used: the analysis of scientific and professional literature sources is used to analyse the organisation of storage logistics from a theoretical point of view. A qualitative (interview) study was carried out.

The hypothesis of the article is that if the proper organisation of warehousing logistics, optimal inventory management, information flow and warehouse structure can lead to greater efficiency in the company, it should lead to lower costs, faster movement of goods and better customer service, contributing to the success of business. This can be verified by a more in-depth study in a logistics company by examining the supply chain activities and performance of the organisation.

Data and research methodology

Research strategy: since the aim was to analyse the organisation and functions of the company's warehouse logistics and the services provided to customers, I chose to conduct a qualitative research - interviews - as this method allows me to obtain more detailed answers and to carry out a more precise research. The interviewees were asked 12 questions. Before the research began, the purpose of the research and what the interview data would be used for were explained. The questions were based on both the previously analysed scientific literature and the purpose of the study itself, which was to analyse the organisation of warehousing logistics in Via Solis Energia UAB.

In the first stage of the research, an observational study was carried out in a warehouse in Kaunas city. The observation included an analysis of the structure of the warehouse, the arrangement and sorting of goods, the movement of goods in the warehouse, the preparation of goods for removal, the parking of trucks, etc.

In the second stage of the study, interviews were conducted using a questionnaire. The data obtained was analysed and extracted and is presented in section 2.3 of the thesis. Conclusions of the results.

Research methods: Qualitative research (interviews) was chosen to conduct the study. The data were collected by interviewing three expert interviewees at Via Solis Energia UAB. The interviews were chosen in order to obtain and analyse in detail the results obtained about the organisation of warehouse logistics from the people working in the company. The participants of the expert survey were asked questions that were prepared in advance. The questions were answered during a free conversation during which the research and its purpose were presented.

Results

The results of the study on the organisation of warehouse logistics in UAB Via Solis Energia were analysed and the analysis showed that the hypothesis of the thesis was partially confirmed, because the company's warehouse logistics is properly organised - weekly inventory, ordering of the required amount of new materials, quality control tests, all the information about the materials and warehouse inventory is kept in a logbook, according to which it is possible to analyze the shortage of materials and other goods necessary for the work. Everyone in the company works as a team. However, the warehouse also faces certain challenges that can have a negative impact on the organisation of warehouse logistics. Experts said that sometimes there are too many orders, delays in orders, too much material in the warehouse or inadequate space for goods, and poor sorting and communication with colleagues.

Conclusions

The analysis of the scientific literature on the organisation of warehouse logistics has led to an analysis of the types and functions of warehouses, their principles and structure, the organisation of warehousing, the management of warehouse processes and the efficiency of warehousing and the peculiarities of its evaluation. Warehouses are important in business operations as they optimise the movement of goods from supply to consumption. The implementation of warehouse principles and structure in a company ensures the efficient management of goods, the optimal use of resources and the quality of customer service.

Properly organised warehousing not only brings a happy customer, but also protects the quality of goods. However, a flexible, efficient and innovative warehouse structure is needed to ensure that the warehouse management process runs smoothly, only in this case will the management of the warehouse process be successful. In terms of improvement, some authors argue that it is necessary to improve relations with employees and motivate them with salary increments, while others argue that companies should not be afraid to invest in quality equipment.

The qualitative study of the warehousing logistics of Via Solis Energia UAB showed that the warehousing organisation is partially adequate and that the hypothesis of the study was confirmed, but that there is room for improvement.

As the warehouse is inventoried weekly, new materials are ordered, quality tests are carried out, and stock and inventory information is recorded in a logbook, it can be concluded that the organisation of the warehouse is quite good. However, the company's warehouse is also facing difficulties such as: a high number of orders, delays, too many materials in the warehouse or inadequate storage space, poor sorting and communication with colleagues.

The organisation of warehouse logistics needs to be improved, primarily with a view to high quality, efficient and fast and smooth operation. Therefore, the company was proposed to integrate technology into the ongoing warehouse processes and to expand the team. The integration of technology will help the warehouse staff to work faster, reduce errors, increase the efficiency of the warehouse operations and bring a competitive advantage over other companies. Mobile devices will allow better communication between warehouse staff, better monitoring of stock levels and all the necessary information from any corner of the warehouse.

Team expansion is also very important for this company, as there are only two warehousemen working in a 12,000 square metre warehouse, who are physically unable to keep up, overworked, causing congestion, miscommunications and even mistakes. It is therefore proposed to increase the number of staff in order to distribute the workload evenly, to ensure the safety of the staff and to protect them from burnout, and to make the warehouse run faster, smoother and more efficiently.

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UAB "GANSTA" ELECTRONIC COMMERCE ORGANIZATION IN THE CONTEXT OF LOGISTICS

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Abstract
The article analyzes UAB "Gansta" e-commerce development prospects in the context of logistics. After analyzing the data presented in the scientific literature on logistic operations in electronic commerce, the essential prerequisites for the successful execution of electronic commerce in the context of logistics were identified. The article presents the results of a questionnaire survey, identified the weak areas of UAB "Gansta" e-commerce and made suggestions for their improvement.

Introduction

Globalization and information technologies are changing the business models of organizations, e-commerce has become very popular. Online shopping is good for businesses because it helps them reach more customers, and for customers, because it gives them the opportunity to buy and receive goods regardless of time and place. In online trade, logistics is also a very important area, which occupies a very important place, as it largely determines the satisfaction of online store customers. It is related to the efficiency of movement of goods flows, distribution, storage of goods. The variety and scope of activities determines the fact that the organization of online shopping is a complex activity that requires constant monitoring, efficiency research and improvement.

A. Kawa (2023) states that in many companies, logistics is still treated as a tool to support other business areas and as an additional source of costs. However, the role of logistics in e-commerce has changed, and without logistics and its solutions, e-commerce would not exist at all or would function very limited. According to J. Zurek (2015), logistics includes the physical flow processes of material goods - raw materials, resources, semi-finished and finished products and related information, occurring in real time within and between companies. As A. Rozina & J. Banzekulivaho (2020) pointed out, in the course of online trade, logistics are more complex, requiring compliance with such logistics principles, which mainly consist of delivering cargo of the right quality in the right quantity to the right place with the lowest logistics costs in a short time with high quality services and continuous information support. K. Witkowsk et al. (2020) claim that logistics occupies a very important place in online trade, as it includes the processes of movement, storage, and delivery of product flows. S. Akıl & M. C. Ungan (2022) indicate that product delivery and transportation processes in online commerce are very significant in determining customer satisfaction and repeat purchases. Customers expect that a product ordered online will be delivered complete, on time and in the promised condition. Unfortunately, as noted by G. Taher (2021), due to the complexity of the processes, there are often risks of delays and damage to goods during transportation. This is costly for the online trading business – costs associated with changing goods, loss of customer trust, damage to reputation (Akıl & Ungan, 2022). In order to avoid these risks, according to I. Bikelytė (2022), a company conducting online trade must ensure the quality of transportation services. The buyer should be able to choose various delivery options and see that he can conveniently return the goods if they do not fit - these are important factors that determine the user's decision to buy in one or another online store (Zennaro et al., 2022). Logistics customer service in e-commerce includes, among other things, the proper flow of information between the customer and the seller and between all participants in the supply chain. Therefore, IT systems must be used during the entire order delivery process: packaging goods, receiving shipments, as well as handling returns (Witkowski et al., 2020). Logistics customer service is very important, because when buying online, the user values not only the website, but also the quality of logistics services. According to A.H. Ali et al. (2021), D. A. Rashid & D. R. Rasheed (2024) and D. P. Restuputri et al. (2021) 10 components of logistics service quality in the context of online shopping was distinguished: staff communication, order fulfillment capabilities, information quality, order procedures, order accuracy, condition, quality, error correction, timeliness, and delivery cost.

Research problem. E-commerce has opened the door to globalization and created more favorable opportunities to reach more customers. However, due to globalization, intense competition is observed in almost all business sectors, which increases the pressure on business. In order to remain competitive in the market, it is no longer enough to produce and/or sell exceptional products, but it is also important to satisfy the growing expectations and needs of customers, which include not only the quality of the product or service, but also the ordering, delivery or other logistical processes of the product or service. Therefore, it is recommended to analyze the peculiarities of the organization of online trade in the context of logistics and to look for ways to improve them.

The object of the research is the organization of online shopping in the context of logistics at UAB "Gansta".

The purpose of the study is to investigate the organization of UAB "Gansta" online trade in the context of logistics.

Research tasks:

1. To conduct a study of UAB "Gansta" online trade organization in the context of logistics.
2. To propose directions for improvement of UAB "Gansta" online trade organization in the context of logistics.

Research methods: questionnaire survey, statistical data analysis.

Research methodology

UAB "Gansta" is in Kaunas, operating since 2012, the company‘s main activity is the production of heat points and the sale of heating, plumbing and fire protection systems.

UAB "Gansta" conducts online trade, as product orders and production orders are placed remotely using information and communication technologies. UAB "Gansta" publishes catalogs of all products on its website, which contain the following information about the products: product name, code; product measurements; brand (eg steel or other) and class; price; pictures.

After viewing the catalogs, the buyer can contact the company's representatives using the contacts indicated on the website and order the desired goods. The company's website does not have an automated product ordering function (an online store where you can place an order and pay for it immediately).

The purpose of the questionnaire survey is to investigate the organization of UAB "Gansta" online trade in the context of logistics.

Research method: questionnaire survey.

The type of questionnaire is a closed-ended questionnaire with questions on a Likert scale and with questions in which it is necessary to choose only one or several most appropriate answer(s).

Research sample: the target group is 16 employees of UAB "Gansta", 15 of them participated in the research.

Research progress. The study was conducted 2024 March 27 - 2024 April 5. The questionnaire was uploaded to www.apklausa.lt, shared the link to the questionnaire with the manager of UAB "Gansta", who distributed the questionnaire to all employees by internal company e-mail.

The author of the study ensured the anonymity, confidentiality and voluntary participation of the research participants in the survey.

Results

The research primarily aimed to find out how company employees evaluate the quality of logistics services in the context of e-commerce. The distribution of respondents according to the answers to this question is presented in Figure 1. According to the data presented in Figure 1, staff communication with customers takes place in accordance with high customer service standards, sales managers and warehouse workers who communicate directly with customers are polite, always answer customers' questions, and provide quality information related to the order. The respondents agreed that it is easy to order the goods sold by the company, and after placing the orders, they are fulfilled accurately and on time, the goods are in good condition, of good quality, and if there are errors in the order, they are corrected.

According to this information, it can be said that the quality of the company's logistics services in the context of online shopping is high. However, the respondents least agreed with the statement that the company's order fulfillment capacity is sufficient. The lack of order fulfillment capacity can occur for various reasons, one of which is the fact that the company's order management is poorly automated, which requires a lot of human resources for order management. It can be assumed that the automation of order management would "free up" part of the workforce and more orders could be fulfilled in the same period of time.

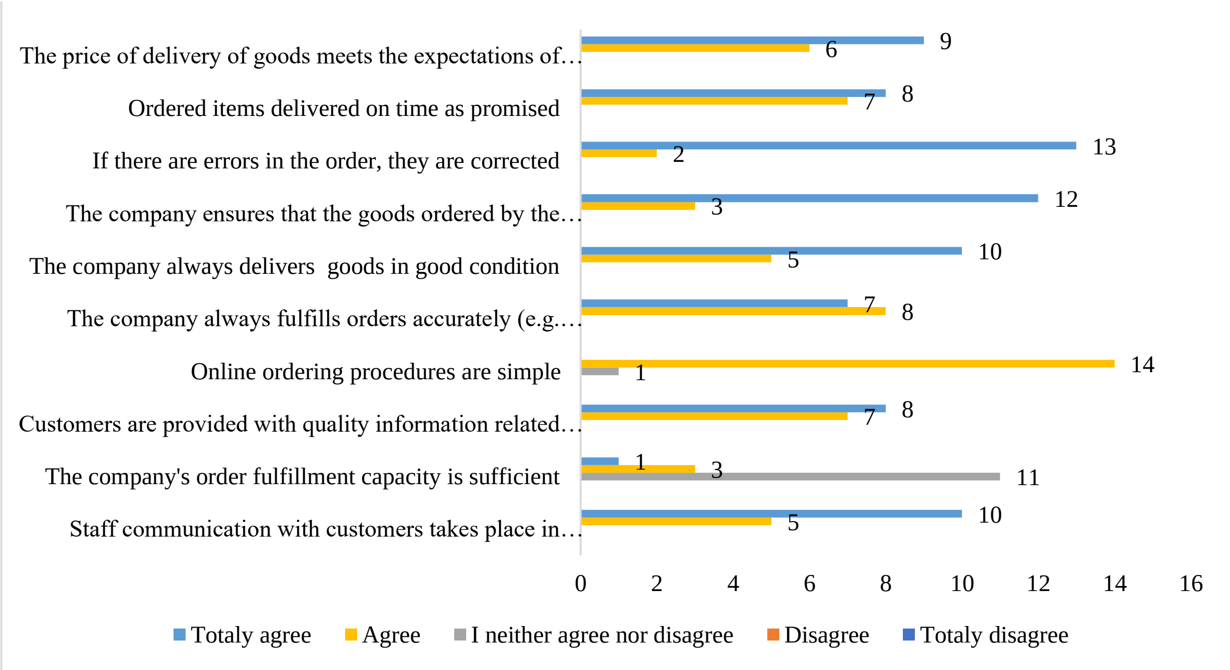

Fig. 1. Evaluation of the company's logistics service quality in the context of e-commerce
**Source: made by author*

Also, it was aimed to reveal the respondents' attitude to the extent to which the company effectively displays goods that customers can purchase online (see Fig. 2).

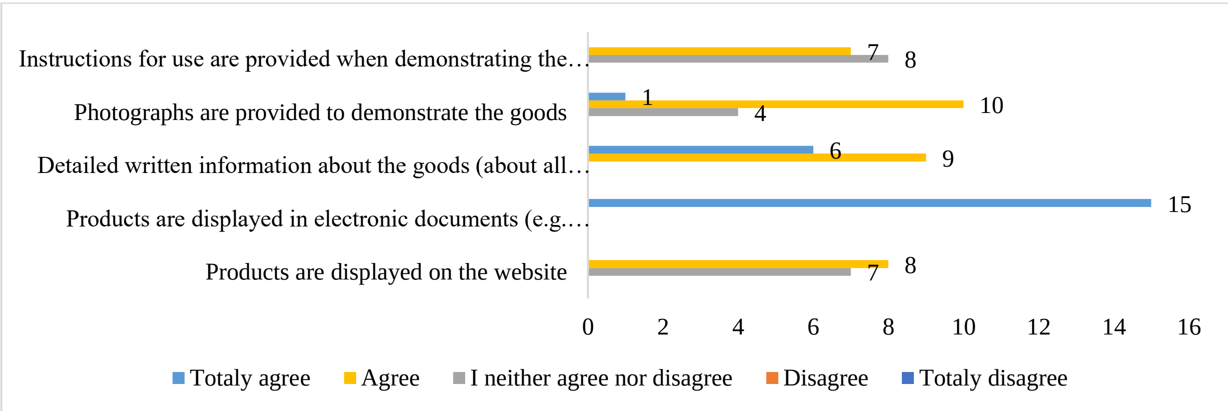

Fig. 2. Description of the electronic display of goods
**Source: made by author*

According to the data presented in Figure 2, UAB "Gansta" provides all information about goods on its website, in electronic documents, i.e. in product catalogs. These catalogs contain detailed written information about the products and product photos are provided when displaying the products, but not all and not very detailed. Instructions for use are partially described. Apart from the catalogs that need to be downloaded in order to view the products, the company's website has a part of the products displayed, i.e. photos are provided. However, those pictures are not accompanied by detailed information about the goods, i.e. product features, prices, etc.

According to these results, it can be said that the electronic display of goods can be improved. Although the company displays products in electronic product catalogs, it only provides partial information on the website, which may be inconvenient for the customer. Also, detailed written information about the goods, photos, instructions for use are not always provided. Enriching the website with this information could be expected to create a more reliable image for the customer and make e-commerce more convenient.

Customers from UAB "Gansta" can order goods by phone and e-mail (see Fig. 3). Part of the customers place their order using the internal ordering system, probably those who order periodically, when they send formatted orders that are loaded into the Rivilė computer program by the sales managers. Although almost all respondents agreed that placing an order is easy, the company does not have an online store, which could further simplify the process.

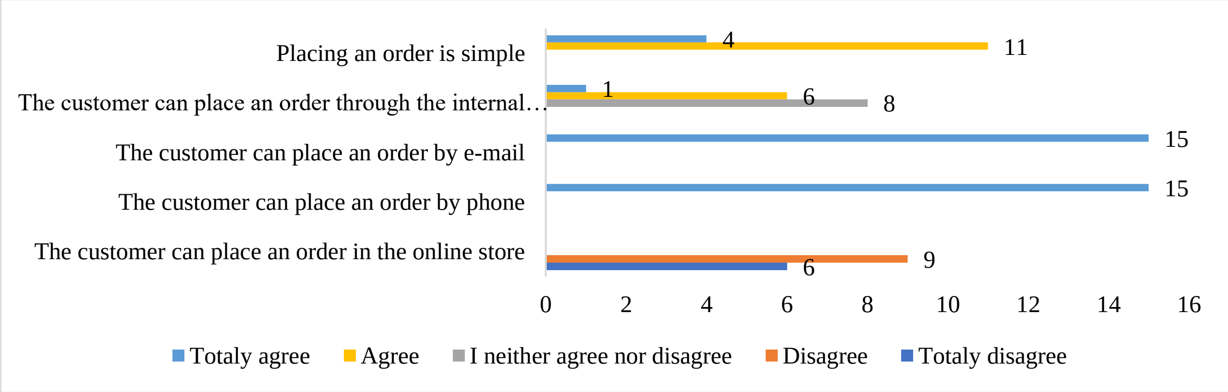

Fig. 3. Description of the online order of goods
**Source: made by author*

Based on these data, online ordering of goods is quite primitive. Orders are accepted by phone and e-mail. Although the respondents see it as a simple way of ordering, this kind of order management is inefficient and requires a lot of human resources to correct the information and bring it into the system. The internal ordering system is used much less often. Thus, it can be assumed that it would be appropriate to digitize order submission for greater efficiency.

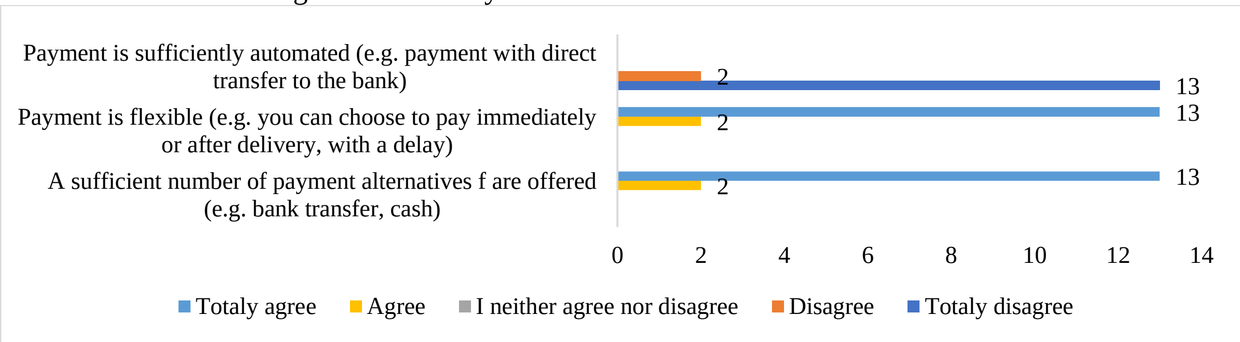

Fig. 4. Description of payment for goods
**Source: made by author*

According to the data presented in Figure 4, the payment of goods is not automated at all, i.e. the buyer must himself create a payment order through his electronic banking, making the transfer. However, respondents indicated that payment for goods is flexible and alternatives are offered to buyers. These answer options assume that the respondents have in mind the possibility of purchasing goods on credit, i.e. to pay for the goods only upon receipt. Such a policy of payment for goods is beneficial to the customer and can encourage him to cooperate with the company. Based on this data, it can be said that payment for goods is flexible, as customers can choose when to pay for goods and alternatives are provided - when to pay, but this process is not automated. If this process were automated, it could be expected to increase customer satisfaction, because it would be even easier and faster for them to pay.

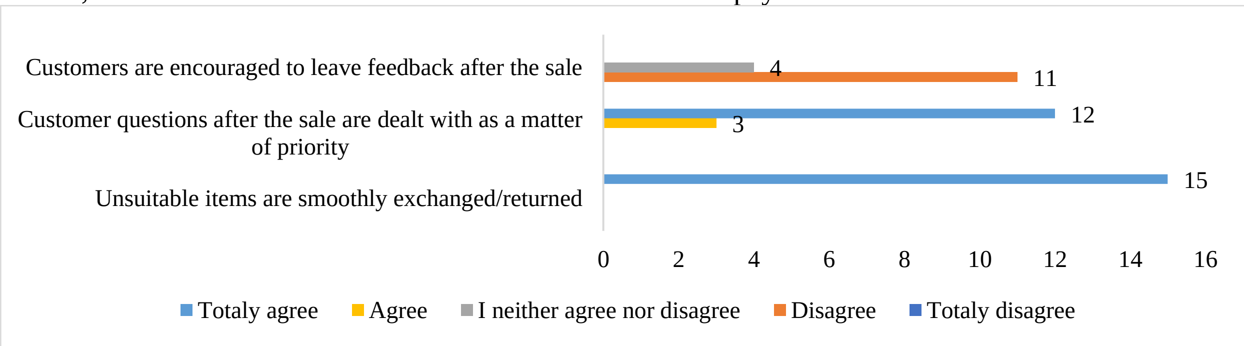

Fig. 5. Description of customer service after sales
**Source: made by author*

According to the data presented in Figure 5, the company always takes back/exchanges the wrong goods for the customer and if the customer has any questions after the sale, they are solved as a matter of priority. However, the company rarely encourages customers to leave feedback after the sale. According to this data, it can be said that the company tries to solve all the after-sales questions that customers have, but does not use the opportunity to ask customers to leave feedback. Customer reviews are effective word-of-mouth advertising, so it would be appropriate to implement solutions to collect these reviews.

Almost all (14) respondents believe that the company's e-commerce processes are not digitized enough. This supports the assumption that automating, for example, the order-taking process could improve the company's performance.

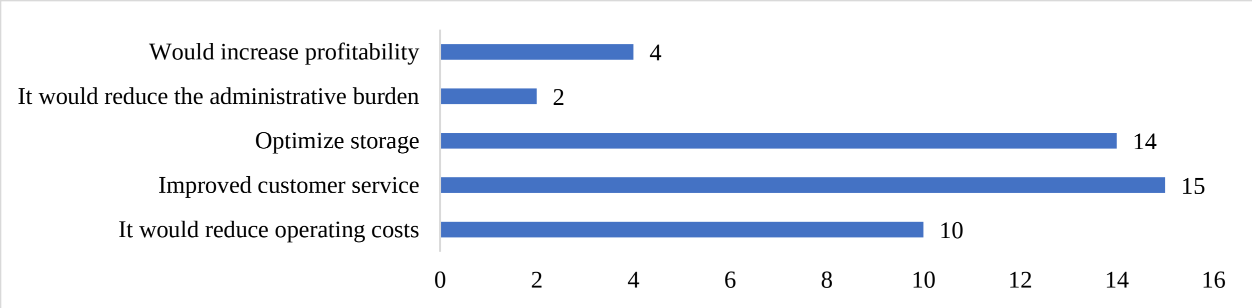

Fig. 6. The benefits of digitalization of e-commerce and logistics processes for improving company performance
**Source: made by author*

According to the data presented in Figure 6, it can be seen that the majority of respondents believe that the digitization of online trade and logistics processes could improve all the listed aspects, including customer service, reduce operational costs, and optimize storage. However, only a small percentage of respondents believe that digitization would increase profitability and reduce administrative burden. Thus, focusing on the aspects of customer service, warehousing optimization, reduction of operating costs, it can be assumed that it would be appropriate to implement an automated system that would be linked to the online store, warehouse balances.

The research participants were asked what areas of online trade in the company they would suggest to be improved (see Fig. 7).

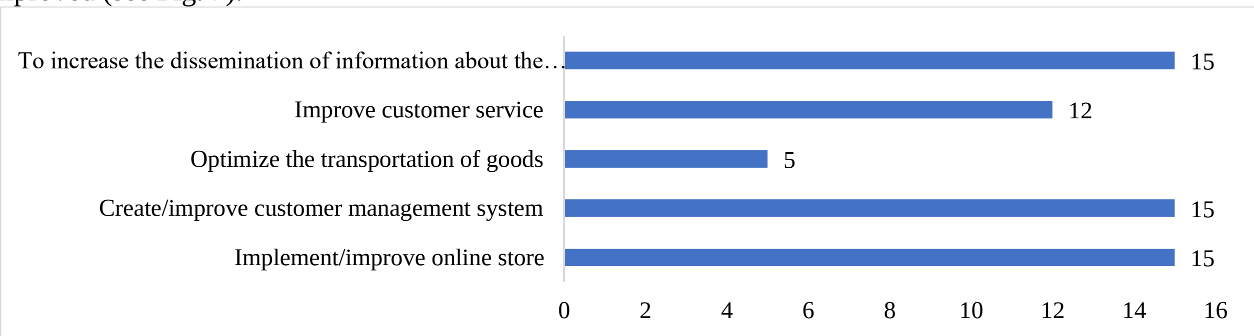

Fig. 7. Directions for improvement of electronic trade
**Source: made by author*

According to the data presented in Figure 7, it can be seen that all research participants believe that it would be appropriate to improve the following areas of online trade: increase the dissemination of information about the company and its products on social networks, install/improve an online store for placing orders, create/improve a customer management system. Almost all respondents also indicated that it is appropriate to improve customer service, and a small part that it is appropriate to optimize the transportation of goods. It should be noted that not a single respondent indicated that nothing needs to be improved.

The research results also showed that the company should increase the dissemination of information about the company and its products on social networks, install/improve the online store for placing orders, and expand the level of digitization. Therefore, in order to improve online trade in the context of organizational logistics, it is proposed to implement the following solutions:

1. Install an online store where customers can place an order. After installing the online store, the customer would no longer need to download different product catalogs in order to find information and make

an order. Although the survey found that company employees believe that it is already easy to place an order, they also indicated that customer service would improve if this area was digitized.

The implementation of an online store would not only ensure greater customer satisfaction due to a clearer and simpler display of goods, but would also save their time in selecting goods, indicating exactly which goods the customer wants to order, paying for them immediately, without initiating a separate payment order based on the invoice. The online store would store information about the customer's orders (completed and in progress), so the customer could monitor how, how much, when he ordered, and if necessary, he could download the order documents (e.g. invoice).

After implementing an online store, besides increasing customer satisfaction, operations would be more efficient in terms of cost savings. If the acceptance of orders would be fully automated, it would reduce the administrative workload of sales managers, instead, sales managers could devote their saved working time to solving customer questions or searching for new customers.

2. To expand the functions of the computer software used. Currently, the company uses "Rivilė" software, which stores accounting data, product balance information, etc. This software can be linked to an online store, thus synchronizing the exchange of data about orders, their payment, product balances, etc. Apart from that, "Rivilė" software has a forecasting function (which UAB "Gansta" does not currently use, has not purchased). After implementing this function, it would be possible to optimize the storage, the balance of the accumulated goods. The program, based on the available data, predicts the sales of goods, production orders, etc. for the coming periods. Such forecasts would be significant, especially when opening another warehouse in Klaipėda, with the aim of saving storage costs and storing only the amount of goods that will be purchased within a certain period of time. In this way, customer needs would be met, minimizing costs.

3. Creating an account on the LinkedIn social network. The research revealed that the company is not taking advantage of the opportunity to collect feedback from customers that could spread word-of-mouth advertising. Feedback on social networks could improve the company's professional reputation and increase awareness. Since the company's clients are other businesses, it is recommended to create an account on the LinkedIn social network, where "professional networks" often gather, that is, companies that maintain partnership relations with each other. In LinkedIn, business can create it’s own "bulletin board" and share only professional information about the market, the company's products, production, share insights, thereby attracting new customers and creating the impression that the company is reliable. In addition, company can represent itself as an employer on this social network, and when evaluating the financial growth of UAB "Gansta", it can be assumed that additional employees will be needed in the future, expanding operations. Thus, this decision would contribute to the multifaceted increase in brand awareness and reputation formation of the company.

Conclusions

UAB "Gansta" is a company that successfully manufactures heat points and sells technical and fire insulation, plumbing, heating, and fire protection equipment. UAB "Gansta" online trade is conducted in the B2B model.

The main strengths of UAB "Gansta" are optimal storage, high-quality packaging of goods, timely delivery of goods, and high-quality customer service. The main weaknesses of the company are related to the electronic display of goods (lack of information on the website), online ordering of goods (it is not very automated, carried out only by phone and e-mail), payment of goods (also not very automated), insufficient order fulfillment capacity. Also, the company does not take advantage of word-of-mouth advertising because it does not ask for customer feedback. The research identified that the company's online trading processes are not sufficiently digitized, and increasing the level of digitization would be necessary in order to improve customer service, reduce operating costs, and optimize storage.

The research results showed that the company should increase the dissemination of information about the company and its products on social networks, install/improve the online store for placing orders, expand the functions of the computer software used.

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DISTRIBUTION ORGANIZATION OF "ABP FOOD GROUP POLAND" PRODUCTS

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Keywords: distribution of goods, quality management, warehousing services, control measures, logistics processes, quality control, distribution channels.

Abstract
Distribution organization of "ABP FOOD GROUP POLAND" products. In the final thesis, a theoretical analysis of the quality management and control of the distribution of various Lithuanian and foreign authors' goods is carried out, as well as their importance for efficient and economical flow of goods and services from origin to consumer. Based on the authors' research, the most important aspects of quality management are highlighted, including planning, policy setting, process control, assurance, and improvement procedures. Emphasis is placed on goal setting, increasing efficiency, and project implementation. The paper discusses logistics costs, transportation processes, document management, and inventory control, all aimed at ensuring optimal distribution of goods. A study of the distribution organization of "ABP Food Group Poland" was carried out in the thesis. The results revealed the strengths and areas for improvement of the distribution organization in this company.
Based on the analysis of the survey results, the possibilities for improving the distribution organization of "ABP Food Group Poland" were presented. Accordingly, the author's hypothesis that if "ABP Food Group Poland" effectively utilizes resources and improves logistics processes, the quality of distribution organization will improve, is confirmed. Therefore, by improving logistics processes, it can be expected to achieve better distribution organization, leading to increased efficiency and customer satisfaction.

Introduction

The theoretical aspects of goods distribution organization are widely discussed in various scientific and practical literature, which consists of many authors with different perspectives and research results. K. Knoll and others (2016) examined the importance of logistics process planning, emphasizing the significance of effective management of goods and services flow from origin to consumption. They highlighted the importance of distribution channels, logistics, sales agents, and quality control in goods distribution organization.

Table 1, we can see that each author defines goods distribution organization differently.

Table 1

Definitions of Goods Distribution Organization (Compiled by the author)

Definitions of goods distribution in the organization	Authors
Product distribution in an organization is the process used for the movement of goods from the supplier to the manufacturer to the wholesaler or retailer, and ultimately to the end consumer.	Schwarz, 2022
Product distribution in an organization encompasses the following elements: Distribution channels: These are intermediary or company networks through which goods or services move until they reach the end consumer. Distributors: They purchase, store, and sell products, playing a vital role in the distribution process. Distribution management: This function ensures efficient and timely delivery of goods to destination points, overcoming any potential disruptions. Types of distribution strategies: Companies employ various distribution strategies, such as intensive distribution, aiming to place products in a multitude of fast-moving consumer goods retail locations.	Czinkota, Kotabe, Vrontis, Shams, 2022
Product distribution in an organization refers to the process of overseeing the movement of goods from a supplier or manufacturer to the point of sale. It's a broad term encompassing a variety of activities and processes such as packaging, inventory, warehousing, supply chain, and logistics.	Hayes, 2022
Product distribution in an organization is the network of businesses or intermediaries through which a product or service travels until it reaches the end buyer or ultimate consumer. Distribution channels can include wholesalers, retailers, distributors, and even the internet.	Fernando, Drury, Rohrs Schmitt, 2023

M. Czinkota, M. Kotabe, D. Vrontis, and R. Shams (2022) analyzed product distribution, indicating that it involves supply chain management and channel institutional relationships. They emphasized that supply chain management integrates warehousing, transportation, and inventory management from supplier to end consumer.

According to A. Irfanullah and J. Iqbal (2023), policymakers are concerned about the implications of volatile price behavior, which can impact economic growth and product distribution. Based on F. Wu, W. L. Zhao, Q. Ji, D. Zhang (2020), new trends emerge in product markets, including the network dependency of futures contract prices and their dynamic properties. M. Hu, D. Zhang, Q. Ji, and L. Wei (2020) analyzed market factors, including economic policy uncertainty, investor sentiment index, among others, to understand changes in product prices.

K. Knoll and M. Czinkota examine the importance of supply chain management, emphasizing the efficiency of product flow from origin to consumer.

J. Schwarz presented four distribution channels, highlighting different sales methods and the role of intermediaries. Other authors, such as J. Grzegorzek and J. Fernando, explain the importance of distribution channels and their various types depending on the nature of the product or service. Additionally, the impact of climate policy and extreme weather conditions on product markets is mentioned.

Warehouse service management, as an essential element in the supply chain, is discussed by A. V. Oliveira et al., while A. Irfanullah and J. Iqbal examined the warehouse organization process, including material receipt, storage, and issuance. All these aspects are important for shaping distribution and warehousing strategies, considering various business needs and market conditions.

The importance of product distribution quality management and control, and methods for implementing these processes. According to A. Rocha, F. Romero, F. Miranda, and M. Amorim (2023), product distribution quality management includes various activities, starting from the development of a quality management plan and policy, setting quality goals and processes, and ending with the establishment of quality control, assurance, and improvement processes. This management focuses on setting activity goals and refining processes and resources to achieve project objectives.

L. Schwarz (2022) states that product distribution control is related to evaluating logistics costs. Different logistics chain links play an important role in this area, each having different costs but determining system efficiency and benefits. When controlling the logistics system, it is important to pay attention to service cost processes such as transportation, warehousing, trade logistics, and IT technologies. According to J. White (2015), the most important factors in inventory control include determining operational inventory levels, preparing weekly and monthly inventory balance reports, reviewing slow-moving items, and other processes that help effectively manage inventory.

According to A. Rocha, F. Romero, F. Miranda, and M. Amorim (2023), in project organization, implementing product distribution quality management and control requires identifying monitoring and measurement methods, analyzing collected data, and evaluating their effectiveness. It is also important to note that smart logistics, as Feng and Ye (2021) state, is becoming a promising solution in the logistics industry, providing the opportunity to efficiently manage logistics operations based on the latest technologies such as the Internet of Things, information communication technologies, and artificial intelligence.

In summary, product distribution quality management and control are important for ensuring efficiency, quality, and benefits in the supply chain. This includes developing a quality management plan, control measures, inventory management, and smart logistics. All these elements contribute to the successful management and control of product distribution processes.

"ABP Food Group Poland" presentation

"ABP Food Group Poland" is a significant part of the larger Europe-wide "Anglo Beef Processors" (ABP) food group, which specializes in meat processing, particularly in the beef sector. Renowned for its high-quality products, this company supplies various international markets.

"ABP Food Group Poland" is also known for its commitment to high food safety and quality standards. Additionally, the company emphasizes its closed-loop system, ensuring traceability. This means that from farm to fork, every step of the production process is monitored and documented, ensuring transparency and customer trust. A key aspect of "ABP Food Group Poland" operations is its close collaboration with Polish farmers. The company focuses on collaborating with over 3000 local farmers who supply livestock to the "ABP Food Group Poland" abattoir located in Tykocin. At this facility, cattle are slaughtered, and the meat is supplied to "ABP Food Group Poland" facilities in Pniewy, Kłosowice. This close relationship allows the company to establish strong supplier relationships and ensure the supply of high-quality meat.

It's important to note that "ABP Food Group Poland" not only aims to deliver products to the highest quality standards but also places significant emphasis on understanding and meeting customer needs. The company is committed to providing value to its customers, collaborating with them, and ensuring long-term partnerships. Through this comprehensive approach, "ABP Food Group Poland" stands out as a reliable and trusted partner in the meat industry, ensuring not only the supply of high-quality products but also valuing long-term customer satisfaction.

Data and analysis

Research objective - to analyze the product distribution organization of "ABP Food Group Poland."

Research type. To investigate the product distribution organization of "ABP Food Group Poland," a quantitative research method - a questionnaire survey was chosen. - According to K. Kardelis (2017), a survey is a communicative process consisting of a sequence of stimulating actions used to obtain responses from the subjects. The questionnaire survey method involves collecting data using a predetermined set of questions, which are usually aimed at elucidating the respondent's opinion on behavior motives, value orientations, everyday activity factors, and attitude towards the environment (Kudinovienė, 2008).

A questionnaire survey is used in this study to collect the necessary data. This choice was determined by the advantages of the questionnaire survey (Valackienė, 2008):

• The questionnaire survey ensures a high degree of respondent anonymity.

• Using this method, a large amount of data can be collected in a relatively short time.

Foundation of the research instrument. Closed-ended questions in the form of statements were chosen to compose the questionnaire - a question is presented along with possible response options, from which the participating individual in the study selects one or several.

Table 2

The structure of the questionnaire survey (Compiled by the author)

Questionnaire part name	Description of the questionnaire part of the study	Number of questions in a particular section
Organization of distribution of goods at “ABP Food Group Poland”	The first group of questions (1-3) sought to clarify the organization of goods distribution in “ABP Food Group Poland”.	1-2
Distribution channel systems of “ABP Food Group Poland”	These questions asked about the distribution channel systems of “ABP Food Group Poland”.	3-5
Main factors determining the choice of storage method “ABP Food Group Poland”	The aim is to analyze the main factors determining the choice of storage method in “ABP Food Group Poland”.	6-9
The most important factors affecting the packaging and control of goods distribution “ABP Food Group Poland”	The most important factors influencing the packaging and control of goods distribution in “ABP Food Group Poland” are analyzed.	10-13
Demographic issues	In these questions, we wanted to know the demographic data of the respondents who participated in the study.	14-17

Results

It must be acknowledged that "ABP Food Group Poland" adheres to principles of non-discrimination in employing staff, as evidenced by the distribution of employees within the company based on age and gender. At the end of 2023, there were 427 employees at "ABP Food Group Poland". Among them, 59 percent are men, while 41 percent are women (Figure 1).

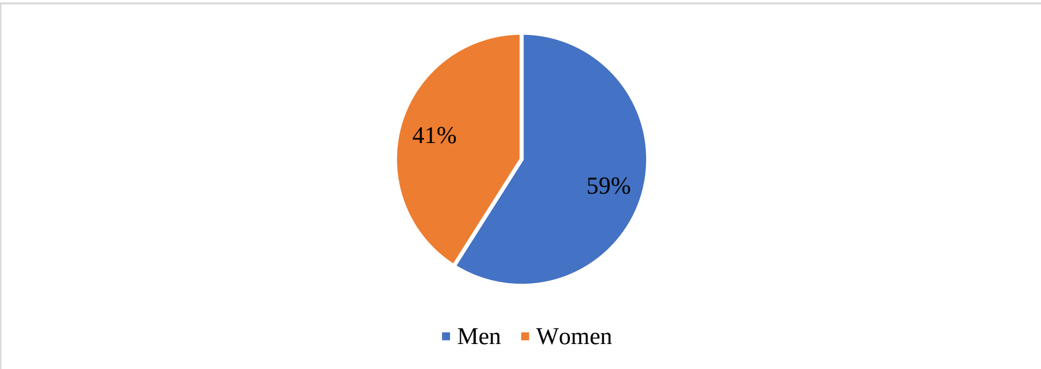

Fig. 1. “ABP Food Group Poland” respondents by gender
**Source: compiled by the author, based on research data.*

The distribution of employees by age is presented in Fig. 2.

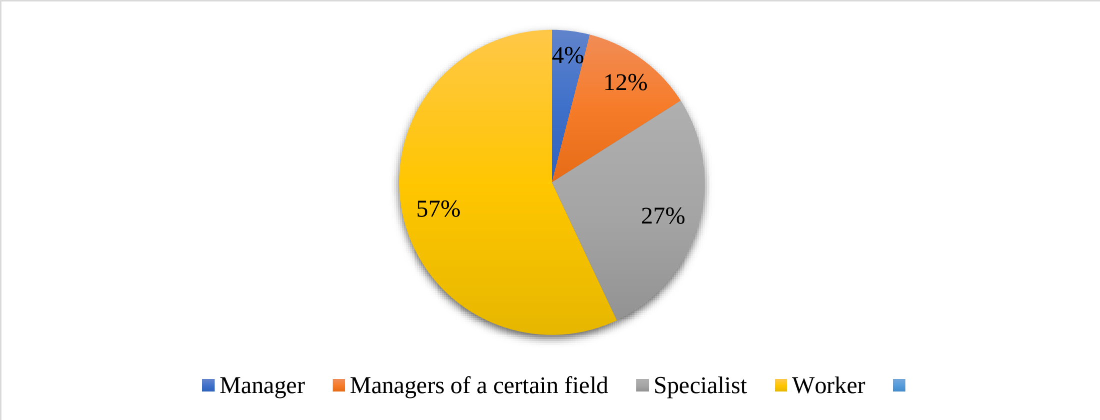

Fig. 2. Distribution of "ABP Food Group Poland" respondents by age group
**Source: compiled by the author, based on research data.*

The largest share of respondents (35%) are company employees aged 30-39. Respondents aged 40-49 make up 32 percent. of all respondents who took part in the survey, and respondents under the age of 29 - 17 percent. of all respondents. The smallest part of respondents (4%) are employees over 60 years old, and respondents aged 50-59 years - 12%. (Figure 2).

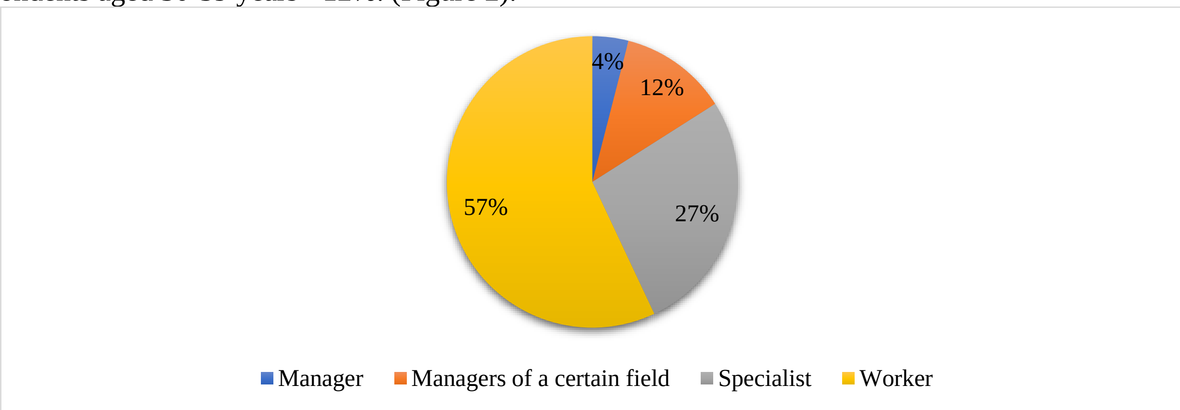

Fig. 3. Distribution of "ABP Food Group Poland" respondents by position
**Source: compiled by the author, based on research data.*

The largest part of the respondents who took part in the survey (57%) are workers. Respondents managing "ABP Food Group" Poland account for 4 percent, and managers of certain areas account for 12 percent of all "ABP Food Group" Poland respondents who took part in the survey. Specialists make up 27 percent. of all respondents (Figure 3).

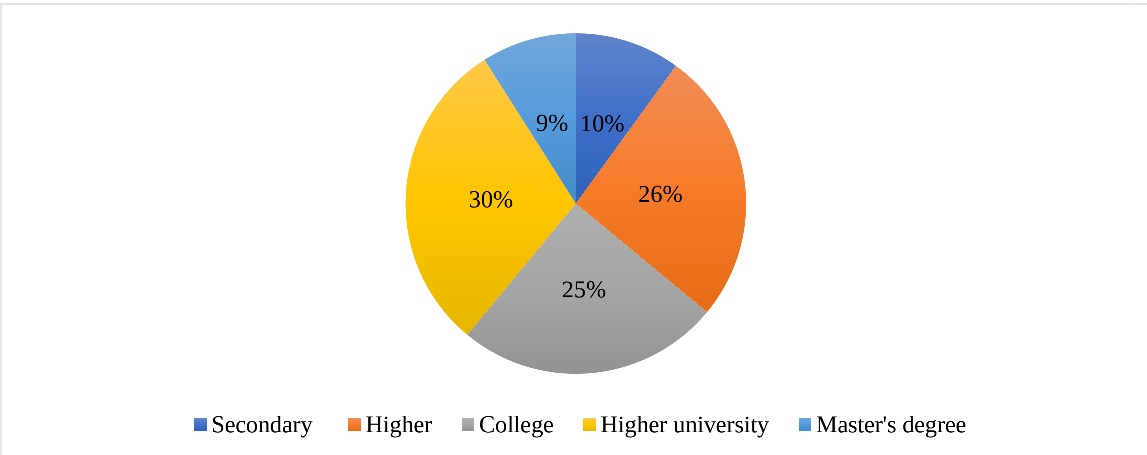

Fig. 4. Distribution of „ABP Food Group Poland" respondents by education
**Source: compiled by the author, based on research data.*

Of all the respondents from the survey conducted in "ABP Food Group Poland" 30 percent hold a higher university degree, 25 percent have a higher non-university degree, and 9 percent of the "ABP Food Group Poland" respondents have a master's degree. Respondents with a secondary education level make up 10 percent, while those with a higher education level constitute 26 percent of the respondents (figure 4).

The first research question aimed to determine how respondents perceive goods distribution organization (Figure 5).

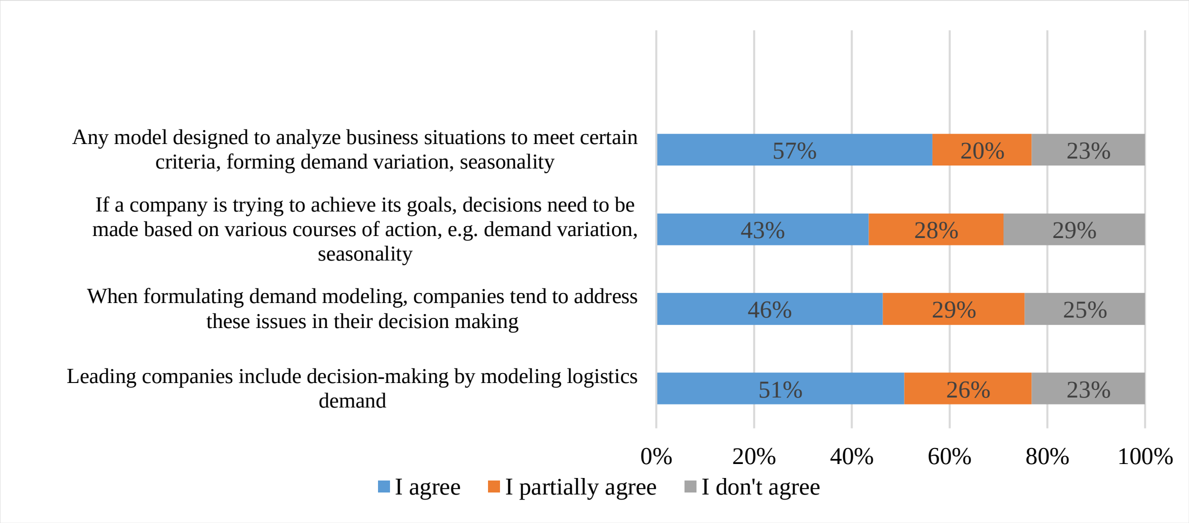

Fig. 5. Evaluation of the distribution organization of "ABP Food Group Poland"
**Source: compiled by the author, based on research data.*

Most respondents (57 percent) agreed that any model designed to analyze business situations should meet certain criteria, shaping demand fluctuations and seasonality, with 20 percent partially agreeing and 23 percent disagreeing.

These results indicate that respondents consider any model designed to analyze business situations to meet certain criteria, shaping demand fluctuations and seasonality, as important, as more than half of the respondents mentioned it.

On the other hand, respondents least emphasized the importance of organizing product distribution at ABP Food Group Poland: 43 percent agreed that if a company aims to achieve its goals, decisions should be made considering various actions, such as demand fluctuations and seasonality; 28 percent partially agreed, while 29 percent disagreed.

Comparing the research results, it's evident that any model designed to analyze business situations and meet certain criteria, shaping demand fluctuations and seasonality, is considered important by more than half of the respondents. However, more effort should be made if a company aims to achieve its goals by making decisions considering various action methods, such as demand fluctuations and seasonality.

The next research question sought to find out what is most important to the respondents in inventory planning (Figure 6).

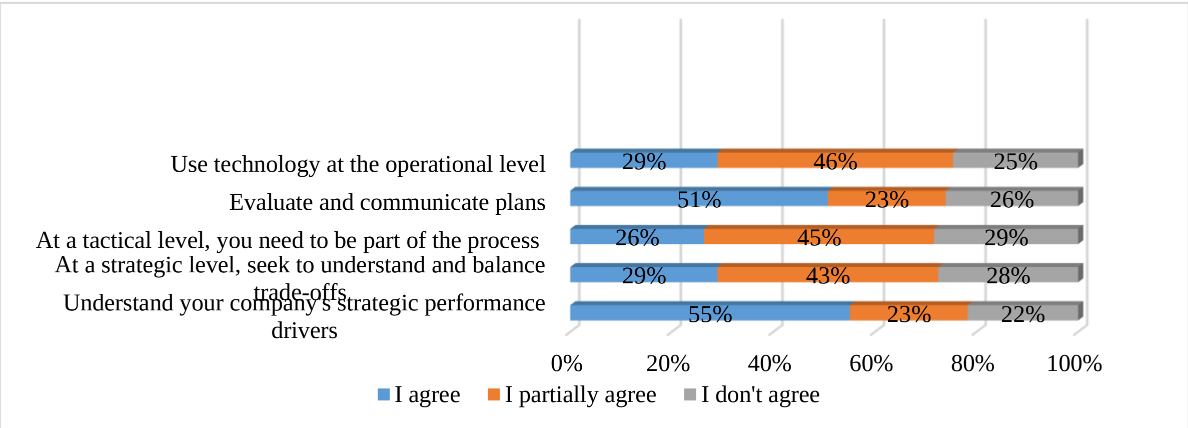

Fig. 6. Assessment of inventory planning criteria at "ABP Food Group Poland"
**Source: compiled by the author, based on research data.*

As can be seen in Figure 6, the largest share of respondents (55%) noted that they agree that understanding the strategic business drivers of ABP Food Group Poland is the most important in inventory planning, with 23% partially agreeing with this statement. do not agree - 22 percent respondents. From these results, for the respondents, understanding the strategic factors of their company is the most important in inventory planning, as it was mentioned by more than half of the respondents.

The least respondents emphasized the need to be part of the process at the tactical level - only 26% agreed. 45% of respondents partially agree, and 29% disagree.

It can be concluded that understanding your company's strategic operating factors is the most important part of ABP Food Group Poland's inventory planning, and more emphasis should be placed on being part of the process at a tactical level.

Another question of the research sought to find out which distribution channel systems of "ABP Food Group Poland" the respondents would single out (Figure 7).

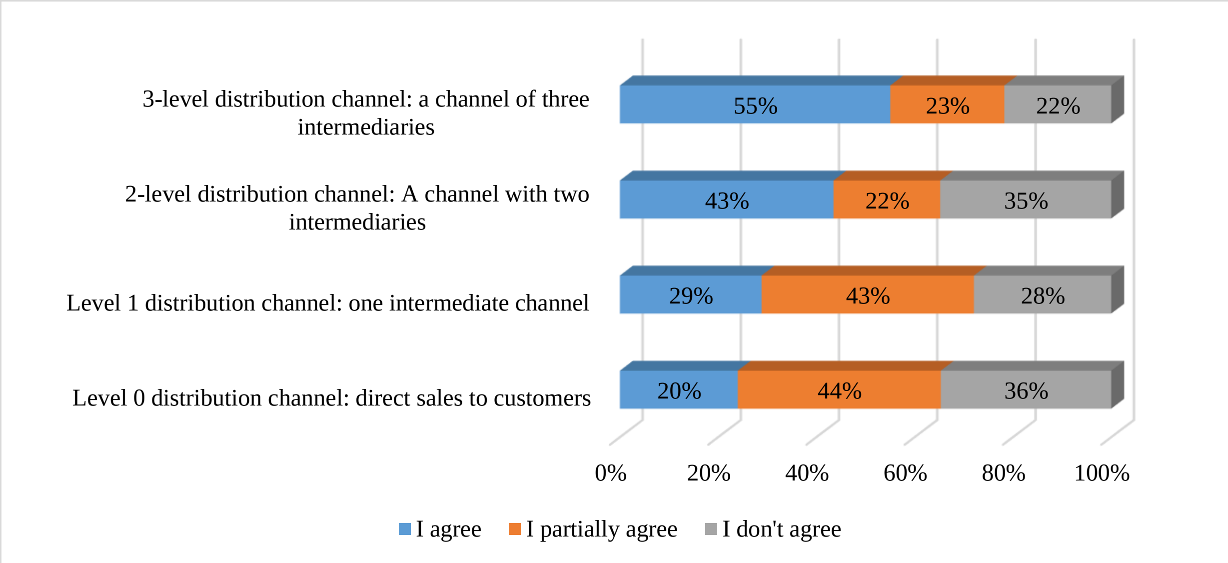

Fig. 7. Evaluation of distribution channel systems of “ABP Food Group Poland”
**Source: compiled by the author, based on research data.*

Most respondents (55 percent) indicated agreement with the differentiation of a 3-level distribution channel: a three-intermediary channel - with this statement, 23 percent partially agree, while 22 percent disagree. Respondents least often chose to mark 0 and 1 level distribution channels. Summarizing the research results, it can be stated that respondents distinguish a 3-level distribution channel: a three-intermediary channel, and attention should be paid to 0 and 1 level distribution channels (see figure 7).

With the next research question, we aimed to find out which products the respondents would differentiate from "ABP Food Group Poland" (Figure 8).

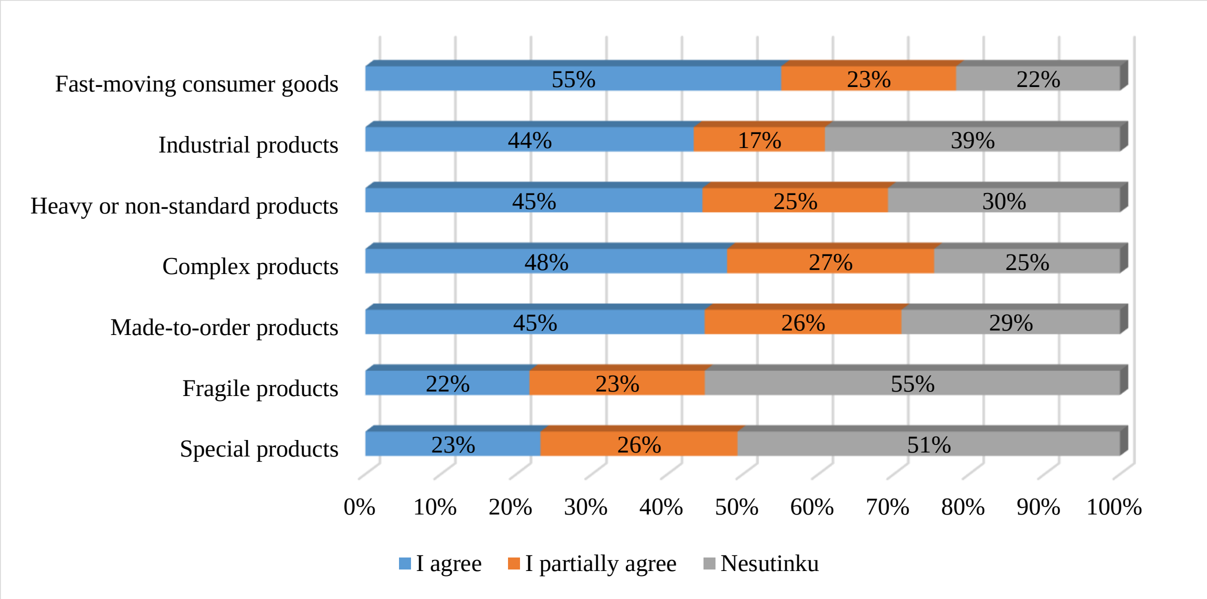

Fig. 8. Evaluation of "ABP Food Group Poland" products characteristics
**Source: compiled by the author, based on research data.*

Figure 8, the largest share of respondents (55%) noted that they agree to single out fast-moving consumer goods as the main product of "ABP Food Group Poland", with 23% partially agreeing with this statement. do not agree - 22 percent respondents. These results show that fast-moving consumer goods are important to the respondents as the main product of "ABP Food Group Poland". The respondents marked fragile products as the least important product - 22 percent agreed. of respondents, 23% partially agree, and 55% disagree. It can be concluded that, as fast-moving consumer goods, as the main product of "ABP Food Group Poland".

Another question of the research sought to find out which distribution channels the respondents would single out for "ABP Food Group Poland" (Figure 9).

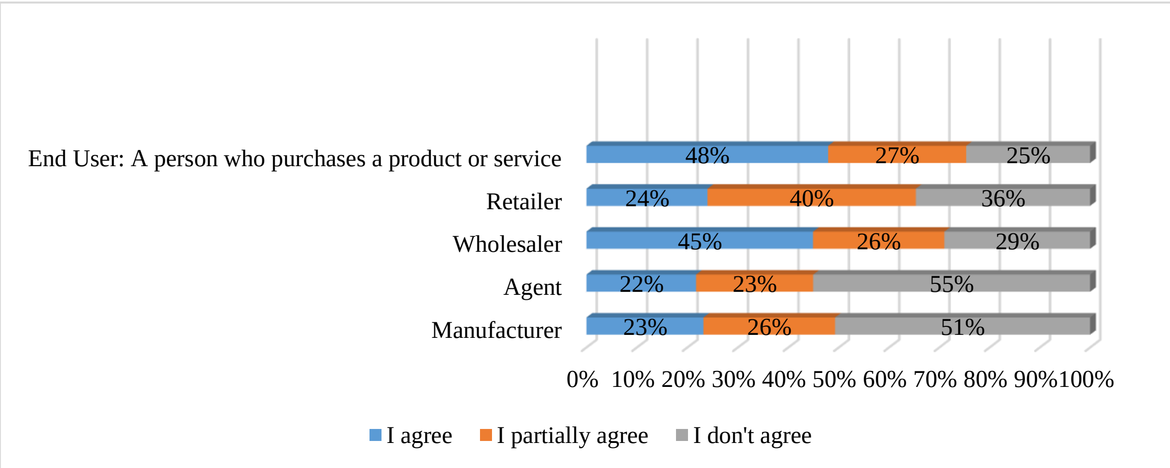

Fig. 9. Evaluation of distribution channels participants of "ABP Food Group Poland"
**Source: compiled by the author, based on research data.*

Figure 9, to determine the distribution channels of "ABP Food Group Poland" and how the respondents see it, the largest share of respondents (48%) indicated that they agree to single out the final consumer, the person who buys the product or service, as the main distribution channel for the goods, 27% partially agree with this statement. do not agree - 25 percent respondents. The least number of respondents indicated that they agree to single out an agent as the main channel of goods distribution, 22 percent agree with this statement. 23% partially agree, 55% disagree. respondents. It can be concluded that the respondents of "ABP Food Group Poland" see the final consumer, the person who buys a product or service, as the main channel of product distribution.

Another question of the research sought to find out which elements of warehousing service management the respondents would single out in the organization of goods distribution (Figure 10).

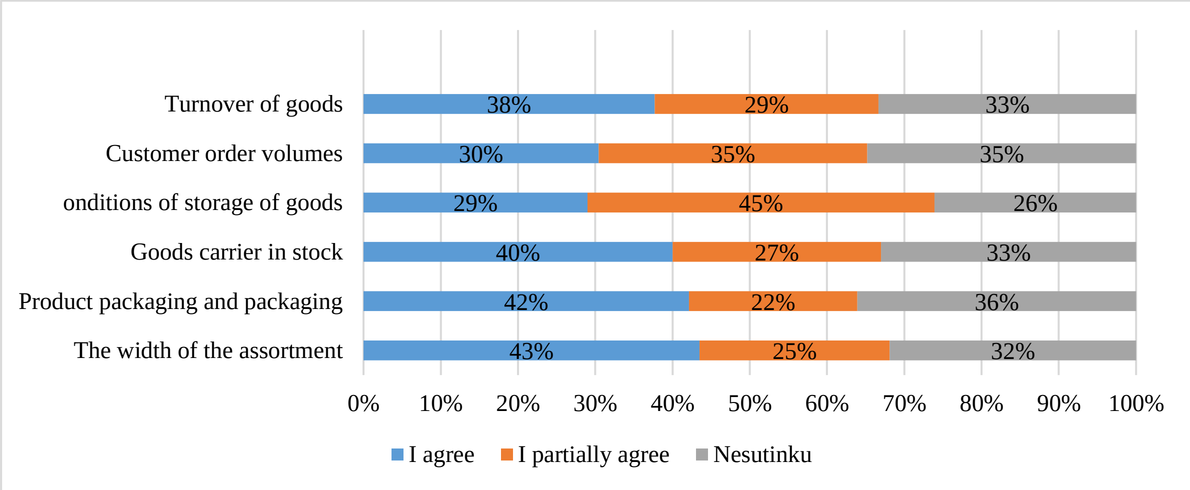

Fig. 10. Evaluation of "ABP Food Group Poland" storage method choice
**Source: compiled by the author, based on research data.*

As can be seen in Figure 10, the largest share of respondents (43%) noted that they agree to single out "ABP Food Group Poland" choice of storage method as the width of the assortment, with 25% partially agreeing with this statement. do not agree - 32 percent respondents. The least number of respondents indicated that they would single out the choice of the storage method of the company "ABP Food Group Poland" as the conditions for storing goods - 29 percent agreed. of respondents, 45% partially agree, and 26% disagree.

Comparing the results of the research, it can be observed that the respondents of "ABP Food Group Poland" single out the choice of the company's storage method as the width of the assortment, while attention should be paid to the storage conditions of the goods.

Another research question sought to find out what functions are included in the "ABP Food Group Poland" warehouse (Figure 11).

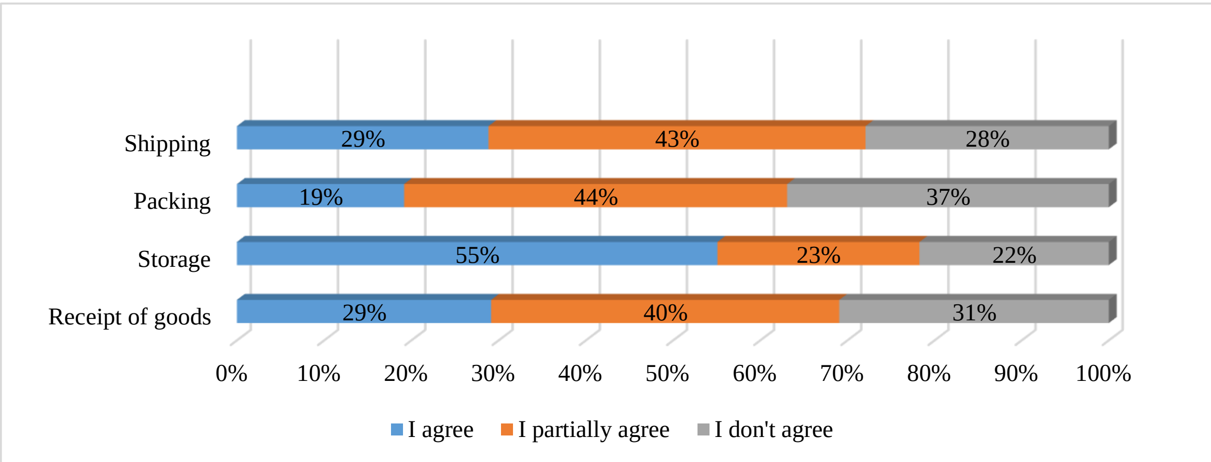

Fig. 11. Evaluation of "ABP Food Group Poland" warehouse functions
**Source: compiled by the author, based on research data.*

The largest part of the respondents (55%) noted that they agree to single out storage as the main function of the warehouse, 23% partially agree with this statement. do not agree - 22 percent Respondents. The smallest part of the respondents indicated that the packing of goods is the least mentioned function of the warehouse. Comparing the research results, the respondents of "ABP Food Group Poland" single out warehousing as the main function of the warehouse.

Another question of the research sought to find out what a warehouse is for the respondents in the distribution of goods in "ABP Food Group Poland" (Figure 12).

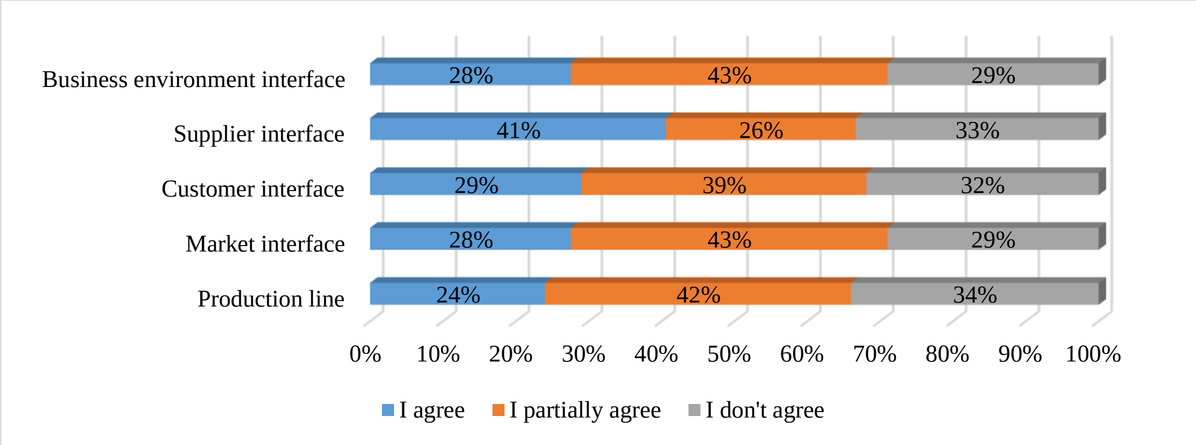

Fig. 12. Evaluation of the expediency of "ABP Food Group Poland" warehouse
**Source: compiled by the author, based on research data.*

As can be seen in Figure 12, to determine the appropriateness of "ABP Food Group Poland" warehouse and how it is perceived by the respondents, the largest share of respondents (41%) indicated that they agree to single out the warehouse as a supplier interface, with 26% partially agreeing with this statement. disagree - 33 percent. respondents.

The least number of respondents see the warehouse as a production line - 24 percent agreed. of respondents, 42% partially agree, and 34% disagree. It can be concluded that the respondents of "ABP Food Group Poland" see the warehouse as a supplier interface.

Another study sought to find out what are the main factors that determine the choice of packaging (Figure 13).

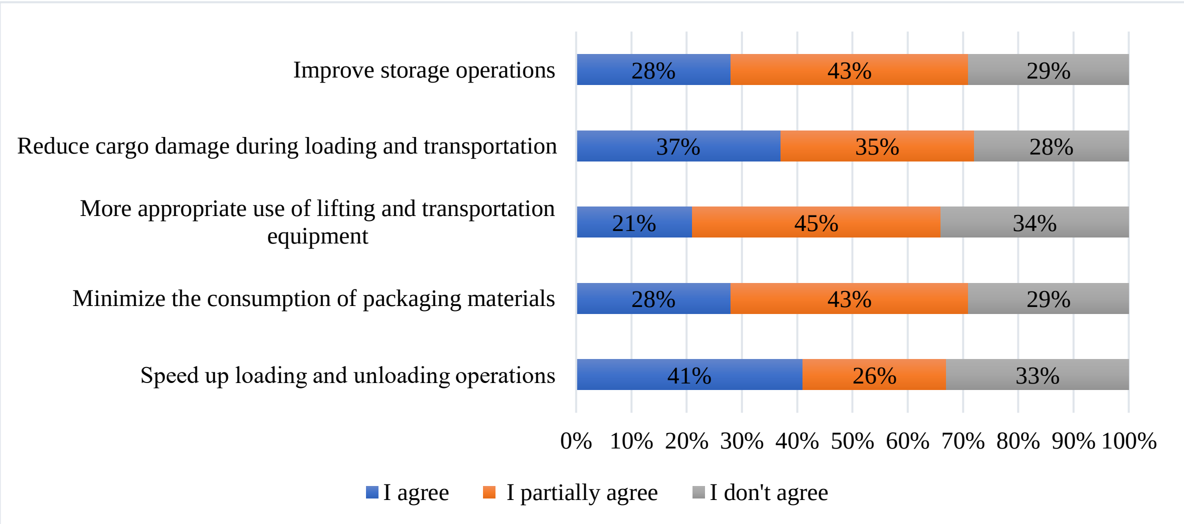

Fig. 13. "ABP Food Group Poland" evaluation of packaging factors
**Source: compiled by the author, based on research data.*

The largest part of the respondents (41%) noted that they agree to single out the following packaging factors: to speed up loading and unloading, 26% partially agree with this statement. disagree - 33 percent. Respondents. The smallest part of the respondents indicated that the following packaging factors are the most important: minimize the consumption of packaging materials, use lifting and transportation equipment more appropriately, improve storage works.

Comparing the results of the study, it can be observed that the most important packaging factors for ABP Food Group Poland: speed up loading and unloading work, while the following factors should be improved: minimize the consumption of packaging materials, use lifting and transportation equipment more appropriately, improve storage work.

This research question sought to find out what the most important factor is influencing the management of goods distribution (Figure 14).

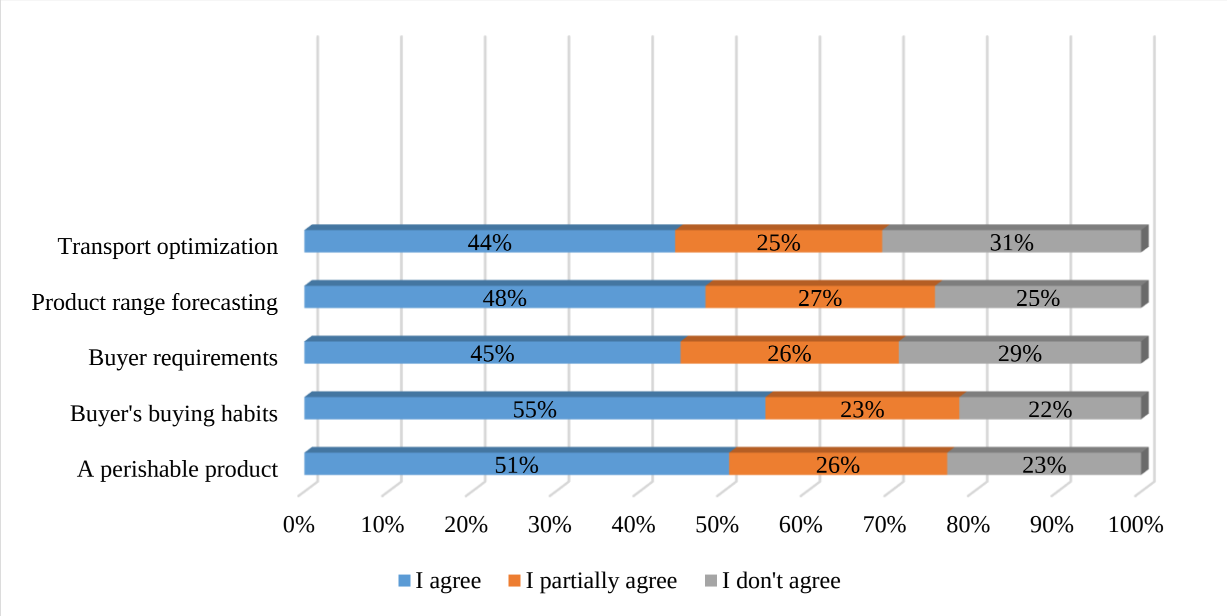

Fig. 14. Evaluation of the distribution factors of "ABP Food Group Poland"
**Source: compiled by the author, based on research data.*

The largest part of respondents (55%) noted that they agree to single out the main factor affecting the management of goods distribution in "ABP Food Group Poland" - the buyer's purchasing habits, 23% partly agree with this statement, 22% disagree. Respondents. The smallest number of respondents indicated that the most important factor influencing the management of goods distribution is truck optimization - 44% agreed. of respondents, 25% partially agree, and 31% disagree.

Comparing the results of the study, the most important factor affecting the distribution management of goods in "ABP Food Group Poland" is the buyer's purchasing habits, and the least important is the optimization of transport.

Another study sought to find out what are the most important factors in the implementation and control of the logistics management system at "ABP Food Group Poland" (Figure 15).

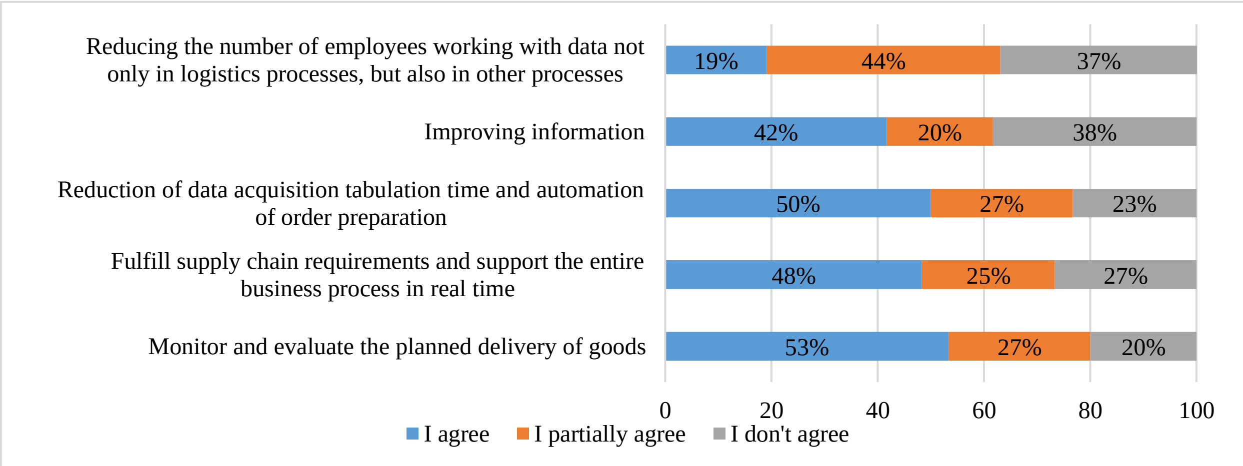

Fig. 15. Assessment of the most important factors of the implementation and control of the logistics management system at "ABP Food Group Poland"
**Source: compiled by the author, based on research data.*

The largest part of the respondents (53%) noted that they agree to single out as one of the most important factors in the implementation and control of the logistics management system at "ABP Food Group Poland" - monitoring and evaluating the planned delivery of goods, 27% partially agree with this statement. do not agree - 20 percent respondents. The smallest number of respondents indicated that they wanted to single out as one of the most important factors of the implementation and control of the logistics management system at "ABP Food Group Poland" - the reduction of the number of employees working with data not only in logistics processes, but also in other processes - only 19% agreed. of respondents, 44% partially agree, and 37% disagree.

Comparing the results of the study, the respondents of "ABP Food Group Poland" say that they single out monitoring and evaluating the planned delivery of goods as one of the most important factors in the implementation and control of the logistics management system in "ABP Food Group Poland".

This research question sought to find out what the most important factor in order is to improve the distribution of goods in the warehouse of "ABP Food Group Poland" (Figure 16).

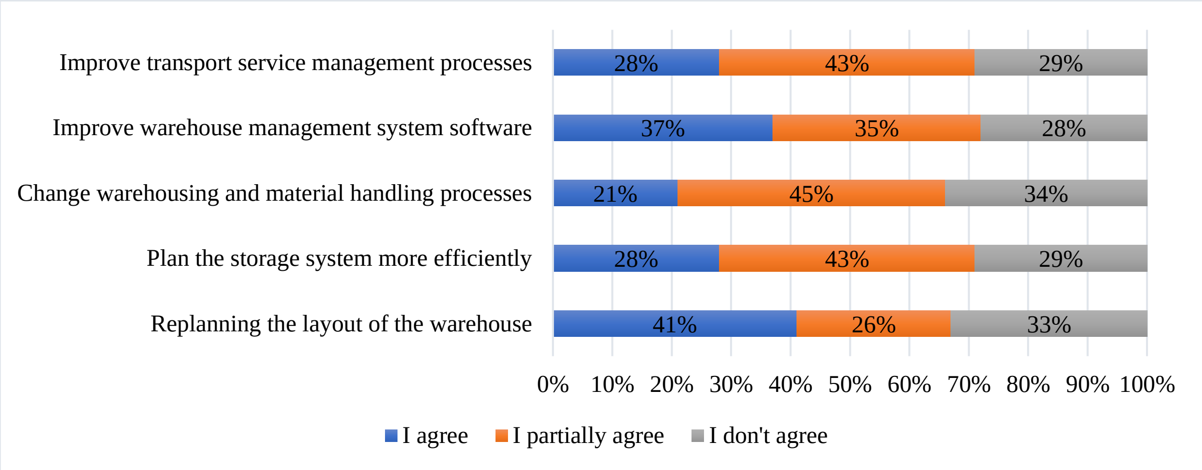

Fig. 16. Assessment of the most important factor to improve the distribution of goods in "ABP Food Group Poland"
*Source: compiled by the author, based on research data.

The largest part of the respondents (41%) noted that they agree to single out as one of the most important factors to improve the distribution of goods in "ABP Food Group Poland" - replanning the layout of the warehouse, 26% partially agree with this statement, 33% disagree respondents.

The smallest part of the respondents marked to single out as one of the most important factors to improve the distribution of goods in "ABP Food Group Poland" - to change the storage and material handling processes - only 21% agreed. of respondents, 45% partially agree, and 34% disagree.

Comparing the results of the survey, the respondents of "ABP Food Group Poland" say that they would single out as one of the most important factors to improve the distribution of goods in "ABP Food Group Poland" - replanning the layout of the warehouse.

Summarizing the results of the research, it can be said that to improve the quality of the organization of distribution of goods at "ABP Food Group Poland", it is important to implement several important factors. This includes understanding business situations, developing models for forecasting demand and seasonality, strategic planning in inventory management, channel differentiation, strengthening relationships with suppliers and customers, improving packaging processes, implementing, and controlling logistics management systems, and redesigning warehouse layouts. Effective implementation of these factors would help the company to better use the available resources and improve logistics processes, which could improve the quality and efficiency of the organization of distribution of goods.

Conclusions

Theoretical Aspects of Goods Distribution Organization

Goods distribution organization is a critical part of operations in many companies, including the "ABP Food Group Poland." The theoretical aspects encompass various factors, from setting quality standards to inventory control. Successful implementation of this process requires precise planning, effective control mechanisms, and appropriate utilization of information technologies. Each step, from defining requirements to inventory management, must be carefully considered, and monitored to ensure the efficiency and quality of the goods distribution process.

Furthermore, technologies such as smart logistics become indispensable tools in quality management and control processes. They provide the opportunity to monitor operations more effectively, reduce time costs, and improve overall operational efficiency. However, it is important to remember that successful quality management and control of goods distribution depend on consistency, precise requirements, and regular monitoring and analysis of actions. By integrating various perspectives and utilizing the latest technologies, a company can achieve higher quality and gain a competitive advantage in the market.

Analysis of Goods Distribution Organization in "ABP Food Group Poland"

The analysis revealed that "ABP Food Group Poland" possesses unique strengths, such as the ability to model business situations and identify strategic factors. These qualities enable the company to adapt effectively to changing market conditions and formulate long-term business plans. The potential of such a company is undeniable and provides a solid foundation for future success.

However, despite these strengths, the analysis also identified several challenges that the company must address. The most significant of these include the need to improve inventory planning, optimize distribution channels, redesign warehouse layouts, strive for efficient packaging, and optimize the supply chain. Addressing these challenges will require the company to seek innovative solutions and efficient processes to better meet customer needs and maintain a competitive advantage in the market.

Opportunities for Improving Goods Distribution Organization in "ABP Food Group Poland"

Opportunities for improving goods distribution organization in "ABP Food Group Poland" can be succinctly described through business situation modeling, strategic inventory management, and strengthening relationships with suppliers and customers. These opportunities allow the company to more effectively anticipate fluctuations in demand, better manage goods flow, and increase customer satisfaction. It is also essential to focus on analyzing distribution channels, logistics management, and optimizing packaging processes to ensure smooth goods movement and reduce costs. Implementing these measures could strengthen the company's competitive position in the market and achieve greater efficiency in business operations.

It is important to note that these opportunities require carefully planned actions. Business situation modeling should be continuously updated to reflect market changes, while strategic inventory management should be based on accurate data and efficient supplier relationships. Additionally, distribution channel analysis and logistics management system implementation must be consistent and encompass all aspects of the business process. Only in this way can long-term success and stable business operations be achieved.

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OF STORAGE LOGISTICS ORGANIZATION OF PARNASAS UAB

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Keywords: warehouse, storage organization, services, customer.

Abstract
The article aims to investigate the organization of storage logistics at "Parnasas" corporation. The aim is to understand what promotes efficient warehouse work, and what causes problems, because when providing customers with warehousing services, the company faces various obstacles in the organization of storage and warehousing logistics. A theoretical analysis of the organization of warehousing logistics was carried out, as well as observational and company data analysis. In order to comprehensively analyse the logistics organization of the company's storage, various functions of the warehouse, the services provided to customers and the opinion of the customers themselves about the company, qualitative research was conducted - interviews with experts. Interviews with warehouse managers were chosen for internal evaluation, and interviews with company customers for external evaluation. The study found that there are several areas where performance could be improved. It was found that the warehouse is working efficiently, although some malfunctions are recorded.
The hypothesis formulated by the author was confirmed, because if "Parnasas" improves the storage organization, it will help to optimize the work of the warehouse and attract new customers. The main areas for improvement are warehouse automation, employee training and motivation, optimization of storage processes and integration of environmental standards.

Introduction

Storage is one of the most essential logistics functions. Storage helps to deal with time intervals for distribution and use of received cargo, thanks to which the needs of customers are met. Warehouses are one of the ingredients that allow business to grow successfully. Having established warehouses in different geographical locations, the company ensures more flexible conditions for the transportation of goods, as well as their faster delivery, which as a result ensures better quality customers service. Warehouse is necessary for moving cargo and storing it. In it are performed various functions, such as cargo unloading, acceptance, determination of their quality, verification of documents with existing loads, marking of loads, distribution to certain storage locations, assignment of loads to vehicles, loading them for delivery to the specified address, and other additional works. In performing all these functions, dedicated loading and warehousing equipment and machinery, information software systems, specially trained company employees who perform certain actions in this warehousing and distribution system are used. This ensures quality storage services, what results in ensured quality customer service.

When providing warehousing services to customers, "Parnasas" faces various obstacles in the organization of warehousing logistics. Estimated time of cargo delivery may not always correspond to reality, just as the work performed in the warehouse may not always be performed with quality and time, due to various influencing factors. In order to achieve high results, the company is offered to organize storage logistics by increasing the efficiency of warehouse operations, so as to minimize costs and increase profits.

Date and research methodology

The methodology of this study includes a systematic and structured way to obtain and analyze information about UAB "Parnasas" warehousing services, the organization of warehousing logistics, and determine what may cause problems in the company's operations. The research methodology was carefully designed to ensure reliable results and objectivity.

The purpose of the research is to find out the logistics organization of "Parnasas", to find out how the storage processes take place from the receiving to the shipment of the cargo. It is important to understand what promotes the efficient work of the warehouse, and what causes problems, as a result of which opportunities to improve the services offered by "Parnasas" can be presented.

<u>Research methods:</u>

- Monitoring and company's data analysis were chosen to analyze the organization of storage in Vilnius warehouse.
- In order to comprehensively analyze the company's warehousing logistics organization, various functions of the warehouse, services provided to customers and the customers' own opinion about the company, it was chosen to conduct qualitative research - interviews with experts:

1. Interview with warehouse managers;
2. Interview with the company's customers.

Monitoring and analysis of enterprise data.

According to K. Kardel (2016), the observation method is a purposefully organized perception of objects and phenomena in the environment, which allows us to understand and deepen the storage organization of "Parnasas" in the selected Vilnius warehouse.

Qualitative research - interview with the manager.

The interview method is perfect when you want to get an insight into the researched area and its problems. (Kardelis, 2016). According to I. Gaižauskaitė, N. Valavičienė (2016), expert interviews are called individual interviews, and the research participant is an expert - a professional in some field who has exceptional knowledge and experience in his field. The responsibilities of the warehouse manager are classified as managerial and he is responsible for important warehouse work and it's functions, such as planning, organizing and controlling warehouse operations. At the same time, it is necessary to ensure the rational distribution of the work of subordinate employees, motivating and educating them. Also, the warehouse manager must properly organize the accounting and inventory of stored goods.

Qualitative research - customer interviews.

In order to analyze the storage logistics organization at "Parnasas", another qualitative study was chosen - interviews with customers. The aim of the research is to evaluate the attitude of long-term customers towards the storage services provided by the company.

When conducting the selected research, interviews with clients, the research ethics recommendations for this method were followed, as a result of which the confidentiality of the research participants was maintained. 5 company employees who are well acquainted with the warehousing services provided by "Parnasas" and who communicate directly with the responsible employees of the company were selected as interview participants. Customer opinion is extremely important for the company. Based on it, managers can plan business strategy and improve the quality of services provided, thereby attracting new customers and increasing the base of loyal customers.

Place and time of examination. Interviews with "Parnasas" clients took place in 2024. on March 25-26. The respondents answered the questions during a telephone interview.

Results

UAB "Parnasas" warehousing process monitoring and document analysis

Analyzing "Parnasas" largest warehouse located in the city of Vilnius, the structure of it's storage system and the organization of cargo storage, the information is provided based on an observational study. The analysis was carried out based on the observation method upon arrival at the company's Vilnius warehouse.

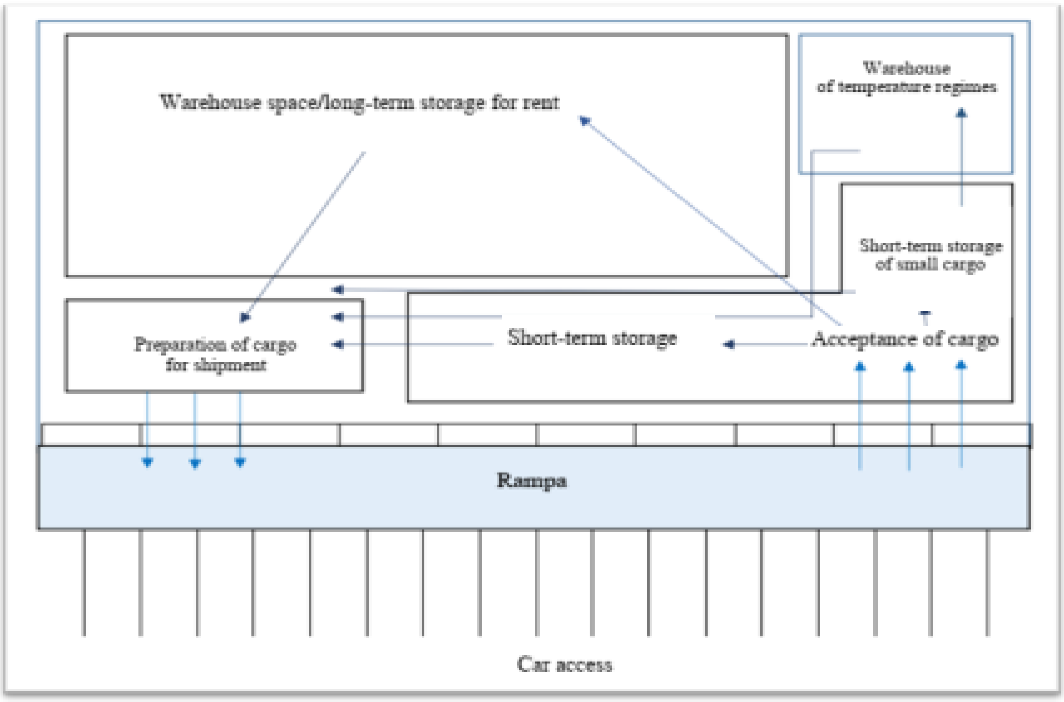

Fig. 1. Arrangement of warehouse work areas and movement of cargo inside the warehouse

Cargo handling in the warehouse consists of different processes that are carried out, which include the main and auxiliary operations of the warehouse. The entire cargo processing process, all stages from receiving to dispatching to the customer, is shown in Figure 2.

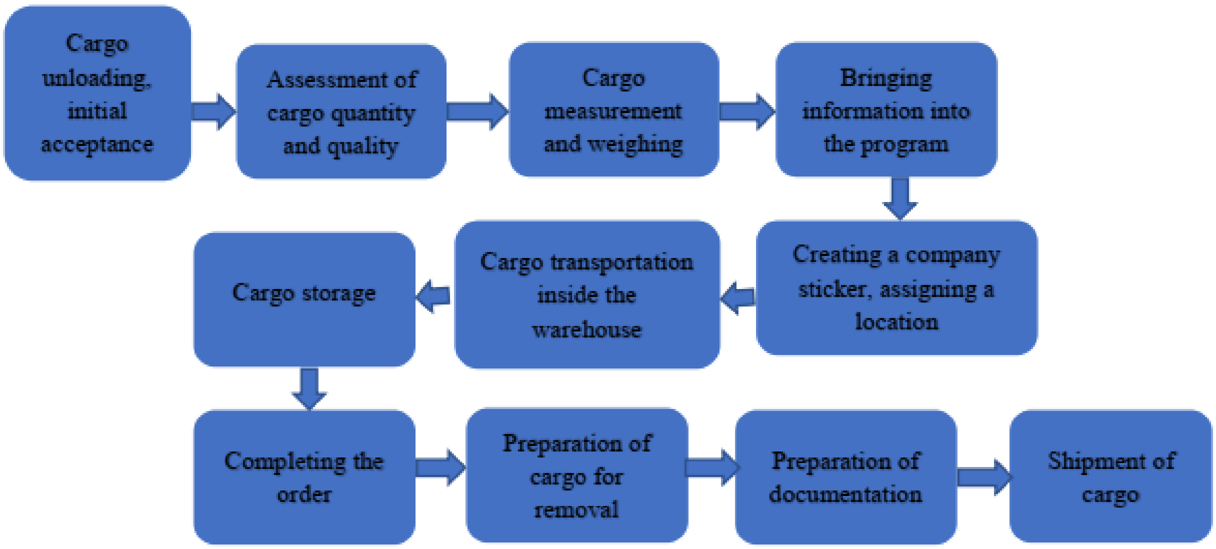

Fig. 2. Cargo handling processes

In summary, it can be stated that "Parnasas" Vilnius warehouse provides a wide package of services to the company's clients, rents storage space, provides long-term and short-term storage services. We also provide cargo unloading, loading, sorting, assembling, packaging, labelling, cargo collection and distribution services in Lithuania. The warehouse is equipped with all the necessary loading equipment, a modern warehouse management program, which is used by a professional team of warehouse workers. The company aims to improve its activities, to reach the highest level in the provision of cargo transportation, storage and property moving services.

Analysis and summary of the results of the experts' internal assessment

"Parnasas" warehouse managers are properly educated and have extensive work experience. Their qualifications are continuously improving, the leaders regularly participate in various trainings and seminars. Only an experienced and qualified manager can assemble an effective team of subordinates and properly organize their work.

Place and time of examination. Expert interviews took place in 2024. on March 20-21. The manager of t Vilnius warehouse answered questions live during the interview, while the managers of Kaunas and Klaipeda warehouses answered questions by phone. The expert interview questions and their purpose are presented in

Table 1

Interview questions of warehouse managers and their purpose (compiled by the author of the thesis)

Questions	**Purpose**
What kind of cargo do you accept for storage and what type would you classify your warehouse as?	Find out the types of cargo received and the type of warehouse
What kind warehouse functions do you perform	Find out what warehouse functions are performed
What kind of additional services you offer to customers	Find out company's offered services spectrum
Tell me what technological and informative technology are used for cargo storage	Find out what kind equipment and racks are used
What kind informative technologies are used in warehouse?	Find out what informative technologies are used
Tell us about the storage system? What processes take place from the unloading of the cargo to the loading and and dispatch to the customer?	Find out companies storage system and what processes are in place .
How do you select storage place in the	Find out how storage is selected

warehouse for arrived cargo	
How many employees work in the warehouse? Briefly tell us what their job functions are?	Set up warehouse organizational structure , employee duties and tasks
Do warehouse employees have any say in improving company's efficiency and development	Find out if warehouse employees participates in companies activities to improve the process .
What are the most common reasons for difficulties in the storage process?	Find out possible issues in storage process
How do you rate yourself? storage logistics systems efficiency in the company ?	Find out storage logistics systems of efficiency
In your opinion, what could be done to improve the warehousing processes in the company and the efficiency of its operations in general?	Aimed at find out " Parnasas" warehousing logistics improvement decisions
In your opinion, what are the advantages of “Parnasas” in comprising with competitors?	Set up companies advantages comparing with competitors.

Summarizing the results of the conducted qualitative research, it can be stated that the warehouses at "Parnasas" work efficiently, although some malfunctions are recorded. The company's provided warehousing services is ready to develop its activities, achieve an advantage among competitors, implement new and modern technologies, and offer additional services to customers. And the customers who, in the long run, trust "Parnasas" with cargo storage, value honesty, professional competence and good name. “Parnasas” has been among the leading companies in the field of warehousing for many years, and long-term experience encourages continuous improvement of operational processes and service culture, as a result of which customers receive the highest quality service and service performance.

<u>Analysis and summarization of the results of the experts' external assessment</u>

Place and time of examination. Interviews with UAB "Parnasas" clients took place in 2024. on March 25-26. The respondents answered the questions during a telephone interview. The interview with customers consists of 11 questions that are formulated clearly and comprehensibly. The questions and their purpose are presented in Table 2.

Table 2

Interview questions with customers and their purpose (composed by the author of the thesis)

Questions	**Purpose**
What is the scope of your company?	Find out what warehouse and why is needed for the company
Why did you decide to rent a warehouse? And why did you choose "Parnasas" storage services?	Find out why they chose to rent warehouse space and why they chose to become clients of „Parnasas“
What kind of cargo do you store in "Parnasas" warehouse?	Find out cargo type
What kind of additional services are provided by “Parnasas” that your company would consider using?	Find out what services customer uses
Have there been any damages to the goods in storage?	Find out if equipment is used properly and safely and storage space is selected correctly
Could you explain the process of services you use	Find out what processes are in place.
How would you rate employees and their work at “Parnasas”?	Find out opinion about service level and quality
Are you satisfied with your order execution time?	Aimed to find out if client is satisfied with service speed
In your opinion, are there any advantages and disadvantages in using “Parnasas”	Find out pros and cons in using the company
In your opinion, what could be changed to improve "Parnasas" warehousing processes and operational efficiency in general?	Aimed to find out storage logistics improvement decisions

During interviews with clients, it was discovered that "Parnasas" has been among the leading companies in its field of activities for many years, and long-term experience encourages continuous improvement of operational processes and service culture, because of which clients receive the highest quality service and service performance. During the research, the evaluation and efficiency of "Parnasas" services were evaluated. Most of the respondents say that the services are of high quality, reliable and safe. However, a number of areas for operational improvement were identified, such as increasing speed and efficiency and improving information technology. One of the strong features of “Parnasas” is the quality of customer service. Most customers say that the service is professional and efficient. This shows that the company is successfully maintaining a high standard of customer service.

Summarizing the research conducted on the organization of storage logistics of "Parnasas", it can be said that the company is reliable and professional that provides high-quality warehousing services. Although, there are several areas where performance could be improved, the overall assessment of the company is positive, the warehouse works efficiently, although some malfunctions are recorded. The company provides warehousing services is ready to develop its activities, achieve an advantage among competitors, implement new and modern technologies, and offer additional services to the company's customers. Customers trusting "Parnasas" with the storage of their cargo for many years, appreciate honesty, professional competence and good name. Planning to continue to provide only high-quality services, the company plans to recruit new employees, train them and update loading equipment, which should further improve the indicators of the storage logistics organization. “Parnasas” has been among the leading companies in its field of activity for many years, and long-term experience encourages continuous improvement of operational processes and service culture, as a result of which clients receive the highest quality service and service performance.

Conclusions

After conducting a detailed study and analysis related to the organization of warehousing logistics of "Parnasas", the following conclusions can be presented, based on the work tasks set:

- The organization of warehousing logistics is a complex process that includes cargo storage, management and distribution in order to ensure efficient movement of goods. In theory, the efficiency of warehousing logistics depends on adequate infrastructure, equipment and technology, as well as well-trained personnel and effective operational procedures. The study revealed that the success of warehousing logistics also depends on the strategic selection of the warehouse location, which must be close to supply and distribution centers to minimize transportation costs and time.
- In "Parnasas" case, the study of the organization of warehousing logistics revealed that the company has a strong logistics infrastructure, but faces challenges related to inventory management and work efficiency. The study identified key factors affecting operational efficiency, including overstocking, misaligned freight movement processes, and staffing and competency gaps. In addition, it was found that there is a lack of use of the latest technologies that could increase the transparency of warehouse operations and reduce the likelihood of errors.

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ANALYSIS OF TRANSPORT LOGISTICS ORGANIZATION OF COMPANY UAB "SPGRUPE"

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Abstract
In this article, a study will examine the organization of transport logistics at UAB „SPgrupe" The research will analyze transport organization, starting from information management in the company's departments and examining the route management system in use and its organization. Problems in the supply chain will be identified, and the programs used by UAB „SPgrupe" for various orders will be analysed. Additionally, the evaluation of the current document management system based on respondents' opinions and the document management system in use will be provided. Directions for improving the organization of transport logistics at UAB „SPgrupe" will be presented, and a model for improving transport logistics at UAB „SPgrupe" will be developed.

Introduction

The relevance of the Topic: Transport logistics organization encompasses all activities and process related to the movement of cargo from one place to another. This includes planning, organizing implementation, and control. Route planning involves selecting the optimal traver direction in terms of time and resources. The appropriate selection of transportation means is determined by the type of cargo and distance. Logistics organization also includes cargo handling and preparation for shipment. Time management, which includes arrival and departure times, is aimed at avoiding delays and time losses. Also, timely and accurate documentation is ensured among all stakeholders.

Relevance of the Research Topic: Transportation logistics and organization is conducted by various Lithuanian and other Countries authors. Author S. Chopra [2016] argues that transportation logistics organization is a particularly important part of the process, as it helps ensure accurate movement and delivery of cargo to customers. Authors Harrison,A. Hoek, R. [2015] emphasize that logistics is an functional system that operates across the boundaries of different organization areas. Authors A.V. Vasiliauskas, V. Zinkeviciute [2013] argues that define logistics as |"the transfer of goods from supply points to factories and factories to destination places, using only the minimum amount of cost and maintaining appropriate quality of customer service. Authors O. Bucovetchi, A Simioana, R. Stanciu [2017] state that whit the increasing complexity of transportation, transportation management and control systems ar increasingly being utilized, allowing the management of all processes from order to delivery to the customer. Such integration of technologies in logistics helps to plan transports more accurately and reduces unforseen risks.

Problem of the final project: Accurate and fast transportation logistics organization is a crucial element of business operations, helping companies to achieve numerous benefits, form lower operational costs to an expanding customer base, whose satisfaction gradually brings higher profits to the companies. Every company involved in freight transportation must be able to ensure precise transportation movement. The main problem at works is an inadequate route planning system, which prolongs delivery times and increases transportation costs.

The object of article: UAB „SPgrupe" transport logistics organization analysis.

The purpose of the article: To analize the transport logistics organization of UAB „SPgrupe" company.

Article tasks:

1. To examine the theoretical aspects of transport logistics organization.
2. To examine the transportation logistics organization of UAB „SPgrupe"
3. Present the possibilities for improving the transportation logistics organization of UAB „SPgrupe"company.

Research method: review of scientific literature and analysis, quantitative research method.

Work hypothesis: If company UAB „SPgrupe" implements a more suitable route planning system and optimizes the transport vehicles, introduces a new document management system, this will reduce delivery time and logistics costs.

Work structure: The thesis consists of the title page, final task statement, declaration of honesty, abstract, table of contents, glossary of main concepts and terms, introduction, three main parts, the theorical aspects of Transportation Logistics Organization – conceptual part. The analytical part includes the analysis of transportation logistics organization at UAB „SPgrupe“ and the constructive part covers the possibilities for improving transportation logistics organization at company and as well as conclusions, literature, and appendices.

The theory aspects of transport logistics organization

Accurate and fast transportation logistics organization is a crucial element of business operations who helps companies achieve many advantages, from lower operating costs to expanding the customer base, whose satisfaction gradually brings higher profits. Authors D. Topolšek, K. Čižiūnienė, T. Ojsteršek [2018] defined logistics as the strategically managed movement of materials, parts, and other finished goods and their storage from suppliers through the company to customers. Logistics itself is related to transportation, where goods move through warehouses and to customer delivery locations. Authors D. Topolšek, K. Čižiūnienė, T. Ojsteršek [2018] stated that a well-developed transportation system ensures greater efficiency of logistics systems, cost reduction, and higher service quality. Author S. Chopra [2016] argues that transportation logistics organization is a particularly important part of the process because it ensures proper movement and delivery of goods to customers. Authors A. Harrison, R. Hoek [2015] emphasize that logistics is a cross-functional system that operates across the boundaries of different organizational areas. The boundaries of organizational areas are how a company can quickly manage transportation with minimal expenses. Each company must establish its boundary, with what transport costs it may face at the maximum boundary and at the minimum boundary. A. V. Vasiliauskas, V. Zinkevičiūtė [2013] define logistics as the transfer of goods from supply points to factories and from factories to final consumption points, aiming to reduce costs and maintain customer service quality. The transportation logistics cargo movement diagram from the factory to the end consumer is presented in Figure 1.

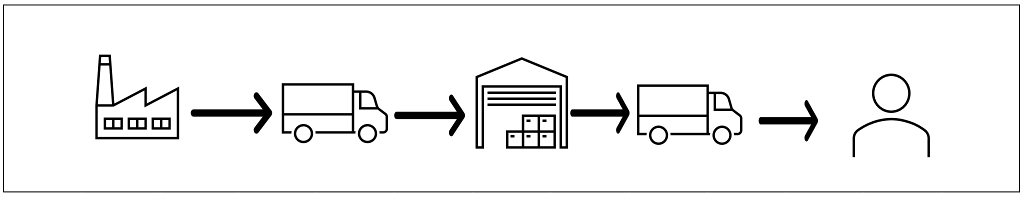

Fig. 1. Cargo Movement from Factory to End Customer, created by author [M. Rudberg, 2019]

The type of road transport is the best choice in terms of cost-effectiveness and utility. Authors I. Lebid, N. Luzhanska, A. Mazurenko, and others [2023] argue that in addressing the efficiency of the delivery process and distribution, road transport is the optimal solution in terms of efficiency, cargo distribution, and cost management. Authors J. Allen, M. Browne, T. Cherrett [2014] state that road transport is the fastest in terms of time also the cheapest on an international scale. Therefore, these goods can move around the clock, and after loading goods into a truck trailer, cargoes can be transported by sea and railways, making road transport an intermodal transportation method. Road transport not only plays a crucial role in transportation logistics but is also particularly important for the country's economy. Authors A. Izadi, M. Nabipour, O. Titidezh [2019] argue that the cost of freight transportation by road has become one of the most important economic indicators of supply chain efficiency. Therefore, transportation costs for various types of transport have become an increasingly studied topic. In summary, in transportation logistics, road transport is the main branch, especially in the sphere of freight transport. It is also noted that it is necessary to improve both trucks and road infrastructure so that cargoes can move faster. Choosing the right route is crucial because every additional mile incurs additional expenses for the company.

Transport logistics planning and management are important. Authors O. Bucovetchi, A. Simioana, R. Stanciu [2017] argue that with the growing importance of transportation, transportation management and control systems are increasingly being utilized. These systems allow for the management of all processes from order placement to delivery to the consumer. Such integration of technologies in logistics helps to plan shipments and reduce unforeseen risks more accurately. Planning and management systems assist in planning intercity, national, and international freight transport. Every day, people working in transportation face problems in the planning and management process, which result in delays in the arrival of goods or goods not being loaded. Authors G. Mukolwe, D. Wanyoike [2015] examined logistics planning and management systems. The most important function of planning systems is cargo tracking and precise location determination of the truck. These factors are two main components in planning systems, while management systems encompass human resource management, as well as financial resource management, management of the existing transport fleet, and countless other functions.

Main document for cargo transportation logistics in foreign countries is the CMR consignment note, while for internal transport within the country, it's the cargo consignment note. The CMR consignment note consists of all parts of the route, and you can familiarize yourself with these parts in table 1.

Table 1

Warehouse description is maked by the author based on the RV customs

All parts of the CMR consignment note	
Carrier, sender, and reciever data	The following information must be provided in the consignment note.
Loading and unloading locations of the cargo	This information must be always provided, as it indicates the location of cargo pickup and delivery, as well the destination country of cargo.
Cargo details	In the consignment note, it is mandatory to specify the type, weight, and other data related to the goods.

The authors S. Aikens, R. Lord, M. Bools, et al. [2020] argued that the consignment note is multifunctional in nature and possesses significant judicial and regulatory power. Therefore, this logistic element becomes particularly important in law, hence the CMR must be kept. Authors S. Duda, A. Korczak [2021] wrote about the benefits and drawbacks of the e-CMR consignment note. The benefit of the consignment note is that all documents are quickly accessible, and drivers no longer need to carry full sets of consignment notes and invoice files. The drawbacks of the e-CMR consignment note include the lack of internet connection during transportation, which would result in inaccessible documents. Therefore, it is essential to always have a reliable internet connection. Additionally, data storage platforms must have multiple locations to ensure that lost documents can be retrieved from the electronic space.

Results

The aim of this study is to understand the company's transportation logistics processes and employees' attitudes towards them. By conducting a survey questionnaire to all company employees, the aim is to delve deeper into these aspects: Employees' gender, age, and tenure in the company. The number of employees working in departments and the main locations for order fulfilment. Challenges in supply chain management and organization, as well as their evaluation. The types of trailers used for cargo loading and whether the company leases additional trucks or performs intermodal transport. Also, the usage of route planning systems, the time taken to place orders, and employees' perceptions of the existing system and expectations for a new one. Additionally, the document management process related to cargo reception and dispatch, the document systems used in the company, and the flow of information after cargo loading or unloading. Thus, the study aims to uncover various aspects influencing the company's transportation logistics operations and employees' perceptions of these processes. To determine a representative sample of respondents, the Paniotto formula is applied.

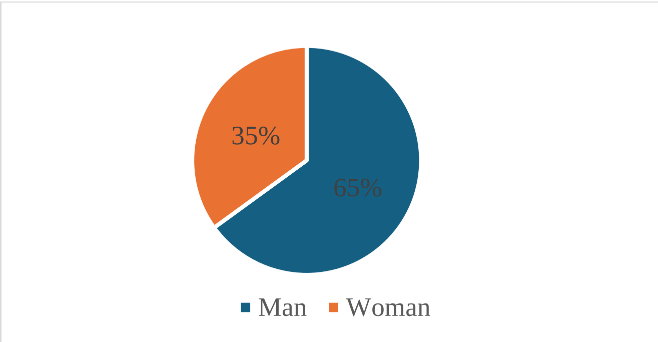

Fig. 1. Distribution of respondents by gender at UAB „SPgrupe“

From the information presented in Figure 5, we can see that 35% of the participants in the study were women and 65% were men.

The age distribution of respondents is presented in Figure 2.

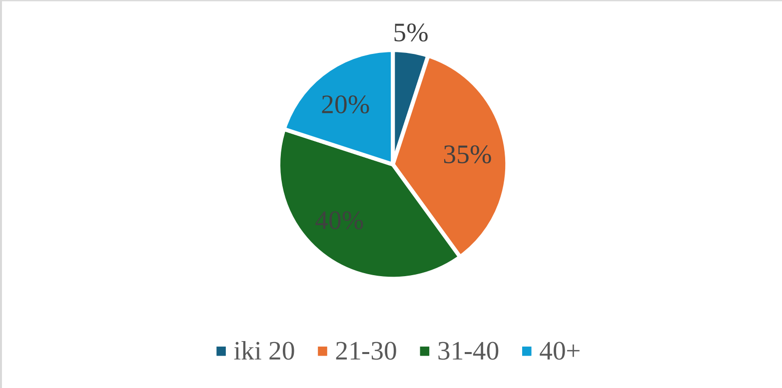

Fig. 2. Distribution of respondents by age at UAB „SPgrupe“

According to the data in Figure 6, 5% of the respondents are under 20 years old. The largest portion of the surveyed employees, 75%, are between 21 and 40 years old. From the presented data, we can conclude that the predominant age range of the employees is between 21 and 40 years.

The respondents' work experience is presented in Figure 3

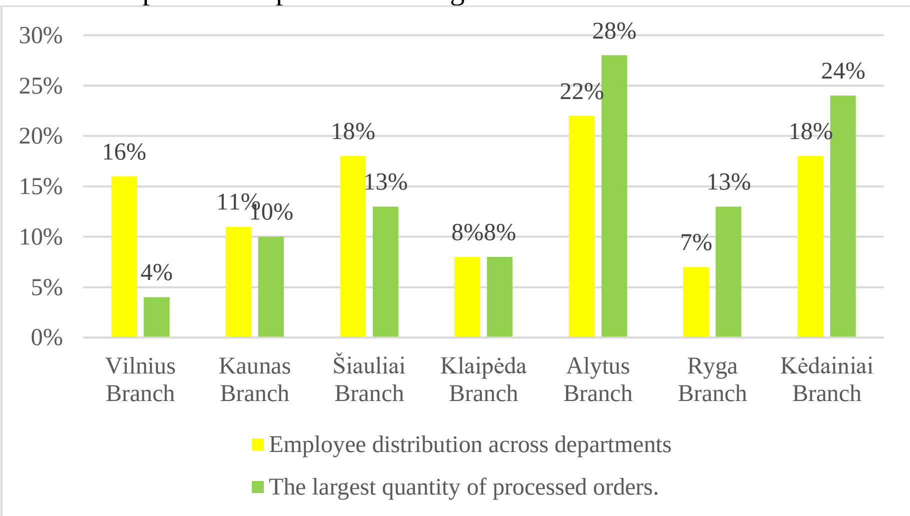

Fig. 3. Distribution of respondents by age at UAB „SPgrupe“

From the data presented in Figure 3, it is observed that the largest number of respondents work in the Vilnius, Šiauliai, Alytus, and Kėdainiai branches. More orders are fulfilled in Alytus, accounting for 28%, and Kėdainiai, accounting for 24%. Additionally, it can be noted that the Vilnius branch employs four times more workers than the number of orders it full fills. From the presented data, we can conclude that the distribution of employees and the volume of orders across the branches is uneven.

The respondents' opinions on the current supply chain operations in the company can be seen in Figure 4.

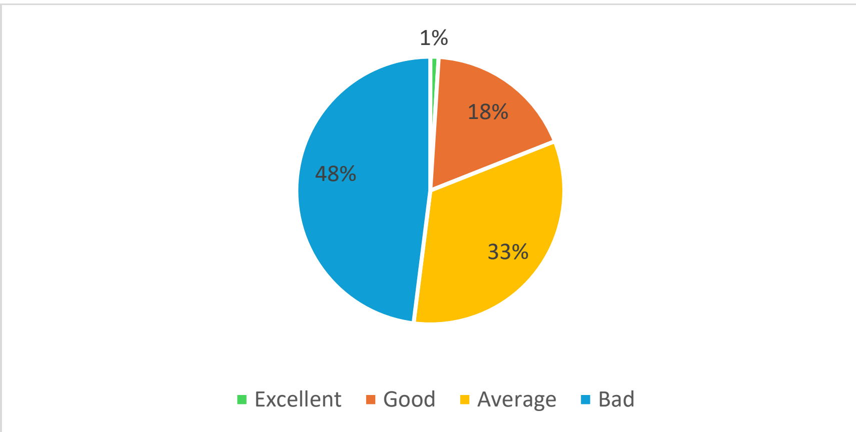

Fig. 4. UAB „SPgrupe” respondents' opinions on the current supply chain

From the data presented in Figure 10, it is observed that the largest portion of respondents, 48%, selected the option "poor." Additionally, 33% stated that the supply chain operations in the company are "average," 18% chose the option "good," and 1% selected "excellent." We can conclude of employees are dissatisfied with the current supply chain in the company.

Summarizing the research results, we can observe that 35% of the participants were women and 65% were men. The predominant age group of employees in the company is between 21 and 40 years old. The respondents in the company have more than five years of work experience. During the research, it was noted that the largest number of respondents work in the Vilnius, Šiauliai, Alytus, and Kėdainiai branches. The main volume of orders is handled in Alytus and Kėdainiai. In the Vilnius branch, there are four times more employees than the number of orders processed. We can conclude that the distribution of employees and the volume of orders across branches are uneven, which may weaken the supply chain.

The main problem in the supply chain is the poor feedback between company branches, and one-time orders disrupt the execution of previously created orders, resulting in a slowdown of the entire process. According to the respondents, the current supply chain operations in the company are poor, although some employees have differing opinions, stating that it is average.

Conclusions

Transport logistics plays a key role in the field of freight transportation. There are six main types of transport in transport logistics: road transport, rail transport, air transport, water transport, pipeline transport, and digital transport, which can be combined with each other when transporting cargo. Road transport logistics is vital and plays a significant role in the national economy. The management of transport logistics is a complex process that is constantly being improved by developing information technologies.

The bill of lading is the main document in freight transport. Special attention is given to international bills of lading (CMR), the specifics of which are determined by the Convention on the Contract for the International Carriage of Goods by Road. This convention sets out the rules for the transport of goods by road. The main breakthrough in logistics documentation is the e-CMR, which saves time in information transfer and contributes to the creation of sustainable business and green logistics.

The study on the organization of transport logistics at UAB “SPgrupe" revealed that the company's current situation has very evident shortcomings. The company does not use a route planning system and coordinates transport solely through mobile phone communication with truck drivers. By investing in a more suitable route planning system, optimizing the use of vehicles, and incorporating intermodal transport into route planning, the company could reduce delivery times and logistics costs.

The study results showed that most employees use simple computer programs for document management, and data is often entered manually and then sent to the company's administration for further processing. Therefore, evaluating the document management system in the company, we can conclude that it is inadequate. Investments are needed in new document management systems that would reduce manual work, increase efficiency, and decrease of errors.

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RESEARCH OF DISTRIBUTION LOGISTICS ORGANIZATION AB „ORLEN LIETUVA"

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Keywords: logistics, organization of distribution logistics, storage, transportation.

Abstract
In the article, the theoretical part analyzed and systematized the insights and theories of various Lithuanian and foreign authors on the topic of distribution logistics. The importance of storage and transportation in distribution is described. The article analyzes the storage of liquid products and the transportation of liquid products by rail in more detail.
In the empirical part of the article, the study of distribution logistics organization in AB "ORLEN Lietuva" is presented. The study carried out an analysis of the company's documents, during which the material flow was analyzed. Also, the research was carried out through observation and interviews, in which distribution, order management, storage and transportation were analyzed.

Introduction

Logistics is an important activity in various industries, business areas where there is a supply chain, the movement of goods or the need to manage resources efficiently. The organization of distribution logistics is one of the elements of logistics, which includes all processes related to the transportation of goods and cargo from the manufacturer to the final consumer. In order to have a competitive advantage, the company must analyze the organization of distribution logistics in detail. Also, the organization of distribution logistics is relevant for companies that seek to reduce resources and losses. The organization of distribution logistics is also important because of time, it helps to reduce the delivery time, which is important to meet the needs of customers, especially in a fast changing market..

Problem. Distribution organization is an integral part of logistics. It must always be analyzed because you will not apply the same or similar distribution model in every case. Sometimes companies do not organize distribution purposefully and efficiently. A company may lose part of its profit if it chooses an inefficient allocation.

Object. Organization of distribution logistics AB „ORLEN Lietuva"

Article objective. Investigate the distribution logistics organization of AB „ORLEN Lietuva"

Article tasks:

1. To analyze the organization of distribution logistics in a theoretical aspect
2. Carry out a study on the organization of distribution logistics at AB „ORLEN Lietuva"
3. Provide opportunities for improving the organization of distribution logistics in AB „ORLEN Lietuva".

Research methods. Analysis of scientific literature, analysis of company documents, analysis of legal acts, observation method, statistical analysis, expert survey, comparison and generalization.

Concept, organization and strategy of distribution logistics

Distribution is the most important part of the logistics system. According to (Garjonis, 2023) distribution logistics is responsible for being able to ensure the movement of material flows in communication with the participants of the distribution system. Distribution planning, organization, control is the most important part of distribution management. Distribution logistics is one of the elements of logistics. At all times, as soon as manufacturers started to sell goods, distribution logistics was important. Even today, distribution logistics is relevant for all companies that sell goods and products to end users. Distribution logistics includes such activities as - transportation, warehousing, storage, delivery to wholesale and retail trade, preparation for sale and sale. This is partially supported by (Şen, 2014) emphasizing that distribution is an activity where storage, import and export elements interact with each other. (M. A. Магомедович, , Б. А. Гамидович, 2014) emphasize that distribution ensures the most efficient organization of distribution and includes the entire chain of the distribution system: marketing, transportation, storage and other operations that are carried out when providing products to consumers. The authors (G. Sližienė, G. Zaukas, 2013) divide distribution management into three groups: planning, organization and control. The supply of products and services on the market is very large, so there is a lot of competition between companies. In order to be more competitive than its competitors, a company must try to get its products to the consumer faster than its competitors. This requires effective management of distribution logistics, creation of a distribution channel. A distribution channel is a chain of interrelated factors involved in the movement of goods or products from the producer to the consumer. The distribution channel is needed so that the product reaches the consumer faster in the right place, in the right quantity and at the right time. The choice of channel can be varied, but the most important thing is that the goods or production reach the end user from the manufacturer. Retailers, wholesalers and small wholesalers can be used to deliver the goods to the final consumer. The main types of distribution channel are direct and indirect. The direct channel consists of the manufacturer and the end user, while the indirect distribution channel includes intermediaries who help the company prepare the product for sale more efficiently than the manufacturers themselves, take care of product support, storage, etc. (Girdžiūtė, 2018) . When choosing a direct channel, information spreads faster between channel participants, product flow is better controlled, it is easier to set competitive prices, and the biggest disadvantage is that such channel selection has less market penetration. Choosing an indirect channel gives you the opportunity to reachore buyers and in this way the products reach the market more widely, the biggest disadvantage is that it is more difficult to control the organization and possible conflicts in the distribution channels.

The importance of storage and transport in distribution

Warehousing is the process from sending the goods or products to the warehouse until they are sent to the points of sale. In the warehouse, the products are assembled, stored and loaded into vehicles for transport to retail locations. Warehousing is considered an integral part of the logistics chain, which allows to achieve a high level of profitability. Warehouses can store incoming raw materials and finished products, subject to appropriate storage conditions (Şen, 2014). Warehouses are one of the most important elements in distribution logistics. Warehousing can consist of three functions, namely storage, processing and distribution of goods. These are all closely related actions that influence whether the distribution will be completed at the right time and in the right amount.

According to the author (Зауровна, 2015), the transportation of goods by road has its advantages, such as efficiency and maneuverability, delivery of goods can be carried out directly without transshipment to other transports, goods can be delivered urgently and regularly, packaging of goods in smaller packages or without them, depending on the specifics of the goods. Compared to other forms of transport, maritime transport is large in size, carrying out the transportation of various goods by sea. In the 21st century, maritime transport has become a very common means of transporting trade goods in the world. This transport also has its own advantages, such as: the engine load is 6-7 times lower compared to other transports, there are no restrictions on the size of the cargo, low fuel consumption, as the ships take a shortened route across the sea, low freight costs. (Д. Д Сулейманова, А.Ю. Руднева, 2017). Another important mode of transportation is air freight. Air transport is one of the fastest and most dynamically developing sectors of the world economy, and every year it occupies a stronger position in the global transport system. (Михалюк, 2023). The authors (E. Kazlauskaitė, P. Lapkauskas, K. Puidokaitė, A. Randytė, 2021) distinguish the main advantages of air transport: the fastest way to transport cargo; safe transportation; no traffic jams; less chance of theft. Pipeline transport is the most developing mode of transport. Pipelines can transport products such as natural gas, oil and its products, chemicals and other liquid products. .Like all other types of transport, pipeline transport has its own advantages, they are distinguished by the authors (Т. С. Браева, Н. Ю. Просвиркин, 2017) weather conditions do not affect delivery; transportation costs are low. Another very important form of transport is rail transport. Such transport is ideal for transporting goods in unlimited quantities and long distances. Train wagons and platforms are easily adapted to loads of various dimensions. (С. А. Инкина, Р. В. Бадараева, 2019). The main advantages of this transport according to (С. А. Инкина, Р. В. Бадараева, 2019): high carrying capacity, which allows you to transport bulky cargo weighing up to 60 tons; the roads diverge in different directions, which allows the delivery of cargo near the destination; the wagons are sealed, which ensures the safety of the cargo; the risk of accidents is lower than that of road transport; transports various types of cargo; not expensive transportation; little dependent on weather conditions

Transport selection is of great importance in distribution management. Its importance in distribution is obvious and unavoidable to ensure smooth movement of goods and services. Transportation allows goods to move from producers to consumers. Without efficient transportation, goods would not be able to reach their destination, which could disrupt the supply chain process. The selection of transport for cargo transportation is a crucial stage of the process, which requires careful evaluation and decision-making, taking into account various factors. When choosing transport, it is necessary to assess what kind of cargo will need to be transported and whether it will be delivered safely and on time. It is also necessary to assess whether the cargo will reach the final destination according to the infrastructure, if it is impossible to reach the destination after choosing a vehicle, multimodal transport should be chosen, which will ensure that the cargo will be delivered to the exact agreed place through several transports.

Methodology of investigation

The research is carried out in the Railway Infrastructure Administration Department of the Logistics Division of ORLEN Lietuva AB. Qualitative research consists of - observation method, interview method, document analysis. The monitoring method provides direct information about the nature of activities in the Railway Administration Department of the Logistics Division. This allows the researcher to understand the situation and context. The expert survey method allows for personal contact with the respondents, thus the topic of distribution organization research is explored in more detail. During the analysis of the documents, we wanted to obtain an analysis of the parameters of the material flow, to find out what products the company produces and what their characteristics are. During the preparation of the interview, questions were prepared for the experts to answer. The interview questionnaire consists of 15 questions, guided by the purpose of the study, to investigate in detail how distribution logistics is carried out in the company. Interviewed experts in different positions, who are responsible for the specifics of their work, helped the research by analyzing the distribution itself, order management and the importance of the railway in the distribution.

During the interview, we wanted to find out, determine and analyze information about: distribution logistics planning, how distribution is carried out from the submission and dispatch of the customer's order, the type of distribution channel, the importance of storage and transportation for distribution, inventory management. The interview consisted of 15 questions:

1. How does distribution logistics planning work?
2. How is the organization of distribution from order to shipment to the customer?
3. How do petroleum products reach end users, through a direct or indirect channel?
4. Where are the incoming raw materials and manufactured products stored?
5. What is the role of warehousing in distribution?
6. How does storage in other terminals affect distribution?
7. How many terminals does the company have and how many do they rent?8. Which terminals are the most important for the company and what distinguishes each of them?
9. What vehicles are used to transport raw materials and manufactured products?
10. What is the importance of railway, road, sea transport for distribution?
11. To which countries are the products exported? And what kind of transport?
12. Is multimodal transport used for product transportation? What is its importance for distribution?
13. What problems are encountered in railway transport?
14. How many wagons does the company have?
15. How does the company manage the inventory of raw materials and finished products?

Results

During the analysis of the documents, it was established that AB "ORLEN Lietuva" produces high-quality products that meet the requirements of European Union countries and other customers. At the moment, AB "ORLEN Lietuva" produces such products as: automotive unleaded gasoline brands 95, 98; automotive unleaded gasoline with bioethanol brand 95; diesel for summer, transitional and winter classes; arctic diesel of the 0th, 1st and 2nd classes; diesel with RRME (fatty acid methyl ester); diesel intended for agriculture, labeled; diesel for heating, marked; diesel fuel intended for ship supplies, labeled; diesel fuel for ship supplies with RRME marked; diesel for agriculture with RRME, marked; fuel for jet engines JET–A1; fuel oil; automotive liquefied petroleum gas (summer and winter types); liquefied hydrocarbon gas for communal and household needs; other liquefied petroleum gas (propane-propylene fraction); road, roofing bitumen; granular gaseous technical sulfur.

The monitoring method established that this company produces about 8-9 million per year. tons of oil products. This quantity supplies not only the Lithuanian market, but also other foreign countries. About 55 percent of the production produced by this company goes to America and Western European countries by tankers. And the other 45 percent of the company's production is distributed in the local market and regional markets, in countries such as Lithuania, Latvia, Estonia, Poland and Ukraine. In a company, the organization of distribution begins with planning. Before production begins, oil and the necessary raw materials for production must be delivered to the factory. Oil is brought to the factory from the Būtinge terminal. Manufactured products and raw materials require special storage, according to the chemical properties of the products. The final product is stored in the factory itself in containers adapted to them and a part is transported to other terminals and stored there. Storage of products in other terminals is of great importance for distribution. The stocks there can be delivered directly to customers, when transporting goods from these terminals, delivery time and costs can be reduced if the customer is closer to the terminal and there is an opportunity for proper loading from the tanks to the necessary transport. Multimodal transport is often used for product transportation. It is a transport when it is impossible to reach the customer with one vehicle. Multimodal transport is distributed in various ways for the company's needs. Shipping of raw materials to the factory by sea would require sea transport + rail transport or road transport, sea transport + pipeline transport. For oil products from the factory, multimodal transport would be equally distributed. For example, rail transport + road transport, rail transport + sea transport. In the company, the largest amount in tons is shipped by rail from the factory, as much as 95 percent of all oil products shipped. Oil products are transported from the factory to Latvia and via Latvia to Estonia by direct railway tracks.

During the interview, it was found that distribution logistics planning starts with the plan for the next month. orders are received by the wholesale department in Vilnius, later this department submits the order to the logistics department at the oil plant using the Oracle system. After evaluating the received order, the logistics department must organize the distribution. Delivery of products can be organized from terminals located on the territory of the factory, but also from other terminals, depending on the ordered product, quantity and final destination. Petroleum products reach customers through direct and indirect channel. The company uses special containers for storage. Such containers are very important for distribution, because with certain meters it is easier and faster for the logistics manager to organize the distribution. Storage in other terminals helps the company to save costs, because it is possible to start the distribution of products not only from the terminals located in the factory, but also from other terminals that are widely distributed. According to the transported production, the mode of transportation is selected accordingly, oil by pipelines, raw materials for production by road transport and rail, and final products also by rail and road transport. Demand is taken into account when planning stocks of raw materials and petroleum products. The company stores stocks not only in the tanks located in the factory but also in other terminals.

Conclusions

After analyzing the organization of distribution logistics from a theoretical point of view, it can be assumed that planning, organization and control are the most important for distribution management. In order for the company to be successful, it is necessary to properly organize the distribution, starting from the supplier and ending with the end user. When organizing distribution, it is also very important to ensure transportation, storage, and storage. Cargo, goods can reach the end user through direct and indirect channel. In the direct way, the channel consists only of the producer and the end user, and in the indirect way, when intermediaries are also involved in the channel. Warehousing is also very important in distribution logistics, they can help companies work more efficiently and profitably. They include such functions as organization, storage and distribution of goods. The types of warehouses can also be different, they are selected according to the type of stored products and their physical and chemical characteristics. Some of the most complex products in terms of chemical properties are liquid products, for which special tanks must be selected. Another important aspect for distribution management is the selection of transport, transportation. When choosing the transport, the type of goods, the required delivery time and known safety are taken into account. Rail transport can transport large, heavy loads, and compared to other forms of transport, it is cheaper to transport goods. In most cases, liquid products are transported by rail, and for their transportation, tanks adapted to the transported products are needed.

The organization of distribution logistics was analyzed in detail in the company AB "ORLEN Lietuva" using the observation method and expert survey. During the observation, it was established that the distribution in the company starts with planning, that is, by making a plan for the next month where the cargo will be transported. The planned amount of raw material delivery. The transportation of products in the company is varied, the raw material is brought to the factory by pipelines, road transport and railway, and the final product is delivered by road transport, railway and multimodal transport. Multimodal transport includes road transport, railway, sea transport. In the company, railway transport is the most important in distribution. During the research, it was also established that terminals, which are geographically widely distributed throughout Lithuania, are of great importance for warehousing, for this reason terminals are of great importance in distribution, as they help to reduce delivery time and transportation costs. During the structured interview, the information obtained during the observation is confirmed, that the distribution in the company starts with planning. It was also found out during the interview that the company uses special order management programs that help in organizing the distribution of goods. The choice of transport is important for the company according to the required amount of product transportation, small quantities are transported by road transport, large quantities by rail.

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ORGANIZATION OF TRANSPORT LOGISTICS UAB „EXPRESS HEROES“ AS AN EXAMPLE

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Keywords: Logistics, cargo transportation, transport type and IT in logistic.

Abstract
Organization of transport logistics on the example of UAB „Express Heroes“. In the final paper, an analysis of the organization of transport logistics was carried out using the literature of Lithuanian and foreign authors. The types of logistic activities are disclosed, the organization of cargo transportation is analyzed, the types of transport and their advantages and disadvantages are presented, IT systems and technologies of transport logistics are analyzed. In the article, a study of UAB „Express Heroes“ was carried out, analyzing the problems of cargo transportation organization, the type of transport used, IT systems and other emerging problems in logistics organization. The obtained results revealed that the company focuses on the Western European market with the transportation of full loads by curtain semi-trailers, the respondent believes that there is no need to expand the company's activities to other types of transportation, he agrees that the implementation of IT in logistics provides benefits, and the company's efficiency would be high and the quality would be improved, he thinks that it is necessary closer cooperation between departments.

Introduction

Transport logistics is an essential part of business operations, involving the planning of freight processes, evaluation and reduction of costs, and selection of optimal routes for goods delivery. The strategic approach to this activity allows companies not only to operate efficiently in the current market but also to create competitive advantages in the long term. Different authors' interpretations of logistics concepts are presented in Table 1.

Table 1

The concept of logistics and transport logistics

Author	Concept
Meidutė, 2012	Logistics – It is the activity and system that involves the movement of materials from the starting point to the final point.
Saproniene and Paškel, 2014	Logistics is the science of managing transportation, storage and other tangible and intangible operations.
E. Gegelevičiūtė, 2015	Transport logistics - This is a large circle of operations that are carried out from the production of products to their delivery to consumers.
I. Surdu and kt., 2018	Transport logistics - These are processes and operations related to the transportation of goods by various types of transport.

Freight transportation is an important factor in the supply chain and must be effectively planned and organized, including vehicle selection, route planning and control of other ongoing operations. Grabara and others (2014) discuss about various modes of transport such as automobiles, railways, air transport and water transport have their advantages and disadvantages, but automobile transport stands out as the most convenient mode of transport due to its accessibility, economy and speed. As stated by A. Barczako and others (2019) improvement of IT, logistics processes are transferred to the electronic space, in order to achieve greater efficiency and using smart technologies, this is the transition to smart logistics, otherwise Logistic 4.0.

Vasiliauskas (2013), Jaržemskis A. and Jaržemskis V. (2014) distinguished importance of legal regulation, documents, and licenses in the cargo transportation process, combining the rules of different countries aim for the efficiency of international cargo transportation, but it can be said that legal regulation, documents, licenses and others are important aspects of cargo transportation, in Lithuania it is regulated by the road transport code and LTSA, and at the European level, EU regulations and directives govern the activities. In order to harmonize the laws of the Republic of Lithuania and the EU, problems arise due to different requirements, which can pose challenges for international transport. It is important to harmonize national and European rules in order to achieve efficiency and consistency in the freight sector.

Organization of transport logistic. UAB „Express Heroes“ is part of the extensive Hegelmann group, which has been operating since 1998 in Germany. In 2004, "Hegelmann" GmbH began to expand its activities to Lithuania, establishing UAB „Express Heroes“, which was initially focused on full cargo transportation. However, following the development of the industry, technological progress and changes in customer needs, the company decided to turn to hired transport, abandoning its own trucks and using external transport partners. This strategic direction allowed UAB „Express Heroes“ to expand rapidly. The first branch was established in Poland, and later the company expanded to Latvia, Estonia and Lithuania, and from 2023 it also operates in Romania. In Lithuania, the company has several branches: in Kaunas, Vilnius, Klaipėda, Šiauliai and Alytus, in order to efficiently serve the entire country and meet the growing needs of customers.

The main activity of UAB „Express Heroes“ is freight forwarding by road transport. The company provides not only full and partial cargo transportation services, but also specialized forwarding services, including transportation of cargo with temperature control, transportation of liquid or bulk cargo, and multimodal transport solutions. This means providing customers with a complete package of logistics solutions, from dispatch to delivery, using a variety of vehicles and solutions to ensure the safe and efficient movement of goods.

UAB „Express Heroes“ is also characterized by innovative services on an international scale, providing a wide selection of modes of transport: car, sea, rail and air transport. These choices ensure not only fast, but also reliable cargo movement not only in the Baltic region, but also throughout Europe. The company's structure is structured in such a way as to ensure the smoothness and efficiency of operations. Different departments such as marketing, accounting, claims, pallets, human resources and IT play important functions that contribute to the success of the company's operations.

Data and analysis

The aim of this study is to conduct a detailed analysis of the transport logistics organization of UAB „Express Heroes“ The research will focus on examining the company's logistics processes,, the role of technology in this logistics system will be analyzed, and avenues for improvement will be proposed to enhance operational efficiency and competitiveness in the market.

Research method - The quantitative research method chosen for the thesis is a questionnaire survey. During the survey, UAB „Express Heroes“ expedition managers from Kaunas, Vilnius, Klaipėda and Šiauliai departments.

Research instrument - Questions were drawn up for the research, and the questions of the questionnaire were divided into blocks:

1. Sociodemographic issues.
2. Questions related to the respondent's activities in the company, and opinions based on the scientific literature analyzed in the theoretical part.

Research tasks:

1. To find out the operational principles of logistics organization of expedition managers and their improvement.
2. To analyze and summarize the obtained research results, and to present improvement opportunities.

After the sociodemographic analysis of the respondents, we moved on to the subject block of questions. First of all, the respondents were asked what market their expedition department serves. (Figure 1)

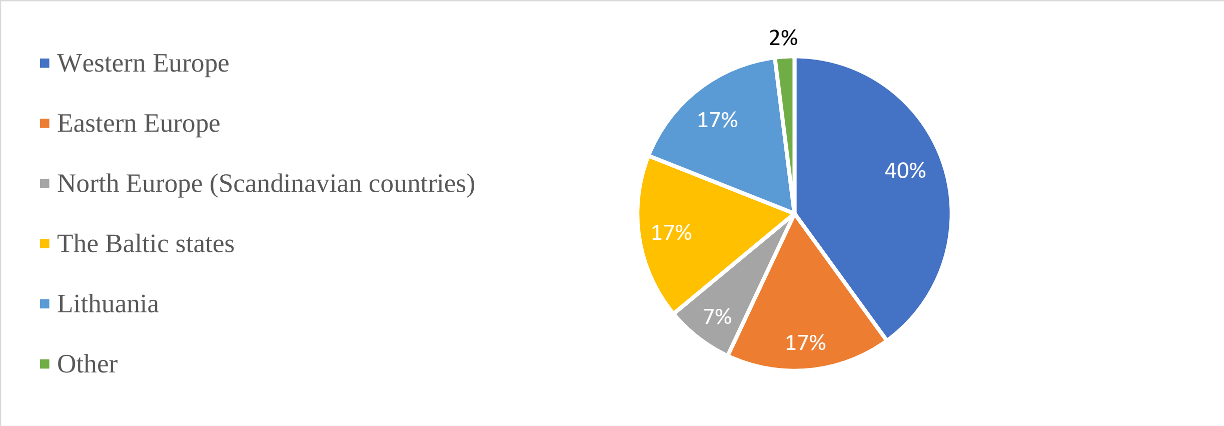

Fig. 1. UAB „Express Heroes“ Expedition market

From the information presented in Figure 1, it can be seen that 40% respondents work with the Western European market. This is freight transport in Germany, Belgium, Holland, France, Austria and Switzerland.

From this we can conclude that the main market of UAB „Express Heroes" is the countries of Western Europe: Germany, Belgium, Holland, France, Austria, and Switzerland.

Information about semi-trailers used for cargo transportation is presented (Figure 2)

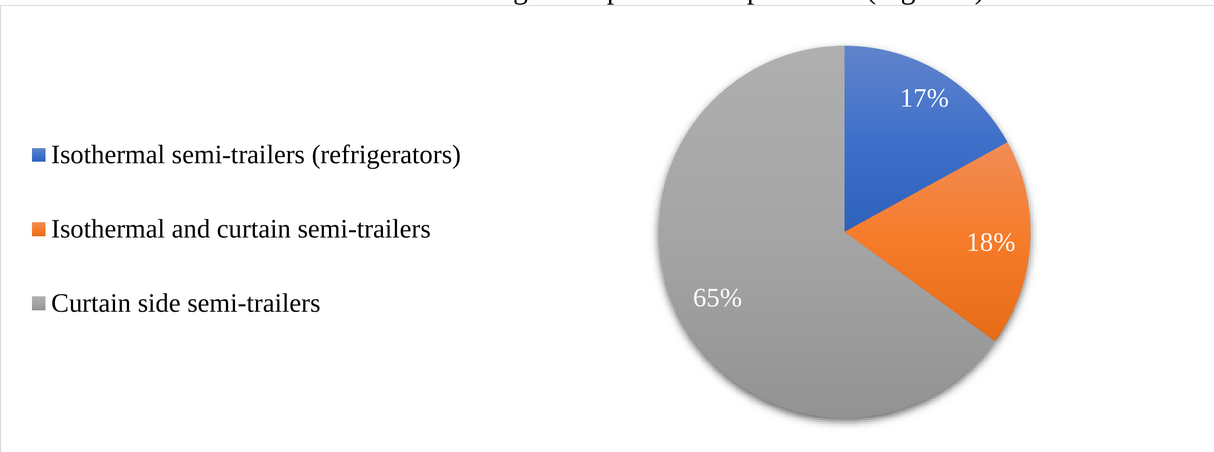

Fig. 2. Types of semi-trailers

From the information presented in Figure 2, it can be seen that 65% freight forwarders are transported by simple curtain semi-trailers, these semi-trailers are popular when the cargo does not require a temperature regime and the ability to load from the side or top. And only a third of the cargo requires isothermal semi - trailers, which are mainly intended for food, pharmaceutical flowers and other products that need to maintain a certain temperature.

Full, partial or dangerous (ADR) cargoes. (Figure 3)

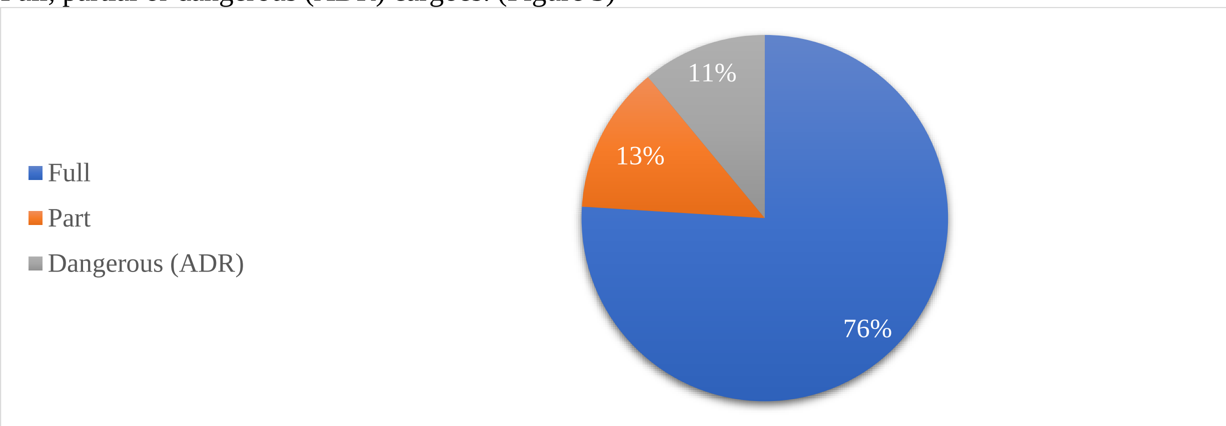

Fig. 3. Cargo types

From the information presented in Figure 3, it can be seen that the largest share of 76% respondents specialize in the transportation of full loads. 13% of respondents indicated partial loads, indicating that they are not popular because there are more logistical challenges in transporting partial loads. In addition, 11% respondents transport dangerous goods that require special transport and licenses.

The hardest part of shipping. (Figure 4)

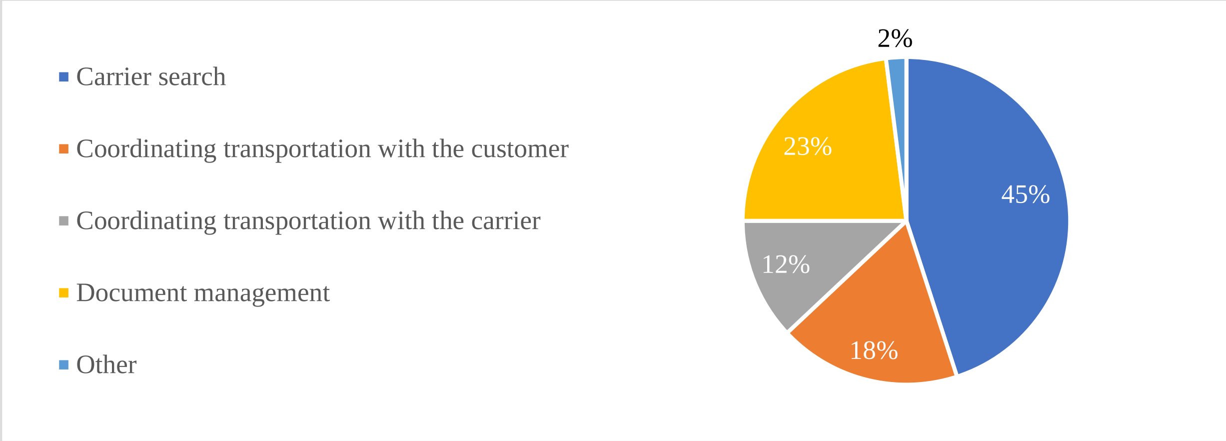

Fig. 5. The hardest part of shipping

From the information presented in Figure 5, it can be seen that 45% respondents face challenges in finding a carrier, indicating that finding the right carrier that can provide transportation services at the right location and at the right price is difficult. 23% of the respondents say that document management, this indicates that before or after the transportation of goods, it is necessary to manage various documents related to orders and transfers, which can be a complex and time-consuming activity. 2% of the respondents indicated „other" and specified that they face different difficulties every day, that there will never be the same day every day in logistics, which shows that there are various challenges and specific situations in this field.

What factors must be considered when planning cargo transportation. (Figure 6)

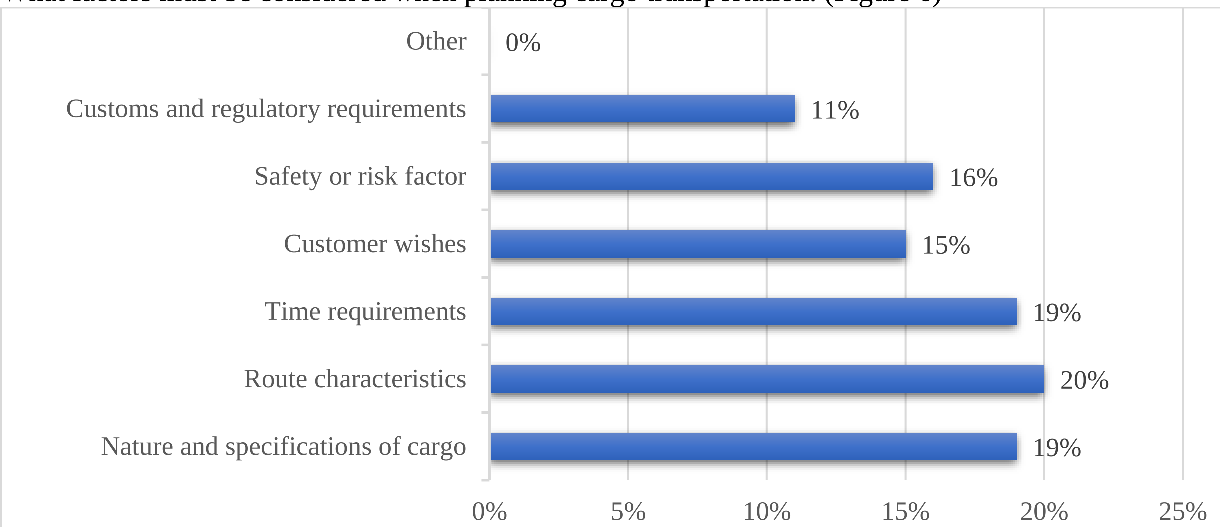

Fig. 6. Factors in cargo transportation

From the information presented in Figure 6, it can be seen that the respondents singled out three main factors that they consider the most important when planning cargo transportation, that is, time requirements, route characteristics and nature of the cargo, and specifications. These three factors, which make up 58% of all responses, shows that the majority of respondents consider these aspects essential when planning cargo transportation. Less attention, but still important, is given to customer preferences, security or risk factors, and customs and regulatory requirements.

In conclusion, it can be said that the respondents consider carrier search to be the most complicated part of forwarding, and the assessment of freight transportation factors is more or less important in all the listed functions.

Respondents were asked whether UAB „Express Heroes" would be appropriate to develop forwarding services in other modes of transport as well, such as air, train, water or intermodal logistics. (Figure 7)

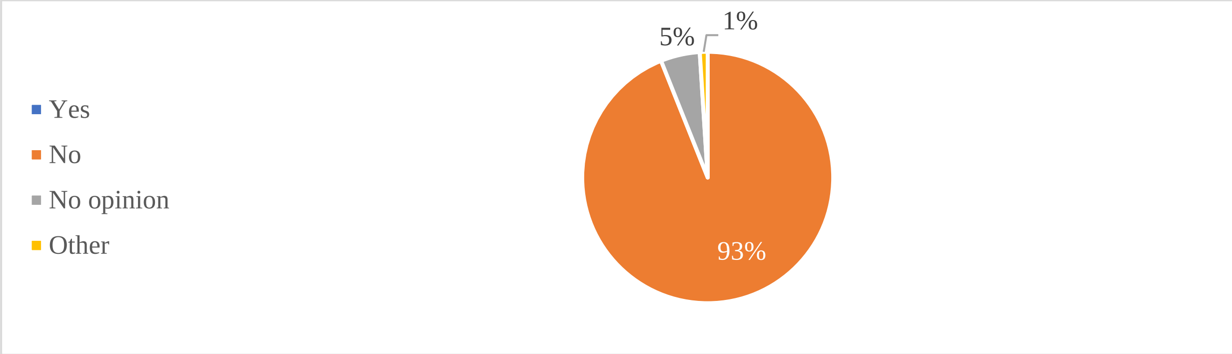

Fig. 7. Factors in cargo transportation

From the information presented in Figure 7, it can be seen that the majority of the respondents, 93% does not support the expansion of forwarding services to other modes of transport. 5% respondents do not have an opinion on this issue, which may indicate either passivity or ignorance in this area. 1% of respondents selected „other“ and commented that it would be best for a company to stay in one area and remain a leader rather than trying to expand into many different modes of transportation, indicating that some respondents believe that specializing in one area can be more efficient and profitable than development strategy.

Respondents were asked about the meaning of IT in logistics and the implementation of new technologies.

All respondents, 100% believes that the implementation of new IT technologies facilitates logistical work and helps to plan and organize cargo transportation.

What are the benefits of using IT in freight transportation (Figure 8)

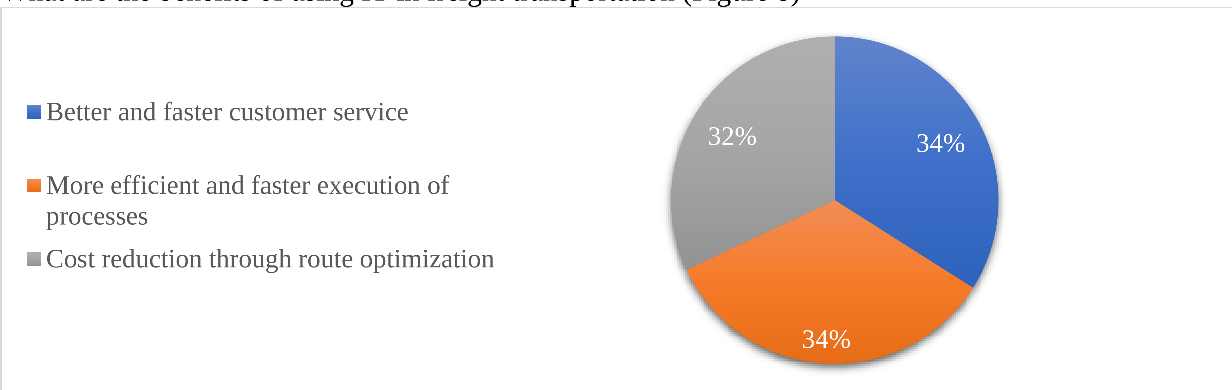

Fig. 8. The benefits of IT in freight transportation

From the information presented in Figure 8, it can be seen that the respondents did not single out one benefit, they were evenly distributed. The respondents singled out the two most popular gifts that collected 34% each. it means more efficient and faster process management and better and faster customer service. And 32% of respondents believe that cost reduction through route optimization.

In summary, the use of IT makes work easier, saves time and money, and allows more transfers to be carried out in the same time. It also allows customers to access information about their shipments faster, improving the overall customer service experience. This is important for competitive advantage and efficiency in today's logistics industry.

What are the benefits of cargo tracking (Figure 9)

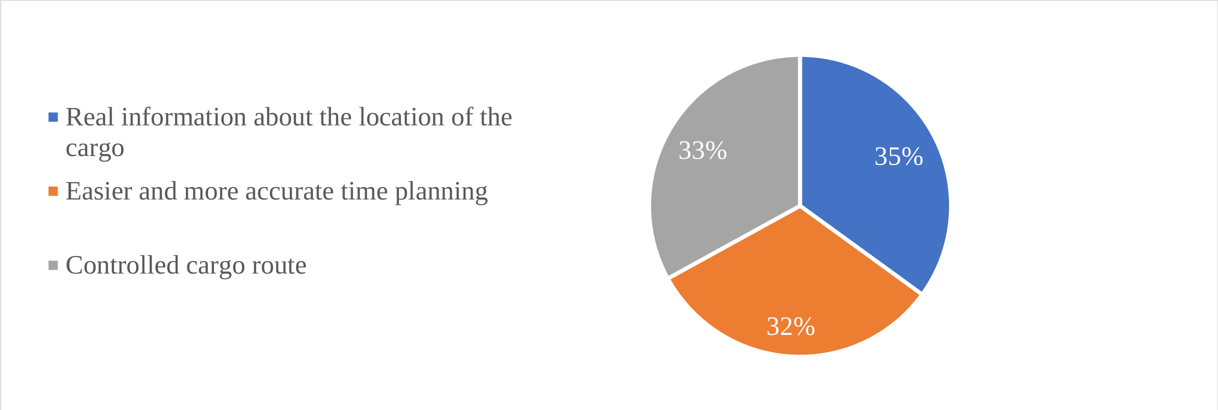

Fig. 9. UAB „Express Heroes" Cargo Tracking benefits

From the information presented in Figure 9, it can be seen that the opinions of the respondents were evenly distributed, not one option was singled out as more important or priority. 35% the respondent provided real information about the location of the cargo. The controlled cargo route provides a new 33% respondents, only 32% believes that it is easier and more accurate cargo planning.

The ERP system used by UAB „Express Heroes" (Figure 10)

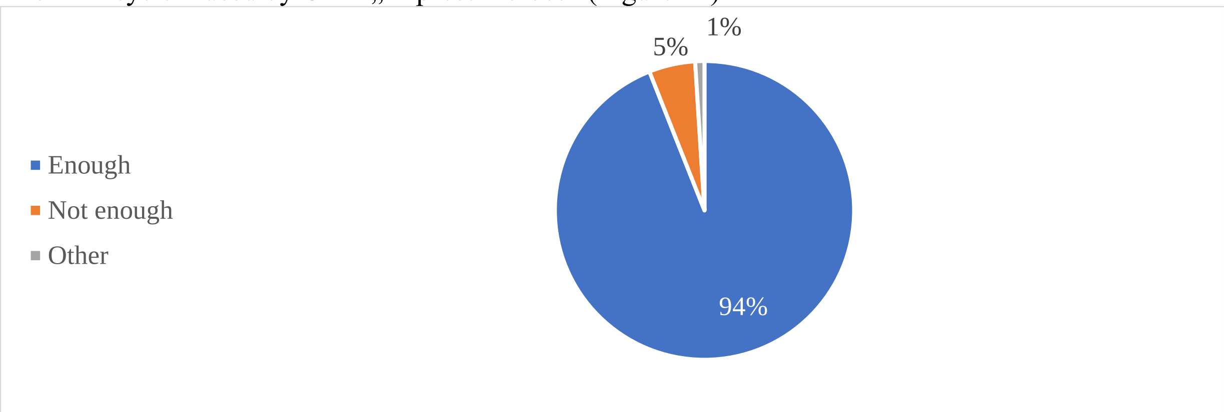

Fig. 10. UAB „Express Heroes" ERP system efficiency

From the information presented in Figure 10 , it can be seen that the ERP system used by UAB „Express Heroes" is efficient enough, the majority of 94% say so. respondents. 5% respondents think that they did not give their opinion sufficiently: In order to make changes, you need to contact the manager. manager or to a specific department to make corrections. The program is German, some functions are not fully translated into English, and two languages in one function. The app is old, frequently updated, but still seems underdeveloped. The program looks old, runs slowly, crashes. The system is difficult to understand, some functions are in German. It is inconvenient to connect through remote servers, then again to the program. could be directly from the work computer. The system is quite old, it seems difficult, but after mastering it, everything is convenient and there are no problems.

How often are there problems with documents (Fig. 11)

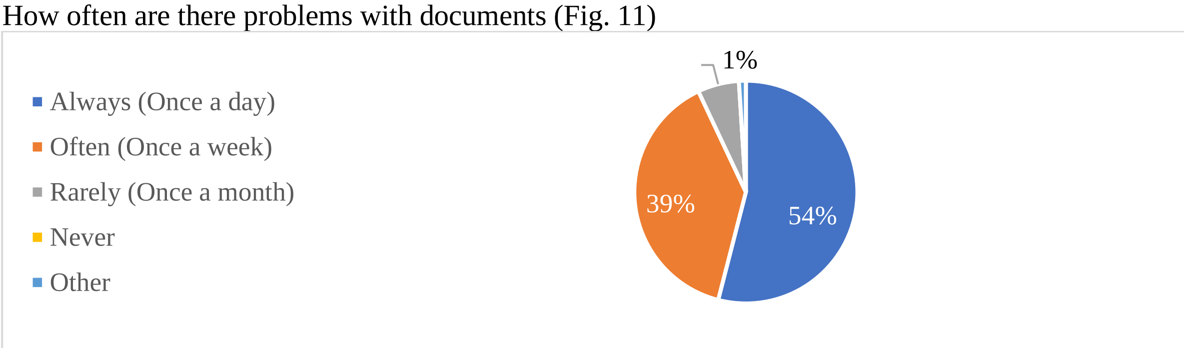

Fig. 11. Problems with the documentation

From the information presented in Figure 11, it can be seen that the majority of respondents, 54 percent. are experiencing documentation issues on a daily basis, which shows that this issue is very relevant and occurs very frequently 39%. Only 6% of respondents experience documentation problems often, every week. respondents encounter these problems rarely, monthly and none of the respondents chose the option „never“, which indicates that documentation problems are quite relevant. Also 1% of respondents indicated the option "other" and gave the option that one week more, the next week less.

The most common problems related to documents (Figure 12)

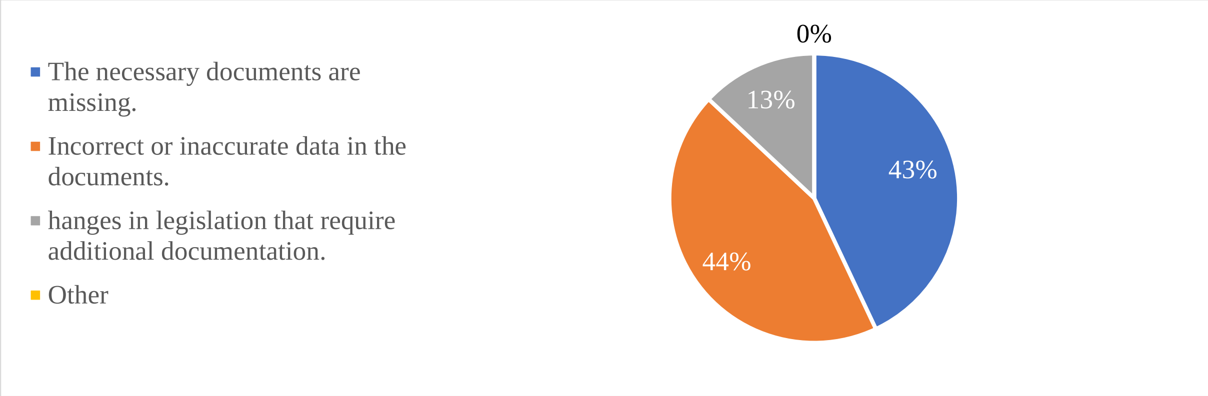

Fig. 12. The most common problems with documents

From the information presented in Figure 12, it can be seen that, according to the respondents, two main problems usually arise. 44% according to the respondents, the required document is missing and 43% wrongly marked information in the documents. In the opinion of the respondents, only 13% of respondents are faced with changes in legal acts. respondents indicated this, and these problems usually arise when goods are transported between different countries.

How could the operational efficiency of UAB „Express Heroes“ be improved (Figure 13)

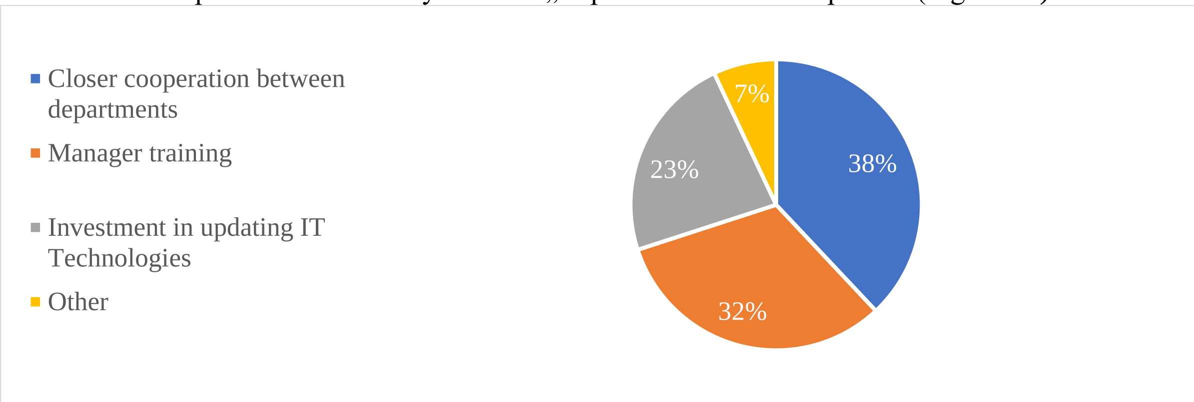

Fig. 13. UAB „Express Heroes“ investment direction

From the information presented in Figure 13 , it can be seen that most of the 38% believes that closer cooperation between departments would help to increase efficiency, this shows that respondents value the importance of communication in the organization and believe that better coordinated work between different departments could improve overall performance. 32% respondents believe that training managers, this shows that investing in these human resources can help managers improve and perform their work more efficiently. Also 7% respondents chose „other“ and expressed their opinion that more investment should be made in IT and management training or they would like to choose all answers.

Results

Summarizing the research findings, the main focus of UAB „Express Heroes“ is on transporting full loads to Western Europe using curtain-sided trailers. According to the respondents working in expedition manager roles, a challenging aspect of freight transportation organization is finding suitable carriers and, most importantly, paying attention to route characteristics. All respondents believe that implementing IT into logistics operations helps optimize activities to perform all tasks faster and more efficiently with lower costs. While the use of the ERP system partially satisfies everyone, it presents only minor shortcomings.

Documentation issues, such as incorrect or missing documents, are daily challenges and major concerns. When asked where more investment should be made, the majority of respondents suggest focusing on internal work between departments within the company.

Conclusions

The scientific literature analysis revealed that one of the crucial processes in logistics system is transportation. Transport logistics encompasses a multitude of operations, including managing cargo movement, selecting transportation modes, determining routes, choosing carriers, and adhering to local and international transportation regulations. The efficient operation of this complex system directly impacts a company's effectiveness, making quality transport logistics management essential for gaining a competitive advantage. Improving the freight transportation process necessitates proper management of information flows. Modern technologies provide companies with the opportunity to implement advanced IT systems that not only monitor cargo movements but also optimize routes, reduce waiting times, and costs. This is particularly important for meeting customer demands for fast and efficient service. Companies influenced by competition constantly strive to enhance their logistics systems by implementing modern monitoring and management systems. This way, they can continuously monitor their activities, analyze data, forecast demand, and adjust their actions according to market changes. Modern control management systems help manage and optimize a company's operations, market, customer needs, and model its further development. This not only helps to manage transportation more effectively but also enables faster responses to market changes and customer needs, ensuring long-term growth and competitive advantage for the company.

The research results revealed that the activity of UAB "Express Heroes" is focused on Western Europe, primarily specializing in transporting cargo with curtain-sided trailers. According to expedition managers, the main task is to organize cargo transportation, with the most challenging part being the search for carriers and analysis of route characteristics. Respondents unanimously agreed that integrating IT solutions into logistics activities is essential because it allows optimizing logistics operations, executing all processes faster and more efficiently, thereby reducing costs. Most respondents indicated the use of an ERP system, which, despite having some minor shortcomings, satisfactorily performs its functions. The majority of respondents believe that it would be worthwhile to pay more attention to closer internal collaboration between departments within the company and to provide managerial training. Smooth information sharing and cooperation between different departments are essential criteria for ensuring operability and efficiency within the company, while training enables more efficient work and easier adaptation to market changes, which is directly related to the success of the entire company.

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ORGANIZING THE TRANSPORTATION OF GOODS TO CUSTOMERS IN THE EXAMPLE OF THE UAB „SAUGOS"

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Keywords: transportation of goods, customer, commodity.

Abstract
The article deals with the problem of warehousing of UAB "SAUGOS" goods transport to customers, analyses the theoretical aspects of goods transport, such as roads and order management, as well as the theoretical aspects of Lithuanian and foreign authors. A qualitative research and document analysis of the transport of goods to customers of UAB "SAUGOS" was carried out. The research provided detailed information on the process of transporting goods to customers of UAB "SAUGOS" and the shortcomings of transporting goods.
The article analyses the transport of goods to customers of UAB "SAUGOS". The hypothesis formulated by the author of the work is confirmed, which states that if UAB "SAUGOS" would implement a warehousing system, it would improve customer service.

Introduction

The transport of goods is important for every producer and consumer. It is important for the producer to provide and satisfy all the needs of the consumer, and the transport of goods to the customer is part of this process. People are spread all over the world and goods travel to potential buyers in order to meet their needs. From place to place, ensuring a constant supply. Many aspects need to be properly organised to ensure that goods reach customers. Goods require different conditions to keep them as they are produced. Therefore, the characteristics of the goods are taken into account, and the conditions of transport are adapted to the individual cargo to be transported. The question is how to organise the process of transporting goods, is the process defined by criteria?

The aim of the Article: To analyse the transportation of goods of UAB "SAUGOS" to customers.

The objectives of the Article:

1. To analyse the organization of the transport of goods to customers from the theoretical point of view.To carry out a study of the transport of goods to customers at UAB "SAUGOS", to analyse the obtained analysis of the data.
2. To present the possibilities of improvement of UAB "SAUGOS". **Method of the study:** Scientific literature analysis and qualitative research. **Concept of the customer transport cycle**

Transportation of the goods is understood as the transport of the goods themselves to the buyer by means of the seller's chosen means of transport. This is one of the most important aspects of logistics. How, how and where to transport the goods in the best possible way to minimise costs for the supplier. This is done by using the most senior managers to ensure that the goods are transported in the most favourable way for the manufacturer. The professionals of the shipper must be well aware of the opportunities and problems that may arise when transporting goods abroad or when contracting freight forwarding services or assessing the efficiency of the transport (Sapronienė, Paškel, 2014). Suppliers of goods think through all the possible pitfalls of transporting goods, ensuring that the risk of their occurrence is as low as possible. In order to develop a business, all transport operations need to be planned, risk-managed and managed efficiently. In other words, it needs to be organised.

Table 1

Different authors concepts of transport of goods (The Economic Times (2024), Topolšek, Čižiūnienė, Chayte Ojsteršek (2018), Kondratjev (2015), Sander (2020))

Concept of transport of goods	Source
Transportation of goods on time and of good quality.	The Economic Times, 2024
Strategically manage the movement and storage of materials, parts and finished stocks from suppliers to the company or customers.	Topolšek, Čižiūnienė, Chavte Ojsteršek, 2018
The part of economic activity that relates to the satisfaction of people and businesses in changing geographic location.	Kondratjev, 2015
The processes of receiving, handling and distributing materials from the point of origin to the point of consumption via transport.	Sander, 2020

As can be seen from Table 1, different authors have different understandings of the concept of transport of goods. To summarise the concepts, product distribution, management, transport time and quality, changing geographical location are the main aspects of the organisation of goods transport.

Transport of goods is also important for society. The demand for goods on the market is constantly rising as people become more and more consumers. Society demands to be provided with a variety of products which are needed by the individual for various reasons. From satisfying one's own desires and natural needs to contributing to the development of business, the country and the economy. For these reasons, buyers and sellers are very much interconnected. Buyers buy goods and sellers provide them.

M. Sarder (2021), S. Onstein, L.A. Tavasszy (2018) identify the criteria that are taken into account in the organization of the transport of goods to customers:

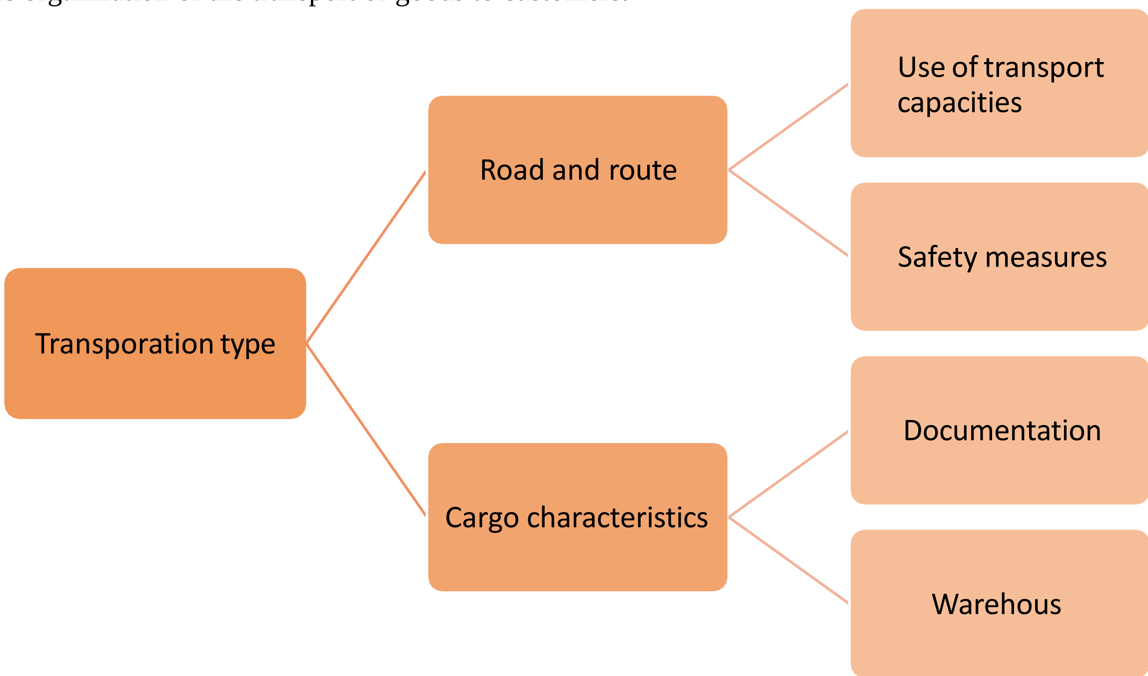

Fig. 1. Criteria for organizing the transport of goods to customers (compiled by the author, based on M. Sarder, (Sarder, 2021), S. Onstein, L.A. Tavasszy, (2018))

The transport of goods is one part of the logistics system that, when properly executed, ensures its stable functioning.

In summary, the transport of goods is one part of the logistics system. The process is organized according to the goods to be transported, the required safety and transport measures, the choice of appropriate transport and the optimum transport route.

Analysis transportation of goods in the UAB "SAUGOS"

The aim of this work is to analyse the transport of goods to customers of UAB "SAUGOS". To analyse which aspects of the transport of goods are the most important, to analyse the organization of the transport of goods, advantages and disadvantages.

Objective of the study. The aim of the study is to analyse the activity of UAB "SAUGOS" and to investigate the process and peculiarities of goods transportation.

Research methods. Qualitative research - interviews and document analysis.

Selection of interviews. Interviewees are selected in a free order. The study involved 4 persons, mainly those who organize the transport of vehicles and have the best knowledge of the peculiarities of this process. The characteristics of the interviewees are given in Table 4.

Table 2

Interval characteristics (compiled by the author)

Code	**Responsibilities**	**Demographic information**	
		Age	**Education**
A1	Director of UAB "SAUGOS"	50	Higher education
A2	Load Manager	40	Higher education
A3	Logistics Manager	42	Higher education
A4	Driver	31	Secondary education

In order to determine the starting point for UAB "SAUGOS" to organize the transport of goods to customers, the question "Where does the process of transporting goods to customers start?" was asked. The answers of the interviewees are presented in Table 3.

Table 3

Organization of goods transport (prepared by the author on the basis of the data obtained)

Category	**Subcategory**	**Expert Answer**
Transportation of goods	Organizing the transportation of goods	*A1-<...The process of transporting goods starts with the order received. We cooperate with "AiviShipping", an American company, which takes care of the transport, and the partner takes care of their security...>* *A2-<...The transport process starts from the receipt of the order. We take into account many criteria: we take care of import, export, transit or other documents...>* *A3- <...Starting with documentation. In the country of sale, the export of the cargo to Lithuania is processed.* *At SAUGOS I am responsible for the clearance of cars, motorcycles. I create import, export, transit declarations and documents accompanying the cargo...>* *A4-<...Starting from the transport of the cargo, preparation of accompanying documents. When crossing borders, it is compulsory to have the documents of the goods being transported...>*

As can be seen from the information in Table 3, two interviewees indicated that the process of transporting goods starts with the order received and two with the documentation. It can be concluded that the UAB "SAUGOS". shipping process starts with the receipt of information from "AiviShipping". UAB "SAUGOS" receives Arrival Notice from international shipping and container transport companies such as MSC, Maersk, Hapag-Lloyd. UAB "SAUGOS" logistics and cargo managers start planning operations in Klaipeda Seaport. The loading manager indicates by e-mail which containers are to be unloaded on a given day, the logistics manager allocates vehicles to drivers, and orders a transport service to distant Lithuanian cities, Latvia, Ukraine or Moldova. Unfortunately, UAB "SAUGOS" does not provide freight forwarding services independently. UAB "SAUGOS" becomes freight forwarders and customs brokers in the process of transporting goods, declaring and clearing vehicles at customs.

Question "Which modes of transport do you use?" was asked to identify the mode of transport used to transport goods to Lithuania. The answers of the interviewees are presented in Table 4.

Table 4

Combined mode of transport (compiled by the author on the basis of the data obtained)

Category	Subcategory	Expert Answer
Type of transportation	Combined mode of transport	*A1-<...We transport road transport from America. Vehicles arrive in Lithuania by water transport, once in Lithuania they are transported by road...>* *A2-<...Vehicles are shipped from America by water transport in containers. <...> The transport takes a long time because of the mixing of water and road transport...>* *A3-<...We provide transport services by sea and road. Sea transport is reliable, road transport is fast and flexible...>* *A4-<...Upon arrival at KKT or Smelte, I load the cars and transport them by car to the buyer...>*

From the information on the combined mode of transport given in Table 4, it can be seen that UAB “SAUGOS” transports vehicles from the United States of America by both water and road modes of transport. The vehicles are purchased from auctions in the United States and transported to Lithuania. Water transport is the most favourable mode of transport for long distances and is inexpensive compared to the cost of air transport. Water transport is the preferred method of transport because it is cheaper and more acceptable, as UAB “SAUGOS” is based in Klaipeda and therefore the vehicles are transported to the Klaipeda seaport.

On arrival at the port, the vehicles are unloaded and further transported by road. Road transport is characterized by its manoeuvrability and speed, making the most distant European countries easily accessible. For road transport, itineraries are drawn up and the exact time of arrival is known. This is useful for customers, who will know the exact time of delivery. Road transport is also known as a mode of transport used to reach the final point of arrival of the goods, with manoeuvrability and low investment required, i.e. road transport does not require the creation of infrastructures like air, rail or water transport

In order to find out whether UAB “SAUGOS” has problems with vehicle storage, the question

"What storage problems do you have?" The answers of the interviewees are shown in Table 5.

Table 5

Storage problem (prepared by the author based on data obtained)

Category	Subcategory	Expert Answer
Warehouse	Warehousing problem	*A1-<Lack of information leads to poor quality of warehousing services.............................. >* *A2-<Mostly lack of information on which warehouse the vehicles are stored in, work bottlenecks that take extra time .... >* *A3-<We get information on which warehouse the vehicles are stored in. There are situations where vehicles are moved to another warehouse and we don't get the information. >* *A4-<Information on where vehicles are stored is missing >*

This is the problem of storage, where, due to a lack of data, it is not known exactly where the vehicles in question are stored. If the storage location changes, if a car, motorcycle, boat or other vehicle is moved, SAUGOS UAB does not update the storage location data without a storage system. The location of the vehicles remains unchanged from the original location, which leads to the problem of where the vehicle is in real time. SAUGOS has to sacrifice precious time to search for vehicles. Also, the time taken to deliver goods to customers is extended because the goods do not leave at the appropriate time. The quality of the transport of goods to customers is reduced.

Conclusions

When organising the transport of goods to customers, UAB “SAUGOS” takes care of all the forwarding issues, provides the necessary documentation, taking into account the requirements of other countries, and carries out the work smoothly and quickly.

UAB “SAUGOS” is one of the parts of the logistics chain that ensures quality, smoothness and reliability of operations. By documenting the quality of cargo arrivals, we gain the trust of customers and partners.

In summary, it can be said that UAB "SAUGOS" provides high quality goods transport services. UAB "SAUGOS" is dependent on other companies providing transport services, which may adversely affect the organisation of its activities and may cause problems with storage and drivers, but in all other respects UAB "SAUGOS" has an excellent organisation and quality of service.

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ANALYSIS OF TRANSPORT LOGISTICS ORGANIZATION UAB RABEN LIETUVA

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Keywords: logistics, organization of transport logistics, research.

Abstract
The article formulates and analyses the insights and theories of various authors on the topic of transport logistics organisation, defines the main concepts, meanings and formulates the main problems. The article describes the essence of the organisation of transport logistics, its place in the logistics system, the legislation governing it, the peculiarities of the organisation process and the indicators for evaluating the process.
The article is based on qualitative research (interviews) based on the activities of UAB RABEN LIETUVA. The research identified the peculiarities of the transport logistics organisation process and the methods used. If UAB RABEN LIETUVA carries out the transport logistics organisation by applying and using the latest technologies and state-of-the-art techniques, it will be able to effectively meet the needs of the users of its transport services, to avoid problems, unforeseen situations, disasters and accidents.

Introduction

Logistics and transport, like everything else, is constantly changing. In a market economy and in a global world, goods and freight practically move freely and continuously around the globe, so logistics businesses must adapt to change and contribute to its creation in order to survive. Transport logistics generates a significant share of GDP for the Republic of Lithuania (on average 11% each year), creates jobs, and deals with the movement of goods and people. The organisation of transport logistics is an important aspect that requires appropriate knowledge and skills. Transport logistics companies offer freight transport services and more to their customers (manufacturing, trading, service companies), taking into account the customers' needs, capabilities and various circumstances. In order to remain competitive on the market, transport companies use new technologies and additional value-added services and try to offer these to their customers. Modern trends in transport logistics have been described by foreign scholars O. V. Ptaschenko (2022), O. V. M. Sokhatska (2022), A. S. Kumarage (2021), I. Didmanidze (2021), G. Tsitskishvili (2021) and M. Kutshava (2021). As technology and transport technology continues to evolve and trends in transport logistics change, it is essential to adopt and apply the latest technology and transport technology in order to maintain and expand the number of partners.

Object of article: organisation of transport logistics in UAB RABEN LIETUVA.

Aim: analyse the organisation of transport logistics in UAB RABEN LIETUVA.

Objectives:

1. To analyse the organisation of transport logistics from a theoretical point of view.
2. To carry out a study of transport logistics organisation in UAB RABEN LIETUVA.

Research methods: analysis of scientific literature and qualitative research - in-depth interviews.

Essence of transport logistics, place in the logistics system

Transport logistics is all about getting goods from A to B in the shortest possible time and with the least possible consumption of resources. This includes freight, partner transport and non-standard freight transport. Transport logistics is an essential aspect of logistics-related business operations, encompassing the management of supply chains and the physical distribution of products (Ptaschenko, 2022; Allen, 1997). Transport logistics in business plays an important role in the delivery of goods and products to partners in an attempt to minimise the occurrence of potential problems and to circumvent the time issue. This includes optimising sales activities and speeding up management processes, ultimately increasing service quality and reducing lead times (Ptaschenko, 2022). Nowadays, businesses need to optimise and speed up order fulfilment and service delivery without reducing the importance of the quality aspect in order to operate profitably and meet customer expectations. Budică (2015) argues that the main objective of transport logistics is to move products from their origin to their destination, minimising time, financial and environmental costs. In order to maximally meet customer expectations and to be a market leader, the modern transport logistics business has to strongly consider time and financial costs without compromising quality and the environment. Kumarage (2021) argues that the recent emergence of 'Transport and Logistics' in academia and research has further emphasised the importance of understanding logistics in relation to different forms of transport provision. In today's globalised world, goods and freight have the opportunity to move freely regardless of geographical contexts through multimodal transport, which can dramatically reduce the issue of delivery times.

Table 1

Essence of transport logistics (compiled by the author based on O. Ptashchenko 2022, W. Allen 1997, B. Budică 2015, A. Kumarage 2021)

Author	Statement
O. Ptashchenko, (2022), W. Allen, (1997)	Transport logistics is an essential aspect of business operations, involving the management of supply chains and the physical distribution of products
O. Ptaščenko, (2022)	Transport logistics in business plays an important role in the delivery of goods and products to customers and partners, trying to minimise potential problems and circumvent the time issue. This includes optimising sales activities and speeding up management processes, ultimately increasing service quality and reducing lead times
B. Budică, (2015)	These days, to operate profitably and meet customer expectations, businesses must optimise and speed up order fulfilment and service delivery without compromising on quality. The main objective of transport logistics is to move products from their origin to their destination, reducing time, financial and environmental costs
A. Kumarage, (2021)	The recent emergence of 'Transport and Logistics' in academia and research has further emphasised the importance of understanding logistics as it relates to different forms of transport provision

From the analysis of the information in Table 1, it can be stated that transport logistics is an aspect of business operations that involves supply chain management, physical distribution of products and goods to customers and partners to reduce potential problems, financial and environmental resources, bypassing time issues by optimising and speeding up the management process to increase the quality of service by offering different forms of transport of goods and multi-modal transport.

Transport logistics has a major impact on the logistics system: it is difficult to imagine the movement of freight and goods (material flow) without vehicles. It is divided into road, water (sea, river), rail and air transport modes. Multimodal transport can be used for the transport of goods and freight: when several modes of transport are used in the course of a transport operation. Goods and freight can move around the world by means of these modes of transport, irrespective of the geographical characteristics of the delivery location. Boldyrieva (2019) argues that transport logistics plays a key role in the overall logistics system, as it is a significant cost driver and a key link to improving efficiency. Without the assistance of transport, the movement of material flow is impossible. Kherbash (2015) argues that transport actually plays a key role in linking unlike import and export markets, as well as perpendicularly dispersed production organisation, which are widespread in the world. Nowadays, the logistics process is very dynamic and rapidly changing, no longer limited to imports and exports. Liu (2019) argues that in China, priority is given to the development of transport logistics, focusing on upgrading services and strengthening the transport network. As one of the most densely populated countries and a major producer and exporter of goods, China is seeking, developing and strengthening transport logistics services to speed up and improve logistics services for customers and partners. Didmanidze (2021) argues that maritime transport logistics is crucial for global trade and customer satisfaction. Maritime transport, in some cases through multimodal transport, is the world's most affordable mode of transport. Ren (2019) argues that the design and optimisation of underground logistics transport networks can help reduce urban traffic congestion and increase freight volumes. In the future, the idea of an underground logistics transport network will virtually eliminate the time issue and potential problems in transport logistics.

Table 2

The place of transport logistics in the logistics system (compiled by the author based on L. Boldyrieva, 2019, O. Kherbash, 2015, J. Liu, 2019, I. Didmanidze, 2021, M. Ren, 2019)

Author	Statement
L. Boldyrieva, (2019)	Transport logistics plays a key role in the overall logistics system as a significant cost driver and a key link to improving efficiency
O. Kherbash, (2015)	Transport actually plays a key role in linking markets, as opposed to import and export markets, as well as in the perpendicularly dispersed organisation of production, which is widespread worldwide
J. Liu, (2019)	In China, priority is being given to the development of transport logistics, with a focus on modernising services and strengthening the transport network
I. Didmanidze,	Maritime transport logistics is crucial for global trade and customer satisfaction

(2021)	
M. Ren, (2019)	Designing and optimising underground logistics transport networks can help reduce urban traffic congestion and increase freight volumes

The analysis of the information in Table 2 suggests that transport plays a key role in the overall logistics system as an important cost aspect, a key location for efficiency and for improving the performance of activities other than imports and exports.

Features of the transport logistics organisation process

The transport logistics process is a sequence of actions, the ultimate goal of which is the timely and quality delivery of goods and freight. The smooth outcome of the transport logistics process results in customer and partner satisfaction and financial savings. Wang (2014) argues that the transport logistics process is a complex and dynamic system that requires a deep understanding of its true dynamics. Aspects of the logistics process can change very quickly in a matter of minutes, so that it is often necessary to make abrupt decisions. Mending (2014) argues that the challenges of event processing in logistics processes include the need to monitor transport activities and the potential for using GPS data. In the logistics process, monitoring and control are important aspects that ensure the smoothness of the process and for which modern technology is used to simplify the process. Sheikh (2014) argues that logistics service providers play a crucial role in supply chain performance management, which can enhance performance through the introduction of cross-docking facilities. Logistics service providers are always looking for ways and technologies to simplify the logistics process. One of them is cross-docking, where cargo is delivered from the manufacturer directly to the customer, thus avoiding additional costs such as warehousing. Volodina (2019) argues that optimisation of logistics business processes can be achieved through the introduction of cognitive information technologies that can transform the value chain and create new forms of logistics coordination. By applying new technologies and techniques in logistics, businesses save unnecessary costs and time, which can result in a win-win situation for customers and partners.

Table 3

Transport Logistics Process (compiled by the author based on Y. Wang 2014, J. Mendling 2014, Z. Sheikh 2014, E. V. Volodina 2019)

Author	Statement
Y. Wang, (2014)	The transport logistics process is a complex and dynamic system that requires a deep understanding of its true dynamics
J. Mendling, (2014)	Challenges for event processing in logistics processes include the need to monitor transport activities and the potential for using GPS data
Z. Sheikh, (2014)	Logistics service providers play a key role in supply chain performance management, which can be enhanced by cross-docking facilities
E. V. Volodina, (2019)	Optimisation of logistics business processes can be achieved through the deployment of cognitive information technologies that can transform the value chain and create new forms of logistics coordination

Analysis of the information in Table 3 shows that understanding, monitoring, controlling, managing and optimising dynamism is essential in transport logistics.

The transport process is a complex activity that organises the process of moving goods from point A to point B. Efficiency, safety and expediency are important in this process to ensure that the goods or people being transported are safe and delivered in a timely and efficient manner. This includes not only the physical transport, but also the paperwork, information transfer, storage and other related activities. According to Fink (2015) and Pengsomboon (2019), in many cases this consists of 4 parts:

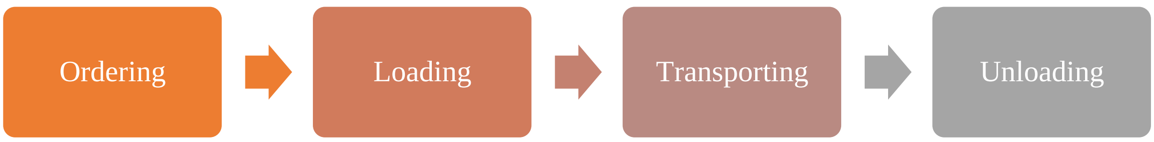

Fig. 1. Transporting process
(based on Fink 2015 and Pengsomboon 2019)

Each transport logistics process is unique, with aspects ranging from the characteristics of the commodity itself, to the cargo, to the planning of the transport. In many cases, universality is not appropriate. It is therefore necessary to take into account certain specificities when organising the process in order to achieve a smooth transport logistics process. Kuśmińska-Fijałkowska (2018) argues that the organisation of transport processes is crucial for the efficiency and success of a transport company. By organising transport logistics processes properly and competently, success can be achieved. However, as Krzyżewska (2021) argues, this process is complex and can be affected by various problems, especially on the international market. The COVID-19 pandemic that swept the world a few years ago and the outbreak of the war in Ukraine have shown how the transport logistics sector can be negatively affected by international events. Krzyżewska (2021) argues that well-trained staff, knowledge of the transport market and understanding of customer needs are essential for the efficient management of transport processes. Companies that have been able to adapt to current international developments and have competent professionals in their field have been able to remain competitive in the market and continue to survive. Łukasik (2021) argues that efficient fleet management is also essential for the efficient use of resources in transport logistics. Efficient and rational fleet management saves certain resources which can lead to higher profits.

Table 4

Peculiarities of the organisation of the transport logistics process (compiled by the author based on A. Kuśmińska-Fijałkowska 2017, I. Krzyżewska 2021, Ł. Łukasik 2021)

Author	Statement
A. Kuśmińska-Fijałkowska (2017)	The organisation of transport processes is crucial to the efficiency and success of a transport company
I. Krzyżewska, (2021)	This process is complex and can be affected by various problems, especially in the international market
I. Krzyżewska, (2021)	Well-trained staff, knowledge of the transport market and an understanding of customer needs are essential for the efficient management of transport processes
Ł. Łukasik, (2021)	Efficient fleet management is also essential for the efficient use of resources in transport logistics

The analysis of the information in Table 4 shows that the organisation of the transport logistics process is crucial to the performance of the company. The organisation process can be affected by various problems. The right professionals, market knowledge and customer understanding are essential for effective process management. Efficient management of the transport fleet is also important for the efficient use of resources.

Transport logistics organisation study UAB RABEN LIETUVA

A qualitative research was carried out by interviewing the employees of UAB RABEN LIETUVA about the organisation of transport logistics in the company. The qualitative research analysis used a qualitative (content) content analysis method. Qualitative content analysis facilitates the understanding of the contextual meaning of the text. Category development is a core feature of qualitative content analysis.

Organising informant interviews. The questionnaire consisted of 12 open-ended questions, and some demographic questions. The questionnaire was sent to the experts by email on 11 April 2024.

Ethics of qualitative and quantitative research. Ethical issues are very important in qualitative research. Empirical research is conducted without violating the rights of the research subject and in accordance with the principles of research ethics (Žydžiūnaitė, 2017): confidentiality of informants is guaranteed, the interviewees are informed about the content of the research, and justice is observed. 3 experts participated in the study. E1, E2, E3, which is presented in Table 5.

Table 5

Respondent data (compiled by the author of the thesis)

Respondent data	Expert E1	Expert E2	Expert E3
Work experience	Up to 1 y.	1-3 y.	4-7 y.
Education	Higher non-university education	Higher university education	Higher university education

The study started with the process of organising transport logistics. This is the basic question from which other questions related to the process of organising transport logistics are derived.

Table 6

Transport Logistics Organisation Process (compiled by the author of the thesis on the basis of experts' answers)

Category	**Subcategory**	**Answer form the expert**
Transport logistics organisation process	Starting the transport logistics organisation process	E1-<... *In my department (local transport), the process starts with a reconciliation at the warehouse: what has arrived, what has not arrived, what has arrived too much. Once the loads have been checked, we start mapping the routes...*>. E2-<... *It all starts with receiving the order, understanding the client's wishes and possibilities...*>. E3-<... *From receipt of the order from the customer to collection from the customer...*>.
	Next steps in the transport logistics organisation process	E1-<... *Planning, executing until we deliver the day's scheduled loads. Each driver has their own direction. Often it happens that drivers help each other to drop off loads outside their zone... After the day's plans have been fulfilled, collections are planned: loads to be loaded into other DEP's (Kaunas, Šiauliai, Latvia, Poland)...*>. E2-<... *Delegated work to different people responsible for: finding cargo and transport, coordinators responsible for mentoring drivers to load cargo correctly...*>. E3-<... *Planning and loading of pick-up/delivery into vehicles for delivery...*>.

As can be seen from the experts' answers in Table 6, the process of organising transport logistics starts with receiving the order from the customer, collecting the goods from the customer, reconciling the goods at the warehouse, and planning the day's plan: planning the routes, selecting the drivers, and assigning the loads to them. This is followed by the drivers' work: delivering and picking up new loads. Drivers work in unison, helping each other out if they are not available. Once the daily plan has been completed, the scheduled collections at the DEP's (Designated Export Points) in the respective city begin.

Table 7

Fluency and efficiency in transport logistics (compiled by the author of the thesis on the basis of the experts' answers)

Category	**Subcategory**	**Answer form the expert**
Fluency and efficiency	Fluency and efficiency in the organisation of transport logistics	E1-<... *Everything is done as efficiently as possible, and we always try to fully load the cars to make the journeys as efficient as possible...*>. E2-<... *We try to do our job responsibly, there is never a monotony in the transport sector, there are always unforeseen cases, but we are able to resolve them promptly...*>. E3-<... *I believe that our company's transport logistics processes run very well..*>.
	Improving fluency and efficiency	E1-<... *All processes are high quality, fast and reliable. We may only be able to load the trucks more fully, but the loads vary. We always try to "squeeze" the maximum...*>. E2-<..*Understand that in the transport business, work is 24/7 and to be a good transport manager/dispatcher, you need to be available and visible at all times. Understand and analyse driver problems to find the best solutions. The company is working with this approach and I think if we continue to work in this way the results will improve...*>. E3-<... *To improve efficiency, automated planning systems are being introduced to optimise routes...*>.

As can be seen from the experts' answers, the company runs the transport logistics process smoothly and efficiently, striving for quality, making full use of the available opportunities and seeking new solutions. The company employs competent, dedicated professionals. Experts say that if this approach continues, results will grow.

Table 8

***Problems in the transport logistics process* (compiled by the author of the thesis on the basis of the experts' answers)**

Category	Subcategory	Answer form the expert
Problems in the transport logistics process	Common problems in transport logistics	E1-<...*Lack of vehicles when we can't deliver on the scheduled delivery day..*>. E2-<...*Trucks break down, drivers get injured, loads are not ready on time or the loading address and dimensions are wrong. Other factors: farmers' strikes...*>. E3-<...*People and their emotions. Recipients often don't understand the specifics of the work. As a result, negative emotions are poured out to drivers and the chain of emotions extends to managers...*>.
	Problem solving methods	E1-<...*We are addressing the shortage of vehicles by seeking additional vehicles on the market to deliver delayed cargo. It costs more, but that's what the company is all about, maintaining the highest quality. When we see that an additional vehicle may be needed in the long term, we start to talk to the hauliers about the possibility of building a new vehicle. We take into account the efficient use of vehicles...*>. E2-<... *The key is not to be afraid of difficulties and not to ignore them. Setbacks = situations, they are inevitable. Situations just always work out differently and are usually based on a certain amount of money...*>. E3-<... *Communicating with customers, drivers and improving working conditions for both employees and partners. We don't ignore this, because it can escalate into even bigger disruptions...*>.

As can be seen from the experts' answers, the main problems in the company are caused by a lack of vehicles, breakdowns in transport equipment, incorrect information, irresponsible work by colleagues, and events in the country. But the company's employees always cope with problems: by finding additional means of transport, by communicating with customers and employees. The most important thing is not to be afraid of challenges and not to ignore them. The company resolves any problems in any case, regardless of money and with the highest quality of service.

Conclusions

In summary, the process of organising transport logistics requires a certain amount of preparation: planning, organising, monitoring and control skills. It is important to run the process smoothly and efficiently. During the process, some unforeseen incidents and problems may arise, which must be resolved quickly and efficiently, without losing sight of the quality issue. The company has many years of experience and employs competent professionals who are dedicated to their work, who do their job well and who are looking for ways to improve together.

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FLOOR INSTALLATION BY UAB AFINTA EXAMPLE

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Abstract
In today's fast-paced construction environment, the integration of advanced technology has become critical, especially in the field of flooring. This study highlights the importance of focusing on how the floor contributes to structural integrity and spatial functionality. It examines the various technologies available to improve understanding and promote sustainability (Garg, 2023). The theoretical framework emphasizes the importance of careful planning, legal compliance and practical application of these technologies.
In the analytical phase, the main focus was on Afinta UAB, collecting data using structured qualitative interviews. Interview questions were grouped into specific groups to ensure comprehensive coverage of the topic. The analysis of the results revealed that UAB Afinta consistently performs quality work. However, it has also been found that the effectiveness of flooring technologies is highly dependent on subcontractors, highlighting the need for improved education, innovation and closer collaboration
During the research, the strengths of UAB Afinta's activities were identified, such as effective cooperation with material suppliers and adaptation to changing customer needs. But he also pointed to shortcomings, including fluctuating customer demands, incomplete knowledge of subcontractors' methods and the growing popularity of sustainable flooring in the market. Recommendations for improvement were proposed to address these issues. By implementing these recommendations, Afinta UAB could better address existing challenges and achieve new goals.

Introduction

When discussing floor installation, it is extremely important to ensure the durability, functionality and aesthetic appeal of the space. With this in mind, materials that are best suited to specific conditions and uses can be selected, thus improving practical performance and visual integration (Ternavska, 2023). Proper installation also has significant financial implications, affecting both initial costs and long-term investment value. This helps to avoid expensive repairs and maintain the property's value over time. In addition, safety is a major concern, as correctly installed floors ensure structural integrity and reduce health hazards (Ahmed et al., 2024). In addition, attention to installation methods promotes sustainable choices and adherence to building codes and manufacturer guidelines, ensuring compliance with legislation and warranties. Staying abreast of advances in flooring technology further improves decision making, leading to better outcomes for any building project (Ahmed et al., 2024). When researching this topic, it can be observed that in the rapidly developing construction industry, the integration of cutting-edge technologies becomes necessary for operational efficiency, structural integrity and aesthetic sophistication. Among the architectural components, the floor stands out not only for its visual impact, but also for its significant influence on the structural integrity and spatial functionality (Garg, 2023). The correct installation of the floor covering is very important, as it directly affects the longevity of the building and the satisfaction of the residents. With the advent of innovative technologies, construction companies can choose from a wide range of materials, including traditional and advanced options with sustainable properties (Lavrenko, 2023). Understanding the steps required to achieve optimal results is essential. This study aims to analyze various floor covering technologies, describe their application, highlight their impact on the construction field. By examining the benefits, barriers and case studies, it aims to strengthen the knowledge base related to flooring technologies, thereby facilitating informed decision-making and promoting sustainability in a dynamic construction environment.

Object of the article: Floor installation UAB "Afinta"

The purpose of the article: To analyze the floor installation technology used by UAB "Afinta".

Tasks:

1. To examine the technology of floor installation from a theoretical perspective.
2. To study the application of UAB "Afinta" floor installation technology.
3. UAB "Afinta" to present the possibilities of improvement of floor installation.

Hypothesis: implementation of strategic project management actions, innovative technologies and sustainable practices in UAB "Afinta" flooring practice will improve project results, increase customer satisfaction and increase the company's reputation.

Research methods: analysis of scientific literature sources, analysis of company documents and qualitative research.

The structure of the article: theoretical part, analytical part, constructive part and conclusions.

After careful analysis, the theoretical basis underlines the need for precise planning, compliance with legal regulations and a good understanding of floor materials and their applications. The analytical phase, centred on Afinta UAB, revealed that the company is heavily dependent on a single person, whose quality and completeness of work depends on subcontractors using their own technology. In order to gain deeper insights, the study used a structured qualitative interview method, which, according to Gaižauskaitė and Valavičienė (2016), is effective in order to find out "the phenomenon and its surrounding environment". The interview questions were divided into three categories. The questions in the first group focused on the difficulties and challenges faced by the contractor company as the main company carrying out the projects and responsible for the work carried out by the subcontractors for the client. The second group of questions focused on the technical and client-oriented aspects of floor installation, problem solving and personal recommendations. The third group of questions focused on the challenges faced by the company in flooring and the application of new methods that meet the requirements of the Republic of Lithuania. The study sought to understand the flooring methods, the reasons for their use and the factors influencing these choices. The respondent participated willingly, but not all questions were answered due to confiden-ciality. The analysis of the responses highlighted that many decisions in the company are influenced by the subcontractors and the technologies they use. It also became clear that customer needs are moving towards sustainability and cost-effectiveness. Based on these findings, improvement opportunities have been identified and applied to improve the company's performance and meet the changing needs of the market.

Results

Based on the results of the presented analytical section, it was found that construction companies can significantly enhance their operations and market position by implementing a comprehensive, multi-pronged approach. This approach involves several key strategies:

Education and Training Initiatives: Regular training programs and educational workshops can be introduced to ensure that employees are up-to-date with the latest industry standards, technologies, and best practices. By investing in the professional development of their workforce, companies can improve overall productivity and quality of work.

Incentives for Innovation: To foster a culture of innovation, companies can offer incentives such as bonuses, recognition programs, and opportunities for professional growth to employees who contribute innovative ideas and solutions. This encourages a proactive approach to problem-solving and keeps the company at the forefront of technological advancements.

Fostering Collaboration: Building a collaborative environment both internally and externally can lead to more efficient project execution. Internally, this involves encouraging teamwork and open communication across different departments. Externally, it includes forming strategic partnerships with other firms, research institutions, and industry organizations to share knowledge and resources.

Showcasing Demonstration Projects: Demonstration projects serve as tangible examples of the successful application of new technologies and methods. By showcasing these projects, companies can build trust with clients and stakeholders, demonstrating their capability to deliver innovative and high-quality solutions.

Establishing Strong Partnerships with Material Suppliers: Forming robust relationships with material suppliers is crucial for ensuring a steady supply of high-quality, cutting-edge materials. These partnerships can also provide access to exclusive products and insights into the latest market trends, further enhancing the company's competitive edge.

Table 1

Construction company improvement actions and explanation. Compiled by the author of the work

Improvement actions	Explanation of improvement actions
Education and training	For contractors to attend training or seminars to familiarize them with the latest flooring technologies and innovations. After familiarization and learning, discuss the benefits of these improvements, such as increased productivity, cost savings, and improved project outcomes.
Incentives and rewards	Offer incentives or rewards to subcontractors who actively participate and implement innovative flooring solutions. This may include financial bonuses, recognition or opportunities to collaborate on high-profile projects in the future.
Collaborative approach	Cultivate a culture of cooperation and open communication between the construction company and its subcontractors. Encourage subcontractors to share their insights and experiences on flooring technologies and involve them in decision-making processes related to technology adoption.

Demonstration projects	Experience the effectiveness of innovative floor covering technologies through demonstration projects or pilot initiatives
Supplier partnership	Collaborate with flooring suppliers and technology providers to facilitate knowledge transfer and position subcontractors to implement new technologies. Suppliers can offer training programs, technical support and product demonstrations to help subcontractors overcome implementation challenges.

By implementing these strategies, construction companies can create an environment that supports continuous improvement and innovation. Providing learning opportunities and incentives for participation, along with access to industry resources, can drive better project outcomes. This, in turn, enhances the company's competitiveness in the construction industry.

Additionally, to meet the evolving needs of customers, the company has proposed aligning its services with the growing demand for sustainability. One practical step in this direction is to enter into contracts with Forbo Group UAB, a company that specializes in sustainable floor coverings. Forbo Group UAB is known for its commitment to environmental responsibility and its range of eco-friendly flooring solutions. By partnering with Forbo Group UAB, the company can offer sustainable flooring options that appeal to environmentally conscious customers, thereby expanding its market reach and reputation for innovation.

This partnership would not only help in meeting customer expectations for sustainability but also enable the company to leverage Forbo Group's specialized knowledge and advanced products. Such collaboration can lead to superior results in floor installation projects, enhancing the overall quality and sustainability of the company's offerings. This comprehensive approach, combining education, innovation, collaboration, and sustainability, positions the company for long-term success and leadership in the construction industry.

Conclusion

The theoretical analysis highlighted the need for a precise construction plan that specifies the order and duration of the work in detail. This described the construction phases and clarified the roles and interactions between contractors and subcontractors. In order to understand the requirements for work managers and executors, the legal regulations were examined, with an emphasis on compliance with these rules.

When analyzing soil technology, various types of soil, their materials and care were examined for their advantages and disadvantages.

UAB Afinta's case study found that the company relies heavily on subcontractors for its construction projects, including floor installations. Despite its small size, Afinta ensures high quality work, but relies on subcontractors for various flooring techniques. This dependency highlighted areas for improvement.

The hypothesis that strategic project management, innovative technologies and sustainable practices would improve project outcomes and customer satisfaction was confirmed. The study found that such strategies increase company reputation and customer satisfaction.

The results suggest that construction companies can adopt a diverse approach that includes education and training, innovation incentives, collaboration, demonstration projects and strong supplier partnerships. These measures promote a culture of continuous improvement and innovation and lead to better project results and industry competitiveness.

Finally, UAB Afinta was recommended to adapt to changing customer needs and enter into contracts with Forbo Group UAB, a specialist in sustainable flooring.

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PROPOSALS FOR UPDATING THE BRAND LOGO OF "REKLAMOS IDĖJA" COMPANY

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Keywords: Visual identity; Logo design; Corporate style; Adobe Photoshop; Adobe Illustrator.

Abstract
The purpose of this project is to refresh the company's visual identity, focusing on updating the advertising logo and corporate style. The primary values of the company, such as creativity, ambition, and effective customer needs implementation, are reflected in the choice of a warm and energetic yellow color, symbolizing energy, ambition, and creativity. Additionally, the lightbulb symbol, representing new ideas and innovation, was selected as a crucial part of the company's visual identity. A quantitative study was conducted using an online survey via Google Forms to gather consumer opinions on the logo and style update. The results confirmed that the yellow color and lightbulb symbol were highly representative of the company's values, leading to their retention and slight modernization in the final design.
The practical process of logo and style updating involved using Adobe Photoshop and Adobe Illustrator, leveraging their capabilities for both raster and vector graphics. The new logo was integrated into various company products, such as business cards, website visualizations, notebooks, and T-shirts, ensuring a cohesive and attractive corporate image across all media. This comprehensive update not only enhanced the visual appeal of the company's identity but also strengthened its market presence and recognition among existing and potential clients. This project demonstrated the importance of combining creativity with systematic research and consumer engagement to create an effective and memorable visual identity.

Introduction

In today's dynamic business environment, where market changes and consumer behavior evolve rapidly, a compelling brand logo is crucial for success. The company "Reklamos idėja" must continually enhance its visual identity to stay competitive and attract consumers. This study focuses on updating the company's brand logo to reflect its core values of creativity, ambition, and effective client service. The analysis addresses the need for modern design and effective communication with target audiences, leveraging insights from consumer feedback and contemporary design trends (Steele, 2018; Raposo, 2022).

The research involved a detailed literature review and a quantitative survey to gather consumer opinions on the current logo. Findings suggest that maintaining the yellow color and lightbulb symbol while incorporating modern elements can improve the brand's appeal. Using tools like Adobe Photoshop and Illustrator, new design concepts were created for various products, including business cards, website visuals, and promotional materials, ensuring a cohesive and attractive visual identity.

Data and methods

A comprehensive literature review was conducted to provide a theoretical foundation for the rebranding process of the company "Reklamos idėja" This analysis included insights from various sources on graphic design, brand identity, and typography. Key authors such as Nikiya Palombi [2023], who emphasized the importance of graphic design in brand identity, and Deimantė Vaitkutė [2021], who highlighted the role of graphic elements in creating attractive brand logos, were referenced. Additionally, the theoretical aspects of visual identity and its influence on brand perception were discussed with contributions from authors like Richard Poulin (2018), Ron Burnett (2005), and Katarzyna Wrona (2015).

A quantitative survey was conducted using Google Forms to gather consumer opinions on the current brand and potential updates. This survey included questions designed to assess respondents' perceptions of the company's visual identity, their preferences for certain design elements, and their reactions to proposed changes. A total of 30 respondents participated in the survey, providing valuable data for the rebranding project.

Results

The update began by defining the company's core values: creativity, ambition, and effective customer service. These were reflected in a warm and energetic yellow color and a light bulb symbol representing new ideas and innovation.

A quantitative survey using Google Forms showed users' support for maintaining the yellow color and light bulb symbol. Three design variants were created, and the chosen design (symbol "A") became the new logo, modernized slightly (pic. 1).

Fig. 1. Updated brand logo

The final design includes yellow, black, white, and added orange shades for a modern look. It was also adapted for use on darker backgrounds. The Quicksand Bold and Rage Italic Regular fonts were used for their complementary styles.

Application of the Updated Logo and Corporate Style in Products: The updated logo and corporate style were integrated into various products to ensure a consistent and attractive company image:

Business Card: One-sided design with new corporate style, printed using CMYK 4+0 technology (pic. 2).

Fig. 2. Comparison of old and updated business cards

Website Visualizations: Implemented new color schemes and design elements on the company's website (pic. 3).

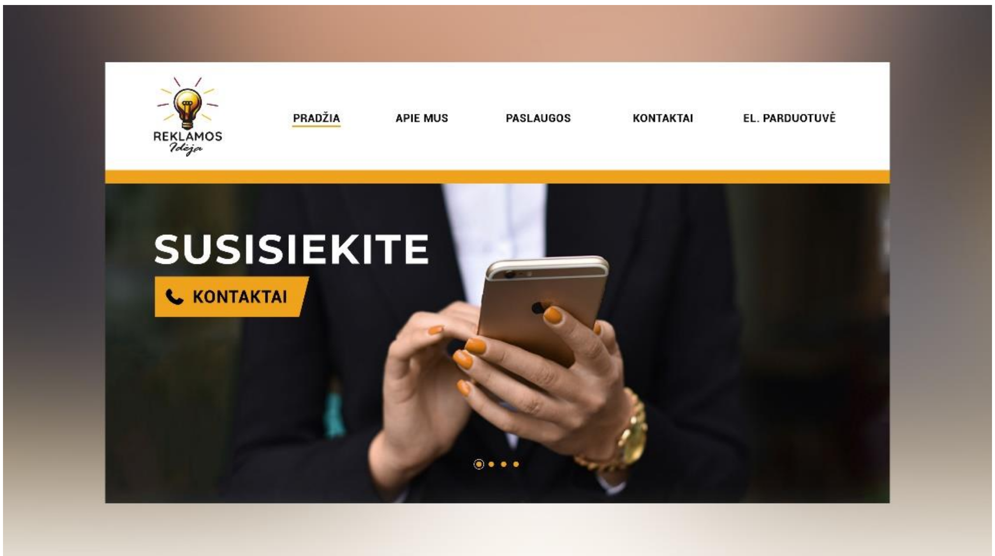

Fig. 3. Website visualization with updated brand logo and corporate style

Notebook: Designed with the new corporate style, ensuring brand recognition (pic. 4).

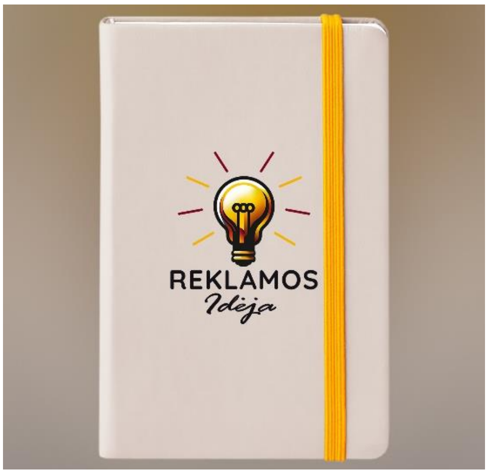

Fig. 4. Notebook with updated brand logo

T-shirts: Designed with the updated logo, promoting the company's visual identity (pic. 5).

Fig. 5. T-shirt with updated brand logo

These updates ensure a cohesive and effective visual identity, strengthening the company's market presence and brand recognition. The updated elements reflect the company's values of creativity, ambition, and innovation, making the brand more appealing and modern to its audience.

Conclusions

The project successfully updated the company's advertising logo and corporate style, aligning them with the core values of creativity, ambition, and effective customer needs fulfillment. The use of a warm and energetic yellow color, complemented by orange shades, and the lightbulb symbol were effective in representing the company's identity. The combination of Adobe Photoshop and Adobe Illustrator allowed for high-quality visual solutions, applied consistently across various company products. This comprehensive update not only improved the company's visual appeal but also enhanced its recognition and attractiveness in the market. The project demonstrated the importance of integrating creativity with systematic research and consumer engagement to achieve an effective and memorable visual identity.

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UPTADING THE VISUAL IDENTITY OF ”KRETINGOS R. KULTŪROS CENTRAS“ COMPANY

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Keywords: Visual identity, design, logo, attribute

Abstract
The article comprises the renewal and analysis of the visual identity of the "Kretingos District Cultural Center" company, utilizing knowledge obtained through theoretical and practical studies. The article examines the concepts, fundamentals, and elements of visual identity. It analyzes how to update the visual identity to be competitive in the current market and to help the company establish a cohesive connection with its users.
In preparing the technological renewal project for the "Kretingos District Cultural Center" public institution, literary material and analysis, as well as knowledge gained during practical training, are utilized.
The analysis results showed that visual identity is crucial for staying competitive in the current market and expanding among users.

Introduction

Visual identity is the organization's design image that defines unique aspects of font, logo, color scheme, and other design elements (W. L Haig and L. Harper, 1997). The created visual identity must reflect the organization's values, personality, and goals, and consistency and quality are the primary desired objectives (Roberts & Dowling, 2002). Visual identity is more than just logos and design elements – it is part of the company's culture and reputation. These components help the audience experience a connection with the organization (A. Wheeler, 2012). The company „Kretingos Disctrict Cultural Center“ needs to uptade and upgrade it‘s visual identity to stay competitive in today‘s market. This study is focusing on uptading the company‘s visual identity and brand logo which will reflect its core values (M. Johnson, 2016). The analysis addresses the need for newer and better design which helps to communicate with costumers.

After analyzing the company's existing logo, the information was successfully used to update the logo. Using the updated logo, a line of branded merchandise was created. All the work was done using Adobe Illustrator and Photoshop.

Data and methods

A thorough analysis of theories and literary sources was carried out to establish a solid theoretical foundation for updating the visual identity of the "Kretinga District Cultural Center." This involved reviewing various materials on graphic design and the elements of visual identity, such as logos, colors, fonts, and typography. Authors like K. Wrona (2015) discussed the responsibilities of graphic designers in incorporating a company's values and goals into creative designs, while E. Lupton (2010) addressed the challenges designers face. Additionally, A. Shaughnessy (2010) emphasized the importance of the graphic design profession in merging art, technology, and business. To gather feedback on the visual identity, including opinions on the current and updated logos, a survey was conducted. This survey aimed to capture consumer perceptions and preferences.

Results

During the planning phase, update strategies were developed, which I followed throughout the work. Some strategies needed slight adjustments, but these changes led to better results. In the visual identity project, I presented the updated company logo, the stages of the update, what and how was changed, and the application of text and other design effects. Additionally, I introduced a line of branded merchandise featuring the newly updated logo. The updated visual identity elements are beneficial, helping to increase visibility and memorability in the modern market. The conducted survey showed positive results regarding the update.

Fig. 1. Updated logo and merchandise

The design of the Cultural Center's merchandise reflects the essence and values of the institution. The green color, symbolizing life, growth, and hope, is integrated into the heart of the Kretinga District Cultural Center. This calming color reflects a strong commitment to contributing to the development of culture and the nurturing of community well-being. The lyre, the muse's instrument, accentuates the center's dedication to promoting art and culture. It symbolizes harmony, beauty, and creativity, which the center aims to foster throughout its activities.

Conclusion

The technological update project of the visual identity was successful. The green color given to the logo, symbolizing life, growth, and hope, perfectly aligns with the characteristics of an institution like the "Kretinga District Cultural Center." Tools like Adobe Illustrator and Photoshop facilitated the creation of high-quality and detailed designs, which were later used to develop a line of branded merchandise. The updated elements of the visual identity will be beneficial, helping to increase the company's visibility and memorability in the modern market.

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CREATING SERIES OF ADVERTISING PRODUCTS FOR „LOGITEMA“ COMPANY IN ACCORDANCE WITH THE PROVIDED CORPORATE STYLE

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Keywords: graphic elements, graphic design, catalog, advertising.

Abstract
This article explores the proper application of design solutions to create effective advertisements that help a company attract more costumer attention. The issue is especially pertinent today, given the constant evolution of design trends. The study includes an analysis of graphic elements, examining how various visual components can affect customers emotions and decisions. Additionally, it encompasses an analysis of the company‘s visual identity which provides insights into how the catalog will be updated.

Introduction

Digital design plays a crucial role in creating visually appealing and meaningful messages in today's rapidly changing communication and information environment. The application and combination of graphic design elements are essential for producing effective, memorable, and impactful print advertisements. Understanding and applying these elements in advertising products not only helps to stand out in a competitive market but also ensures that the intended emotion is achieved and the message is conveyed to the target audience in the most effective way. Considering that print advertising products remain an important marketing tool despite the growing popularity of digital advertising, designing these products has become increasingly complex and requires deeper knowledge of graphic design principles and trends. This makes the topic particularly relevant, opening new perspectives in the field of advertising design and contributing to the creation of more innovative design solutions (Ryan Hembree, 2008). The topic of digital design has been extensively explored in both academic literature and practice, with a wide range of books available in this field. Scientific and professional literature reviews the principles of graphic design, theories of visual communication, and the impact of specific design elements—such as color, shape, texture, and text—on viewers' perception and behavior (Timothy Samara, 2011). Additionally, the interaction of these elements and compositional design solutions are examined (Scott W. Santoro, 2014).

Data and methods

The practical part of this work was conducted with the support of theoretical foundations from different sources. The methods included an analysis of graphic elements, an analysis of visual identity and the use of Adobe Photoshop. The insights from Pierre Dragicevic, Wesley Willet and Tobias Isenberg (2013) were instrumental in understanding the impact of various design elements on viewers perception. This was complemented by Amira Kadry (2017) whose work provided a framework for analyzing visual identity and it‘s role in branding. It included principles of Gestalt which made creating design much easier. Additionally Eddie Opara and John Cantwell (2015) offered valuable techniques and advices and best practices for using graphic elements and how to connect them into a design. This helped a lot when creating through Adobe Photoshop.These theoretical perspectives guided to the practical application ensuring a comprehensive and informed approach to the design process.

Results

Thirteen pages were update, each unique yet maintaining a cohesive feel. Careful planning ensured consistent use of shapes and harmonious colour palettes while strict forms and minimalistic fonts added elegance and modernity. Attention to every detail was paramount in this work with every elements, from text to images. The resulting catalog exudes modernity and boldness appealing to employees and enhancing the company‘s image helping to attract more clients and strenghten it‘s market position.

Fig. 1. Some pages of the new catalog

Conclusions

The analysis of scientific sources highlighted the importance of graphic elements, composition principles and capturing consumer attention in advertising. Graphic elements are essential in any design with color conveying emotions, shapes, highlighting product features and fonts evoking specific responses. Texture adds authenticity and vibrancy. Theoretical insights provided a solid foundation for creating the catalog, emphasizing the careful selection of advertising elements to match their purpose and target audience. The bold decisions aimed to enhance the company’s image appealing to both employees and customers, also strengthening its market position.

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RENEWAL OF THE VISUAL IDENTITY OF "10 TILTŲ"

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Keywords: visual identity, brand, corporate identity, visual identity strategy.

Abstract
In the article, a literature analysis and research were conducted to purposefully renew the visual identity of "10 Bridges". The study addressed the comprehensiveness of the visual identity, problems with the comprehensiveness of the visual identity, the interface of the visual identity with the company's brand identity, the importance of visual identity and application methods, the benefits of brand personification, the advantages and disadvantages of a minimalist visual identity style, the advantages and disadvantages of detailed or complex design, the importance of using art elements in visual identity, the concept and justification of aesthetics in design, the perception and interpretation of aesthetics, metaphors, color, and shapes in different cultures, the significance of multimodal metaphors in visual identity, the importance of classical conditioning in visual identity, the importance of demographic groups, and the principles and problems of creating logos, typography, and brand slogans. The study included a mixed method research, analysis of the company's visual identity, the renewed visual identity of "10 Tiltų" and the obtained and analyzed feedback.

Introduction

The mentality of Lithuanian people is relatively conservative, and Lithuanians do not particularly like changes, which is why visual identity is still an aspect that most businesses in Lithuania do not pay enough attention to. During the Soviet era, the freedom to stand out was restricted to protect the USSR from Western globalization. In conservative countries, weak brand development can arise from a lack of understanding of the potential benefits of branding, fearing that it may not properly represent the country's values (Papadopoulos, Heslop, 2002). For this reason, businesses in Lithuania started developing their identity recently compared to businesses in the West, which have been doing so for much longer; the concept of visual identity is relatively new in Lithuania. According to official data from the Lithuanian Department of Statistics [2024], the number of small and medium-sized enterprises in Lithuania significantly increased from 2022 to 2023. As competition grows, new businesses seek various ways to differentiate themselves in the market, including developing their visual identity. This drives the relevance and research of this topic in Lithuania.

This work is dedicated to updating the visual identity of the "10 Tiltų" café brand owned by UAB “Adseva.” UAB “Adseva” is a well-known company in Klaipėda, which includes the brands of "10 Tiltų" café, "Tiltų namai" hotel, "10 Tiltų kiemas" restaurant, and "10 Tiltų krantas" restaurant. Since "10 Tiltų" does not have a strong chain and each UAB “Adseva” brand has a different visual identity, it was chosen to study and update the visual identity of "10 Tiltų" specifically.

The relevance and research of this topic in Lithuania are rapidly growing, but it is still not as high as in Western European countries, the USA, Canada, and other first-world countries. The goal of this final thesis is to purposefully update the visual identity of the "10 Tiltų" brand to strengthen the company's market position and retain existing customers. The subject of the work is the visual identity of "10 Tiltų." The problem of the work is how to stand out in a crowded market through visual identity. The tasks of the work are to define the concept of visual identity and its connection to the company by analyzing literature, develop a visual identity strategy with opportunities to stand out from the competition, conduct a mixed-method study on the views of "10 Tiltų" employees, founders, and customers regarding the brand, and based on the obtained data and literature analysis, create an updated visual identity for the company, present visual identity proposals, receive feedback, analyze the results, and provide conclusions and final recommendations. The hypothesis of the work is that a visual identity based on detail and uniqueness will better reflect the "10 Tiltų" brand than a visual identity based on a modern, minimalist style. The research methods applied include the analysis and comparison of literature sources (books, scientific articles, scientific publications), quantitative and qualitative (mixed) research, and interviews. The structure of the work includes the conceptual part, the analytical-research part, the constructive part, and the conclusions (Liudvikas Grigorjevas, 2024).

Visual identity

The goal of the study was to update the visual identity of the brand "10 Tiltų" owned by UAB "Adseva." The study employed a mixed-method research approach consisting of both quantitative and qualitative types of research. The two surveys were conducted for two groups of respondents: the founders, employees, and regular customers of "10 Tiltų" and people visiting the commercial facility annually. The current visual identity and brand image of "10 Tiltų" were assessed by both groups. Regular customers indicated no significant disadvantages to the visual elements which accurately represented the unique personality of the brand. Occasional visitors shared the factors that would make them visit the commercial facility more often. Therefore, the two groups highlighted the necessity of ensuring that the brand image was distinctive while improving the clarity, appeal, descriptiveness, and consistency.

The study explored various visual identity elements including logos, color schemes, typography, and packaging. Participants believed that the brands' logos should be detailed rather than simple and minimalistic. One of the distinct features of the "10 Tiltų" logo is the use of coffee beans to depict a person's face. The respondents mentioned that such a logo was more likely to be memorable and engaging. The importance of color schemes and typography in accurately representing the brand's message and characteristics was indicated. The particular colors and fonts might communicate various messages to the customers. A detailed visual analysis provided the following insights.

Four main elements of visual identity were analysed – logotype, color palette, typography and a slogan. Literature analysis was done in order to find the best solution for each visual element. Those four elements were chosen based on the definition of visual identity by Bosch A., Jong M., Elving W. (2006). It was determined that visual identity has a high impact on the corporate well being as it is directly linked to brand awareness, knowledge and equity (Abdi, Irandoust, 2013). However, more definitions of visual identity were analysed, which highlighted that visual identity is not just what we see, but also what we hear and feel (Allesandri, 2009).

Findings about logotype indicate that more complex logotype can be more effective in terms of memorability (figure 1).

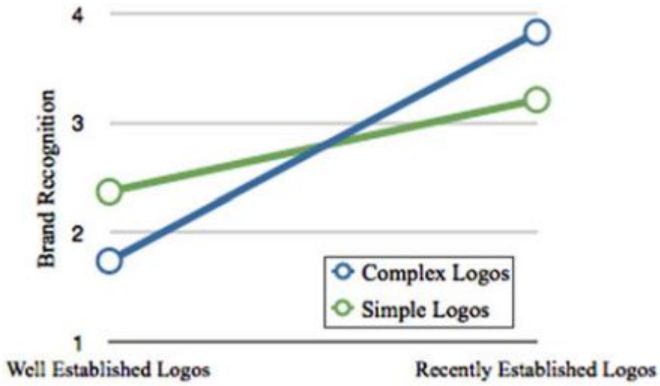

Fig. 1. Brand recognition of complex and simple logos (Grinsven, Das, 2016, p. 10)

Furthermore, research suggests that logotype should not be too simple, since the lack of detail takes away the opportunity to create a unique logo [Chen, Cheung, Li, Cassidy, 2015].

Secondary, one should take cultural preferences into consideration when creating visual identity, since the meaning of different symbols can vary by country [Rager, 2015]. It is one of the main factors which influences the perception of esthetics, while the other three are environmental factors, individual factors, and personal emotions (Saito, 2015).

Meaning of color is also influenced by region. Findings indicate that colors influence different emotions between men and women in different regions [Kisieliauskas, Sinevičiūtė, 2023]. Moreover, different shapes induce different emotional reactions as well – high contrast creates a sense of stimulation and agitation, distinct patterns make people feel organised and focused, etc. (Amare, Manning, 2012).

The findings confirmed that the well-designed visual identity would ensure the higher recognition of the brand. The majority of respondents reported that the visual identity impacted their loyalty and satisfaction. Also, the study resulted in several recommendations for generating the updated visual identity of "10 Tiltų". It is recommended to ensure that all the visual elements are standardized and used across all the areas. The updated visual identity should also retain as many distinctive features of the logo as possible. In general, the updated brand image should include guidelines for using the logo, typography, color schemes, and other visual elements. The updated visual identity is also based on regular and occasional customers' feedback and discusses how to make the brand identity more attractive to the latter. A better use of visual elements allows the more efficient transmission of the brand's message and story to the customers (Liudvikas Grigorjevas, 2024).

Results

In this section, feedback will be discussed in more detail, and final suggestions will be made. It is stated in the literature that "a small portion of Group A respondents, who like the current 10 Tiltų visual identity, selected positive answers regarding the updated visual identity". When the participants of Group A were asked to rate the current logo from 8 to 10, 73.4% of them answered in the indicated range. When the same question was asked for the new logo, 80% of the respondents highlighted that they think it will also suit the company. This means that the logo was correctly updated, and the current clients are satisfied with visual communication. The current participants of Group B rated the current logo lower: 66.7% of the interviewees replied with numbers from 4 to 6. The same question for the new logo was rated in a similar way: 60% of the respondents in the new group highlighted that they think the logo will suit the brand. This does not mean that the interviewees like the enhanced sign, but they believe it suits the brand, similarly to Group A participants.

The same tendencies can be seen in answers to questions about color range and layout schemes. The current Group A rated layouts as better by 6.7%, and 1.62 times more responses in the new group indicate 10 points in the color perception question. This would all show that the target market of the cafe is very narrow. However, after interviewing Aušra Pacevičiūtė about feedback, it turned out that many people go to the cafe. The company achieves the highest sales in Klaipeda, and there are no other cafes there with such branding. This means that people are already accustomed to the cafe and its visual elements, and this is also confirmed by the results of the above-identified studies from the literature. Aušra Pacevičiūtė and Monika Gustaitė, who was also asked for feedback, had positive emotions about the new logo. There is also evidence found in the sources that tendencies are turning away from minimalism, so it is suggested that a minimalism style of visual identity is not a great idea.

Nevertheless, a brand logo should be recognized and associated with one brand, and in the case of a new company, the given examples show that frequently updating the logo and visual identity is not effective and may adversely affect the brand. Therefore, my proposal is not to update the current brand logo and provide it with more time for Klaipėda's residents to get used to and become familiar with it. However, the proposal to update the color palette is very relevant because the odor does not have a style guide, and the design in its ads, prints, and social media posts is not consistent. Thus, the company founders agreed with my proposal to adopt and adhere to the established color palette and design style. They reacted to the motto positively, considering it "creative and solid." Since the rate of response to the motto is low, my proposal was to carry out a more comprehensive analysis and wider research to choose the appropriate variant. Finally, the survey did not have questions related to the emotional impact of the above-mentioned font and its suitability for the brand. However, the invitation template to the café that already uses this font has a positive response from the respondents. This means that the font was not perceived by the respondents as inappropriate and unnecessary. The template and the invitation have an overall visual style that is a great deal of artistic, and the font does not accent over the remaining designs because its balance and robustness is necessary alongside the details, shapes, figures, textures, and other elements in this design. Thus, the guidance proposal for adopting the given font use patterns was received positively, and it shows the activity of the brand founders to implement the given visual identity suggestions in practice.

The feedback on the solution shows that the founders want to take the branding of their café to a next level and that this level is closer to the history of the location, Klaipėda, and, therefore, this brand should resonate more with the location and specifically people, who live or often visit this place. I would say it is really a good solution for a café, which already stands out in comparison with other cafés by its name, logo and other main elements related to the location where the café is based. However, instead of elaborating new Vl, it was better to finish the work on the Vl and eliminate its weaknesses, which include not very strong personification, which was not clearly expressed in the logo, drawbacks of the chosen pallet, font style and design direction, as well as the lack of link to the brand name and taking into account the café's advantages, named at the start of the solution, such as Klaipėda's residents, the geographical location of the city and the taste, determined by the culture, as well as the current target audience of the café, rather than conducting additional research on tastes and preferences. As a result, the hypothesis was confirmed that the Vl is effective for the work object, if the balance between the uniqueness, recognisability and modernity of the identity is achieved (Liudvikas Grigorjevas, 2024).

Table 1

Responses regarding the updated logo

Response	Group's A responses	Percentage	Group's B responses	Percentage
Positive	12	80%	9	60%
Negative	3	20%	6	40%

Table 2

Responses regarding the created moto

Response	Group's A responses	Percentage	Group's B responses	Percentage
Positive	9	60%	6	46.20%
Negative	6	40%	7	53.80%

Table 3

Responses regarding the updated visual style

Response	Group's A responses	Percentage	Group's B responses	Percentage
Positive	12	80%	11	73.30%
Negative	3	20%	4	26.70%

Table 4

Responses regarding the updated color pallete

Rating	Group's A responses	Percentage	Group's B responses	Percentage
1	1	6.70%	0	0%
2	1	6.70%	0	0%
3	0	0%	1	6.70%
4	0	0%	6	40%
5	13	86.70%	8	53.30%

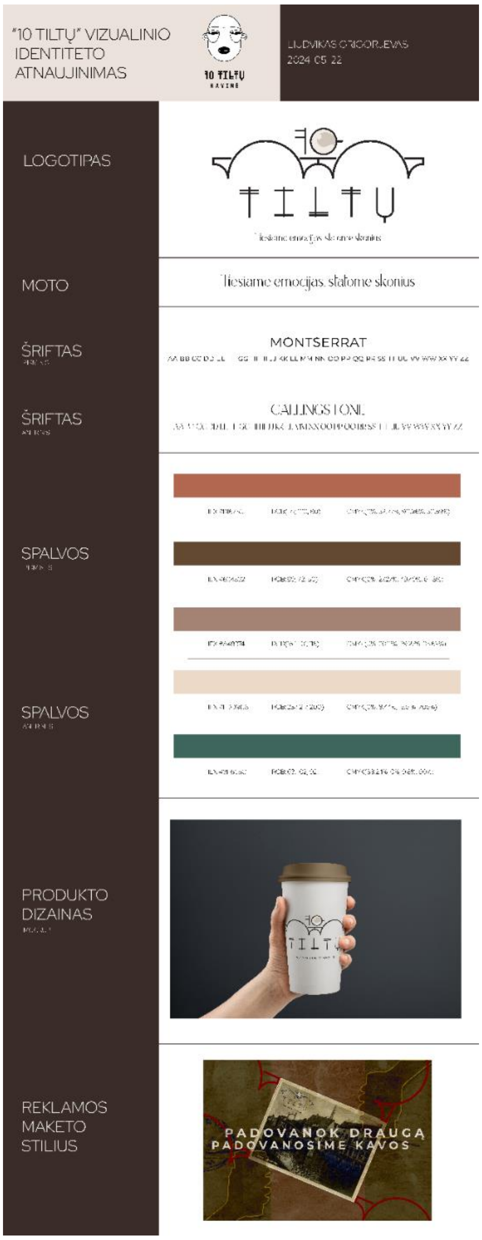

Fig. 2. Updated visual identity for the "10 Tiltų" brand

Conclusions

The goal of this work was to update the visual identity of the "10 Tiltų" brand, owned by UAB "Adseva." To achieve this goal, a literature review was conducted, research was carried out, the visual identity was updated, and feedback was evaluated.

During the literature review, the first task of the work was accomplished: the concept of visual identity was defined, its relationship with the company was analyzed, and a visual identity strategy with opportunities to stand out from the competition was developed. Questions and assumptions were raised, which were tested during the research and considered in updating the café's visual identity. The concepts and importance of personification, the role of aesthetics and multimodal metaphors, the advantages of using art elements, the problem of minimalism in contemporary corporate design, the perception of aesthetic, metaphorical, and design elements in different cultures, the importance of conditioning in visual identity, and the interaction between visual identity and demographic groups were discussed.

Various concepts of visual identity were compared during the literature review to more accurately define the research task and its boundaries. The relationship between visual identity and the company's and brand's identity was analyzed to better understand the importance of the task, the critical aspects to consider, the scholars' perspectives on the topic, and to highlight emerging issues. A strategy and guidelines for updating the visual identity were established and adhered to throughout the work, and individual elements of visual identity were analyzed in greater depth to more firmly define the guidelines for updating the identity.

In the analytical-research part, the second task of the work was carried out - a mixed-method study on the views of "10 Tiltų" founders, employees, and customers regarding the brand was conducted. Based on the data obtained and the literature review, an updated visual identity for the company was created. The task was completed according to the defined and described methodology, conducting two surveys for groups a and b respondents, analyzing the current visual identity, its weaknesses, and strengths, comparing survey data with the conclusions of the literature review, and updating the visual identity.

In the constructive part, the survey data were analyzed in more detail, compared with each other and with the interview data, aiming to reach a final conclusion, evaluate the strengths and weaknesses of the work done, provide a final proposal to the company founders, and describe the results of the final proposal, practical applications, and responses from the company founders.

In this part, based on quantitative and qualitative data, the third task of the work was carried out - the visual identity update proposal was presented, feedback was received, the results were analyzed, and conclusions and final proposals were provided. The hypothesis of the work was confirmed - a visual identity based on detail and uniqueness better reflects the "10 Tiltų" brand than a visual identity based on a modern, minimalist style (Liudvikas Grigorjevas, 2024).

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CREATION OF THE WEBSITE FOR PANEVĖŽYS CREATIVITY CENTER "PRAGIEDRULIAI"

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Keywords: Panevėžys Creativity Center "Pragiedruliai", website, design elements, website creation tools, content management system, use case diagram, functional requirements, non-functional requirements, website implementation, website testing.

Abstract
This article examines the theoretical aspects of website creation, focusing on the design and implementation of the website for Panevėžys Creativity Center "Pragiedruliai".
In the analytical part, the main design elements of websites that significantly influence visitor engagement and positive user experience are discussed. Various website creation tools and content management systems are also analyzed to understand the factors influencing the choice of specific tools and content management systems.
In the project part, a use case diagram is drawn to identify the functional and non-functional requirements of the website being created. By actively collaborating with designers, the website design was created. During its creation, the author, as a programmer, provided suggestions and recommendations based on the research conducted in the analytical part. Based on the analysis of scientific literature, the author selected appropriate website creation tools to ensure the website meets all functional and non-functional requirements.
The practical part describes the implementation and testing of the website, including the integration of the content management system, the programming of search functionality, the events calendar, newsletter functionality, and the implementation of live weather streaming using an API (Application Programming Interface). Non-functional requirements of the website were also implemented and tested.

Introduction

Relevance of the Topic. Websites are becoming increasingly important for the representation of cultural and art organizations. They not only convey information but also help shape the institution's image and promote community engagement. In a rapidly developing digital era, where more and more people use the internet for daily activities, a website becomes the first point of contact with potential visitors, partners, and other stakeholders. Therefore, the effectiveness of a website is crucial, which requires ensuring its effective design. It is also important to choose the right development tools and content management systems, taking into account the specific needs of the client and the requirements of the website being created. The development of the website for the Panevėžys Creativity Center "Pragiedruliai" is a significant step towards ensuring the promotion of this cultural center's activities and the efficient dissemination of information both locally and internationally.

Research Problem. Modern websites must not only be visually appealing but also useful, fast, easy to use and maintain, and technically reliable. The specific needs and objectives set for the company's website posed challenges for the author of this scientific work: how to prepare an effective website design, how to select the appropriate web development tools for modern website creation and content management, and how to properly implement the website using the chosen tools.

Research Object. The object of this work is the development of the website for the Panevėžys Creativity Center "Pragiedruliai", thoroughly analyzing the features of effective website design, web development tools, and content management systems.

Research Aim. To create a website for the Panevėžys Creativity Center "Pragiedruliai".

Research Objectives

1. To examine the theoretical aspects of website development;
2. To design the institution's website;
3. To implement and test the institution's website.

Research Methods. Different methods were used in preparing this work to accurately reveal the topic and its relevance. The analysis method of scientific literature, articles, and online sources related to modern internet technologies, programming languages, web development methodologies, and best practices was used to understand the latest tools and methods in this field. The systematic method was applied to systematize information and present it in the scientific work. The analytical method was applied in analyzing various scientific sources and the code of the Panevėžys Creativity Center "Pragiedruliai" (hereinafter - the Company) website.

Data

In 2016, Garret, R., Chiu, J., Zhang, L., et al., attempted to determine what most influences visitor engagement on websites. Through their research and analysis of various scientific studies, they identified three different design elements mentioned in 100 scholarly publications that are most frequently cited and are believed to have the greatest impact on successful website design (Garret, Chiu, Zhang, Young, 2016). The researchers highlighted the following commonly mentioned design elements:

- Navigation: Whether the website has clear and consistent menus/navigation bars, clearly visible links, search functions, easy access to internal pages, limited possible paths to them, and visitors' sense of control while navigating the website.
- Graphic representation: Whether the website uses appropriate colors, fonts, and text sizes. Proper visual embedding, visually appealing layout, effective use of white space to avoid visual clutter, and reduced loading time for visual elements.
- Optimal organization: Whether the website is logically organized. This includes cognitive architecture, a logical, understandable, and hierarchically based structure, systematic information layout and categorization, consistency, meaningful tags, headers, and titles, and the use of keywords.

It is important to note that these distinct design elements are strongly interrelated. For example, when discussing good website organization, attributes such as meaningful headers and titles, the use of keywords, and a hierarchically based structure were attributed to this design element. However, these attributes are also characteristic of creating effective navigation [Avoid Category Names That Suck, 2013], (Hasan, 2016).

Hypertext Markup Language (HTML) is the fundamental component of websites. It defines the meaning and structure of web content. The structure of every existing website must consist of HTML elements; otherwise, web browsers would not be able to understand and display its content. This markup language uses various elements made up of opening and closing tags for text, headers, paragraphs, links, lists, images, forms, input fields, and other content (Casabona, 2021). Here are some examples of elements: <head></head>, <title></title>, <body></body>, <header></header>, <footer></footer>. Some elements can contain other elements within them. Both child elements and text can generally repeat and follow any order. Elements also have attributes that consist of a name and a value.

Cascading Style Sheets (CSS) is a language used to describe the appearance and presentation of a document written in HTML (Grant, 2018). SASS (Syntactically Awesome Stylesheets) enhances CSS with new functionalities and syntax conveniences, helping developers write more readable and manageable style code (Giraudel, Suzanne, 2016).

Table 1

Differences between CSS and SASS (Queirós, 2018)

Funkcionalumas	SASS	CSS
Variable creation – allows assigning style values to variables	+	-
Nesting – allows the use of element embedding, which simplifies the structure of style descriptions	+	-
Mixin – allows creating functions and reusable style blocks	+	-
Importing – allows importing specific style code parts from other style documents	+	-

Since web browsers only understand CSS, SASS code must first be processed into CSS, which is the language browsers understand.

JavaScript is a programming language that adds interactivity to websites. By using it to manipulate HTML elements through the DOM interface, it is possible to dynamically change their content, appearance, and presentation in real-time. It also enables complex functionalities in websites, such as animations, real-time content loading without refreshing the page, interactive maps, and calendars. More than 98% of all websites use JavaScript [Usage statistics of client-side programming languages for websites, 2024]. This language is called a client-side programming language because operations are executed in the user's web browser, not on the server.

JavaScript client-side frameworks and libraries are tools aimed at speeding up the website development process. They provide developers with a structured coding environment, reusable components, and functions that help solve complex problems. Essentially, these frameworks and libraries are sets of pre-written JavaScript code that can perform certain complex functions more quickly and reliably than writing plain JavaScript code

(Vanilla JavaScript) (Kaluža, Troskot, Vukelić, 2018). Figure 1 shows the three most popular JavaScript frameworks and libraries. Figure 1 presents the three most popular JavaScript frameworks and libraries.

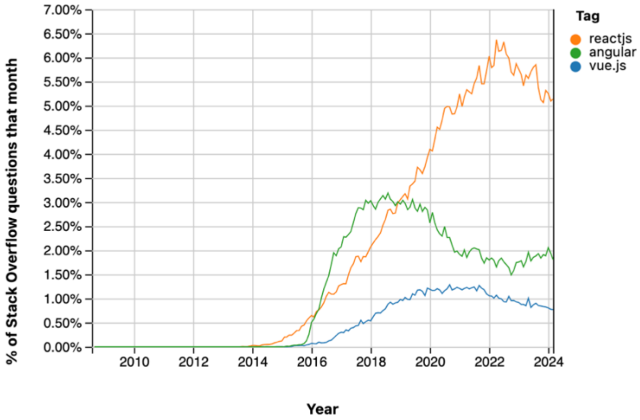

Fig. 1. 3 most popular JavaScript frameworks and libraries (Stack Overflow, 2024)

Table 2

Top 10 Content Management Systems Worldwide (Web Technology Surveys, 2024)

CMS	CMS Market Share	Used on Websites
None	-	31%
Wordpress	62.8%	43.3%
Shopify	6.3%	4.4%
Wix	3.8%	2.7%
Squarespace	3%	2.1%
Joomla	2.5%	1.7%
Drupal	1.5%	1%
Adobe systems	1.4%	1%
PrestaShop	1.1%	0.8%
Webflow	1%	0.7%
Google Systems	1%	0.7%

W3Techs provides statistics on over 500 content management systems (CMS) used on websites, including only those with meaningful content or functions. To determine the relevance of a website, content analysis and the link structure of websites are used [Web Technology Surveys, 2024].

Table 2 presents the ten most popular content management systems in the world. The first column lists the name of the CMS, the second column shows the market share of each CMS, and the third column indicates the percentage of all websites using a particular CMS. 31% of websites do not use any of the CMSs monitored by W3Techs. It is evident that the "WordPress" CMS is the strong leader in the current market, being used by 43.3% of all websites in the sample and holding a 62.8% market share among content management systems. Following it is "Shopify," whose popularity and user base are about ten times smaller than "WordPress," while the third place "Wix" CMS is nearly 17 times smaller.

"WordPress" is the most popular CMS. Its operation is based on a database-driven principle, with data stored and managed through the "MySQL" database management system. However, simpler alternatives might be suitable for certain websites. For example, simple websites that do not require frequent dynamic content updates or complex database structures can use a file-based CMS. A system like "Kirby" does not require a database and allows content management based on simple text files (Spiller, 2014). This alternative is an excellent solution for personal, portfolio, and informational websites, as well as small online stores. Additionally, file-based content management systems are ideal for websites that require a high level of security. Since such CMSs do not use databases, they are more secure (Lin, Sayagh, Hassan, 2023; Ruohonen, 2019).

Results

The decision to use SASS (Syntactically Awesome Stylesheets) was not long deliberated. SASS offers several convenient advantages that accelerate code writing and improve readability. Variables allow the definition of recurring CSS values that can be reused later. The grouping feature enables more efficient management of the hierarchy of styled elements. Additionally, the import function allows the division of style files into smaller parts, which can be imported as needed. Thanks to SASS, the CSS code written is cleaner and easier to maintain, which is very important for larger projects.

The sources in the analytical part indicate that the decision to use plain JavaScript instead of various frameworks and libraries should depend on the website's size, needs, and complexity. For instance, if a website is large and has many complex functions, "React.js" and "Vue.js" offer developers many useful features that speed up their work in creating single-page applications and dynamic, interactive user interfaces. For smaller or simpler projects that are not as complex, less interactive, and feature static content, plain JavaScript is sufficient. In such cases, using plain JavaScript results in a faster website because it is lighter and does not require additional resources to load a library or framework and its functions. When programming a website using the "React.js" library or the "Vue.js" framework, its code is more readable and understandable to other developers, as certain guidelines specific to the framework or library are followed. Additionally, using frameworks or libraries reduces the codebase since some functionalities are already written. However, it is important to note that the technologies of frameworks and libraries change rapidly, and some of them may become outdated and no longer used over time. Meanwhile, plain JavaScript remains a long-lasting and stable choice. The choice between competing methods was difficult, but ultimately plain JavaScript was chosen for the website being developed. The main reason is that the website being created does not have such complex functions that would require the use of the "React.js" component library or the "Vue.js" framework.

When choosing a content management system, the complexity of the website, its scope, and the client's needs were taken into account. Since the website being developed is relatively simple and does not require a complex database structure, a file-based content management system "Kirby" was chosen. This CMS is characterized by strong control panel configuration, making it a perfect fit for the client's needs.

Conclusions

The analytical part demonstrated that websites are an important part of the modern digital space. Key website design elements, such as navigation, graphic representation, and organization, strongly influence visitor engagement and positive user experience on websites. Website development tools such as HTML, CSS, SASS, JavaScript, and front-end libraries and frameworks allow developers to create dynamic, interactive, and functional websites. Choosing between plain JavaScript or frameworks like React JS, Angular, or Vue.js depends on the project's scope, requirements, and specifications. By integrating a content management system into the website, administrators can manage the website content without programming knowledge. "WordPress" is the most popular content management system, which is database-driven. However, there are other alternatives, such as "Kirby," which does not require a database and allows content management using simple text files. When choosing a content management system, it is important to consider the website's scope, requirements, and specifications.

In the project part, based on the drawn UML (Unified Modeling Language) use case diagram, the functional and non-functional requirements of the created website were identified. Functional requirements included features such as content management, publication search, event calendar, newsletter subscription, and live weather broadcasting in Panevėžys. Non-functional requirements emphasized aspects of website performance, portability, reliability, security, usability, manageability, capacity, and utility. The design creation process, involving collaboration with designers, allowed for the creation of an aesthetically pleasing and functional website design. Considering the needs of the created website, web development tools were selected. SASS helped to accelerate the writing of CSS code and improve its readability by providing additional functions such as variable creation, nesting, mixins, and importing. It was decided to use plain JavaScript due to the simplicity of the website's functions and the relatively small project scope. As a result, the website is more durable and requires fewer resources. When choosing a content management system, the website's complexity, scope, and client needs were considered. Since the created website is relatively simple and does not require a complex database structure, the file-based content management system "Kirby" was chosen. This system also features strong administrative environment configuration and higher security.

The practical part detailed the implementation and testing of the website for the Panevėžys Creativity Center "Pragiedruliai". All functional requirements were implemented, including the integration of the "Kirby" content management system, search functionality, the calendar using the "vanilla calendar" JavaScript library, the newsletter subscription and management via the "Mailchimp" platform, and live weather broadcasting using the "OpenWeatherMap" API. The administrative environment was created using YAML format files, and dynamic data was managed with PHP. The website's compatibility with major browsers and their versions was ensured using "BrowserStack" and "caniuse.com" tools. The site's speed index was optimized to less than 2 seconds using various methods and measures, such as compressing and optimizing all images used on the website to reduce their size, thereby shortening their loading time.

The website was tested on various devices to ensure smooth operation and good appearance on both smaller mobile device screens and larger computer screens. It was also confirmed that the web hosting service provider meets the specified capacity requirements. Daily backup storage with the ability to restore data up to 7 days was ensured. Testing confirmed that the real-time weather information displayed for Panevėžys is accurate by comparing its data with the weather data shown by the Lithuanian Hydrometeorological Service. As a result, the website is functional, easy to use, and meets all requirements.

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SERIES OF POSTERS ON THE THEME "DIGITISED SCHOOL EDUCATION" FOR JSC "BMK"

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Keywords: way to inform; creativity; clear message; communicate; confronted; exterior design; display; constant reminder; digital advertising; major impact; directly; indirectly.

Abstract
It is one of the oldest and most effective ways to inform, promote or inspire people. Posters are the link between art and advertising, allowing you to combine creativity with a clear message. It is a process that explores the importance of the impact of posters and how they can change people's attitudes and behaviour. The process of creating a poster starts with a clear idea to communicate (Karen L. Carter 2022).

The audience or target group is confronted with the posters when walking down the street, waiting for a bus, in the exterior design of buildings or in a shopping centre display. In short, posters participate in social life. Posters are a constant reminder to the public of events (Berya Özleŵ Özcay, Ayhay Özer 2016).

The proliferation of print and digital advertising has a major impact on everyday life. Posters and similar print and non-print media not only disseminate information effectively but also shape our lives directly and indirectly (VÍCTOR FERNÁNDEZ BLANCO 2021)

Introduction

Whether posters are art or advertising depends on the attitude of the viewer and the creator (Gastou, 2004). Different people react differently to colour, shape and style. Understanding what can appeal to a particular audience is a key challenge (S. Nundy 2022).

In the "production - application" system, design objects become objects that not only satisfy essential requirements, but also convey aesthetic values as elements of an artistic-visual approach to reality and selfexpression. Design is a systematic aesthetic activity aiming at the realisation of aesthetic orientations and human values (Svitlana VALERIIVNA PRYSHCHENKO 2019).

Data analyses obout the posters

One of the first things you notice when looking at a poster are the illustrations, if a poster is dominated by a lot of text and no illustrations, the poster will be difficult to understand and complex. Colour harmony is also very important, if the poster is dominated by colours that do not match, the poster will not attract attention and will be difficult to read (Sally Dowling and John Albarran 2017).

Most modern trends in poster printing are not limited to certain rules and regulations, but there are certain poster production methods that must be followed (Printbritania Team, 2021).

Contact, social distance, attitude and modality are the four essential elements that construct interactive meaning. According to Kress and van Leeuwen, contact is the perceived connection between the participant and the viewer, established by the gaze.

Results

Literature and internet sources were analysed to find out the characteristics, trends and benefits of poster design for the company. The significance of the individual elements of graphic design for the creation of the work was investigated. The guidelines for the creation of the poster series 'Digitalised School Education' were analysed and what is being followed in order to achieve the right end result. The positive and negative aspects of digital learning are described. Based on the knowledge gained, a series of two posters on the theme 'Digital schooling' was developed.

Fig. 1. Lina Šeina 2024
(One of final posters)

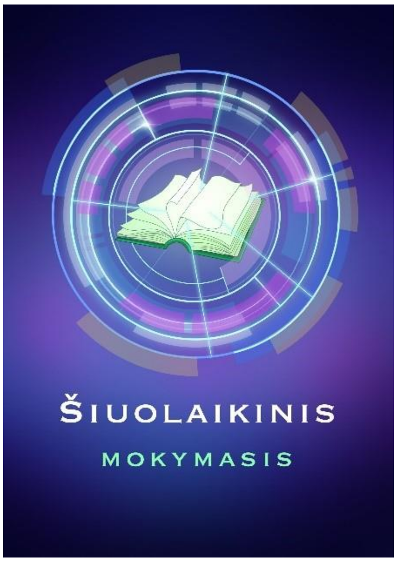

Fig. 2. Lina Šeina 2024 (One of final posters)

Conclusions

Digital education posters are a great way to visually convey important information and encourage pupils or students to take an interest in digital skills. A well-defined target audience for the specific poster topic is required. Posters on the topic of 'Digital School Education' for primary school students should be visually appealing, easy to understand and convey information using images, diagrams, graphs and clear text. When designing a poster for primary school pupils, it is necessary to use more transparent, saturated colours, text that is easy to understand, without clues, and that is appropriate to the abilities of the primary school. It is important that the poster conveys the message of digitised schooling as simply but effectively as possible.

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CREATION, VISUALIZATION AND PUBLICATION OF A DATABASE OF GREEN SPACES (FLOWER GARDENS) ON THE GIS PLATFORM

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Keywords: GIS, Visualization, Database, Application of GIS.

Abstract
In the article a database of green spaces (flower gardens) was created, visualized, and made public. Based on the analysis of scientific literature the first part of the article discusses the theoretical aspects of visualization or GIS platforms. The aspects of creating databases and using the GIS platform are also analyzed.
The second part presents the activities of the Geodesy and GIS Department of the Klaipėda City Municipality Administration and the existing Klaipėda City Map Portal. An action plan is being created for the creation, visualization, and publication of a database of green spaces (flower gardens) using GIS platform development tools. The third part presents the results of the article a database of green spaces (flower gardens) was created, visualized, and made public.

Introduction

Relevance of the topic - Klaipėda city Municipality has implemented and successfully uses an interactive map of the city, where you can find useful and relevant information.

In order to ensure the proper maintenance of the green spaces (flower gardens) of the city of Klaipėda, to facilitate the selection of new flower gardens (spaces) that are planned to be installed, it is very important to have accurate spatial information - where the flower gardens are already installed and where they can be newly installed. Graphically represented areas where it is possible to install new flower beds provide an opportunity to more objectively assess the position and control of existing flower beds and avoid mistakes when installing new flower beds.

Data and Review

After analyzing the scientific literature on the theoretical aspects of the creation of databases and GIS platforms in the first part, most authors unanimously state that the need for data collection, analysis and visualization is growing and the opportunities to apply GIS technologies in territorial planning, urban planning, logistics, and land management are increasing.

In the second part, after the analysis of the technological design of the database of green spaces (flower gardens), it was determined that the Klaipėda city municipality administration has a working interactive city map, which visually conveys the most relevant information to the city residents about the living environment, environmental protection, infrastructure, territorial planning, education, business and other projects.

Urban planning and development is a complex and constantly challenging process. Various changes in the city can change the living conditions for all city residents. A detailed analysis is necessary for urban planners in order to objectively see the changes taking place in the city. In many cases, evaluating changes in urban development requires large-scale calculations, performing many repetitive actions, so before there were computers and geographic information systems (GIS), such an analysis would have required a lot of time and was simply not worth doing, and modern technologies allow such calculations to be performed immediately . Thus, the computer and GIS are tools, the proper use of which facilitates and accelerates the performance of complex analyses (Martin van Maarseveen, M. Javier, Flacke J., 2022).

Results

The third part presents the results of the article a database of green spaces (flower gardens) of the city of Klaipėda was created, the data was visualized using the ArcGIS PRO program and a new public layer was created in the Klaipėda map portal - "Klaipėda flower gardens".

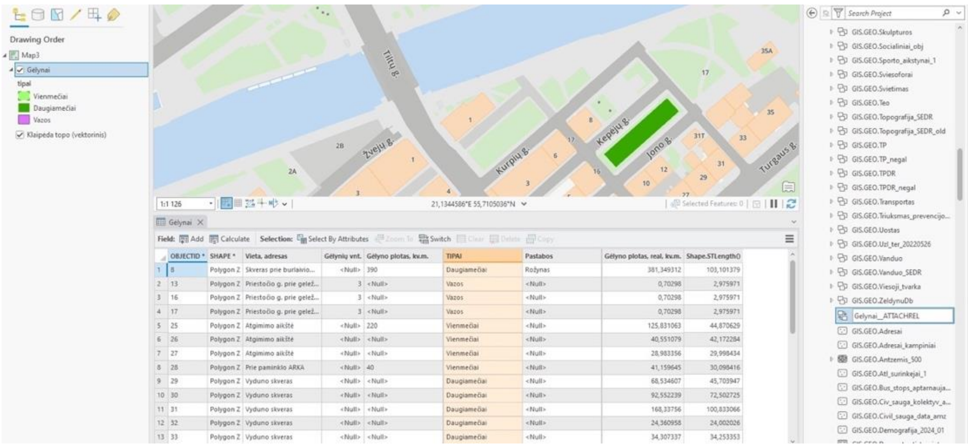

Fig. 1. Data filled in the ArcGIS PRO programe

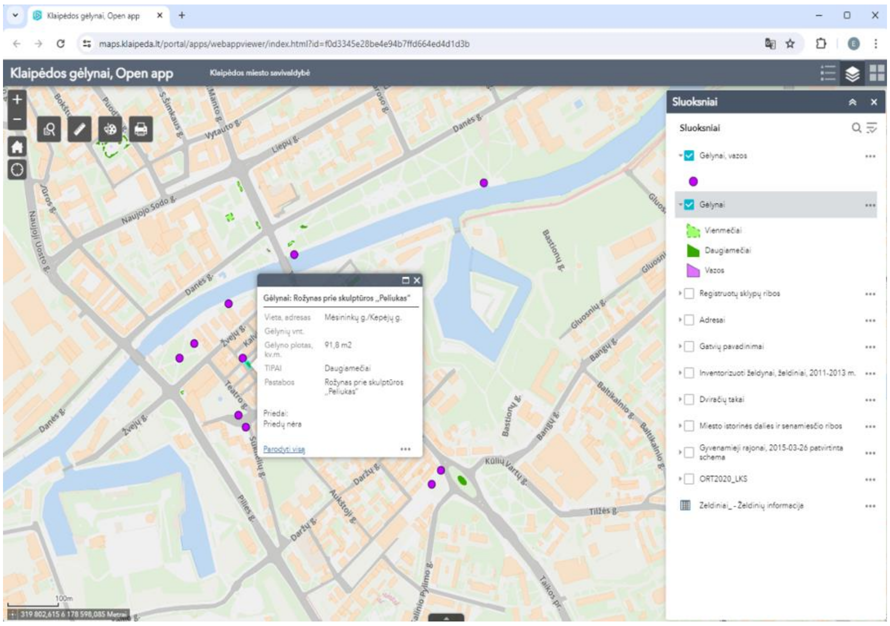

Fig. 2. A new layer ,,Klaipėda flower gardens'' in Klaipėda map portal
Source: https://portalas-klaipeda.hub.arcgis.com/

Conclusions

Practical application of creating, visualizing and publicizing the database of green spaces (flower garden) specialists have the opportunity to plan and maintain existing recreational spaces more efficiently, residents can see where existing flower gardens are located, their distribution in the city territory and other relevant information.

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CITY SIMULATOR GAME DEVELOPMENT USING PHASER AND VUE.JS

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Keywords: City simulator, game development, Phaser, educational game.

Abstract
This article explores the process of developing a city simulator game using Phaser and Vue.js technologies. The primary goal of the work is to create an innovative and educational game aimed at school-aged children. The game's concept focuses on developing urban planning, budget management, and problem-solving skills, providing children with the opportunity to learn through play. The article includes a comprehensive literature review on game development and the integration of educational value into games. The practical part involves the development of game ideas, world-building, visualization and graphics, and database integration. Phaser was used to create an interactive game environment, while Vue.js ensured the functionality and dynamism of the user interface.

Introduction

As the global population grows, it is predicted that by 2050 nearly 70% of people will live in cities, according to Vidal et al. This rapid urbanization faces challenges like water scarcity, traffic congestion, waste accumulation, and air pollution. Climate change exacerbates these issues with heatwaves and floods. However, climate adaptation measures such as green roofs, efficient buildings, and sustainable mobility can transform cities into solutions rather than problems. Examples include Shenzhen's sponge city, Paris's 15-minute city, and Copenhagen's bike city. Digital simulations help understand urban development, with cities like Los Angeles, Singapore, Helsinki, and Dubai using digital twins. This study explores creating a city simulator game using Phaser and Vue.js, examining technical, social, and cultural aspects.

Data analyses about framework

For world-building, we will use the Vue.js framework and the Phaser 3D library. Vue will serve as the environment for running and displaying the game in the browser, while Phaser 3D will be the core framework upon which the game itself is built. Since Vue is a framework and Phaser is a library, integrating them is straightforward: after setting up the Vue environment, we simply install the Phaser library using the NPM command. After installing the libraries, we need to prepare the game's Vue component and import the necessary libraries into this component. We will then initialize the Phaser game and start the practical development phase. Technically, the game is created as a Vue component. During loading, a Vue method we defined, initializeGame, is executed. This method initializes the Phaser game, which in our case, is a city simulator. The game world is created with predefined settings such as game width and height, and required plugins. The actual game scene is then described in the Phaser environment. The scene has its own methods like init, preload, and create, which form a cycle that runs sequentially. This example does not show another cycle method, update, which executes code for each frame.

Results

City Simulator Game Overview: History and Evolution: City simulators have evolved since the 1980s, progressing from classics like "SimCity" to modern titles like "Cities: Skylines." This evolution reflects advancements in game mechanics and graphics, creating more immersive experiences over time. Simulators offer significant benefits in enhancing strategic thinking and problem-solving skills. However, they also pose challenges such as complexity and high system requirements. Despite this, the genre continues to grow in popularity, driven by interest in urban planning and sustainability.

City Simulator Game Design: The game aims to provide both educational and entertaining experiences by simulating city building and management. It addresses real-world challenges like economic growth and infrastructure development, creating a dynamic and responsive virtual environment. Visuals are designed to be modern and attractive, with careful consideration of color palettes and graphics styles. Integration of databases ensures efficient data storage and management, enabling players to monitor and control city development effectively (example shown in Fig. 1).

Fig. 1. Example project with game mechanics

Implementation and Testing of the City Simulator Game: The code architecture allows for compact packaging of functionalities into components, facilitating efficient management and potential future expansions. Each functionality is carefully distributed and combined for cohesive gameplay while maintaining flexibility for adjustments. Unit and integration tests ensure smooth operation of individual components and the entire system. Performance testing guarantees optimal gameplay under various conditions. Compatibility testing across browsers ensures wide accessibility. Feedback from beta testers is analyzed for continuous improvement, ensuring a high-quality, stable, and engaging final product.

Conclusions

It can be argued that all the stated objectives were successfully achieved in the thesis. The city simulator game developed using Phaser and Vue.js not only meets the theoretical and practical requirements but also provides a solid foundation for further expansion and improvement. This project has demonstrated that the chosen technologies are suitable for creating complex and interactive games, offering the opportunity to develop innovative and engaging products in the gaming market. The achieved results demonstrate that consistent planning, meticulous design, and effective implementation of technologies can lead to the successful creation of a game that meets the needs and expectations of modern players.

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COMPARISON AND ANALYSIS OF ANGULAR AND VUE JAVASCRIPT FRAMEWORKS

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Keywords: framework comparison, framework properties, program testing, data analysis.

Abstract
The article investigated the problem of choosing a suitable user interface framework. The methods of comparing user interface frameworks of foreign authors and the main features of Angular and Vue frameworks are examined. Performance, scalability, and developer experience pros and cons of using the respective framework were also reviewed.
In order to perform a practical analysis, it was necessary to specify the functional and non-functional requirements of the program and to design a static and dynamic image of the system. Testing the implemented application and extracting data from various other frameworks showed that Vue is a better choice for small-scale application development.

Introduction

With endless different and newly created frameworks, choosing one of them becomes a challenge [Singh, 2023]. There are several important aspects to consider when choosing a client-side JavaScript framework. First of all, we need to know how and by what criteria these programming tools are usually compared. Without fully comparing one aspect or another, we can face unpleasant situations when the project is already in full swing. It is also very important to know the essential properties of each other and how those properties affect the overall performance or scalability of the application. Programmers need the tools to create a solid code structure and facilitate interaction with the Document Object Model (DOM) and application interface [SSA Group Team, 2021]. Probably no one would want to work with a tool that is inconvenient for work, so it is worth considering the experience of the programmer himself. If the framework has the support of a large or well-known company, there is a high probability that other companies will choose it [Bakradze, 2023].

Data analyses about the frameworks

Taking into account the opinion of specialists, we can see that comparing both the features of the frameworks and their performance or comfort, that these two systems are different. Angular is a JavaScript framework with a list of useful built-in features and a wide selection of tools that make it popular among developers [Bampakos, 2023]. Angular's features can be a bit complicated for a novice programmer to understand, which can make this framework intimidating for new programmers [Ragala, 2023]. On the other hand, it is characterized by many integrated functions that, after learning, we can easily create complex business-level applications, which is especially relevant for managers of large companies. Meanwhile, the Vue framework is a potentially lightweight version of Angular that allows new enthusiasts to quickly get involved in the intricacies of the framework. It has a lot of pre-available functionality which is quite sufficient for a small to medium sized application. Its ability to seamlessly integrate into existing projects combined with its inherent simplicity has made it a one of the favorites among developers [Eseme, 2023].

Results

Framework analysis involved test environment, line of code counts, batch sizes, testing cyclic CRUD (create, read, update, delete) operations, memory, and page load metrics (fig.1 and fig. 2). To achieve these results two important tools there used, „Selenium“ [Selenium, 2024] for loop operations and „Google Lighthouse“ [Chrome, 2024] for page load metrics. In all areas, the Vue framework clearly dominated, both in terms of performance advantages and smaller memory, package, or lines of code. Since the Angular framework is designed for larger-scale applications, it can be said that these tests are biased in favor of Vue, and more research time should be devoted to studying an application with complex functionality.

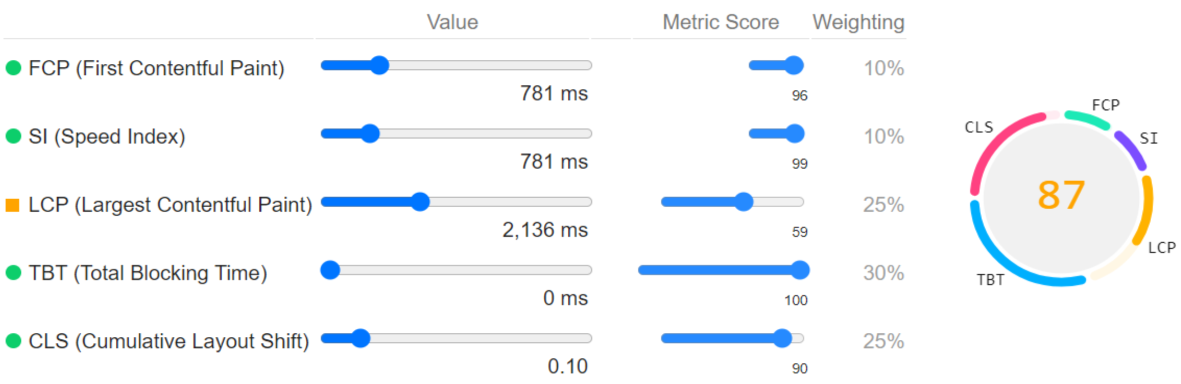

Fig. 1. Angular performance metrics using „Lighthouse“ tool

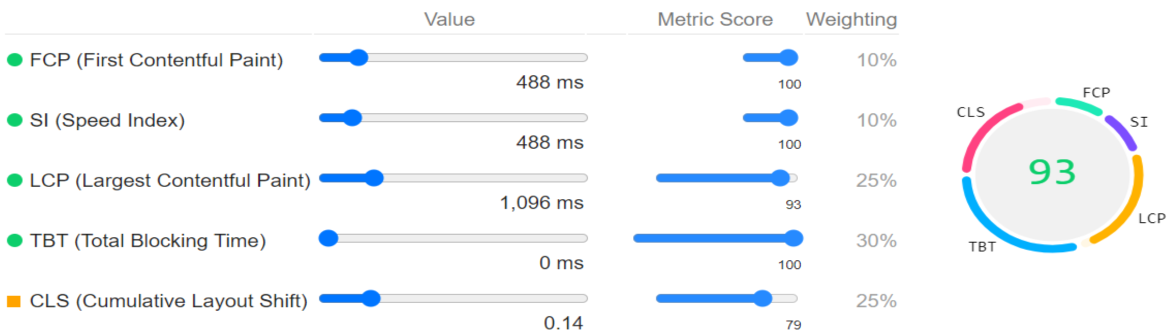

Fig. 2. Vue performance metrics using „Lighthouse“ tool

Conclusions

Angular is well-suited for large-scale enterprise applications due to its structured architecture and many features. Vue's flexibility and focus on core features, on the other hand, is better suited for smaller projects or those who prefer a faster development pace.

Research shows that Vue can outperform Angular in performance metrics such as code size, memory usage, and page load speed. This can be especially true for smaller applications where user experience and responsiveness are critical.

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CREATION OF A CENTRALIZED EMPLOYEE AND RESOURCE MANAGEMENT SYSTEM FOR THE PUBLIC INSTITUTION "ŠILUTĖS HOSPITAL"

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Lithuania Business College
Keywords: Active Directory, smart cards, certificate, group policies, organizational units.

Abstract
Institution "Šilutė Hospital". The article addresses the problem of centralized employee and network resource management at the Public Institution "Šilutė Hospital": automated software installation, secure authentication, and network device management. From a theoretical perspective, it analyzes authentication methods, smart card protocols, and technologies. An Active Directory system is designed based on use case diagrams and principles for creating organizational units. Policies are implemented according to security requirements. The work includes a secure certificate-based computer authentication model, implemented on a server. Group policy application and certificate issuance service are created and tested in the hospital network. Efficiency in work processes is increased for both IT administrators and hospital staff.

Introduction

According to Badhwar (2021), Active Directory (abbreviated as AD) is a set of technologies developed and supported by Microsoft that enables organisations to centrally manage user logins, network devices and other IT resources This toolkit is used by many businesses and organisations to efficiently manage their network resources, access and security. Waldefeldt, J., & Quist, A. (2023) point out that AD features help organisations to manage IT infrastructure more efficiently, reduce administrative costs and ensure security and network stability. However, it should be noted that the proper deployment and configuration of AD should be based on the organisation's specific characteristics and requirements. Managing information across organisations, managing user logins and controlling network devices are burdensome processes. AD, developed and supported by Microsoft, is a powerful set of tools that provides an effective solution to these challenges. According to the author, Ally S. (2022), it enables centralised management of user accounts, settings and security policies, helping organisations to manage their IT infrastructure more efficiently. Authors Mayank, M., & Garg, M. (2019) point out that since AD is designed as part of the Windows Server operating system, the implementation of AD starts by setting up the basic domain settings. Author Denis Isakov (2023) argues that the AD group policy strategy is a powerful technology for administering thousands of of desktops with a single click.

Data analyses

The modernization and efficiency improvement of healthcare institutions are challenges faced by various organizations in contemporary society. In this context, VšĮ "Šilutės Hospital" aims to create a centralized employee and resource management system to better meet the organization's needs and optimize processes. The centralized employee and resource management system at Šilutės Hospital is an ambitious project focused on more efficient and secure authentication, network resource management, and overall organizational operations. This system aims to integrate into operational processes, improve the work of IT administrators, and enhance the authentication of hospital staff. As the institution increasingly digitizes processes, security and more efficient administration are required. This system will address employee login management based on active directories, planning the creation of this system, and other network devices whose processes can be optimized and managed centrally on a server. Additionally, security measures will be implemented to ensure the confidentiality of patient information and secure access to medical information systems.

Results

Installed AD domain on Windows Server. Configured network settings. Installed roles: AD CS (Certificate Services), AD DS (Domain Services), DNS server, printer services, file and storage services.

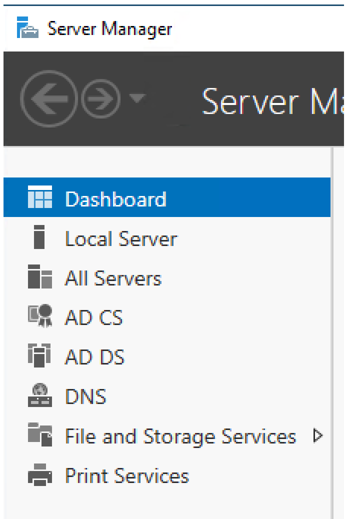


Fig. 1. Used AD server roles

Below is hospital-managed structure has been created and detailed into organizational units.

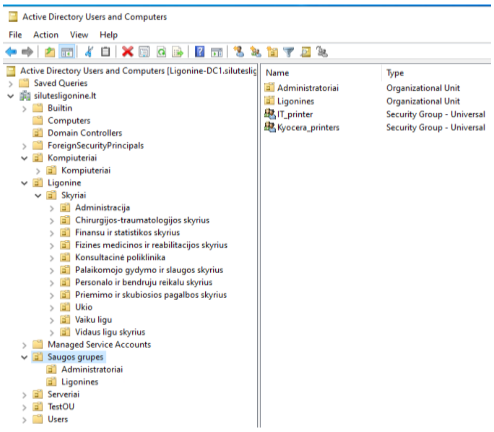


Fig. 2. Created AD organization units

Users are being created for each organizational unit. Computers and printers are being added to the Active Directory. GPOs are being created, with their names indicating the actions they perform. Created GPO: User – Printer Install, Users - Install Software, Users – Chrome Settings, Users – Add Shortcuts, Computer – Login Text, Computer - NumLock, Default Domain Policie- Logs, Computer – Local Administrator Restricted. Below are some figures.

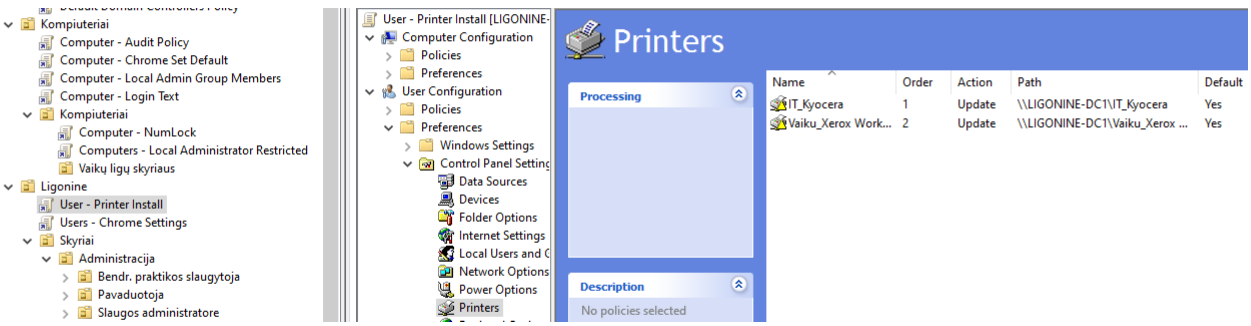


Fig. 3. GPO – installing network printers

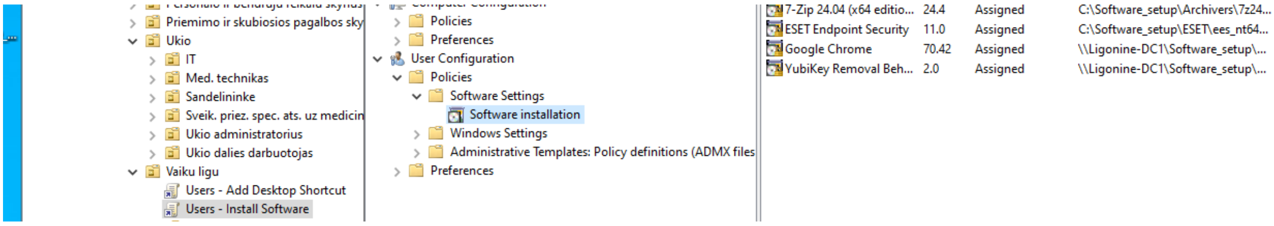


Fig. 4. GPO – installing softwares

Certificates for user accounts are created by the Certificate Services. They are then loaded onto a USB token key used for authenticating the user on the computers.

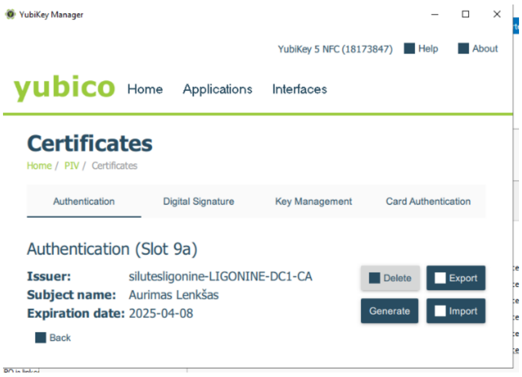
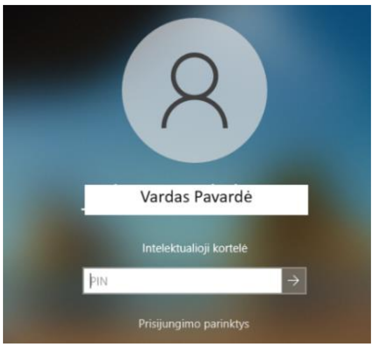
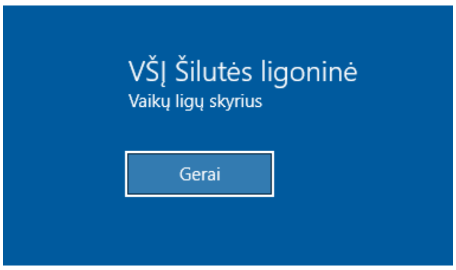


Fig. 5. Importing user account service into a USB token key

Computers and other network devices are connected to the silutesligonine.lt domain and authenticated by a USB token key and assigned PIN code. The capability to unblock a blocked PIN on a computer with a PUK code has been implemented. Users can authenticate only on those computers specified in the Active Directory policies. Full backups of the entire AD system are being made.

Fig. 6 YubiKey token key





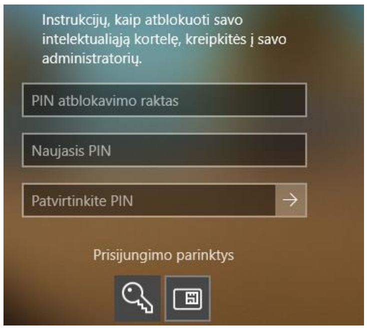


Fig. 7. User authentication window

Fig. 8. User authentication title

Fig. 9. Unblock YubiKey PIN

Conclusions

It has been determined that today's security requirements are higher, so it is no longer sufficient to use only long and complex passwords for accessing various information systems or even basic computer accounts; at least two-factor authentication is necessary. Theoretical analysis also revealed that authentication can be simplified by using a smart card and uploading a certificate (which contains encrypted login information) to it, along with the idea of 2FA (secured with a PIN code). It was found that there are several types of smart cards: PIV and standard type. PIV-type smart cards support certificate uploading, while standard type cards can store simple unencrypted login information.

When designing Active Directory for centralized access to hospital network resources and employee accounts, it was found that planning is essential. It largely determines how easily the system will be managed and how the created Group Policy Objects (GPOs) will be applied. It was determined that it is very important to divide hospital departments and professional groups into organizational units as precisely as possible, as this makes it easier to deploy, apply settings, and manage accounts through GPOs.

The organizational structure of OUs and group policy management were designed using UML diagrams. Use case diagrams were also planned to show the actions that the created group policies will perform, demonstrating how such centralized management facilitates the work of IT administrators, increases efficiency, and addresses security issues.

A functioning Active Directory system was created and tested in the hospital network. Computers were joined to the domain, and users were authenticated using YubiKey USB security keys and the rules created for them. In their environment, users receive the necessary programs, settings, or permissions. Provisions were made for preventing issues in case a USB key is lost or blocked. Backup copies of the AD system were planned to ensure recovery in case the system fails, as it is the foundation of the entire institution's operations.

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SEO OPTIMISATION OF THE WEBSITE WWW.DGDEKORAS.LT

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Keywords: SEO, optimisation, On-page SEO, Off-page SEO, audit, tools.

Abstract
The article emphasises: On-page SEO, Off-page SEO and website audits. It overviews tools needed for SEO usage and optimisation, such as „Google Analytics“, „Google Search Console“, „Meta SEO inspector“, „Screaming Frog SEO“, „SEMrush“., SEO audit and optimisation action plan. According optimisation action plan, SEO website optimisation was prepared by www.dgdekoras.lt.
The visual presentation, page structure and navigation were changed to UX/UI design requirements. A new sitemap.xml file was created and integrated to test the URLs, and to submit queries for indexing. The optimisation was successful, the page ranking is situated in the top ten positions on the search engine using the relevant keywords (glass decoration Klaipeda) (Greta Bagužienė, 2024).

Introduction

The website www.dgdekoras.lt is created in 2021. It was built using Wordpress web development tool. The website includes free plugins such as „Elementor“, „Panda“, „Classic editor“, „Contact form“, etc. The structure is minimal, the menu consists of five items: about us, architectural films (with droplist), window decoration, gallery and contacts. The website uses redirecting links and the visual presentation is not striking. The logo acts as a redirecting link to the original home page. The home page has active buttons with redirecting links to other pages. CSS elements are used in photos, descriptions of services and products. The website has an SSL certificate. It is also linked to „Google Search Console“. (Greta Bagužienė, 2024).

Data analyses

The audit was carried out on the website and the report has shown that the website has deficiencies in „SEO on-page“ technical „and „SEO off-page“. According „Lighthouse“ calculating the site performance results were recorded: FCP 4.9ms, SI 8.5ms, LCP 6.8ms, TBT 208ms. According to the results it assumes that the website has problems with the photo optimisation. It shows number of CSS elements should be reduced, to use lazy loading for the user to see the content, photos could be seen when they are fully loaded. The website's performance score and search results showed that the website was not in the top ten positions and therefore we needed to perform SEO audit to the website (Greta Bagužienė, 2024).

Results

The on-page SEO changes were made during the website optimisation process, included: theme and plugin updates, visual presentation, „Alt" photo descriptions, updated and expanded photo gallery, new website tree, new H1 headers, Meta headers and descriptions, and a sitemap generated and uploaded. "Changes were made to off-page SEO on Facebook, and an update of the visual presentation was made. (Greta Baguzienė, 2024).

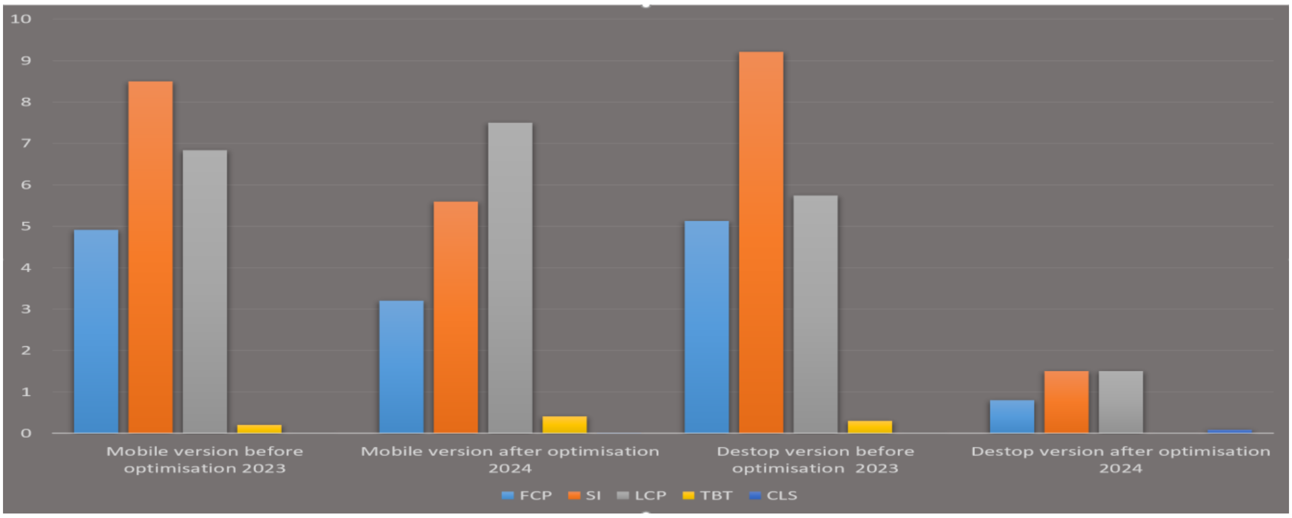

Fig. 1. „Google Lighthouse“ scoring calculator data made by author

Conclusions

Two week monitoring was shown in Google Search Console and Google Analytics. Before optimisation, all new pages were indexed and displayed 231 times in organic search during two-week period which took from 1st of May, 2024 to 14th of May, 2024, it was compared 27 times during the one-month period taking from 1st of April, 2024 to 30th of April, 2024. I can conclude that the website optimisation is successful, it showed that the number of hits has increased by 85% with a planned six month monitoring period.

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RENOVATION OF COMPUTER NETWORK IN PRIVATE OBJECT

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Keywords: computer network, file sharing, personal and data protection.

Abstract
The article analyses how a properly planned and implemented computer network can significantly ease and enhance its everyday usage. The paper examines essential security elements such as personal and data protection. It discusses the advantages of a computer network, including file sharing among various devices, automation possibilities, security measures, shared resource utilization, and interaction among different devices. Additionally, it explores how these advantages can impact daily life, including saving time and financial resources. During the research, efforts are made to identify potential challenges in deploying and using a computer network and to provide recommendations on overcoming these challenges.

Introduction

This article, authored by Rokas Valadka, aims to address the needs and challenges of upgrading a computer network within a private object. The project focuses on designing and implementing a secure, efficient, and modern network that meets contemporary technological requirements and enhances overall performance. The article emphasizes the importance of network security, efficiency, and user convenience through detailed planning and practical implementation.

Data and methods

1. Needs analysis and existing infrastructure:
2. Conducted a comprehensive analysis of the current network setup, identifying key requirements such as secure network access, local data storage, and efficient device control.
3. Evaluated the existing UTP cabling and optoelectronic equipment, identifying limitations and areas for improvement.
4. Theoretical framework:
5. Explored various network types (LAN, WAN, WLAN), topologies (star, ring, bus), and their specific use cases.

Fig. 1. Star topology example (made by author based on multiple authors: Kaklauskas L., 2003, *Kompiuteriniai tinklai 1 dalis,* 18 p. and Pandya K. 2013 *Network Structure or Topology,* 4 p. and Siregar N. A., W.K Siahaan N., Hadrani Isra' Nur, Claudia M. A. 2023. *Computer Network,* 4 p.)

Analyzed essential security measures and network equipment documentation, including routers (*RouterOS Documentation*), switches (*Manual Web UI Reference Guide Smart Managed Switch Ver. 4.20*), and NAS systems (*TS-x33 User Guide*), to ensure robust and reliable network performance.

- Implementation:
- Upgraded the network infrastructure by installing a new, organized network cabinet and ensuring proper cable management.

Fig. 2. Network cabinet (made by author)

Configured network devices to optimize data flow, enhance security, and provide seamless connectivity. Implemented NAS for secure data storage with RAID1 configuration, established DHCP services for efficient IP address management, configured secure SSL VPN and certificates to reach network from outside.

DHCP Server

DHCP | Networks | Leases | Options | Option Sets | Alerts

Check Status

Address	Active Address	MAC Address	Active MAC Address	Active Host Name	Comment	Status	Expires After
192.168.1.28	192.168.1.28	80:64:6F:B8:6A:1B	80:64:6F:B8:6A:1B	ESP_B86A1B	IOT_Vartai	bound	00:06:00
192.168.1.29	192.168.1.29	C0:56:E3:74:6B:9D	C0:56:E3:74:6B:9D		Svetaine CAM	bound	00:07:46
192.168.1.30	192.168.1.30	A0:FF:0C:E7:A8:2B	A0:FF:0C:E7:A8:2B		Front CAM	bound	00:08:37
192.168.1.31	192.168.1.31	E8:A0:ED:68:8C:07	E8:A0:ED:68:8C:07		Tarace CAM	bound	00:06:51
192.168.1.32	192.168.1.32	E8:A0:ED:68:8C:3F	E8:A0:ED:68:8C:3F		Garden CAM	bound	00:09:20
192.168.1.33	192.168.1.33	E0:CA:3C:58:8A:FF	E0:CA:3C:58:8A:FF		Side CAM	bound	00:07:11
192.168.1.53	192.168.1.53	20:1F:3B:7D:27:88	20:1F:3B:7D:27:88	Google-Nest-Mini	IOT_Google_SoundBar	bound	00:05:30
192.168.1.57	192.168.1.57	50:ED:3C:45:D6:61	50:ED:3C:45:D6:61	MacBook-Air-4	PC_Aiste_MAC	bound	00:03:59
192.168.1.65	192.168.1.65	D8:38:0D:34:79:A0	D8:38:0D:34:79:A0	linux-a079340d38d8	NG_AP1	bound	00:07:47
192.168.1.80	192.168.1.80	24:5E:BE:61:61:CA	24:5E:BE:61:61:CA	NAS6161CA	SRV_Q_NAP	bound	00:07:23
192.168.1.81		F4:CE:23:97:CB:2E		VMG-417	PC_Darbinis_WiFi	waiting	
192.168.1.83	192.168.1.83	58:D5:6E:5E:5B:D0	58:D5:6E:5E:5B:D0		NG_RVSW1p	bound	00:08:16
192.168.1.84	192.168.1.84	10:BE:F5:53:7C:C8	10:BE:F5:53:7C:C8		NG_RVSW2	bound	00:06:40
192.168.1.87		BC:60:A7:D8:7B:B9			IOT_PS4	waiting	
192.168.1.91		F4:39:09:25:28:FA		DESKTOP-O2U5168	PC_CAM	waiting	
192.168.1.94	192.168.1.94	1C:61:B4:27:C7:40	1C:61:B4:27:C7:40	TL-WR841N	NG_AP2	bound	00:09:56
192.168.1.97	192.168.1.97	00:15:5D:01:48:03	00:15:5D:01:48:03	appliance	PC_Zabbix	bound	00:07:56
192.168.1.98	192.168.1.98	04:7C:16:02:BD:A0	04:7C:16:02:BD:A0	AISTE-PC	PC_Aiste	bound	00:06:13
192.168.1.99	192.168.1.99	7C:64:6C:61:EC:96	7C:64:6C:61:EC:96	LGwebOSTV	IOT_TV	bound	00:06:09
192.168.1.100	192.168.1.100	E8:68:E7:43:9D:0C	E8:68:E7:43:9D:0C	ESP_439D0C	IOT_Terasa	bound	00:05:20
192.168.1.102	192.168.1.102	B0:4A:39:44:61:6E	B0:4A:39:44:61:6E	roborock-vacuum-a27	IOT_Siurblys	bound	00:08:51
192.168.1.110	192.168.1.110	D8:50:E6:BB:B8:F0	D8:50:E6:BB:B8:F0	DESKTOP-OL9I2JS	PC_Rokas	bound	00:06:47
192.168.1.169	192.168.1.169	24:0F:9B:0A:09:7F	24:0F:9B:0A:09:7F		SRV_NVR	bound	00:07:53
192.168.1.182	192.168.1.182	D0:BA:E4:39:56:0D	D0:BA:E4:39:56:0D	WiFi 8S	IOT_Silumos_Valdiklis	bound	00:08:41
192.168.1.193	192.168.1.193	2C:41:38:82:74:27	2C:41:38:82:74:27	NPI827427	IOT_Printer	bound	00:08:27

Fig. 3. DHCP server (made by author)

Deployed wireless access points to ensure comprehensive coverage a video and network devices surveillance system for enhanced security and operation status.

Results

The project achieved significant improvements in network performance, security, and user convenience. Key results include:

1. Enhanced network performance:
2. Achieved minimum 1 Gbps connectivity across the network with well-organized UTP cabling.
3. Established separate 5GHz and 2.4GHz wireless networks, including a hidden network for IoT devices and a guest network.
4. Improved security:
5. Configured firewalls and strong, randomly generated passwords to protect against unauthorized access and DOS attacks.

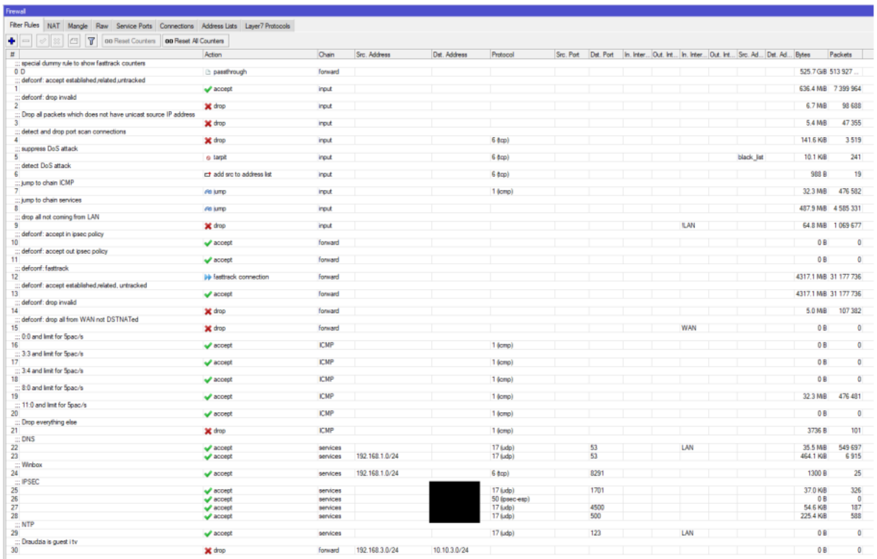

Fig. 4. Firewall (made by author)

Implemented VPN access for secure remote connections to the network.

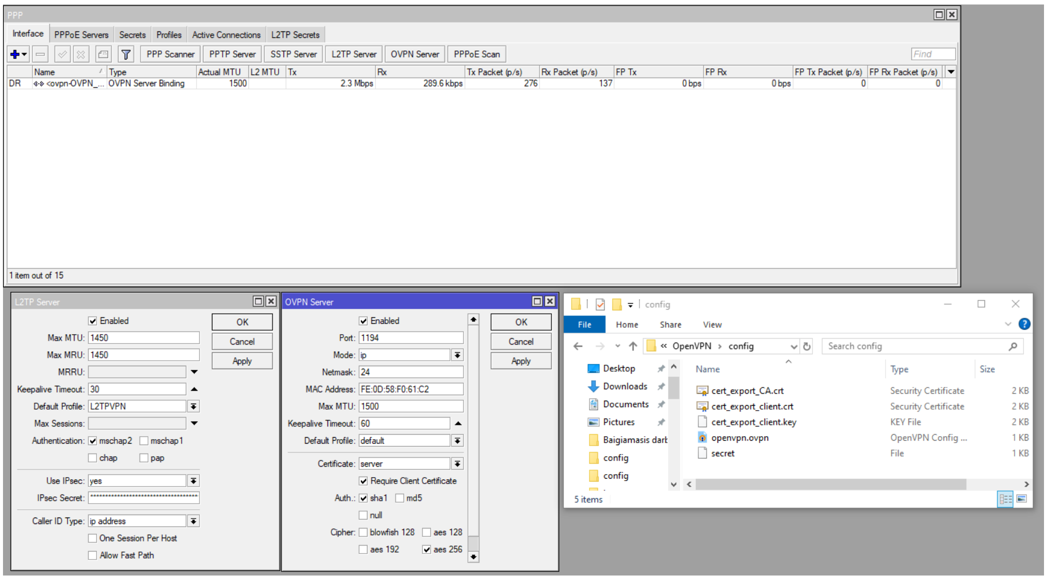

Fig. 5. SSL VPN connection and certificates (made by author)

User convenience:

1. Integrated smart devices and systems, such as Google Home, for voice-controlled operations.
2. Ensured reliable and secure access to local data storage, eliminating the need for third-party cloud services.

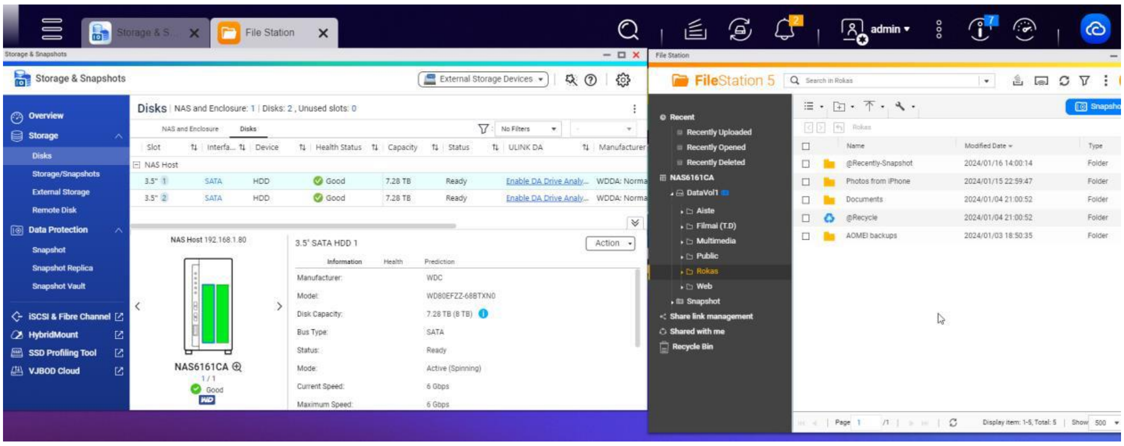

Fig. 6. QNap NAS control panel and file share section (made by author)

Monitoring and maintenance:

1. Deployed Zabbix for real-time network monitoring and proactive issue resolution

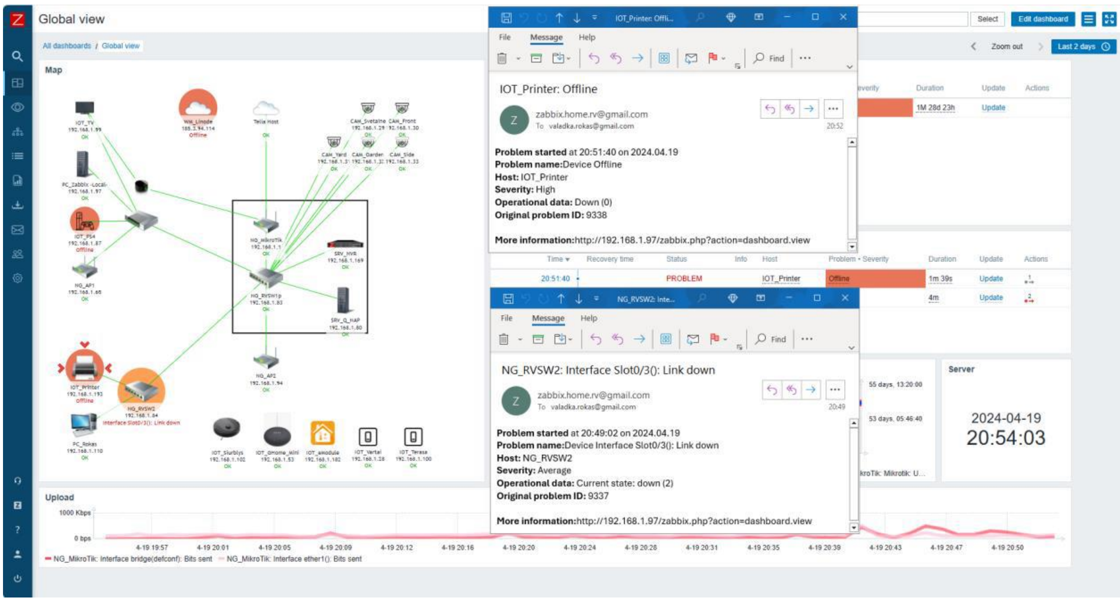

Fig. 7. Zabbix, network devices surveillance (made by author)

Created backup configurations for network devices to facilitate quick recovery in case of technical failures.

Conclusions

The thesis concludes that a well-designed and implemented computer network significantly enhances efficiency, security, and convenience in a private setting. The project successfully addressed the identified issues, leading to improved network performance and reliability. The implemented solutions demonstrate the potential of modern networking technologies and best practices to create a robust and scalable network infrastructure suitable for various applications.

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RENEWAL OF COMPANY " SPA BERGEN " VISUAL IDENTITY

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Keywords: company image, visual identity, logo, typography, visual.

Abstract
The article examines the concept of image, its importance for the company's activities, and means of identity creation. The image of the company "Spa Bergen" in the eyes of employees and customers. The aim of the research was to create a new visual identity . study focuses on the process of renewing a company's visual identity and its impact on the organization. The research explores the reasons behind the decision to renew the visual identity, the steps involved in the renewal process, and the outcomes of implementing the new visual identity.

Introduction

The visual identity of a company plays a crucial role in shaping its brand image, communicating its values, and differentiating it from competitors in the market. Over time, companies may need to consider renewing their visual identity to stay relevant, adapt to changing market trends, and connect with evolving consumer preferences. When changing the visual identity of a company, it is important to first change the visible elements of the company to benefit the organisation. When a consumer first encounters a company, the visual expression of the company is usually the first thing they notice. It is important that the first impression of the consumer is not only positive, but also lasting, so it is important not to impulsively change the visual elements, but to find out what kind of image the customers expect. Only on the basis of their opinion can a new corporate image be properly developed to achieve a positive reputation. The depth of research on the topic shows that updating the visual identity can have a significant impact on the success of the company and the needs of its customers. It can help to attract new customers, retain existing ones and increase the profitability of the company. Successful visual identity renewal requires a thorough analysis, an assessment of the current situation and the definition of objectives and strategies.

Data analyses

The article analyzes the existing identity elements and their meaning, and presents new, updated design solutions. The shortcomings of the salon's visual identity were formulated, the impression formed by customers and employees about the salon's identity and attitude towards changes were analyzed and systematized. The results of the study show that the new visual identity and website design will favorably affect the company's image and the customers' attitude. "Spa Bergen's identity renewal strategy is based on the creation of modern and memorable visual elements to create a luxurious and distinctive image for the salon. The first step is to update the logo to a more modern and memorable one, in line with contemporary standards in the beauty industry.

The new colour scheme will be balanced to match the salon's interior and overall image, reflecting a sense of beauty and luxury. In addition to the logo refresh, a new business card will be created with a modern and elegant design reflecting the new identity. Customers will also be provided with bags and cups with a distinctive design, which will not only enhance the interior of the salon but also reinforce the brand. Gift vouchers with a new design are being developed to create a seamless and memorable customer experience.

A new element of the identity strategy will also be the redesign of the website to match the new visual identity and to be easy to use and functional. To reinforce marketing, a newsletter design will be developed to communicate more effectively with customers and to convey news and offers, thus promoting online growth and advertising.

All these changes will be implemented in order to create a coherent and recognisable identity for Spa Bergen, which will meet customer expectations and attract new potential customers (Fig. 1).

Fig. 1. Business card for the updated Spa Bergen style

Conclusions

In conclusion, the process of renewing a company's visual identity is a strategic endeavor that can yield significant benefits in terms of brand recognition, customer engagement, and competitive advantage. By aligning the visual identity with the company's core values, culture, and strategic objectives, organizations can create a strong and cohesive brand image that resonates with target audiences. The findings of this work underscore the importance of carefully planning and executing visual identity renewal initiatives, taking into account industry trends, consumer preferences, and organizational goals.

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APPLICATION OF MICROSOFT AZURE IN BUSINESS SYSTEMS AT MB "SOLSONNE" COMPANY

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Keywords: Cloud computing, Microsoft Azure platform, types of cloud services, types of cloud computing.

Abstract
The article reviewed the Microsoft Azure platform, analyzed the services, products and capabilities of the platform. The theoretical and practical functionalities and application possibilities of the platform by various foreign authors have been analyzed and systematized. According to the needs of the company, a project was prepared for the introduction of products and services in the company. Based on the prepared project and using the Microsoft Azure platform, products and services are installed. Evaluation of changes after the implementation of products and services was carried out.

Introduction

Relevance of the topic: With the rapid growth of network technologies, new opportunities for their application have appeared. Cloud computing is portrayed as a new generation of technology. It is an online technology that provides quality services to users, including data and software, on remote servers. (Malik, I., M., Rashid, A., Wani, H., S., 2018) Cloud computing allows companies to move away from physical equipment they have in-house and use equipment from service providers, which reduces the cost of maintaining equipment, improve work efficiency, strengthen data protection against physical hacking. Cloud computing provides three main services: Infrastructure as a Service (IaaS), Platform as a Service (PaaS), and Software as a Service (SaaS). In daily life, people use cloud computing to visit websites such as: Gmail, YouTube, DropBox, etc. This technology provides companies with flexibility, simplicity, security, and scalability. (Srivastava, P., Khan, R., 2018). One of the most popular choices for achieving this is using the Microsoft Azure platform. Cloud technology is a new generation technology that brings a lot of advantages to the development of companies, so this topic is relevant to raise the bar of information technology in companies.

Research on the topic: Microsoft creates instructions for use and describes information about its products, for this it has created a page called Microsoft Learn. The page has a lot of information on this topic. It describes what and what the product does and how to use and install it. There is no shortage of scientific works on this topic either. Information can be found about what cloud computing is, Microsoft Azure platform products, their implementation and application, comparing Microsoft Azure with competitors. However, the information found is only from foreign authors, Lithuanian sources on this topic are either few or non-existent. There are also quite a lot of online resources on this topic, but scientific resources can only be found in a foreign language. More illustrations, tables and charts are found. It is possible to find information from all sources starting from 2008 to 2023, so this topic is described from the release date of the platform to the present day.

Data about company MB "Solsonne" and expected solutions

MB Solsonne is a small business that has been operating for a year and a half. The main activity of MB Solsonne is electrical installation work. The specific works performed by this company are solar module installation, maintenance, connection, underground wiring and replacement of old solar panels with new ones. Although the company is small, it is ambitious and intends to expand. In order to avoid unexpected problems in the future due to enterprise scaling, outages and security, this company would like to start using cloud computing. It was decided to start the implementation of Microsoft Azure services and implement it within one year, and also hopes to solve some of the current problems related to the performance of computers.

Equipment used: Desktop computers - 2 desktop computers are used in MB Solsonne company and are used by the director and the employee. Mobile phones - at MB Solsonne every employee has a mobile phone. There are currently 2 mobile phones. Software used: Microsoft Office packages (Word, Excel, Outlook) are activated with physical keys.

A review of available hardware and software can further examine the company's needs and goals. After discussing several issues with the MB Solsonne company, goals and needs emerged, which can be summed up as: currently, the computers are with local users and administrator rights, so there is a security issue, so that the employees do not infect the computers with malware. Data on the computer is unavailable during computer service work. Data loss is inevitable in the event of a computer crash. Most of the physical keys of the Microsoft

Office package are lost, so if the computer breaks down, or if it is replaced, you need to buy new activation keys.

After reviewing the obtained results, we see that the company's infrastructure, resources and financial resources are small. It was decided to implement a basic package of Microsoft Azure services, with a perspective based on financial possibilities. The company's wishes and problems were heard, and solutions to these problems were discussed. A project has been prepared, according to which the designed solutions could be implemented. The selected Microsoft Azure services are:

Azure AD interface:

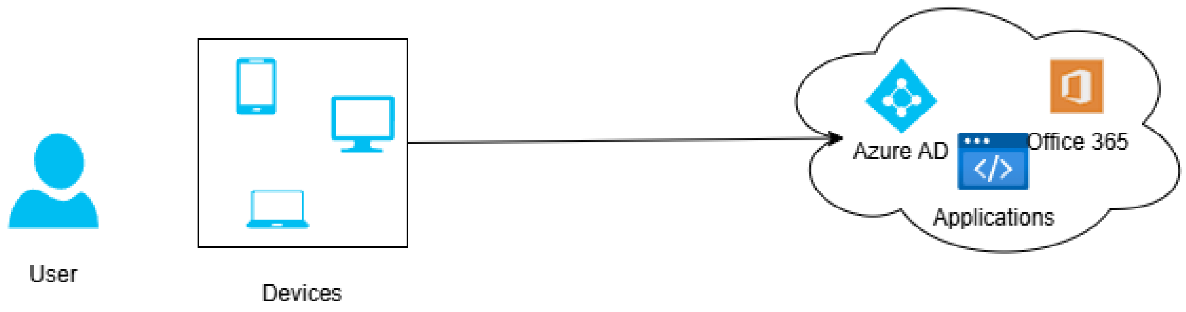

Fig. 1. "Azure AD"
Created by author based on Harris, M., Azure Active directory domain services in the cloud

Azure file sharing:

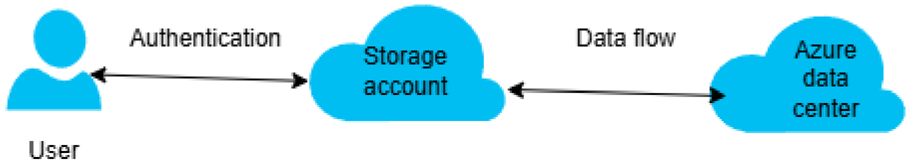

Fig. 2. "Azure file share"
Created by author based on Nemnom, C., Comprehensive guide

OneDrive solution:

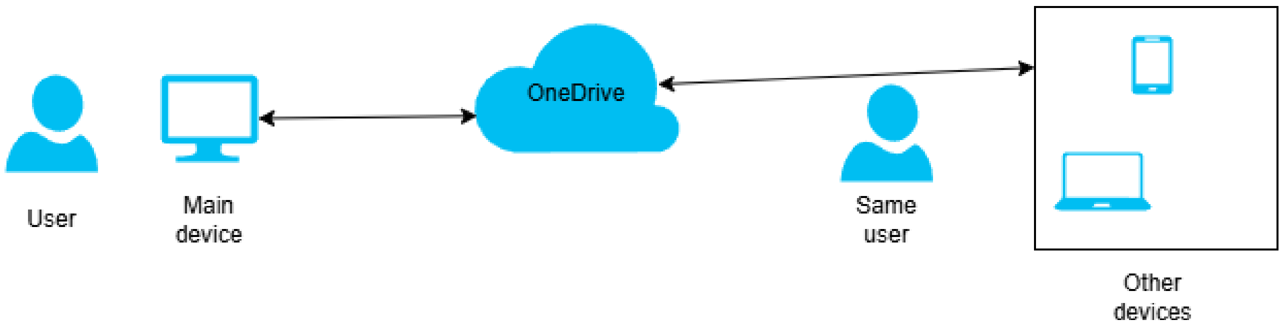

Fig. 3. "OneDrive solution"
Created by author based on Microsoft Learn. Set up file storage and sharing in Microsoft 365
Estimated budget for the implementation of these solutions has been calculated.

Results

During the investigation, the problems faced by the company were identified: computer accounts with administrator rights, data availability during computer repair, data loss during disasters, and Microsoft Office suite licenses with physical keys. An attempt was made to solve these problems using the Microsoft Azure platform.

The Microsoft Entra-ID solution was used for the problem of local users with administrative rights. After applying this product, employee accounts became cloud accounts that can be managed from the Microsoft Azure platform: configure, limit, create, delete, manage password settings. It is also easy to add newly purchased computers to the company's internal resources and common configurations, which saves time in computer preparation, maintenance and service.

The solution to the data storage problem was the Microsoft Azure file sharing solution. This solution allows data to be stored in the Microsoft data center separately from users, so even if a user account is deleted or a disaster occurs, this data is stored separately and available to all users of the company who have access.

For individual data storage and data availability, a Microsoft OneDrive solution was adopted. This solution syncs basic and optional user data to the cloud. This data is available to the employee from any device when they log in with their Microsoft Office account. When performing computer service work, individual user data is available even from a mobile phone.

The M365 solution has been adapted to the problem of Microsoft Office physical keys. This solution licenses the employee account, not the computer, so there are no physical keys. At the same time, it provides access to the Microsoft 365 Admin Center, which allows you to manage accounts in a browser. It also allows you to track the number and type of available licenses, manage licenses between employee accounts.

In summary, all these solutions have made managing computers and employee accounts faster and easier. Computers and accounts will be managed from one place or all together. For computers and accounts, group policies can be set to apply to all or specified individuals or groups of individuals. After using the new products, the price of the Microsoft Azure file sharing solution was 19.33 EUR and the price of Microsoft 365 licenses was 41.20 EUR, so the total amount of all these solutions for the monthly period cost the company 60.53 EUR. Microsoft Azure solutions not only met the company's expectations, but also managed to implement these solutions for a lower amount than planned, but financial costs may increase for future development.

Conclusions

After reviewing the features and products of Microsoft Azure, it can be concluded that this platform is an effective and flexible cloud computing platform that can be adapted to various fields and purposes. It allows organizations to take advantage of new technologies. The Microsoft Azure platform stands out for its functionality and customization options. This platform has products for all cloud types: public cloud, private cloud, hybrid cloud. Also products for all types of services: infrastructure as a service (IaaS), platform as a service (PaaS), software as a service (SaaS).

Due to this wide selection of products and services, the possibilities for customization are also high. Therefore, it can be said that regardless of the company's field of activity, the Microsoft Azure platform can be adapted from the largest to the smallest company, both in the private sector and in the public sector.

After determining the capabilities of the available equipment and the software used by the MB Solsonne company, the company's problems and expectations were discussed. By applying several Microsoft Azure solutions, one can expect a safer, more efficient and more accessible model, which will be protected from failures and "catastrophes" in the company's computer network.

According to the data of February 2024, the company should spend 11.06 EUR per month for the Azure AD solution, 48.97 EUR per month for file sharing and 23.40 EUR per month for the M365 with OneDrive solution. For this preliminary amount of EUR 83.43 per month, the company can handle all of its information technology with the possibility to increase or decrease the company's computer network at any time. This will reduce the risk of servicing and failure of on-site equipment and "catastrophes".

The following products are installed after the implementation of Microsoft Azure services: Microsoft Azure Entra ID, a file sharing solution using "storage accounts" and an M365 solution using the Microsoft 365 admin center. Information about product installation, connections to Azure systems and M365 admin center was transferred to the company.

As the company has been exposed to feature management and capabilities, it can be concluded that the company will be ready to deploy more Microsoft Azure services and products when needed and with greater financial resources. With the services currently in place, as the number of employees increases, the company will be able to independently create new users and add new computers to its computer network. The final price of these solutions for one month is 60.53 EUR.

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DEVELOPMENT OF A FOOD ORDERING SYSTEM USING THE PHP FRAMEWORK LARAVEL AT "VAIVORYKŠTĖS TAKO" GYMNASIUM

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Keywords: ordering systems, PHP, framework, Laravel, system development.

Abstract

The article formulates the principles of operation of a food ordering system in Lithuania. PHP language was analyzed, and systems using the PHP programming language Laravel framework were examined. The most popular PHP frameworks were studied, one of which is Laravel, the most widely used PHP framework in the world.
Preliminary system development methods were carried out in the thesis, with functional and non-functional requirements. Diagrams important for database creation were created. Using functional and non-functional requirements, a system allowing users to pre-order food at school was developed. The system operated as intended.

Introduction

In recent decades, internet technologies have undergone significant evolution, transforming the world in which we live and work. Web applications have become indispensable in almost every business sector, becoming an integral part of modern organizations and companies' operations. They not only facilitate daily work processes but also provide opportunities to attract clients, optimize activities, and achieve greater business goals. In this rapidly developing technological environment, where every step brings us closer to an advanced and innovative world, a well-functioning web system is an essential formula for success. It is not only a technological challenge but also a matter of strategic importance, as an effective web system can provide invaluable competitive advantages to a company, opening doors to new markets, clients, and opportunities.

PHP, as a flexible and efficient programming language choice in web development, becomes an essential tool for anyone looking to create powerful, flexible systems. “Today, developers have dozens of application development frameworks and thousands of components and libraries readily available” [M. Stauffer, 2018]. Furthermore, the Laravel framework, with its modern features, standards, and ecosystem advantages, holds a leading position among the most popular frameworks, giving developers and companies the ability to create advanced web systems that meet current market demands and standards.

In recent years, the Laravel framework has become one of the most popular PHP programming frameworks. “Laravel provides a large number of components with which you can create many applications” (Martin Bean, 2015). This reflects the significant community interest in this tool, indicating that there are numerous projects where Laravel is successfully applied. This is demonstrated by the 2020 survey conducted by JetBrains, which states that more than 50% of all PHP-based projects were developed using the Laravel framework. “Laravel is ideal for PHP developers who want to quickly create a model and later execute large projects. The learning curve is not very steep, as its documentation is very comprehensive and well-prepared” [Madurapperuma, I. H. Shafana, M. S. Sabani, M. J. A. 2022].

Data about Laravel framework

Programs created with the Laravel framework were analyzed and it was observed that they are widely used: from time management in companies to ticket booking. After analyzing PHP programming frameworks, it was determined that the Laravel framework best meets the project's needs. It has comprehensive documentation, uses the MVC model, has a large developer community, and is currently the most popular PHP programming framework in the world.

Results

PHP Laravel framework was implemented following the official instructions from laravel.com. Database migration was performed, and the necessary controllers were created. The backend was developed to manage system information, including menu dishes and their categories, which are essential for the system and website functionality. The backend was designed to efficiently manage menu dishes and their categories. Categories are important not only for the system's operation but also for the website's functionality, as they help structure information and make it more accessible to users. To ensure the website's functionality and user-friendliness, it is necessary to create a main page that displays all menu dishes and their options. The main page should be convenient and informative, allowing users to easily browse and find the desired dishes and their categories. It is also important to ensure that all registration, login, and data processing processes are smooth and secure so that users feel confident using the system.

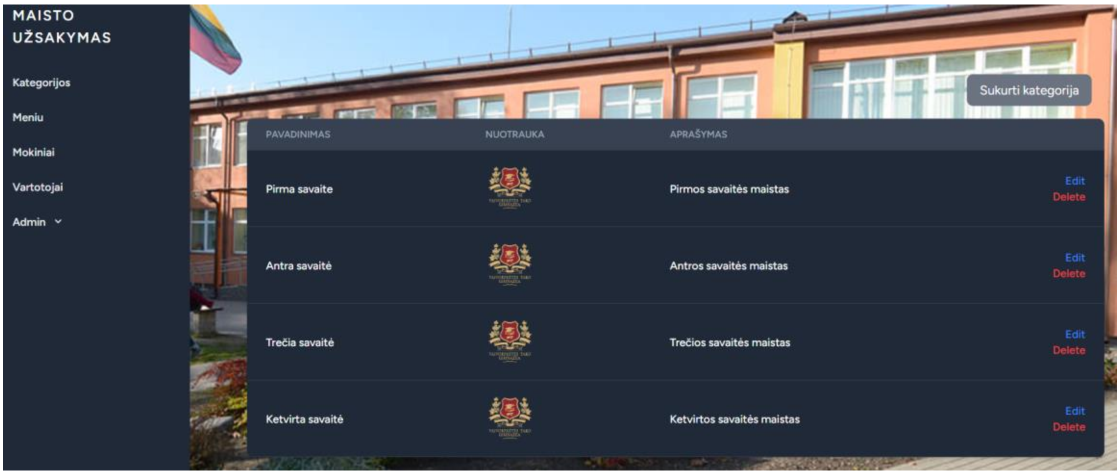

Fig. 1. Administrator controller categories (made by author)

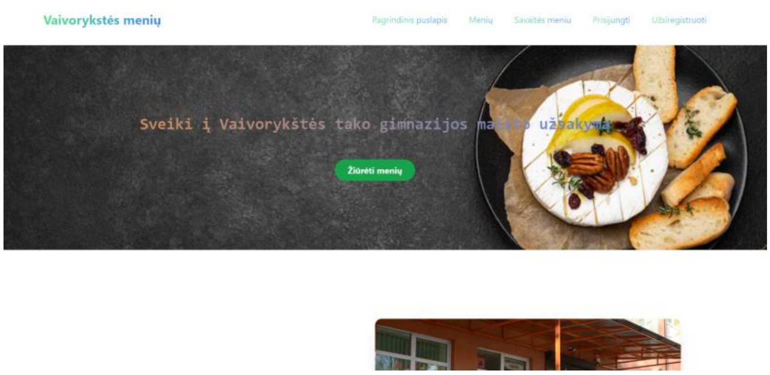

Fig. 2. Main system page (made by author)

Conclusions

After analyzing three food ordering systems, it was observed that all the systems functioned excellently and are suitable for everyday use by any user. Two of the systems are more geared towards managing the operations of restaurants and cafes, while the third one is more locally oriented, such as for a school, where students or their parents can pre-order meals, making the process easier and reducing waiting times for their children.

The programs created with the Laravel framework were found to be widely used: from time management in companies to ticket booking. After analyzing PHP programming frameworks, it was determined that the Laravel framework best meets the project's needs. It has comprehensive documentation, uses the MVC model, has a large developer community, and is currently the most popular PHP programming framework in the world.

Based on the program's requirements and informational needs specification, a detailed analysis was conducted, resulting in the creation of a use case diagram and the definition of both functional and non-functional system requirements.

The use case diagram allowed for a clear understanding of user interaction with the system, identifying the main functions such as data entry and data management. At the same time, non-functional requirements were identified, encompassing system performance, security, reliability, and ease of use.

An entity-relationship diagram was created to visualize the data structure and relationships between various data elements. Based on this diagram, a comprehensive database model was designed, defining tables, keys, and indexes to ensure efficient data management and access.

The food ordering system was implemented based on controllers created at the programming level, defined according to the functional and non-functional requirements. In the initial stage, a thorough analysis was conducted to determine the specific functions the system should perform: user registration, menu viewing, order placement, payment processing, and order tracking. Controllers created at the programming level ensured the smooth execution of these functions by managing user interface elements, data entry and validation, and database operations.

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QUANTITATIVE ANALYSIS OF CULTURAL EVENTS IN KLAIPĖDA CITY

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Keywords: events, cultural events, organization.

Abstract
The article analyzes the theoretical aspects of cultural events. The concept of events, the peculiarities of cultural events and the significance of their organization, the actualities of organizing cultural events have been analyzed. In addition, the article analyzes cultural events in the city of Klaipėda from a quantitative aspect. In this part of the article, the research methodology is presented, a quantitative study of cultural events and a qualitative study of cultural events are carried out. The last part of the article presents the possibilities of improving the organization of cultural events in the city of Klaipėda. In the article, an analysis of scientific literature is performed, qualitative research - analysis of events, quantitative research - survey.

Introduction

Relevance of the topic. Not only economic and social development, but also cultural activity and participation are important for the sustainable development of society. When society is undergoing fundamental changes, the demand of the population is increasing and the general standard of living is rising, the need for cultural events is increasingly felt. (Ščiglienė, 2014, p. 142) points out that "culture is an integral part of human life. Therefore, it is very important to understand how much people today need cultural services, what the demand for these services is, and how and what to do in order to make these services accessible to the entire population. It is becoming increasingly important for cities and the state to ensure that cultural and leisure services bring the greatest possible economic benefits. Juodukaitė, Česnulaitytė (2016) point out that cultural events are aimed at bringing together people who have the same or similar attitudes towards music. In addition, people are encouraged to become socially responsible for their actions. Cultural events are highly relevant to the social and cultural life of the population. The contemporary market for events is very broad, and for these reasons the population of a country may not be aware of an event that is relevant to their needs. In order to adapt to modern society, the whole population is changing: its thinking, values, lifestyle and relationship with the outside world. The understanding of such values is formed in a person from a young age and can continue throughout life. For these reasons, social, economic or technological literacy is important for people of all ages. Beukelaer, Freitas and Pyykkönen (2015) argue that cultural events have a significant impact on the development of local communities. This is for the following reasons, as they exploit local endogenous resources. Consequently, cultural events often have a positive impact on the economic situation of an area. In addition, it is possible to expand the social and cultural opportunities of the local population. Cultural events are high on the urban policy agenda. They contribute to the economic development of an area and to urban tourism. Such events provide opportunities for citizens and tourists to broaden their cultural horizons and experiences, provide alternative leisure opportunities for citizens and cultural experiences for tourists who are culture-oriented. Cultural events are thus not only a suitable tool for educating young people, but also an effective way of providing employment for the population. In large cities, events of this kind take place quite frequently and it is possible to select the most suitable ones. Cultural centres, museums and libraries regularly organise cultural events to educate the public about culture. In this work, a quantitative analysis of cultural events in Klaipėda will be carried out.

Research of the topic. The analysis of cultural events is carried out by different Lithuanian and foreign scholars. The concept of events is analysed by Dapkus (2008), Žilinskas (2011), (2013, p. 106), Liu, Wilson (2014), Goldblatt (2017), Mikulić, Prebežac (2019). The importance of organising cultural events is analysed by Petraitytė (2012), Stralkus (2022), Kuprytė, Tamošiūnas (2020). Researchers point out that the right process is crucial for cultural institutions to organise cultural events. Otherwise, the cultural event will not reach the desired market share and will not be successful. The relevance of organising cultural events is addressed by Žilinskas (2011), Petraitytė (2012, p. 117) and Stralkus (2022). Researchers point out that the consumer and the satisfaction of their needs are of great importance when organising cultural events. Only by satisfying the needs of consumers will a cultural event be able to attract more interest. It is very important to target the audience when organising cultural events, as it is the audience that determines whether the event is a success or not.

Research problem. Is there a lack of cultural events in Klaipėda, the third city in terms of population, and are the needs of the population in this respect not being met?

Research object - is the quantitative analysis of cultural events in Klaipėda.

The aim of the article - is to carry out an analysis of cultural events in the quantitative aspect in the city of Klaipeda.

Research tasks:

1. To carry out a theoretical analysis of the organisation of cultural events on the basis of scientific articles and literature.
2. To analyse the cultural events taking place in Klaipėda city, their quantity during the specified period.
3. To provide conclusions and recommendations on the organisation of cultural events in Klaipėda.

Research methods of the article: in order to reveal the essence of the topic as consistently as possible, various research methods were used in the work. The method of analysis of scientific literature is used to compare the opinion of various scientists on the issue. Theoretical research method: one of the main methods used in this article is the comparative method. The comparative method is used to compare the opinions of different scholars on the issue of cultural events. The method of event analysis is used to investigate the events taking place in Klaipėda city. The summarisation method was used to summarise the analysed material and to present conclusions and proposals.

Data and methods

The research methodology in this article includes a quantitative study, the aim of which was to analyse events in Klaipėda. The research method was a quantitative survey conducted on the www.apklausa.lt website between 11 February 2024 and 3 April 2024. The survey aimed to gather 400 respondents who are residents of Klaipėda city aged 18 and over. The survey used a questionnaire with 14 questions based on a literature review. The anonymity and confidentiality of the respondents was ensured during the survey, and the data collected was systematised and analysed.

Results

The population of Klaipėda does not receive enough information about the cultural events taking place in the city, which leads to low attendance and participation rates. In order to improve the situation, it is recommended to create social network accounts that provide all the necessary information about events, including date, time, location, programme, sponsors and organisers (Žilinskas, 2011). The study also showed that the city does not have a wide range of cultural events, especially festivals and concerts, and it is recommended to organise more events of different types to meet the needs of a diverse population. Successful organisation of cultural events depends on proper planning, effective communication with audiences and quality content delivery. Researchers stress that the success of events depends to a large extent on meeting the needs and expectations of the audience. Therefore, organisers need to take into account the needs of consumers by conducting surveys and finding out what kind of events they want and at what time of year (Petraitytė, 2012). In order to achieve the objectives of cultural tourism, it is necessary to create favourable conditions for the development of this type of tourism, including the improvement of infrastructure and the dissemination of information.

Conclusions

1. Events are a form of leisure activity designed to engage the audience. Cultural events are a fairly significant leisure activity for the population and a way of satisfying cultural needs. The essential aspects to be taken into account when organising a cultural exhibition or event are: the idea and scenario of the event, planning and execution of the event, guaranteeing teamwork, guaranteeing the security of the event, setting up the infrastructure of the event, building a reliable team, publicising the event, perpetuation of the event, negotiating permits and licences for the event, printing and designing the exhibition, providing the event with a technical package, and finding the event's sponsors. The consumer and the satisfaction of his/her needs are of great importance in the organisation of cultural events. Only by satisfying the needs of consumers will a cultural event be able to attract more interest. It is very important to target the audience when organising cultural events, as it is the audience that determines whether the event is a success or not.
2. The quantitative evaluation showed that many residents of Klaipėda are not sufficiently knowledgeable approximately ongoing cultural occasions, and this lack of data at once influences event attendance and player numbers. Respondents indicated that there aren't sufficient cultural occasions within the city, in particular fairs and concerts, which limits citizens' possibilities to participate in diverse cultural activities and diminishes the general cultural life of the town. Survey records revealed that effective advertising

and conversation are crucial factors for the achievement of events, and plenty of respondents recommended extended use of social networks and other online platforms for event promoting. The take a look at additionally discovered that to fulfill residents' desires, it is vital to conduct surveys and different studies to recognize what types of occasions and whilst citizens would love to wait and to tailor occasion agency to these desires. Respondents stated that cultural activities ought to considerably make contributions to the improvement of cultural tourism in Klaipėda by using attracting extra travelers, boosting the local financial system, and strengthening the city's cultural identification. Many surveyed residents expressed that event businesses in the metropolis could be of higher high-quality, recommending extra interest to occasion making plans, content best, and meeting the target audience's desires. These conclusions permit for the method of guidelines on a way to enhance the corporation of cultural activities in Klaipėda, thinking about the desires and expectancies of its residents.

3. It would be possible to create social networking accounts for Klaipėda city cultural events. They could contain all the information about the cultural event, date, time, place, programme, sponsors, organisers and other relevant information. It is recommended to organise more events that would attract more people, i.e. festivals, concerts. A survey could be carried out using social networks to find out which season of the year they lack events and what kind of events they would like to see. In this way the needs of the population could be met.

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HEALTH TOURISM VALUE CHAIN FORMATION IN KLAIPEDA REGION

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Keywords: health tourism, value chain, value chain formation, health tourism value chain, health tourism value chain formation.

Abstract
In the article, the problem of forming the value chain of health tourism is formulated, theoretical and practical researches of various Lithuanian and foreign authors are analyzed and systematized. The concept of health tourism and its types are analyzed. Also, value chain theory and model are reviewed. The peculiarities of the health tourism value chain are analyzed, and two health tourism value chains are created according to the analyzed sources of scientific literature.
In the article, a qualitative research analysis was carried out in order to determine which factors would ensure the effective formation of the health tourism value creation chain in the Klaipėda region. Also, directions for improving the formation of the health tourism chain in the Klaipėda region are presented.

Introduction

Relevance of the topic. Health tourism is a subsector that is growing rapidly and has great potential worldwide, which is distinguished between priority and Lithuanian services on the market. Although health tourism in Lithuania is still developing, the country has promising opportunities to develop this area, despite the huge competition with other countries. in the 2022-2030 plan drawn up by the Ministry of Economy and Innovation of the Republic of Lithuania. in the development program, one of the tasks is to increase the competitiveness of Lithuanian tourism by addressing the potential of unexploited tourism.

One of the main advantages of Lithuania is the universality of services. The entire complex necessary for health tourism is being developed in the country: from medical, rehabilitation and wellness services to architectural, cultural and recreational facilities that attract tourists. The Klaipėda region is attractive with natural objects, which is relevant for health tourists, as well as qualified medical specialists working in the region. In order for this industry to be successfully developed, the formation and implementation of an effective health tourism value chain at a practical level is important.

Proper formation of the value chain could help ensure the quality of the services provided and focus on activities that provide the highest added value, as well as avoid the risk of undemanded services and products in the market and look for alternatives to increase the added value. An effectively formed value chain would allow maximum use of local natural resources, tourism, infrastructure and human resources.

Research of the topic. In the scientific literature, the concept and significance of health tourism were analyzed by J. Connell (2006, 2013), L. Paulauskienė (2013), A. Padilla-Meléndez and A. R. Del-Águila-Obra (2016), A. Baležentis and B. Žuromskaitė (2016). , Sh. Banevičius (2021) and others. The value chain of health tourism was studied by the authors R. Henning, et al. (2008), N.S.M. Salleh et al. (2011), L. Paškevičius, (2013), S. Kuzmickaitė (2014), R. A. Ligeikienė (2015), Š. Banevičius (2021) and others.

Research problem. What factors would ensure the effective formation of the health tourism value creation chain in the Klaipėda region?

Research object. Formation of the value chain in the Klaipėda region.

The aim of the article - After analyzing the theoretical principles of health tourism value chain formation, conduct an empirical study in the Klaipėda region.

Research tasks:

1. To review the theoretical principles of health tourism value chain formation.
2. To investigate the peculiarities of the formation of the health tourism value chain in the Klaipėda region.
3. To present directions for improving the formation of the health tourism chain in the Klaipėda region.

Applied research methods. Analysis and summarization of scientific literature, systematic analysis of documents, structured interview.

Data and methods

In order to understand what factors would ensure the effective formation of the health tourism value creation chain in the Klaipėda region, a qualitative research method was chosen, which allowed us to look at the problem more deeply, from the perspective of various environmental effects and the experience of individuals.

Research object: formation of health tourism value chain in Klaipėda region.

Research method: qualitative research, structured interviews.

Research participants. The selection criteria were chosen as follows: specialists working in the field of health tourism, with at least 2 years of experience and working in the Klaipėda region. 5 experts were selected.

Justification of the research instrument. In order to determine the factors that could ensure the effective formation of the health tourism value creation chain in the Klaipėda region and based on the scientific sources analyzed in the theoretical part, an interview questionnaire consisting of 10 questions was compiled. The interview questions were presented to all research participants in the same way.

Results

Health tourism value chain development aims to add value to consumers by improving their physical and mental health. The development of health tourism in the modern market is vital in order to create effective supply and demand in the state/region, so during the study, the factors promoting and inhibiting the development of health tourism in the Klaipėda region were clarified. The encouraging factors are convenient infrastructure; qualified specialists; attractive tourist attractions; competitive prices; favorable regulatory environment; health tourism demand and trends. The inhibiting factors are insufficient marketing efforts and limited awareness of the destination as an object of health tourism, no consistent health tourism publicity strategy has been developed; lack of specialists; insufficient integration of health care service providers and tourism agencies, a small set of health tourism service packages offered; challenges in implementing international accreditation standards; short warm season and cool climate; political uncertainties, risk of war threat. Inter-organizational interactions are important for the formation of the health tourism value chain. Cooperation always leads to bigger, faster and higher quality results. It is important to promote cooperation between health care providers, tourism agencies, hospitality services and local authorities. Effective inter-organisational interaction would ensure a positive, seamless and rewarding tourist experience and make health tourism attractive to consumers. In order to ensure effective health tourism activities, it was important to find out what challenges are faced in the formation of the value chain in the Klaipėda region. The lack of specialists was singled out; lack of marketing (lack of information about the resources and advantages available in the region for health tourism, more attention should be paid to advertising); slow technological development; lack of corporate cooperation; challenges with state regulation (inflexible municipal laws that do not allow businesses to adapt more flexibly to the needs of tourists, to expand, or that create problems for the conduct of business, the expansion of operations). At the end of the study, the actions that could help to form and activate the value chain of health tourism in the Klaipėda region were identified and presented in the third part of the paper under the directions for improvement.

Conclusions

Health tourism is travel with the aim of improving health by receiving health and/or wellness services. Oh, the health tourism value chain creates demand and supply for health tourism. In order to develop health tourism, it is necessary to ensure the efficient operation of the health tourism chain, improve the quality of services, and create conditions for meeting the expectations of consumers with various needs. The value chain of health tourism creates added value both for consumers who need treatment and wellness services, and for the economic growth and development of countries. Oh, the model itself is only as strong as its weakest link, so the overall good evaluation of the proposed health tourism products and customer satisfaction is significantly influenced by the weakest service provided by health tourism.

The research data showed what added value health tourism provides to consumers and what problems health tourism faces, to find out the factors promoting and hindering the development of health tourism in the Klaipėda region. Interorganizational interaction is important for the formation of the health tourism value chain, which would ensure a positive, smooth and useful experience for tourists, and make health tourism attractive to consumers. It was also determined who should be involved in the process of cooperation in creating and developing the value chain of health tourism in the Klaipėda region. During the interview, the experts named all the main parts of the health tourism value creation chain for the Klaipeda region, except for the feedback chain. This assumes that experts believe that it is not one of the main parts of the health tourism value chain, but it is a very important factor. The research aims to clarify possible challenges in forming an effective health tourism value chain in the Klaipėda region. Actions that can help form and implement the value chain of health tourism in the Klaipėda region are presented.

The directions for improving the formation of the health tourism value chain in the Klaipėda region are the promotion of health tourism development and inter-organizational interaction, the formation of the main parts of the health tourism value chain, and the minimization of challenges in the formation of the health tourism value chain. Factors that can help form and implement the health tourism chain in the Klaipėda region: staff training, regular knowledge updates, training of qualified health tourism specialists, encouraging employees to participate and be interested in modern technologies and trends. Also, introduction of new health services to the market, investment in marketing, promotion of health tourism both inside and outside the country. Strengthening cooperation between health care service providers and tourism companies, active cooperation with potential service providers. Favorable laws, improving and developing infrastructure, increasing the choice of transport and routes, and accessibility would also contribute to the formation and implementation of an effective health tourism value chain in the Klaipėda region.

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CUSTOMER SATISFACTION ANALYSIS OF HEALTH TOURISM SERVICES UAB "EGLĖS SANATORIJA" IN DRUSKININKAI

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Keywords: Medicine tourism; Wellness tourism; Health tourism; Druskininkai; Resort; Sanatorium.

Abstract
The article describes the concept of health tourism services, the history of the UAB "Eglės sanatorija" company, and analysis of its activities. The concept of a resort is also discussed, which cities in Lithuania have the status of a resort, the history of the city of Druskininkai is analyzed and what natural resources this city has. The article examines the theoretical literature on medical tourism and wellness tourism, as well as analyzes the health tourism services offered by UAB "Eglės sanatorija" in Druskininkai. The paper reviews the results of a questionnaire survey - a quantitative study - the study was conducted in order to find out customer satisfaction with the quality and supply of health tourism services provided by UAB "Eglės sanatorija" in the city of Druskininkai, and to provide recommendations for improving operations.

Introduction

Relevance of the topic. Since ancient times, sanatorium treatment has been relevant for people from all over the world. In the twenty-first century, a person's life agenda is stressful, dependent on deadlines, full of obligations, rushing and characterized by a lack of time for oneself - for one's physical and psychological health. Nowadays, when the world is changing extremely fast, people are looking for opportunities to take a break from constant tension, change the environment and thus take a break from everyday life - this is evidenced by the popularity of local tourism, popular weekend trips, overnight stays with spa services or other similar services, especially after the COVID-19 pandemic. packages.

Druskininkai is the oldest and largest resort in Lithuania, operating all year round, internationally known. This city and its surroundings are rich in natural resources that are widely used for health and healing. There are sanatoriums and spa centers that offer treatment programs, especially famous for procedures with mineral water and healing mud. Currently, there are five sanatoriums operating in Druskininkai, the largest sanatorium not only in Lithuania, but also in Northern Europe is "Eglės sanatorija", founded in 1972. "Eglės sanatorija" in Druskininkai, which nurtures long-standing healing traditions, offers its guests a wide variety of treatment and wellness procedures - from traditional mud and mineral water procedures to innovative physiotherapy and physiotherapy procedures with different classes.

The results of a proper analysis of customer satisfaction with the health tourism services provided by UAB "Eglės sanatorija" in Druskininkai would be relevant for the company, as well as for the Druskininkai health resort in order to improve the quality of the health services offered. The results of the study could also be useful for the further development of similar establishments in other Lithuanian cities. Our recommendations could be used to improve the quality of health tourism services and the proposed practices could be applied in other similar establishments in Lithuania.

Research of the topic. These days, health tourism is being described more and more widely in various scientific works, because it is a field of tourism with potential in the world. The health tourism situation in Lithuania was analyzed by the authors Bujanauskaitė (2010), Bučinskaitė, Navickienė (2013), Jablonskytė, Šaparnienė (2017), as well as the analysis of medical tourism opportunities was performed by the audit company Ernst & Young UAB. Meanwhile, until now, the quality and supply of services provided by "Eglė sanatorijas" company has not been sufficiently analyzed. in 2014 a term paper was prepared, the topic of which was "Analysis of Sanatorija Eglė+ services", but "Eglė+" includes only one corpus out of three operating in the territory of "Eglė sanatorija" in Druskininkai. It is also important to note that this topic was analyzed ten years ago, so there is reason to believe that the situation may have changed. in 2018 a study was also conducted on the quality of services of the "Eglė sanatorium" in Birštonas, but the topic of Druskininkai was not discussed in detail. in 2019 a thesis was prepared on the quality of leisure services provided by the joint-stock company "Eglės sanatorija", but this work is not publicly available, so it was not possible to analyze it in detail. Therefore, summarizing the research of our analyzed topic, it can be stated that the topic of health tourism services at UAB "Eglės sanatorija" in Druskininkai is not sufficiently researched.

Research problem. How docustomers evaluate the quality of services offered by UAB "Eglės sanatorium" in Druskininkai?

The object of the research is customer satisfaction with the quality of health tourism services in UAB "Eglė sanatorium" in Druskininkai.

The aim of the article is to analyze and present suggestions on how to improve the range of health tourism services and their quality in UAB "Eglės sanatorija" in Druskininkai.

Tasks:

1. To review health tourism services and their offer in UAB "Eglės sanatorija" in Druskininkai from a theoretical aspect.
2. Investigate and evaluate customer satisfaction with the offer of health tourism services and their quality at UAB "Eglės sanatorija" in Druskininkai.
3. To prepare recommendations for improving the supply and quality of health tourism services at UAB "Eglės sanatorija" in Druskininkai.

Applied research methods: Analisis of scientific literature; Questionnaire; Comparative analysis; Mathematical statistics**.**

Research structure. The work consists of: introduction, four chapters, conclusions, bibliography consisting of 29 sources in Lithuanian and 1 source in English, recommendations. The work is supplemented by Fig. 21, Table 1 and 5 appendices.

Data and methods

Scientific literature on health tourism, as well as the health tourism services provided by UAB "Eglės sanatorija" in Druskininkai, and their offer, were analyzed with the help of the method of analysis of scientific literature sources.

With the help of the questionnaire survey method, data was collected on customer satisfaction with health tourism services provided by UAB "Eglės sanatorija" in Druskininkai and their offer. The conducted research was qualitative, this method was chosen as the best in order to evaluate the satisfaction of people (in this particular case - the customers of UAB "Eglės sanatorijos" Druskininkai City) offering services and their offer, customer motivation, suitable for analyzing existing problems from the customer's perspective.

The services provided by the sanatorium and the offered levels of accommodation were compared using the comparative analysis method. The data obtained from the sanatorium through customer surveys were also compared using the comparative analysis method.

In order to systematize the large amount of information, the obtained data were processed with the help of the mathematical statistics method using the Microsoft Office Excel computer program.

1587 respondents who stayed at the sanatorium in 2023 were interviewed using the quantitative survey method. in October-December. The company itself provided these data in an anonymized form.

The target group of the study is adults of various ages who have stayed at UAB "Eglės sanatorija" in Druskininkai for various reasons and who have ordered the longest duration sanatorium treatment program online or by phone or who have come for rehabilitation with a ticket from the Territorial Hospital Funds.

Results

Summarizing the results collected during the survey, it can be said that sanatorium services in 2023. in the fourth quarter, working and older people used it (especially in the age category from 40 to 69 years old). The largest number of guests stayed in the Standard building, slightly less in the newest, top-level Comfort, and the fewest respondents lived in the Economy building. Most of those who stayed were with a sanatorium treatment program for 1-2 or 3-6 nights, there were slightly fewer clients with a referral from the Territorial Sick Funds, even fewer who chose a 7-10 night rest, and the fewest were those who stayed for 11 or more nights. The survey showed that the majority of customers' decision to choose "Eglės sanatorium" is determined by good previous experience or provided sanatorium treatment or rehabilitation services. In the open answers, people indicated that they came to this sanatorium to take advantage of a promotion or a holiday package received as a gift. There were also those who came to keep their relatives or friends company. When customers were asked to evaluate the processes they participated in, the guests' expectations were most exceeded (more than 20% of responses) by registration upon arrival, doctor's consultation, drawing up a schedule of procedures, quality of procedures and meals, and cleanliness of rooms. They were a little less surprised by the process of taking orders, the comfort of the rooms and the swimming pools, while the least tested services were concerts, leisure events and spaces. As many as 84.2% of the guests of "Eglė sanatorium" claim that they would come back for rest again, 13.6% answered that they did not know and only 2.2% answered that they would not return. When asked to rate how guests would recommend a visit to "Eglė sanatorium" to their family members, friends or acquaintances, as many as 1383 out of 1587 respondents chose one of the three highest ratings - eight, nine or the maximum score - ten. When asked if their well-being improved after visiting the sanatorium, 88.5% of the sanatorium guests indicated that their health either improved or greatly improved, while 11.5% of respondents said that they did not feel any change. In the last question, it became clear what the guests most associate with "Eglės sanatorija" - the most frequently chosen answer options were beautiful surroundings, professional service and quality procedures. Other important factors associated with "Eglės sanatorija" in Druskininkai are delicious food, effective health care and peace.

In order to improve the quality and supply of health tourism services in the sanatorium, it is necessary to:

- carry out renovation;
- improve the menu of food offered in canteens;
- increase the qualifications of employees;
- raise the bar for the quality of customer service;
- more clearly mark the buildings and offices on the territory of the sanatorium;
- leisure events and concerts should be aimed at a younger audience.

Conclusions

- After reviewing the health tourism services and their offer in UAB "Eglės sanatorija" in Druskininkai from a theoretical point of view, it can be concluded that health tourism is divided into two types: medical and wellness tourism. The Druskininkai resort is famous for its healing factors and their use: mineral water, healing mud, health-friendly microclimate, and the use of oxygen in various procedures. Currently, Druskininkai is a modern and unique international resort that provides high-quality health, tourism and recreation services. "Eglės sanatorija" in Druskininkai uses three main aspects of sanatorium treatment - climatotherapy, balneotherapy and peloidotherapy. Many different procedures are prescribed to patients: therapeutic baths and mud procedures, kinesitherapy, relaxation, physiotherapy, and specialists in various fields work in the sanatorium. When the procedure is not taking place, the residents of "Eglė sanatorija" are encouraged to spend their time actively, many different events are held: bingo games, quizzes, dances, movie nights, concerts, dances, live music evenings and more.
- After researching and evaluating customer satisfaction with the offer of health tourism services and their quality at UAB "Eglės sanatorija" in Druskininkai, it can be said that the sanatorium services were used mostly by working and elderly visitors in the fourth quarter of 2023. The largest number of guests stayed in the Standard building, and most of the guests stayed with a 1-2 or 3-6 night sanatorium treatment program. The survey showed that the majority of customers' decision to choose "Eglės sanatorium" was determined by good previous experience or sanatorium treatment - rehabilitation services provided. The guests' expectations were mostly exceeded by registration upon arrival, doctor's consultation, preparation of the procedure schedule, quality of procedures and food, and cleanliness of the rooms. 84.2% of the guests of "Eglė sanatorija" claimed that they would come back for rest again, and even 1383 out of 1587 respondents would recommend visiting "Eglė sanatorija" to their family members, friends or acquaintances. After visiting the sanatorium, 88.6% of the sanatorium guests stated that their health either improved or greatly improved. Most of all, guests associate "Eglės sanatorija" with a beautiful environment, professional service and quality procedures.
- The areas that need to be improved in order to improve the quality and supply of health tourism services at UAB "Eglės sanatorija" in Druskininkai are the renovation of buildings, clearer markings inside the sanatorium buildings, increasing the number of employees, and more time must be given to customers to explain the procedures that belong to them. their benefits. It is necessary to raise the qualifications of specialists performing procedures, additional training is required for personnel working with clients. It would be useful to make changes to the canteen menu, prepare more diverse, healthier food. The pool area needs additional security, installation of new baths and pools, microphones for employees, and leisure events and concerts should be aimed at a younger audience, the invited performers should behave more professionally, the spaces for leisure events could be expanded and updated.

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ANALYSIS OF THE ORGANIZATION PROCESS OF CULTURAL EVENTS IN PLUNGĖ CULTURAL CENTER

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Keywords: cultural center, cultural events, events organizing process.

Abstract
The article analyzes the process of organizing cultural events in the Plunge cultural center. The article consists of the theoretical foundations of the process of organizing cultural events, a quantitative analysis of the offer of cultural events of the Plungė Cultural Center, and the presentation of an empirical study. At the end of the thesis, suggestions and recommendations are presented on how to improve the process of organizing cultural events. The most important problem is solved at work: how to improve the process of organizing cultural events.
The article analyzes the process, methods and stages of organizing cultural events. A qualitative study was carried out - a structured expert assessment interview in order to find out and offer opportunities for improving the process of organizing cultural events. A quantitative analysis of the offer of cultural events of the Plungė Cultural Center in 2022 and 2023 was carried out, according to the analyzed different criteria: the content of the dominant activity, days of the week, time of day, price, location, age groups. The results of the conducted structured expert evaluation interview revealed the sequence of stages of organizing cultural events, the most effective means of organizing events, the most effective means of publicizing events, factors that ensure a successful process of organizing cultural events.

Introduction

Relevance of the topic - the importance of cultural events in society is increasing and is more often noticed. According to the official statistics portal, 43,747 concerts and other cultural events were held in Lithuanian cultural centers in 2023. Cultural events promote education, the desire to improve, learn about art and feel part of the community. Cultural events become a relevant choice when planning and organizing leisure activities as a form of relaxation and a way to accompany free time in a meaningful way.

Attending an event often doesn't reveal the complexity of organizing an event. You can see and hear the developed program that delights the visitors, but the technical side is rarely seen. Organizing events is a complex and sequential process on which the success and implementation of the event depends. Organizations of events use different methods of organizing events, use different means to organize events. Organizing events requires a complex creative process, team building and involvement. Also, the creative process of events includes: planning, organizing, leading and controlling. By properly choosing the means of event organization and implementing the stages of the event organization process, it can be expected that the event will be organized successfully and that the goals of the organized event will be achieved.

The organization and implementation of the event is not limited to creating an idea, finding sponsors and taking care of the small architecture at the event location or food suppliers. It is important to ensure a successful process of organizing cultural events, using the most effective means and methods of organizing events.

Research of the topic. Methods of organizing events and cultural events and recommendations on how to organize events are presented widely and there are a variety of them. The purpose of this work is to offer institutions organizing events, directions for improving the process of organizing cultural events, to provide recommendations related to the improvement of the process of organizing cultural events, the most effective means of publicizing cultural events, expanding the opportunities for cooperation between sponsors and partners.

Lithuanian authors and organizations - universities, the Ministry of Foreign Affairs of the Republic of Lithuania present models, methods and recommendations for organizing events. In the methodological material prepared by the author A. Guzauskas (2011), he analyzes the peculiarities of the organization of events. Authors I. Vijaikytė, S. Karpavičienė, R. Stonkutė, R., (2021) also present the features, stages, and process of event organization in the methodological material of public libraries. Relevant studies on the management of Lithuanian cultural centers, organization of projects and events by Lithuanian authors V. Katutis (2022), I. Skaistytė (2023), D. Budinovas (2022).

Foreign authors and organizations (universities) - D. Getz, S. J. Page, A. Glenn, J. Bowdin, J. Allen, C. Brebbia, analyze the process of organizing events, concepts, classification of events.

Research problem. The process of organizing cultural events is important to ensure the success and implementation of the event. Different event management tools and stages of event management are used, but it is difficult to determine which stages and tools of cultural event management are the most effective, the most important, and how they could be improved. The question of the research problem is how to improve the process of organizing cultural events.

Research object - The process of organizing cultural events.

The aim of the article - After analyzing the theoretical foundations/aspects of the process of organizing cultural events, conduct a qualitative study - a structured expert evaluation interview at the Plunge Cultural Center.

Tasks:

1. To examine and present the concept, types, and classification of cultural events.
2. After studying the aspects of the process of organizing cultural events, conduct a qualitative study - a structured expert assessment interview at the Plunge Cultural Center.
3. To propose directions for improving the process of organizing cultural events in the Plunge Cultural Center.

Applied research methods. Analysis of scientific literature, analysis and summarization of secondary data, graphic representation, document analysis, qualitative research - structured expert evaluation interview, during which the following were identified: the most effective means of organizing cultural events, the most effective means of publicizing cultural events, the most effective means of cooperation between sponsors and partners and factors that ensure successful process of organizing cultural events.

Structure. The article consists of an introduction, three main chapters, conclusions, a list of literature and online sources, and appendices. The first chapter presents the theoretical foundations of the process of organizing cultural events: classification and types of events, the process of organizing cultural events and presents the quantitative analysis of the offer of cultural events in the Plungė Cultural Center. The second chapter describes the management of the Plungė cultural center, laws, and the repertoire of organized events. Next, the conducted qualitative research is presented - structured expert evaluation interviews and analysis of research results. The organizers, managers, directors of the events of the Plunge Cultural Center and the organizers of the cultural events of the Plunge Public Library, the librarian and the Chief are interviewed. the librarian. The research was carried out at the Plunge Cultural Center from 03/16/2024 to 03/27/2024. The third chapter presents recommendations and directions for improving the process of organizing cultural events, based on the conducted research. The article ends with detailed conclusions.

Data and methodology

Expert criteria:

1. Higher education;
2. At least five years' experience in evets management, organizing and staging.

Research type – structured expert evaluation interview.

Research purpose – identify cultural events organizing process improvement possibilities.

Research object – cultural events organizing process.

Research tasks:

1. Investigate cultural events organizing aspects in Plunge cultural center;
2. Identify cultural events organizing process improvement directions in Plunge cultural center;
3. Present practical recommendations and suggestions.

Research planning – 3 experts interviewed form Plunges cultural center and 2 experts from Plunges district public library. Research date – 2023-03-16/25. Research data process by content analyze.

Research results analyze – content analysis, using categories and subcategories table.

Data collection – questionnaire created in ,,Microsoft Office Word‘‘ program. Questionnaire was sent to experts by e-mail.

Results

The conducted structured expert evaluation interview revealed the sequence of stages of organizing cultural events, the most effective means of organizing cultural events, the most important stages and aspects of organizing cultural events, factors that ensure a successful process of organizing cultural events, the most effective means of publicizing cultural events and the most effective means of encouraging sponsors and partners to cooperate, organizing cultural events.

The experts indicated the first stage of organizing cultural events (4) – determining the goals and objectives of the event. The second stage of organizing cultural events according to (4) experts is planning. Experts indicated the third stage of organizing cultural events (3) - management. According to (4) experts, the fourth stage of organizing cultural events is organization. In the last evaluation of the organization of the organization of cultural events, all experts unanimously indicated the fifth stage of the organization of cultural events as a whole.

Table 1

The most effective means of organizing cultural events

Category	Subcategory	Expert statements	
The most effective means of organizing cultural events	Activity execution/planning and distribution of responsibilities	*"Calendar of activities, table of distribution of responsibilities, organizational plan of the event"*	E1
		"Responsibility distribution table, event scenario"	E3
		"Activity performance calendar, responsibilities allocation table, risk plan, target customer allocation scheme, event organizational plan, event script"	E4
		"Calendar of activities, table of distribution of responsibilities, organizational plan of the event"	E5
	Event organization and event expenses/income	*"Event script, event cost and income estimate"*	E2

Experts single out the most effective means of organizing cultural events - a table of distribution of responsibilities (4), a calendar of activities (3), an event organizational plan (3), an event script (2) and an estimate of event costs and income (2). Fewer experts distinguish the following means of organizing cultural events: target customers distribution scheme (1), risk plan (1).

The most important stages of the organization of cultural events are distinguished by the expert (E1): creation of the activity calendar and communication - "Filling in the activity calendar, agreements with the event participants...". Experts (E2 and E4) claim that the stages of organizing cultural events are the processes of event planning and organization - (E2) "Event planning, target audience determination <....> event creation and organization...". (E4) „..discussion, <….> organization..." Experts (E3 and E5) distinguish event idea generation and teamwork as the most important stages of organizing cultural events - (E3) ,,It starts with an idea. <....> After the idea crystallizes, we divide the responsibilities in the team..." (E5) "The most important thing is the generation of a unique idea, the formation of the team and the clarification of roles...". In summary, it was determined that the creation of an activity calendar, communication, event planning, organization, event idea generation and teamwork are the most important stages of cultural event organization.

Experts (E1, E2 and E4) single out social media as the most effective means of publicizing cultural events - (E1) "FB account <...>, e-mail invitations...", (E2) "Internet (website of the institution and soc, networks), press <...> individual invitation to events", (E4) „<...> advertisement in various social networks <...> press...". The expert (E3) singles out the most effective means of publicizing cultural events – the creation of a visualization,,, <...> visual announcement/poster <...>". The last expert (E5) suggests the most effective means of publicizing cultural events - a target audience classification scheme - „<...> according to the target audiences, the most suitable means of publicity can be chosen <...> if the events are for young people, of course, social networks are probably the main ones < ...>". After summarizing the most effective means of publicizing cultural events, the following can be singled out as the most effective: social media, press, creation of visualizations and distribution of target audiences.

The expert (E1) singles out the most effective means of encouraging sponsors and partners to cooperate - close relations with sponsors: "Friendly relations with potential sponsors, attention to their activities...". The expert (E2) singles out another effective tool that encourages sponsors and partners to cooperate - long-term relations and cooperation: "<...>, long-term relations and cooperation". Experts (E3 and E4) identify other effective measures to encourage sponsors and partners to cooperate - advertising is based on cooperation: (E3) "Advertising, barter exchange", (E4) "Attention, additional advertising, <...>, barter exchange". The last expert (E5) says that the most effective means of encouraging sponsors and partners to cooperate is enabling partners and sponsors to become active participants: "The most effective means is to enable them to participate, to take partial responsibility for the organization of one or other processes <...> is very important find ways to make the partner or sponsor an active participant. In summary, the most effective means of encouraging cooperation between sponsors and partners are: maintaining close relations with sponsors, long-term relationships and cooperation, promotion based on cooperation and taking responsibility of participants, enabling partners and sponsors to become active participants.

The stages of the process of organizing cultural events, in which human resources are active, according to most experts, are all the stages of the process of organizing cultural events. Experts (E1 and E4) note that (E1): ``People, personnel are needed at all stages", (E4) ``In all, because human resources are needed in all areas.". The expert (E3) adds,,,In all stages from planning, organization, execution of the event, discussion". Another expert (E5) also states that "<...> in the event organization process, everything is determined by human resources". The expert (E2) precisely names the stages of the process of organizing cultural events in which human resources are actively involved: "creating event ideas, event organization, event execution, event evaluation and analysis". In summary, it can be said that human resources are active in all stages of the process of organizing cultural events, starting from the first stages of event organization - setting the goals and objectives of the event to the last stage of event organization - performance evaluation.

Conclusions

- The organization of cultural events is a complex, consistent and complex process that includes planning, leading, organizing and control management stages.
- In the process of organizing cultural events, adherence to consistency and methodology are one of the most important aspects in organizing cultural events. The analysis and results of the structured expert evaluation interview revealed the most effective means of organizing cultural events, the stages of organizing cultural events, the most effective means of publicizing cultural events.
- When organizing cultural events, it is important to follow the sequence of event stages. The successful process of organizing cultural events includes: effective advertising, generating a suitable and relevant event idea, a professional team, ensuring technical and financial possibilities.

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THE SUPPLY AND DEMAND OF CULTURAL EVENTS IN THE CITY OF KAUNAS

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Keywords: Cultural events , supply and demand, Kaunas city, event organization, "Kaunas 2022" project.

Abstract
The article addresses the issue related to the supply of cultural events in Kaunas city, which is constantly changing and adapted to the cultural needs and expectations of residents and city guests. The aim of the research is to evaluate whether this supply adequately meets the interests of various societal groups and whether it is diverse enough to satisfy the expectations of people of different age groups, social strata, and cultural interests. The article thoroughly examines the significance of cultural events, their organization features, and conducts an analysis of the "Kaunas - European Capital of Culture 2022" project. Based on the obtained research results, summarized insights about the supply and demand of cultural events in Kaunas city are provided. The main conclusions of the article confirm the hypothesis that the supply of cultural events in Kaunas city is well-balanced and meets the needs of residents. For this reason, the majority of events attract a large number of visitors and receive positive feedback.

Introduction

In the modern world, culture and leisure activities occupy a significant part of our lives. Every day, millions of events take place around the globe. These events vary widely in theme and purpose, yet they all share a common goal: to bring people together to spend their leisure time. In Lithuania, the city of Kaunas stands out for its abundance of cultural events. Residents and visitors of Lithuania's temporary capital have the opportunity to attend various cultural events such as concerts, festivals, exhibitions, theater performances, film screenings, and book launches. Kaunas, with its deep historical heritage and adaptation to contemporary cultural flows, has become an important European city that cherishes its heritage and has vast prospects for inspiring and creative collaboration with other European regions. By hosting numerous artists and performers, Kaunas adorns itself with a wide array of art and cultural events, enriching its cultural landscape and offering unique experiences not only to local residents but also to an international audience. The cultural life of the city is a crucial factor in determining the quality of life for its residents, their satisfaction with their place of residence, and its appeal to tourists and investors. Cultural events in Kaunas cover various fields: music, theater, visual arts, literature, cinema, and many others. This diversity creates a dynamic and vibrant cultural landscape, which is important for both the city's residents and its visitors. The supply and demand of cultural events are closely related factors that influence each other. Supply encompasses the events offered by organizers, their frequency, quality, and diversity. Demand refers to the interest, participation, and willingness of residents and city visitors to pay for these events. By understanding these two aspects, it is possible to plan and organize events more effectively, better meeting the audience's needs and increasing event attendance.

Research of the topic. The topic of supply and demand of cultural events in the city of Kaunas has not been fully explored for several reasons:

1. There is a huge lack of consistent and comprehensive data on event attendance, audience demographics, and their cultural needs and expectations.
2. Some event organizers do not share detailed attendance data for commercial or confidentiality reasons.

The theoretical part relies on the knowledge of several authors who examine the peculiarities of the organization of cultural events. Getz (2007) discusses the theory and practice of event management, including strategic aspects of planning and principles of sustainability. Rojek (2003) analyzes the sociology of leisure and cultural events, highlighting their impact on society. Goldblatt (2013) provides the basics of event management, focusing on the planning and implementation processes. Bowdin et al. (2007) examines event management theories and practices, including event types and management strategies. Feinberg (2011) and Segar (2018) also observe this area, providing insight into marketing and communication strategies in the context of cultural events. In addition, Kotler and Lee (2011) provide a focussed insight into the principles of marketing and their targeting in the planning and execution of cultural events. The works of these authors form a theoretical basis that allows a deeper understanding of the processes of organizing cultural events and their importance, as well as applying this knowledge to the analysis of the supply and demand of cultural events in the city of Kaunas.

Research problem. Does the offer of cultural events in the city of Kaunas meet the expectations of people of different age groups and interests?

Research object. Supply and demand of cultural events in the city of Kaunas.

The aim of the article - To perform a theoretical analysis of cultural events and to determine the supply and demand of cultural events in the city of Kaunas.

Research tasks:

1. To analyze the significance of cultural events, organizational features,
2. Analyze the "Kaunas - European Capital of Culture 2022" project,
3. Summarize the results of the research on the supply and demand of cultural events in the city of Kaunas,
4. Submit recommendations and proposals for increasing cultural activities in the city of Kaunas.

Research methods:

1. Statistical data analysis,
2. Case analysis of the "Kaunas 2022" project,
3. Questionnaire survey.

Research hypothesis. The offer of cultural events in the city of Kaunas is well balanced and meets the needs of the population, so most of the events receive a large number of visitors and positive feedback.

Data

The aim of the research was to identify the supply and demand of cultural events in the city of Kaunas, based on the "Kaunas 2022" project and the period from 2020 to 2022. To achieve this goal, three objectives were set: to analyze the activities of the "Kaunas 2022" project, to compare the supply and demand of cultural events in Kaunas during the period from 2020 to 2022, and to reveal the opinions of Lithuanian residents about cultural events organized in Kaunas.

Two main methodologies were employed for the research: project analysis and a survey of city residents. Analyzing the "Kaunas 2022" project involved examining annual reports, which provided information on the number, types, attendance, and financing of events. A survey was conducted among Kaunas city residents to gather their opinions on cultural events.

The research process began with an analysis of the "Kaunas 2022" project's activities, followed by a survey of city residents, in which 67 respondents participated. This method allowed for a deeper understanding of how city residents perceive and evaluate cultural events.

All data were systematically analyzed to obtain a comprehensive picture of the cultural scene in Kaunas. The research revealed that cultural events in Kaunas attract significant attention, and the opinions of residents about them vary and are important for the further development of the city's cultural life. This will facilitate the development of better-tailored cultural programs and events in the future.

Results

Based of data, the supply and demand for events organized in Kaunas can be described as highly dynamic and growing.

Supply:

- The number of events is increasing, especially after Kaunas became the European Capital of Culture in 2022.
- Diversity and quality are growing as organizers adapt to the needs of attendees.
- Organizers' flexibility and ability to adapt to pandemic conditions have demonstrated a strong alignment of supply with changing societal circumstances.

Demand:

- The number of attendees is steadily increasing, even during the pandemic, indicating a strong demand for cultural events.
- Participant engagement and willingness to participate in events remain high despite challenges.
- Cultural interest and participation are high, indicating that culture is important to the city's residents.

These data show that Kaunas as a city is highly active in the organization and participation of cultural events, which positively impacts the city's community and its cultural life. It also indicates significant potential for further development of cultural events in the city.

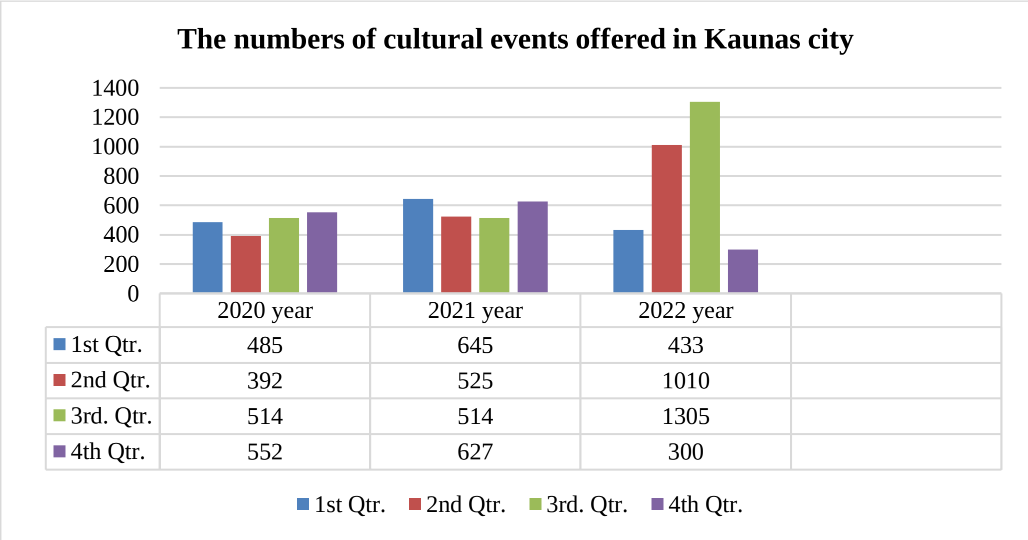

Fig. 1. „The numbers of cultural events offered in Kaunas city“ made by author

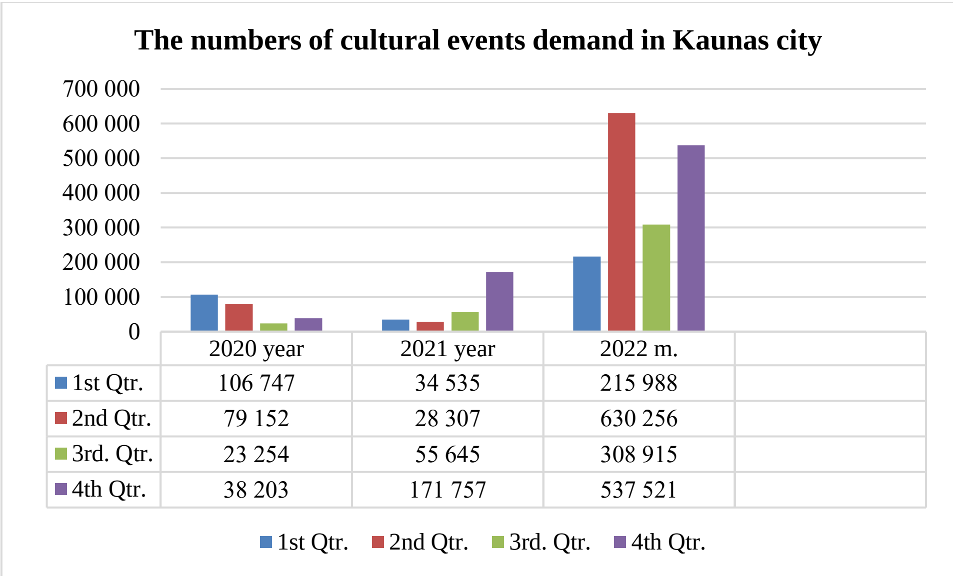

Fig. 2. „The numbers of cultural events demand in Kauans city“ made by author

Summarizing the research and survey results, it can be stated that the majority of respondents participate in cultural events several times a year, emphasizing the need to choose events that are not part of their daily routine. Music festivals are of greatest interest to respondents, while theater performances receive less attention. The majority of respondents positively assess the cultural diversity of Kaunas city, indicating a high level of approval and satisfaction with the available cultural choices. Most respondents attend cultural events to spend leisure time, but individual interests and needs are also important. The majority of respondents rate the quality of event organization as good or excellent, indicating high organizational standards and a positive experience for participants. Program quality is a crucial factor in choosing cultural events, as well as event timing and individual preferences. Social media is the primary way respondents learn about cultural events, but websites, ticket distributors, local newspapers, and magazines are also important sources. The majority of respondents believe that the current cultural offering in Kaunas city is good or excellent, but there is still a portion who feel it could be slightly improved or expanded. These conclusions reveal essential features and trends in the supply and demand of cultural events in Kaunas city, which can be beneficial for event organizers and municipal authorities to better meet the cultural needs and expectations of city residents.

Conclusions

- The organization of cultural events is a complex process that requires structured planning, goal setting, and effective marketing. Successful event organization depends on creativity, innovation, participant involvement, and understanding their needs. Event organizers need to collaborate with local communities and organizations to create a meaningful experience for all participants. Additionally, the use of technology in event planning and execution is essential to improve participant engagement and overall event efficiency. Event organizers must also manage risks and adapt to changing conditions to ensure the smooth running and safety of the event.
- In recent years, Kaunas city has demonstrated a strong commitment to cultural development, which has increased the supply and quality of cultural events. The "Kaunas - European Capital of Culture 2022" project has attracted international attention and encouraged local residents to participate in cultural initiatives.
- Analysis of respondent surveys has shown that the majority of residents attend cultural events to spend leisure time and experience culture, with music festivals being the most popular type of event. The quality of event organization is generally rated as good or excellent, but there are still areas that could be improved or developed to better meet the needs and expectations of residents.
- These findings are important for event organizers and municipal authorities aiming to enhance the offering of cultural events and meet the needs and expectations of residents.

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ACCOUNTING AND TAX POLICY AND ITS FORMATION IN THE COMPANY UAB „SPGRUPE"

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Keywords: tax accounting policy, formation of accounting and tax policy.

Abstract
This article examines the essence of accounting and tax policy and its formation, description, development, determination, approval, compliance, and changes. The issue of how UAB „SPgrupe" applies accounting and accountability policy addressed. The methods employed in this work include scientific literature analysis. The theoretical aspects of accounting and tax policy and its formation were defined, and the tax accounting and accountabilty policy of UAB „SPgrupe" was exminated. An analysis of the results of UAB „SPgrupe" activities for the years 2021-2022 was also conducted.

Introduction

Relevance of the topic: Accounting and tax policy is the most important aspect in financial accounting. It helps to establish the financial strategy of a company, which later ensures the profitability and success of the company. The company's accounting and tax policy consists of various methodologies, procedures, descriptions, and other internal documents regulating financial, managerial, and cost accounting, as well as tax calculation and accounting. This policy in each company depends on certain factors: the size of the company, the nature of the activities carried out, the model of work organization, and other specific circumstances. When formulating tax policy, the aim should be to accurately calculate, declare, and pay taxes, as well as to fulfill other tax obligations. Companies also often have the option to choose the methods of tax calculation that are most beneficial to them from the alternatives provided by the authorities. Different techniques are used in accounting in various companies.

Research of the topic: Accounting policy defines how a company plans to record and account for financial events, taking into account legal acts, international standards, and business specifics. This may include requirements for presenting the chart of accounts, forming financial statements, or conducting other economic operations. The author V. Pačiolis (2023), along with many other authors, examines accounting and tax policy and its formation.

Problem of the article: The functioning of modern economic systems is influenced not only by business activities but also by properly developed accounting and tax policies. The effective coordination of these two areas ensures financial stability and the fairness and transparency of financial reporting. The thesis addresses the problem of how UAB "SPgrupe" forms its accounting and tax policy. Object of the study: The accounting and tax policy of UAB "SPgrupe" and its formation. Aim of the study: To analyse the formation of the accounting and tax policy of the company UAB "SPgrupe".

Objectives:

1. To review the accounting and tax policy of the company, including its implementation methods.
2. To discuss the formation of the accounting and tax policy of the company UAB "SPgrupe".
3. To analyse the business results of UAB "SPgrupe" for the period of 2021/2022.

Research methods: Analysis of scientific literature, analysis of scientific articles, analysis of company data, comparative analysis.

Theoretical aspects of company accounting and tax policy

One of the key aspects of accounting policy is to establish certain rules for the preparation of financial statements, which provide a certain structure and help companies reflect their performance. The preparation of financial statements and accounting practices vary across companies, depending on their industry and specifics. To achieve standardization, international standards such as International Financial Reporting Standards are used globally, while in Lithuania, companies adhere to the Lithuanian Generally Accepted Accounting Principles, which set out common requirements. The preparation of financial statements involves various documents such as balance sheets, income statements, and cash flow statements, which reflect the financial position of the company. Accounting policy determines how certain financial indicators should be calculated and which methods are used for the valuation of assets and liabilities. Additionally, when formulating this policy, it is crucial to adhere to applicable laws and international accounting standards, which ensure the legality of business activities. When comparing financial statements from different periods, companies adhere to the principle of consistency. In some cases, accounting policy may be changed due to changes in laws regulating accounting. Reassessment of accounting estimates is an integral part of the accounting process. The reassessment is performed based on the latest available information about the current condition and future benefits of assets and liabilities (for example, based on new information, the useful life of long-term assets may be adjusted, recognition of doubtful debts, etc.). Each company is obligated not only to maintain proper accounting but also to accurately calculate taxes, declare them, and pay them as required by law. Timely payments and submission of declarations depend on how the company organizes its tax policy. Accurately implemented tax accounting policy can positively contribute to the company's financial results, thus reducing the risk of unforeseen expenses and contributing to further business development.

Accounting and tax policy encompasses various procedures and descriptions regulating the preparation of financial statements. The policy in each company is formulated taking into account various factors: the nature of operations, the size of the company, organizational model, and other circumstances. General accounting principles are defined in international accounting standards and the Fourth Directive of the European Union [2016]. These are principles of continuity of operations, accrual, accounting consistency (consistency), and prudence (caution). These principles form the basis of the entire accounting system. Therefore, when establishing accounting policy, company managers, based on general accounting principles and legislation, which accountants must follow when preparing financial statements.

In the provisions of the Financial Accounting Law, it is stated that the company's manager assumes full responsibility for organizing accounting, including the selection and implementation of accounting and tax policies. The company's accounting and tax policy may consist not of a single document, but of several or even dozens of separate orders. When establishing accounting policy, the company must choose from alternative methods and accounting practices so that the information presented in the financial statements accurately reflects the financial position, results of operations, and cash flows. The company must adhere to the same accounting policy in all reporting periods [Fundamentals of Accounting and Audit, 2015].

The formalization of accounting and tax policies is a crucial process that plays a significant role in financial order and accountability. According to the general provisions of the European Union, EU member states must apply a uniform accounting system (Ivanauskienė, 2016). Universally recognized accounting principles are a fundamental element in shaping accounting policy. By adhering to these principles, consistent understanding of information and the ability to evaluate it is ensured for information users. This means that general accounting principles form the basis upon which accounting information is prepared and presented. Therefore, adherence to them provides reliability and transparency in the accounting process, which is important not only for management but also for the public, investors, and other interested parties. “The formulation of accounting policy cannot contradict either the general accounting principles or business or international accounting standards, as well as laws regulating accounting procedures" (J. Bikienė, 2012, p.16).

Results

The financial accountability of UAB "SPgrupe" is prepared in accordance with the requirements of VAS and the company's accounting policy. Annual financial accountability is prepared based on the last day of the accounting year's accounting data. The annual financial accountability in the company is compiled by the chief accountant - financial specialist. The chief accountant - financial specialist must compile the annual financial accountability one month before the general shareholders meeting. The financial accountability in the company consists of the following financial statements:

- Balance sheet;
- Profit (loss) statement;
- Statement of changes in equity;
- Cash flow statement;
- Explanatory note.

The balance sheet is a financial statement that shows all of the company's assets, equity, and liabilities as of the last day of the reporting period. The company relies on the balance sheet as of December 31, 2022. Analysing the balance sheet of the reporting period and the previous year's balance sheet, in 2022, the company's long-term assets totaled EUR 2 621 903 compared to EUR 1 099 324 in 2021. In 2022, long-term assets accounted for twice the amount compared to 2021.

Picture 1. Title of the picture (source or made by author)

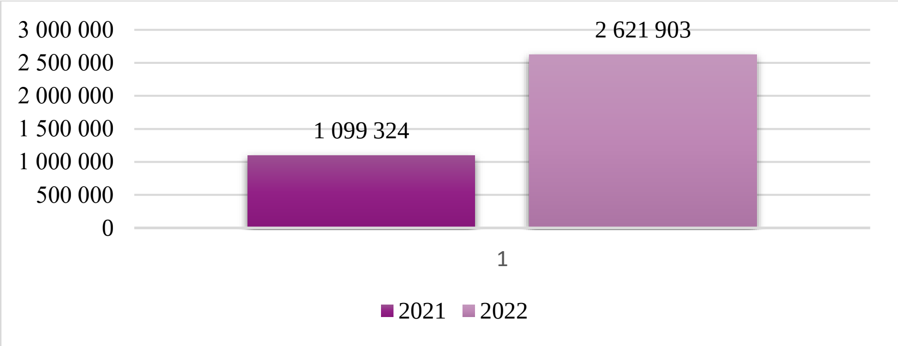

Fig. 1. Fixed assets of UAB "SPgrupe" in 2021-2022 years. Made by the author based on the company's data

In the profit (loss) statement, the company's sales revenue from main activities, financial and investment activities, other operating revenue, and windfall (extraordinary profit) are calculated and presented for the reporting period. In 2022, sales revenue amounted to EUR 37 365 400, compared to EUR 32 921 831 in 2021. The cost of sales in 2022 amounted to EUR 29 930 619, while in 2021 it was EUR 26 583 632. The net profit in the company amounted to EUR 7 434 781 in 2022, compared to EUR 6 338 199 in 2021.

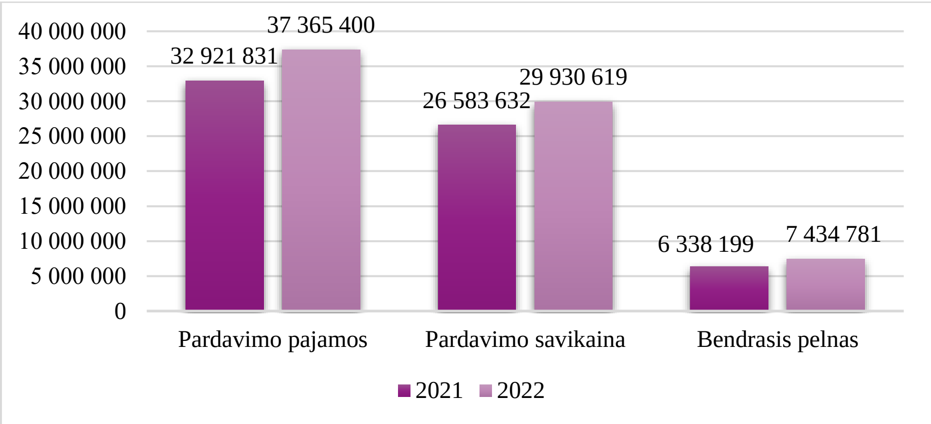

Fig. 2. UAB "SPgrupe" sales revenue, cost of sales and gross profit in 2021-2022 years. Made by the author based on the company's data

The company's equity in 2022 amounted to EUR 2 991 427, while in 2021 it was EUR 2 804 789. The company's liabilities in 2022 amounted to EUR 9 090 020, compared to EUR 4 301 494 in 2021. The amounts payable and obligations of the company increased more than twofold over the year. This significant change was driven by the increased debt to credit institutions.

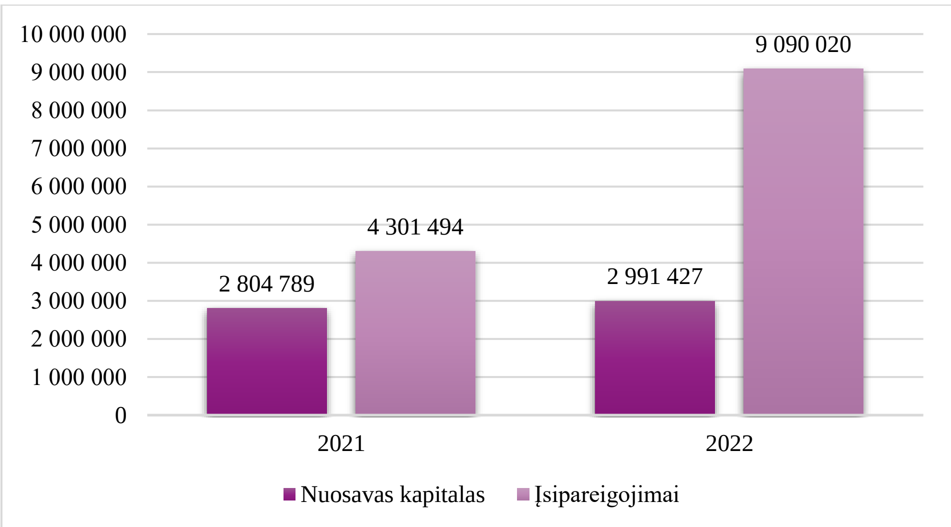

Fig. 3. UAB "SPgrupe" equity and liabilities in 2021-2022 years. Made by the author based on the company's data

Conclusions

Summarizing the first part, it can be stated that accounting and tax policy is an essential tool for companies to understand and properly interpret the information presented in financial statements. It establishes the basic principles, methods, and rules for managing accounting and preparing financial statements that reflect business performance. Accounting and tax policy help ensure legal compliance by adhering to accounting standards and regulations. Reviewing the company's accounting and tax policy, financial statements should be presented consistently to reveal changes in the company's income, expenses, and cash flows over time. The company's accounting policy must be continuously updated and adapted to changing laws and international accounting standards requirements. Properly implemented accounting policy can positively impact the company's financial results and reduce the risk of unforeseen expenses, contributing to further business development. Summarizing the second part, it can be stated that the company follows the Lithuanian Generally Accepted Accounting Principles (VAS), which establish the general accounting procedures and standards for financial accounting. In the financial accounting management area, according to the company's accounting and tax policy, the company's manager appoints a person responsible for accounting, ensures that timely, accurate, and comprehensive information about economic operations and the assumptions used to determine the values of assets and liabilities is provided to the accounting staff, establishes the registration and valuation procedure for economic operations. Intangible and long-term tangible assets are recorded in the accounting records according to the company's policy, and they are presented in the financial statements at carrying amounts. Acquisition cost, depreciation, and amortization are calculated using the straight-line method. Financial assets are valued at fair value or amortized cost, and liabilities are determined based on acquisition cost or received value. Short-term financial liabilities are shown at cost if the impact of applying the effective interest method is insignificant. Inventory accounting applies the FIFO method, and revenue and expenses are recorded following the accrual and matching principles. Analysing the third part, summarizing, it can be stated that the company's operational results show that in 2021, the company operated profitably. Net income amounted to 1,591,466 EUR. The company's overall profitability of sales for the financial year was 19.25%, and the company's net profit margin for the financial year was 4.83%. Total revenue for the financial year amounted to 32,921,831 EUR. The asset turnover ratio for the financial year was 22.40%. The long-term asset indicator at the end of the financial period was 1,099,324 EUR. The return on equity ratio for the financial year was 56.74%. The inventory turnover ratio for the financial year was 4.63. The accounts payable turnover for the financial year was 22.7 times. In 2022, the company operated profitably. Net income amounted to 686,638 EUR. The company's overall profitability of sales for the financial year was 19.9%, compared to 19.25% in the previous reporting period, an increase of 0.65%. The company's net profit margin for the financial year was 1.84%, compared to 4.83% in the previous reporting period, a decrease of 2.99%. Total revenue for the financial year amounted to 37,365,400 EUR. The asset turnover ratio for the financial year was 5.68%, compared to 22.40% in the previous reporting period, a decrease of 16.72%. The long-term asset indicator at the end of the financial period was 2,621,903 EUR, compared to 1,099,324 EUR in the previous reporting period, an increase of 1,522,579 EUR. The return on equity ratio for the financial year was 22.95%, compared to 56.74% in the previous reporting period, a decrease of 33.79%. Turnover ratios for the financial year decreased. The asset turnover ratio for the financial year was 3.09, compared to 4.63 in the previous reporting period. The accounts payable turnover for the financial year was 21.22 times, compared to 22.7 times in the previous reporting period. The overall solvency ratio for the financial year was 0.33, compared to 0.652 in the previous reporting period.

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ACCOUNTING AND ANALYSIS OF LONG - TERM ASSETS AT UAB "TRANSPORTAS"

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Keywords: accounting, long-term assets, acquisition, operating result.

Abstract
Correct information about long- term assets (Fixed Assets) is crucial for making appropriate decisions for both internal and external information users. The long - terms asset accounting policy is a component of the overall accounting policy of a company. Its significance lies in the fact that, in many companies, the value of long-term assets constitutes a substantial part of the total assets. Therefore, it is essential to account for the company's long- term assets objectively, using appropriate methods that accurately reflect the company's performance and financial position in the financial statements. The article discusses the concept of long- term assets, their valuation significance, and principles. It analyzes the legal acts, International Accounting Standards, and Business Accounting Standards that regulate long-term asset accounting. The work also draws on insights from J. Mackevičius (2019) and G. Deveikis (2019). The importance of long -term asset valuation for effective business planning and decision-making is emphasized. The company's long - term asset accounting practices and their compliance with theoretical principles and legal requirements are analyzed. The article concludes that properly accounted for and well-maintained assets directly contribute to the efficiency of the company's operations.

Introduction

Every company that aims to survive and expand in a changing environment must assess its capabilities and customer needs while maintaining a competitive edge in the market. This necessitates the analysis of resources and their utilization potential for the creation of goods or services and the fulfillment of customer needs. Every company, regardless of its nature of operations, deals with long-term assets in one way or another, making it crucial to account for them properly. Long-term asset accounting policy is a component of the overall accounting policy. Its significance lies in the fact that in many companies, the value of long-term assets constitutes a significant portion of the company's total asset value. Often, long-term assets are a key component of a company's assets, playing an important role in its operations.

Every company strives to achieve accurate, high-quality, and efficient financial results. Therefore, it is particularly important that accounting is conducted properly and its analysis is performed meticulously. One of the critical aspects of accounting is long-term asset accounting. Hence, the choice of long-term asset accounting policy is of great importance to meet the expectations of company managers. To avoid errors or misunderstandings in accounting management, it is important to be informed and thoroughly understand the legal regulations governing long-term asset accounting. Only properly accounted assets reveal the true operational results and financial condition of a company.

Data and Methods

To comprehensively and accurately analyze the long-term asset accounting policy, a method was employed that encompassed several stages. In the first stage, to thoroughly examine the concept of long-term assets, recognition criteria, and their importance to the company's performance, a review of scientific and methodological literature was conducted. This phase involved familiarizing with the theoretical foundations and scientific research related to long-term assets and their accounting policies. In the second stage, an in-depth analysis of the laws regulating long-term asset accounting and UAB "Transportas" documents and reports related to the company's managed assets was performed. This stage of the research provided an understanding of the basis on which the company's accounting policy was chosen and familiarized with its legal regulation. In the third stage, calculations of indicators related to long-term assets were conducted. The results obtained helped assess the company's financial condition.By following this multi-stage approach, the research aimed to provide a detailed and accurate analysis of long-term asset accounting policies, ensuring that the findings are robust and well-supported by both theoretical and practical insights.

Results

Long-term assets are long-term economic resources that a company uses in its operations and plans to utilize for more than one year. At UAB "Transportas," long-term assets are accounted for in compliance with all the regulations governing long-term asset accounting and financial accounting laws. Within the company's total assets, long-term tangible assets are the most important because they are the primary tools for generating revenue. Each year, the company strives to renew its transport assets, using both its own financial resources and borrowed funds. The largest portion of the company's long-term assets consists of tangible long-term assets, with vehicles dominating the tangible asset category.

Although some of the company's vehicles are reflected in the balance sheet at residual value, they fully perform their functions because it is practically impossible to depreciate the vehicles to a residual value of 1 Euro within the company's established depreciation period. UAB "Transportas" has efficiently utilized its asset and equity resources to increase profit. All indicators show a positive trend, which the company should continue to pursue for further growth and success.

Table 1

UAB „Transportas“ financial indicators (made by author)

INDICATOR	FORMULA	Calculating		Change (%)
		2022	2023	
Profitability Ratios				
Return on Equity (ROE)	Net profit / Equity	8,20 %	7,75 %	-0,45
Return on Assets (ROA)	Net profit / Total Assets	5,75 %	5,03 %	-0,72
Return on Fixed Assets (ROA)	Net profit / Fixed Assets	15,47 %	16,59 %	1,12
Asset Utilization Efficiency Ratios				
Fixed Asse t Turnover	Revenue / Fixed Assets	2,87	2,87	0
Ratios				
Fixed Assets to Equity Ratio	Fixed Assets / Equity	0,49	0,5	0,01

Conclusions

Continuing investments in company expansion are essential to maintain a competitive advantage and achieve long-term growth. By allocating resources towards strategic initiatives such as research and development, market expansion, and infrastructure improvements, the company can strengthen its position in the market and capitalize on emerging opportunities. Additionally, ongoing monitoring and analysis of key performance indicators are necessary to detect potential factors that may impact future results. By doing so, the company can proactively address challenges and make informed decisions to sustain its growth trajectory.

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PROVISION OF BEAUTY SERVICES: LEGAL REGULATORY ASPECTS AND JUDICIAL PRACTICE IN CASES OF REMUNERATING SERVICES

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Keywords: service, beauty services, remunerative services, provision of beauty services.

Abstract
The article examines the regulation of beauty services within the legal system of the Republic of Lithuania, the responsibility of beauty service providers for improperly or unlawfully rendered services, and highlights the issues related to the provision of beauty services in Lithuania. Beauty service is in demand and inseparable from the health of the person receiving the service, so special attention must be paid to the quality and safety of the service, since an unsafe or improperly performed beauty service can cause serious health problems. The article was used scientific literature, legislative acts, analysis of judicial practice, and report analysis methods. The aim of the article is to review the laws of the Republic of Lithuania regulating the provision of beauty services, to reveal the issues related to the provision of beauty services, and to present judicial practices related to remunerating services.

Introduction

Economic, technological and socio-cultural progress is driving change in all aspects and influencing consumer behaviour and the satisfaction of needs, and these developments have affected various aspects of people's lives, including the need to improve physically or the desire to look good and attractive. Thus, society's needs, fashion trends, lifestyles and cultural norms are constantly changing, which influences the demand for beauty services, making beauty services a priority, as evidenced by the proliferation and flourishing of beauty salons and beauty service providers, as well as of training institutions and courses. As the service is in demand and is intrinsically linked to the health of the person receiving the service, particular attention must be paid to the quality and safety of the service, since an unsafe or improperly performed beauty service can lead to serious health problems, ranging from infections and allergic reactions to permanent damage, which implies that it must also have a legal framework capable of defining the rights and duties and responsibilities of those providing beauty services, in order to protect the recipient from possible harm health.

It should be noted that in the provision of beauty services, there are cases where there are non-compliance with the stipulated legislation, which poses a certain threat to the service users, therefore the final. The final thesis provides an overview of the legal regulation of beauty services and the infringements of beauty service providers in the provision of beauty services.

Data

The analysis of scientific literature, legislative acts, and report analysis methods provides valuable insights into various aspects of a subject matter. By examining scholarly works, legal frameworks, court decisions, and numerical data, a comprehensive understanding can be gained regarding trends, patterns, and implications within a particular field.

Results

In results, the data clearly illustrates that beauty service providers frequently disregard established legislation, thus endangering the well-being of their clients. 51 people filled in the questionnaires, mainly from Vilnius and Klaipėda, and the results show that women are the most frequent users of beauty services, i.e. 80%, while the remaining 20% were men.

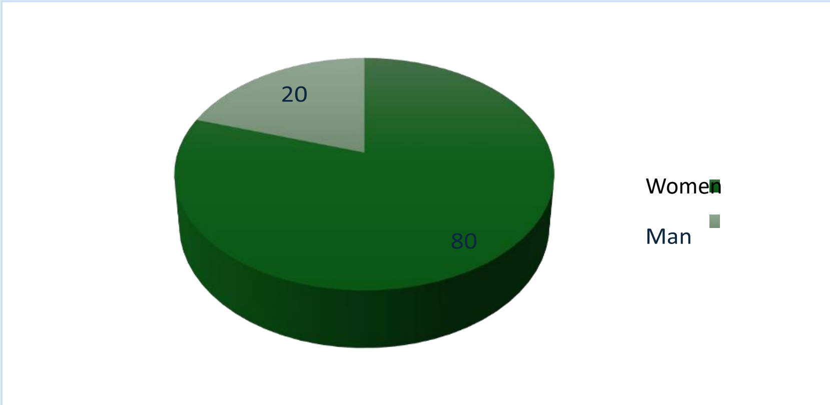

Fig. 2. Gender of respondents

Asked respondents how often they use beauty treatments provided by beauty service providers. Respondents were given three response options - do not use beauty services, use up to 3 times a month, use more than 3 times a month. According to the statistics shown, it is clear that the highest number of people use beauty services up to 3 times a month, i.e. 61%.

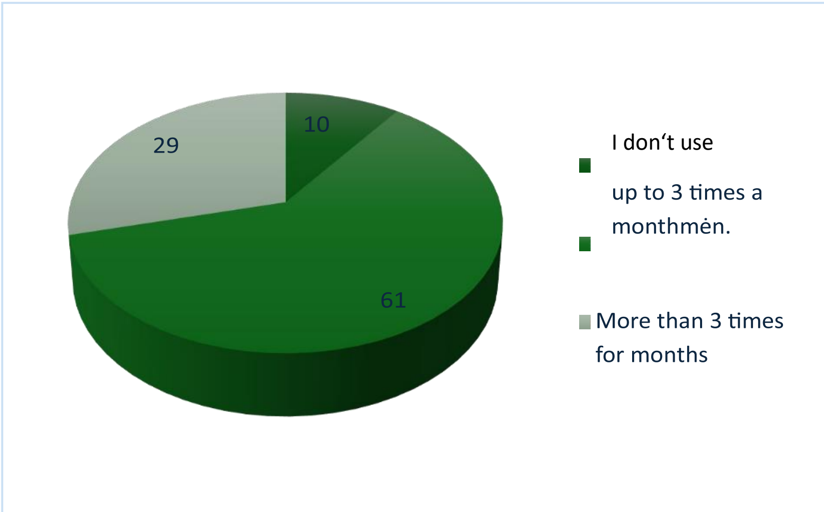

Fig. 3. Frequency of use of beauty services

Respondents were asked how often they thought beauty service providers should be inspected for compliance with the standards of beauty service provision in order to comply with safety and other requirements to ensure quality of service. Respondents could choose from four answers that beauty service providers should be inspected - semi-annually, annually, less frequently than annually, and not required. The survey results suggest that respondents are hesitant about the services provided by beauty service providers, as the vast majority, i.e. the majority, say that beauty service providers should be inspected semi-annually or annually.

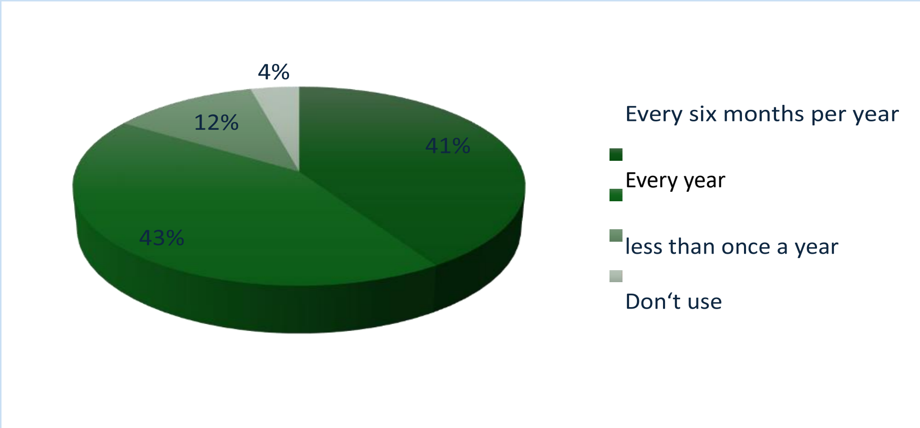

Fig. 4. Frequency of inspection of beauty service providers

The survey asked how often beauty professionals inform the recipient about the service they provide and the possible risks and side-effects. This question was asked in order to ascertain whether beauty service providers comply with the legal requirements. From the answers given, it is evident that beauty service providers rarely comply with the requirement of point 8 of HN 117:2007 "Health safety requirements for beauty services" (Official Journal of Laws, 2007, No 88-3494), etc., as the results of the survey show that 39% of them never provide any information on the service provided, while 49% rarely do so.

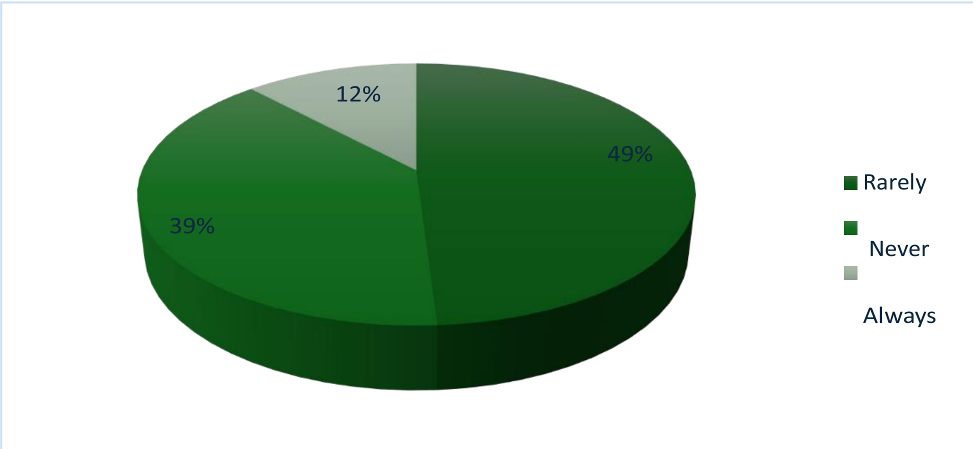

Fig. 5. Informing beauty service users about the beauty service provided

It should be noted that as many as 55% of respondents do not know (more than half) whether the beauty service providers they have chosen have hygiene passports - permits, which means that the service users themselves do not know whether the beauty professional complies with the requirements of the legislation and is able to provide safe services. Another part of the respondents say that they know whether their chosen beauty service providers have hygienic passports - permits, 16% say that their chosen beauty service providers do not have hygienic passports - permits, which implies that people do not care whether the beauty service provider will perform the service in a safe manner, and this indicator clearly shows that there are indeed some beauty service providers who disregard the legislation regulating beauty service provision. Meanwhile, 29% say that their beauty therapists have hygienic passports.

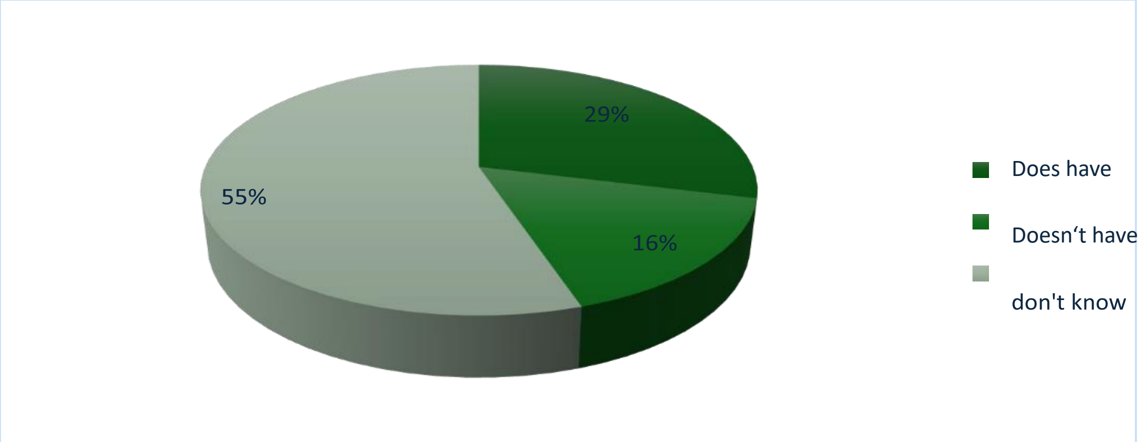

Fig. 6. Availability of a hygiene passport - permit for beauty service providers

According to the survey data, it is important for individuals that beauty service providers comply with the legislation of the Republic of Lithuania and that they have a hygiene passport when providing beauty services, as the majority of the responses to the question whether it is important for them that the beauty service provider has a hygiene passport or permit answered "yes".

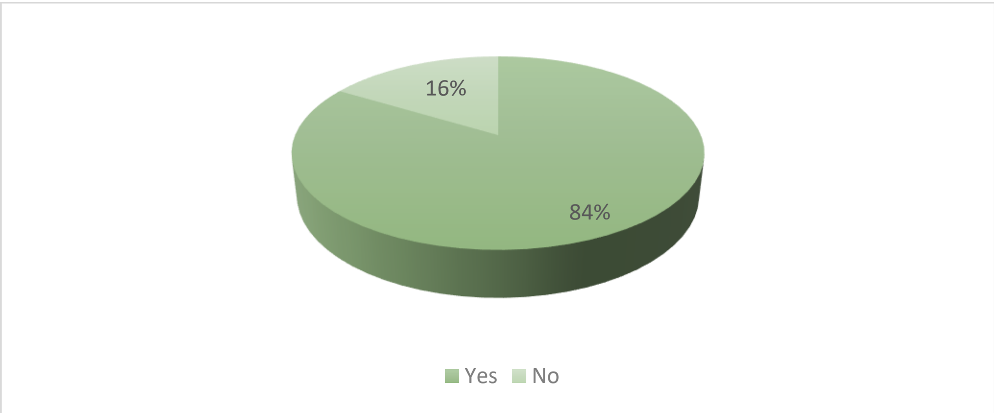

Fig. 7. The importance of the availability of the Higeina passport-permit for service users

In the light of the above, respondents were asked whether they were aware that it is possible to check whether a chosen beauty service provider has a hygiene passport or a permit in the "Licensing Information System", which is accessible to all. According to the answers given, it is evident that the majority of service users, as many as 69%, do not know that before choosing a service provider, they can check whether he/she complies with the legal requirements and is able to provide such services.

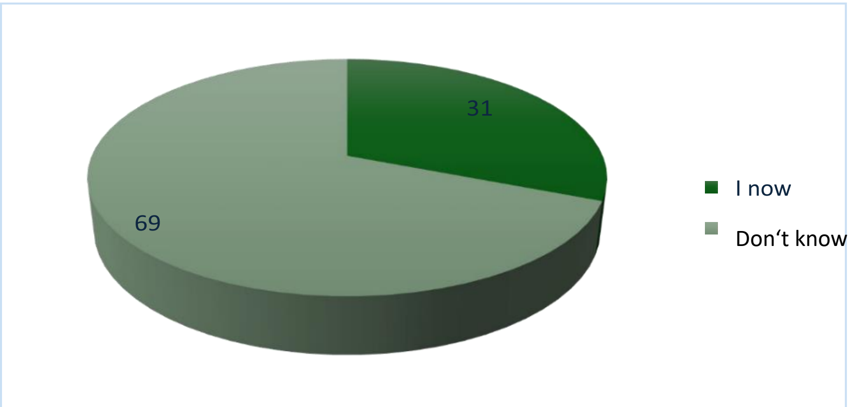

Fig. 8. Service users' knowledge of the hygiene passport-permit check

Based on the data that the interviewed persons are not always interested in whether their beauty service provider complies with the legal requirements to provide beauty services, and most of them are not even aware of the possibility to check whether the service provider has a hygienic passport - a permit and is able to provide this type of services, it can be concluded that possibly few service recipients are informing the NHSC about the service providers who provide services in violation of the stipulated legal regulations. However, in order to be sure, a question was asked whether the service recipient had informed the NHSC about a beauty service provider who is providing beauty services without a permit. The answers indicate that the vast majority of the respondents have not contacted the NVSC about an unlicensed beauty service provider.

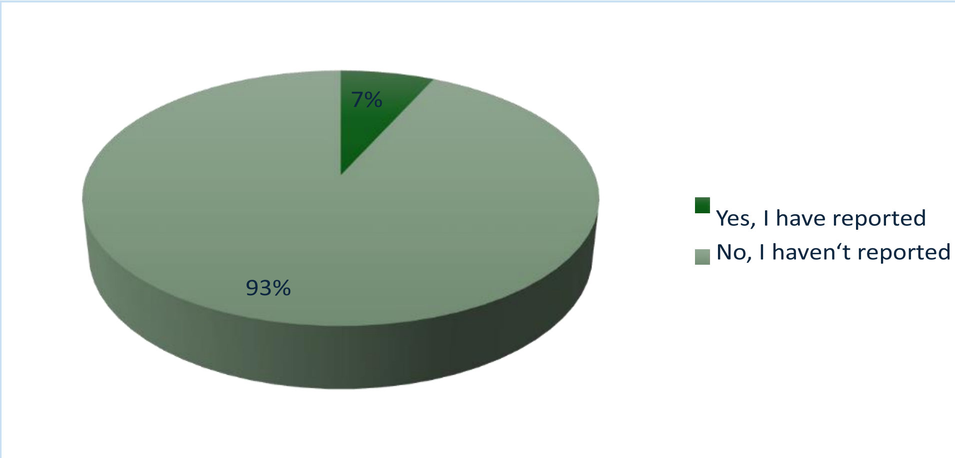

Fig. 9. Referral of service users to the NVSC

According to the survey data, the majority of respondents are aware of the importance of inspecting beauty service providers, but according to the indicators, they are not themselves interested in whether the service provider complies with the stipulated legislation and is able to provide them with a safe beauty service, which suggests that in some cases, harm is inevitable in the course of a beauty service, and the question was therefore asked whether the recipients of the service have ever been harmed by a beauty service that was not properly performed. According to the results of the survey, 43% of the respondents have suffered damage as a result of an inadequate beauty service, while 57% say that they have not suffered damage as a result of an inadequate beauty service.

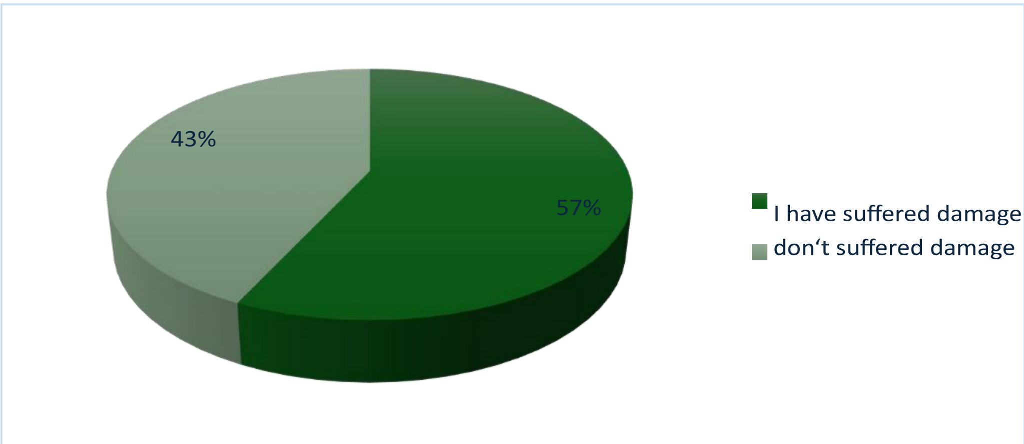

Fig. 10. Harm caused by beauty service providers to service users

Of the 33% of respondents who had experienced harm, when asked what kind of harm they had experienced, the predominant responses were manicure services, hair colouring, eyelash extensions, make-up, hair cutting, tattooing and waxing services. It should be noted that the responses also included the use of lip-plumping, facial fillers and eyelid corrections, which are not included in the beauty services explained above. In the survey, 16% of the victims stated that they had contacted the SCA and 84% had not contacted the SCA because of the damage suffered as a result of the improperly performed beauty service.

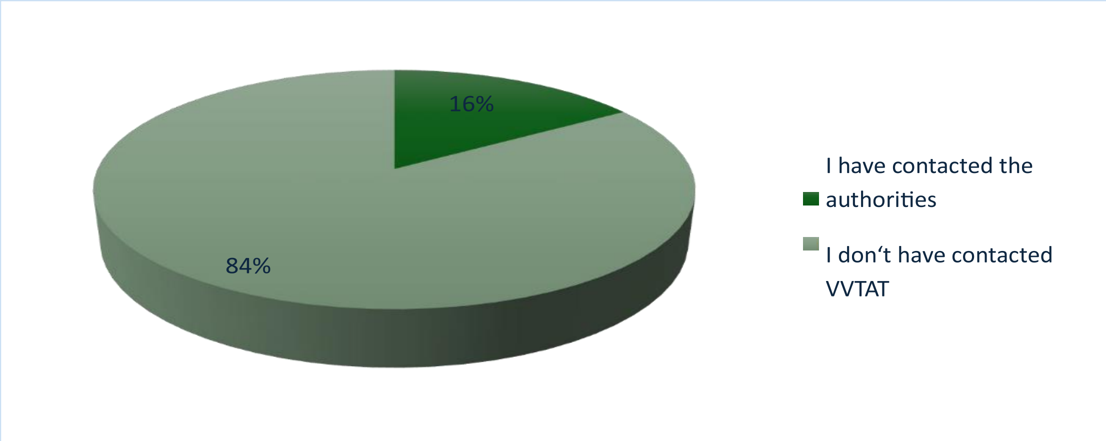

Fig. 11. Appeals to the VVTAT regarding damage caused by a beauty service provider

Based on the survey data, it can be concluded that service users are relatively unlikely to report possible infringements or to report the provision of a service when it is not available at all, noting that, in the context of a higher level of activity by users in reporting infringements in relation to the provision of beauty services, However, the results of the survey suggest that the problem with the provision of beauty services is that individuals provide beauty services without complying with the legal provisions that govern and regulate the provision of beauty services, thus putting the recipient at risk.

Conclusions

The concept of beauty services encompasses a wide range of procedures aimed at enhancing or altering one's appearance, including hair, facial, body, and nail care, as well as tattooing, permanent makeup and others. Despite the essential nature of adhering to legislation, it is evident that beauty service providers fail to comply with prescribed laws, thus posing significant risks to the health of service recipients. Beauty service providers do not always comply with the prescribed legislation, thus posing a real threat to the health of the recipient of the service. The main violations that dominate the sphere of beauty services are not having a hygiene passport - a permit, and service providers rarely inform service recipients about the service itself and the risks associated with it. Based on the data presented in the thesis, it can be concluded that consumers who have suffered damage rarely apply for compensation, so it is clear that there is very little case law related to the provision of beauty services, thus it's obvious consumers requests, so a rare dispute reaches courts of general jurisdiction.

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SUPERVISION OF INSOLVENCY PRACTITIONERS: LEGAL FRAMEWORK, IMPACT MEASURES AND DISPUTE RESOLUTION

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Key words: insolvency administrator, Law on Insolvency of Legal Entities, Law on Bankruptcy of Natural Persons, enforcement measures.

Abstract
The article aims to reveal the theoretical aspects of the legal regulation of the supervision of insolvency administrators and the applied impact measures. Using the analysis of legal acts, the laws regulating the activities of insolvency administrators are presented, the practice of Lithuanian courts in applying certain measures to insolvency administrators is discussed. The aim of the article is the supervision of insolvency administrators: legal regulation, applied measures and dispute resolution.

Introduction

Relevance of the topic - the prevailing economic and financial changes both in Lithuania and abroad have an impact on the future financial security of both legal and natural persons. The procedural steps taken by the insolvency administrator, which are entrusted to him following his appointment as administrator of the person concerned, are subject to control by the court and the supervisory authority. The latter may decide on the imposition of impact measures, which are often the basis for legal disputes. It is therefore relevant and necessary in this case to disclose the consequences of non-compliance with the law, i.e. the sanctions to be applied, in order to ensure compliance with the law governing the insolvency administrator.

The issue of insolvency administration has been explored by S. Kavalnė, V. Mikuckienė, R. Norkus, and R. Velička, while Jacobs, L. examined the concept of the insolvency administrator as a subject; L. Dzindzelėtaitė – Šaltė discussed the representation of creditor interests in the appointment of a bankruptcy administrator; and R. Jokubauskas, when discussing the insolvency process of legal entities, noted that the insolvency administrator is a participant in the insolvency process. However, scientific works have not examined the measures applied to the insolvency administrator in light of changes in the laws regulating the activity of insolvency administrators since 2020. Most authors analyzed the measures applied to insolvency administrators before the new legal regulation came into force.

The problem of the article lies in the fact that supervisory institutions and courts evaluate circumstances related to the actions of insolvency administrators in the bankruptcy process differently, creating grounds for (not) applying measures to insolvency administrators.

The subject of the article is the supervision of insolvency administrators: legal regulation, applied measures, and dispute resolution.

The aim of the article is to analyze the supervision of insolvency administrators: legal regulation, applied measures, and dispute resolution.

The tasks of the article are:

1. To reveal aspects of the legal regulation of insolvency administrators.
2. To identify the measures applied to insolvency administrators.
3. To conduct a study of judicial practice in resolving legal disputes regarding insolvency administrators.

The research methods used in the article include the analysis of legal acts to examine the laws regulating the activities of insolvency administrators. By analyzing scientific literature, the concept of an insolvency administrator is revealed. Qualitative research methods are used for the empirical part of the work. Using the comparative method, the responsibility of insolvency administrators is discussed in comparison with foreign countries. The method of analyzing judicial practice is used to discuss disputes related to the measures applied to insolvency administrators.

The structure of the article includes: the first chapter discusses the theoretical aspects of the legal regulation of insolvency administrators' supervision and the applied measures. The second chapter is dedicated to discussing problematic aspects of legal disputes regarding the measures applied to insolvency administrators. The conclusion of the article presents summarizing conclusions and recommendations for legislators.

Theoretical aspects

When examining the legal aspects regulating the supervision of the activities of an insolvency administrator, the applicable enforcement measures, and the aspects of dispute resolution, it is first necessary to define the concept of an insolvency administrator. Since the insolvency administrator essentially plays a central role in the bankruptcy process, they are associated with being the principal representative of an insolvent person or insolvent company in the bankruptcy proceedings.

The concept of an insolvency administrator is formally defined in Article 2, Paragraph 17 of the Law on Insolvency of Legal Entities of the Republic of Lithuania (hereinafter referred to as "JANĮ"), which states that an insolvency administrator is a natural or legal person entitled to administer insolvency processes (TAR, 2019-06-27, No. 2019-10324, current version from 2022-12-01). In this case, Article 2, Paragraph 3 of the Law on Bankruptcy of Natural Persons of the Republic of Lithuania (hereinafter referred to as "FABĮ") states that a bankruptcy administrator is an insolvency administrator as defined in the Law on Insolvency of Legal Entities of the Republic of Lithuania (Official Gazette, 2012, No. 57- 2823, Article 2, current version from 2023-01-01). Therefore, it can be seen that both the Law on Bankruptcy of Natural Persons and the Law on Insolvency of Legal Entities of the Republic of Lithuania essentially define the concept of an insolvency administrator similarly.

According to S. Kavalnė, V. Mikuckienė, R. Norkus, and R. Velička (2009, p. 260), an insolvency administrator is a person who protects and represents the interests of the debtor's creditors, ensures the protection of the debtor's assets and interests, manages, uses, and disposes of the debtor's property and funds in bank accounts, and organizes and carries out all necessary bankruptcy procedure tasks.

Lina Dzindzelėtaitė-Šaltė (2019, p. 172-185), when discussing the concept of an insolvency administrator, noted that a bankruptcy administrator is considered one of the main entities ensuring the implementation of effective legal regulation of bankruptcy.

It should be noted that the concept of an insolvency administrator has been detailed by courts that have examined bankruptcy cases. The Lithuanian Court of Appeal (decision of October 10, 2023, in civil case No. e2-951-407/2023), when examining a civil case based on the separate appeal of the creditor UAB "Centrinis Bankroto Biuras LT" regarding the decision of the Vilnius Regional Court of August 22, 2023, stated that an insolvency administrator is also a business entity to which higher diligence and qualification requirements apply. Therefore, it is the insolvency administrator who can assess and assume the risk of providing services, even though they are clearly aware that the company is already facing financial difficulties. Additionally, the Supreme Court of Lithuania has indicated that the company's bankruptcy administrator is one of the most important persons in the bankruptcy process, performing the functions of the bankrupt company's manager and conducting a legal investigation into the actions or inactions of the company and related persons (decision of the Civil Division of the Supreme Court of Lithuania of July 18, 2018, in civil case No. e3K-3-296-684/2018). The case law of the Supreme Court also maintains that an insolvency administrator, whether a natural or legal person, is a business entity providing administration services at their own risk and responsibility (decision of the Civil Division of the Supreme Court of Lithuania of March 16, 2023, in civil case No. e3K-3-99-381/2023).According to Jacobs, L. (2021, p. 447-464), an insolvency administrator can be described as an entity that aims to restore the company to its former state and/or as a company savior who undertakes obligations related to the company's restructuring, reorganization, or transformation.

Data

Evaluating the regulation established in Article 136, Paragraphs 1-3 of JANĮ, it is evident that JANĮ does not prescribe the order of application for enforcement measures. Therefore, the Office has the right to apply enforcement measures to the applicants as provided in Article 136, Paragraphs 2 and 3 of JANĮ. Furthermore, Article 136, Paragraph 4 of JANĮ establishes the right of the Office to issue instructions and/or apply enforcement measures not only to the insolvency administrator but also to the head of the legal entity of the insolvency administrator and/or the employee responsible for administering the audited process. When making a decision on the application of enforcement measures, the supervisory authority considers the following circumstances: 1) the significance and duration of the identified violation; 2) any aggravating or mitigating circumstances (Article 137, Paragraph 1 of JANĮ). Before making a decision to apply enforcement measures restricting the right to be appointed as an insolvency administrator in new legal entities' insolvency processes and/or revoking the right to administer insolvency processes, the supervisory authority must obtain the opinion of the Insolvency Supervisory Committee (Article 137, Paragraph 4 of JANĮ).

The case law concerning disputes over enforcement measures applied to insolvency administrators is not extensive, although, as mentioned, the courts have a significant influence on the practical application of enforcement measures to insolvency administrators. From the discussed case law, it can be concluded that in assessing the actions of an insolvency administrator, the significance of the administrator's violations to the bankruptcy process must be determined. Not only must the factual circumstances of the specific violation in the bankruptcy process be assessed and established, but also the aggravating and mitigating circumstances of the insolvency administrator's responsibility must be evaluated and discussed. Relevant laws governing the legal relationships in dispute (i.e., their validity), based on which the enforcement measure is (or is not) applied, must also be identified.

It is noteworthy that, based on the court decisions resolving disputes between insolvency administrators and the authority that imposed the enforcement measures, it is observed that the court only decides on the justification of the imposed or non-imposed enforcement measure. In none of the cases did the court itself decide what other enforcement measures, if any, could be applied to the insolvency administrator. Thus, the legal regulation is such that the court does not have the authority to impose enforcement measures but only determines their justification. It is believed that this position of the legislator could be improved, and the court should be granted the ability to impose enforcement measures on insolvency administrators.

Conclusions

1. The activities, rights, functions, duties, and responsibilities of insolvency administrators are regulated by the Law on Insolvency of Legal Entities of the Republic of Lithuania, the Law on Personal Bankruptcy of the Republic of Lithuania, and the supervision and control of these persons are carried out by the Authority of Audit, Accounting, Property Valuation, and Insolvency Management (AVNT).
2. If violations of the legal acts regulating the insolvency process are identified, the insolvency administrator may be subject to one of the following measures: a warning; restriction of the right to be appointed as an insolvency administrator for new legal entities' insolvency processes for a period ranging from 6 months to 2 years; revocation of the right to administer insolvency processes.
3. Analyzing judicial practice, it has been established that courts, when assessing the justification of the imposed measures, partially evaluate the circumstances leading to the application of measures to insolvency administrators differently. Supervisory authorities have discretion in imposing measures, while courts essentially only assess the legality and justification of the imposed measures.

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CRIMINAL RESPONSIBILITY FOR CORRUPTION CRIMES

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Keywords: Corruption; Corruption crimes; Criminal responsibility.

Abstract
In order to reveal the concept of corruption, the legal regulation of responsibility for corruption offences and the elements of corruption crimes, the article used the method of analysis of scientific literature and the method of analysis of normative legal acts. For the analytical and research part of the study, the method of analysis of case law was used to identify problematic aspects of criminal responsibility for corruption crimes in Lithuanian case law.

Introduction

The 2023 Corruption Perceptions Index (CPI) revealed that more than two-thirds of the world's countries scored below 50 out of 100 (100 being highly transparent and 0 being highly corrupt). The global average is only 43 and the vast majority of countries have made no progress over the past decade, with as many as 23 countries falling to the lowest score, according to Francois Valerian, chairman of Transparency International, who said the lack of punishment for corruption in the justice system was the main reason for this result. According to the chairman, this trend in the CPI will continue as long as justice systems are bribed, which is why he believes it is time to end impunity for corruption [Transparency International, 2024]. According to the Lithuanian Corruption Map 2023, corruption is rampant in various Lithuanian institutions, for example, the judiciary is considered to be one of the most corrupt institutions (the third most corrupt, after the health sector and the Seimas) [Lithuanian Corruption Map, 2023]. Thus, the relevance of the topic is determined by the fact that the concern about corruption not only in Lithuania, but also around the world shows that corruption is a serious problem that poses a huge national security threat to any country.

The increasing number of crimes and criminal offences against the civil service and public interests is one of the most pressing issues before the Lithuanian courts. The seriousness of these offences is manifested in the fact that they damage the normal functioning of the civil service, the activities of public institutions, their prestige, and the public interest (Judicial Practice No 55, 2021). According to the Report of the Public Prosecutor's Office of the Republic of Lithuania for 2024, corruption cases are among the most latent criminal offences, which makes it increasingly difficult to investigate them due to the changing mechanism of their commission (Report of the Public Prosecutor's Office of the Republic of Lithuania for the year 2023, 2024). It is likely that this problem arises because, according to I. Stalmokaitė (2015), the perpetrators of this type of offences are usually well versed in the peculiarities of criminal liability, but also because corruption offences are usually committed in the context of a criminal association between one or more willing parties to the offence, and there is no direct and obvious victim who could complain. Consequently, a significant proportion of corruption crimes remain undetected (Directive of the European Commission and of the Council, 2023, p. 28). The consultant of the Lithuanian Court of Appeal's jurisprudence department emphasises that the application of criminal responsibility is perhaps the most important part of the fight against corruption in Lithuania [Mickevičiūtė, 2019]. Therefore, the consistency of case law is one of the main prerequisites for the effectiveness of the application of criminal responsibility for corruption acts. However, the increasing number of corruption crimes, the latent nature of these crimes, and the long and complex investigative process clearly indicate the problems that exist in judicial practice, which are used by corrupt persons to avoid criminal responsibility. This therefore points to the need to analyse Lithuanian case law and to reveal the key problematic aspects of the application of criminal responsibility for corruption crimes.

Analysis of the problems of corruption crimes in Lithuanian court practice

The increasing number of corruption offences, the latent nature of these offences, the lengthy and complex investigative process, and the increasing number of acquittals in corruption cases, all point to the need to analyse Lithuanian case law and to reveal the key problematic aspects of the application of criminal responsibility for corruption crimes.

In the research part of the final thesis, 15 decisions of the Criminal Cases Division of the Supreme Court of Lithuania on the application of criminal responsibility for the commission of crimes provided for in Articles 225-228 of the Criminal Code of the Republic of Lithuania and 3 Practice Reviews of the Supreme Court of Lithuania were analysed (Table 1):

Table 1

List of analyses in the research

Ruling of the Supreme Court of Lithuania of 15 February 2024 in criminal case No 2K-74-594/2024
Ruling of the Supreme Court of Lithuania of 14 February 2024 in criminal case No 2K-25-976/2024
Ruling of the Supreme Court of Lithuania of 13 February 2024 in criminal case No 2K-16-628/2024
Ruling of the Supreme Court of Lithuania of 6 February 2024 in criminal case No 2K-2-511/2024
Ruling of the Supreme Court of Lithuania of 20 December 2023 in criminal case No 2K-281-495/2023
Ruling of the Supreme Court of Lithuania of 22 November 2023 in criminal case No 2K-7-228-648/2023
Ruling of the Supreme Court of Lithuania of 22 November 2023 in criminal case No 2K-236-495/2023
Ruling of the Supreme Court of Lithuania of 26 October 2023 in criminal case No 2K-208-719/2023
Ruling of the Supreme Court of Lithuania of 24 October 2023 in criminal case No 2K-171-788/2023
Ruling of the Supreme Court of Lithuania of 4 May 2023 in criminal case No 2K-127-303/2023
Ruling of the Supreme Court of Lithuania of 3 May 2023 in criminal case No 2K-121-511/2023
Ruling of the Supreme Court of Lithuania of 6 April 2023 in criminal case No 2K-111-976/2023
Bulletin of the Supreme Court of Lithuania, 2023, Court practise, No 58, p. 399-413.
Ruling of the Supreme Court of Lithuania of 13 October 2022 in criminal case No 2K-176-489/2022
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Ruling of the Supreme Court of Lithuania of 3 June 2021 in criminal case No 2K-96-788/2021
Supreme Court of Lithuania, 19 November 2021. Review of Case Law in cases of Criminal Offences against the Civil Service and Public Interests (Chapter XXXIII of the Criminal Code) (Part I) No AB-55-1. Case-law. 2021, 55, p. 544-705.
Ruling of the Supreme Court of Lithuania of 11 February 2020 in criminal case No 2K-5-976/2020.

compiled by author

Results

Summarising the analysis of the Supreme Court's rulings in criminal cases of corruption, it can be stated that the main problematic aspects of the application of criminal liability that have emerged from the analysis of the case law are that courts, when examining cases of corruption, incorrectly apply and violate the essential provisions of the criminal law and the Criminal Procedure Code, which leads to the incorrect classification of corruption crimes. There are also problems that have emerged between courts at different levels, which, when assessing the same evidence and facts in corruption cases, reach completely opposite conclusions as to the punishment to be imposed, and it is precisely this lack of consistency between courts in this specific type of case that is a clear indication of the gaps in the existing case law.

On the other hand, the analysis of the case law has revealed another equally important aspect: the rapidly changing pattern of corruption offences and the prevailing latency of corruption acts require higher attentiveness of law enforcement officials, especially those with special knowledge and competence in this area, but nevertheless, as the analysis of the case law has shown, This is lacking, since the inability of public prosecutors to properly substantiate the charges, the inadequate collection of evidence, the excessive length of the trial and, as already mentioned, the increasing number of acquittals only highlight the shortcomings in the qualifications and competence of law enforcement authorities. The problematic aspects listed above are therefore obstacles to a thorough investigation of corruption cases.

Conclusions

Although there is no universally accepted single definition of corruption, it is generally agreed that corruption is harmful to countries around the world, as it involves the abuse of power for various kinds of gain, not only for oneself but also for others in the private or public sector. The criminalisation of corruption is a matter of both international law (United Nations Convention against Corruption, Criminal Law Convention, etc.) and national law (Law on the Prevention of Corruption, Criminal Code, etc.). In Lithuania, the most important legislation in the fight against corruption is the Criminal Law of the Republic of Lithuania, i.e. the Criminal Code, which lays down the conditions for criminal responsibility for persons who commit acts of a corrupt nature, as set out in Articles 225 to 229 of the Criminal Code.

In interpreting the objective elements of the crimes against the civil service and public interests under Articles 225-229, it has been found that these crimes are united by a common object, i.e. the activities of public institutions, their authority and the public service in general, and the public interest, that the subject of the crime is a bribe, and that the majority of corruption crimes are committed through active actions, while inaction may be a failure to perform the duties of the office. However, the essential differences in the constituent elements of corruption crimes lie in the subjective elements, as the subject of these crimes is a special one - a civil servant or a person equivalent to a civil servant, with the exception of influence peddling and bribery, which can also be committed by persons who do not have the status of a public servant. Moreover, these acts are also punishable by a legal person (with the exception of Articles 2281 and 229 CC). The peculiarities of the subjective features of corruption offences determine the different gravity of these offences and, consequently, the level of the sanction.

From the study of Lithuanian judicial practice in the context of corruption crimes, it can be concluded that the main problematic aspects of criminal liability that emerged from the analysis are that courts in corruption cases incorrectly apply and violate the fundamental provisions of the criminal law and the Criminal Procedure Code, and that courts of different levels, in the same case, draw completely opposite conclusions on the choice of the penalty, The lack of evidence makes it difficult for public prosecutors to substantiate their charges, resulting in excessively protracted trials, and the increasing number of acquittals only confirms the lack of consistency of the courts in corruption cases, which is a clear indication of the gaps that exist in the judicial system, and which need to be eliminated by focusing on improving the competence of law enforcement authorities in this type of cases. The shortcomings listed above are therefore obstacles to a detailed investigation of a corruption case and to a fair verdict. It is probable that these gaps in the case law create favourable conditions for corrupt persons to continue to evade criminal responsibility.

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INVENTORY ACCOUNTING IN THE COMPANY "KIAUŠINUKAS"

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Keywords: inventory, accounting, stock accounting, accounting management.

Abstract
The article of the accounting study program discusses the concept, essence, classification, policy, and principles of inventory accounting. Normative legal acts, scientific literature of various authors on theoretical aspects of stock accounting were analyzed. Analyzed Balance Sheet and Profit and Loss reports. The stock accounting policy of the company "Kiaušinukas" was analyzed, and the stock analysis was performed.The first part of the work analyzes the theoretical aspects related to stocks, their concept, classification, and management. The second part analyzes the stock accounting of the company "Kiaušinukas". The inventory accounting policy of the company is described. In the third part, analysis of the structure and dynamics of the company "Kiaušinukas" reserves. After calculation and graphical representation, the conclusions, and generalizations of all analyzes are described. Ways to improve inventory utilization and accounting are also provided.

Introduction

In every company, one of the effective ways to ensure operational efficiency is inventory accounting and their successful management. Inventory management is a process that helps organizations meet supply requirements during the production period. This includes management of raw materials, storage and processing of materials, components, manufactured goods. Depending on the needs of the company, these processes require different types of inventory management with their own advantages and disadvantages (Kumar and Dave, 2023). In order to reduce and save financial costs, accurate and strict inventory accounting is carried out. Effective inventory accounting helps to forecast finances and income, making informed decisions; identify areas where costs can be reduced and profit margins increased; identify slow 'moving' goods to reduce storage costs (AM Syllabus, 2023).

In Lithuania, the State Tax Inspectorate performed an analysis of the data declaring trade activities and found that a large number of traders have accumulated extremely large quantities of goods stocks, which often exceed the value of sales. Such trends show that some companies are managing their inventory inefficiently or incorrectly. In order to accurately evaluate their activities, analyze the efficiency of purchasing and sales processes, and identify possible discrepancies, companies must apply a permanent inventory accounting method in their activities (State Tax Inspectorate).

Research field. Assets in the company's possession are considered stocks, which are intended for sale in the usual way or for use in the provision of services or in the production of salable goods and which are once involved in the production and service process and are immediately used in the company's activities to earn income. This topic is analyzed in their publications by the authors: Bagdžiūnienė, V., Kalčinskas G., Klimaitienė - Kalčinskaitė R., Jefimovas, B. (2006), Subačienė, R. (2015), Budrionytė, R. (2012), Senkus K. (2012), Bikienė J. (2012), Pučkienė, D. (2012), Juozaitienė, L. (2008 m.), Ivanauskienė A. (2016) and others. Therefore, the aim of this thesis is to analyze the features of inventory accounting as widely as possible based on the latest data.

Investigation problem. Prices of goods and raw materials are constantly changing due to changing market conditions. The same goods can be bought at different prices at the same time. The company usually does not know how much it paid for one or another sold product. Therefore, an important task of the company is to determine as accurately as possible the cost price of the sold goods and the value of the goods left in the warehouse. For this, it is necessary to determine the order in which those goods of different prices were sold and depending on the nature of the company's activity and the specification of available stocks, the stock accounting method is determined.

The object is inventory accounting of the company "Kiaušinukas" (The respondent did not agree that the name of the company should be made public, it had to be changed due to confidentiality).

The aim of the article is to analyze the stock accounting of the company "Kiaušinukas" and to perform a comparative analysis of stock movements.

Research tasks:

1. To analyze normative acts, scientific literature of various authors on theoretical aspects of inventory accounting.

2. To examine the stock accounting policy of the company “Kiaušinukas”.
3. Perform inventory analysis of the company “Kiaušinukas”.

Theoretical aspects of inventory accounting

Inventory - the totality of goods available for sale, measured in kind or by value. Stocks in the company (in stores, warehouses, warehouses) and stock in transit (transported, delivered to or from the company) are allocated (Yang et al., 2017). The company must plan the inventory in advance in order to optimize the organization's activities, to successfully remain in the competitive environment, because inventory is one of the main parts of short-term assets, which are directly related to earning income (Ivanauskienė, 2016). Inventory management and accounting is essential for effective inventory management – having the right amount of inventory, in the right place, at the right time (Chan et al., 2017).

In the methodological recommendations of the 9th business accounting standard “Inventories”, stocks are defined as short-term assets of the company, which include raw materials and completed products, work in progress, manufactured goods and purchased goods for resale, which the company uses to earn income in one year or in one company's period. operating cycle (methodological recommendations of the 9th business accounting standard “Inventory”, 2015). Inventory is an asset: 1. Held for sale in the ordinary course of business. 2. Raw materials used in the production process. 3. Materials or supplies that will be consumed in the production process or providing services (Bikienė, Pučkienė, 2012).

Inventories are company assets, manufactured products and purchased goods intended for resale, which the company consumes in the course of its normal activities, to earn income in one year or in one cycle of the company's activity (Arikan and Citak, 2017). Methodological recommendations of the 9th business accounting standard "Inventories" distinguish 3 main groups of inventories: raw materials and completed products; goods; unfinished production cycle (methodical recommendations of the 9th business accounting standard "Inventory", 2015). In foreign literature, stocks are divided similarly. According to Munyaka and Yadavalli (2022), three types of inventory are distinguished: direct material/raw material inventory; work-in-progress inventory and finished product inventory, when direct materials inventory includes raw materials purchased by the company for use in production; work-in-progress inventory is stockpiled goods that are partially completed, while finished goods inventory is inventory that has completed all stages of production and is available for sale.

These short-term assets of the company are constantly moving in the company, changing their content: from monetary form to raw materials, work-in-progress or finished products. After realization, the production again acquires a monetary expression. Each company can carry out inventory accounting differently: it depends on the company's field of activity, specifics, and the nature of available inventory (Budrienė et al., 2018).

In summary, it can be said that inventories are short-term assets that are held for sale under normal business conditions, raw materials and materials used in the production process that will be consumed in the production process or in the provision of services. The grouping of stocks ensures their proper control, helps to monitor their movement, and assess financial benefits. For companies that use a lot of different types of stocks in their activities - goods, materials, raw materials - it is convenient to have a continuous accounting of stocks, which depends on the registered purchases and sales that have taken place. By constantly tracking stocks, accounting is handled more efficiently, less work time is wasted, available data on stocks and their quantities are more accurate.

Legal regulation of accounting

Accounting regulation can be defined as the preparation of laws, resolutions and legal acts regulating accounting management. Financial accounting regulations differ from country to country: accounting systems in different countries have their own characteristics. Regulation of financial accounting is an especially important aspect both at the company and state level: important decisions are made based on its information. Financial accounting is regulated and prepared based on generally recognized general accounting principles, international accounting standards, etc. Accounting regulation can be implemented at several levels: international, state and company level (Subačienė et al., 2015). The scheme of accounting regulation is presented in Figure 3 (see Figure 1).

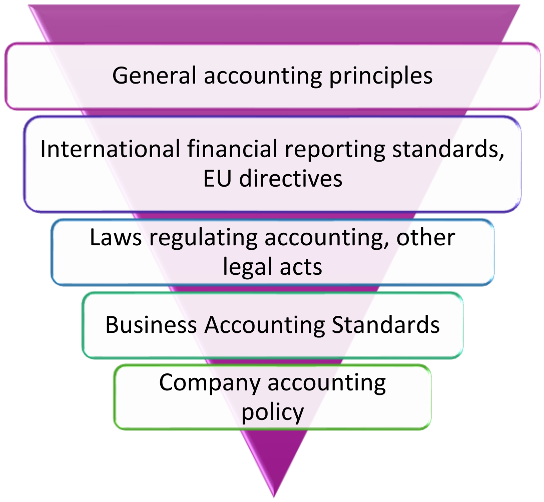

Fig. 1. Accounting regulation (Kačinskas, 2003)

Acquisition and Use of Inventory. Having estimated the necessary amount of stock, the company can purchase it in two ways: to make it itself or to purchase it from other entities. In accounting, inventories are recorded at their acquisition (production) cost, and in the balance sheet they are shown at acquisition (production) cost or net realizable value (Subačienė et al., 2015). One of the most important steps before registering inventory in accounting is the correct assessment of the inventory acquisition (production) cost. The basis of inventory accounting is the cost price, when it is not higher than the net amount that can be realized from the subsequent sale of the inventory.

The purchase price of inventory includes the purchase price and expenses related to the acquisition and delivery of inventory to the company: 1) purchase price, minus discounts applied at the time of purchase; 2) taxes and fees related to the purchase (excluding taxes recovered later); 3) costs related to transportation, preparation for use, etc. (Bikienė, Pučkienė, 2012). The composition of the inventory acquisition cost is shown in Figure 4 (see Figure 2).

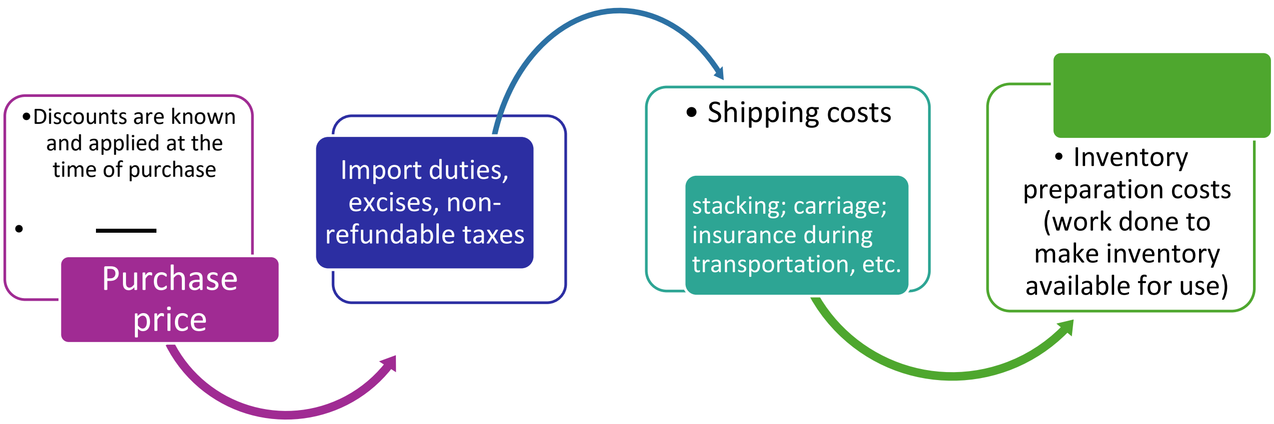

Fig. 2. Inventory acquisition cost components (Subačienė et al., 2015)

Stock documentation and inventory

Inventory documentation and inventory is one of the most complex methods of inventory analysis: inventory is the largest comparative portion of current assets in many companies. The extremely diverse assortment of stocks in the company also leads to the complexity of stock assessment (Mackevičius and Valkauskas, 2012). Inventory documentation is an essential part of any business. It is an organized inventory tracking and analysis system. Inventory documentation and inventory help companies manage inventory, effectively implement quality control, pricing strategies, and order fulfillment processes (Wei et al., 2023). Each operation carried out in the company, such as the purchase of stocks, their transfer to production and their sale, must be documented with a unique accounting record. When registering stocks, primary documents, synthetic and analytical registers are filled in (Seselskytė and Budrienė, 2022).

In summary, it can be said that the constant documentation and inventory of stocks has a significant impact on the company's financial results and overall company activity. Accurate inventory documentation and inventory are elements that affect the effectiveness of inventory management. Perpetual method of accounting inventory - documentation is carried out to accurately account for the movement of inventory but leads to longer time resources because it is carried out manually. Periodically recorded inventory allows you to match the time without registering the fact of each product sale. Periodic valuation of inventory during inventory is considered tricky because inventory balances can also decrease due to intentional activities such as inventory theft or negligence.

Importance of inventory management and planning throughout an organization's supply chain

Modern organizations pay more and more attention to inventory management and planning, realizing their significant position in the entire supply chain (hereinafter referred to as TG). At a fundamental level, TG management is the management of the flow of goods, services, data, and financial resources associated with a product or service, from the acquisition of raw materials to the delivery of the product to its final destination. Each component of the supply chain must function properly for inventory to be managed effectively. A supply chain system is a network of individuals, organizations, resources, activities, and technologies involved in the production and sale of a product or service (Garcia-Buendia et al., 2021).

The supply chain begins with the receipt of raw materials from the supplier and ends with the delivery of the final product or service to the end user (Perez-Salazar et al., 2019). The supply chain consists of many links that the organization constantly reviews and strives to optimize. Depending on whether the company aims to maintain supply chain resilience and increase business success, supply chain linkages can either increase added value or decrease is due to increased costs of inefficient process management. Effective management requires the input, understanding and cooperation of not only company leaders, but also each employee in planning and managing these processes (Garcia-Buendia et al., 2021).

Research analysis of the structure of the company “Kiaušinukas”

The company “Kiaušinukas” was founded more than 60 years ago, in eastern Lithuania. The main activity of the company is poultry farming: breeding of chickens, production of eggs and their realization. The company generates about 93% of its total revenue from this activity. The company “Kiaušinukas” breeds about 90,000 chickens and collects about 24 million eggs per year.

Sideline activity - production of confectionery products: shakochiai, cakes and waffles, which are made from the freshest poultry eggs. Only the highest quality raw materials are used for production. All confectionery products are handmade, high-quality and meet the requirements. The company “Kiaušinukas” products are sold not only to the Lithuanian market, they also receive orders from the largest EU countries.

Short-term assets are of great importance in the economic and production activities of the company “Kiaušinukas”. Its volume is closely related to the company's production profile. Inventory management in a company is primarily about data analysis. According to R. Minalga (2008), when examining the efficiency of the company's activities, it should be emphasized that by organizing the supply and production processes in the most favorable way, the company could do without stocks or have their minimum amount. By managing inventory in this way, the company would gain a competitive advantage over its competitors. Correct inventory management is a continuous process that requires having as little frozen stock as possible, eliminating lost sales, and promoting the highest possible customer satisfaction. Current assets, which include inventory, make up a fairly large portion of total assets. In 2021 - 2023, quite significant changes took place in the asset structure of the company “Kiaušinukas” (see table 1).

Table 1

The balance of „Kiaušinukas“ company

Indicators	Balance			Change in 2021, compared to 2023 (EUR)	Change in 2021 compared to 2023 (%)
	2021	2022	2023		
Fixed assets	2 049 133	1 880 511	1 815 288	-233 845	-11,41
Current assets	1 216 196	1 501 564	1 819 845	603 649	49,63
Stocks	793 167	1 022 109	793 102	-65	-0,008
Indebtedness of buyers	384 300	461 410	420 191	35 891	9,34
Money	38 729	18 045	606 552	567 823	1466
Total assets	3 265 329	3 382 075	3 635 133	369 804	11,33

The analysis of the balance sheet data of the company “Kiaušinukas” revealed that over the last three years, the value of the company's assets has been constantly increasing. Overall, during the analyzed period, the company's assets grew by 369,804 thousand, EUR or 11,33 percent, and this is a rather significant change. In order to determine what led to the increase in the value of the company “Kiaušinukas” assets, it is appropriate to assess how the long-term and short-term assets of the company differed during the analyzed period. The value of current assets in the company increased significantly every year. The year 2023 was marked by the largest increase in the indicator, when the value of short-term assets in the company increased by 318,281 thousand, EUR or 21,20% in one year. Analyzing the composition of the balance sheet, it became clear that the growth in the value of short-term assets was influenced by the growth in the value of cash and cash equivalents, which increased by as much as 567,823 thousand in 3 years Eur or more than 14 times. When analyzing the stocks, quite interesting fluctuations are also visible. If we compare the change in stocks in 2023 and base year, i.e. 2021. we won't see any change in practice. However, in 2022, the number of security guards in the company increased by 228,942 thousand. or 28,86 percent, EUR compared to 2021, and in 2023 it decreased again by 229,007 thousand. EUR or 22,41 percent.

A vertical analysis of inventories also shows changes in the asset structure. in 2023 the largest part of all assets consists of short-term assets, i.e. y 50,06 percent, but if we look at the year 2021, the situation was completely different and short-term assets accounted for only 37,25 percent. of the entire property. However, it is obvious that the largest part of short-term assets is made up of stocks. in 2021 its short-term assets accounted for 65,22 percent, in 2022, 68,07 percent, and in 2023 they accounted for only 43,58 percent. of the entire property.

Every company, regardless of the nature of its activity, must be equipped with short-term assets to develop its activities. Thus, short-term assets are one of the company's necessary production resources, without which the company cannot function. Therefore, when accounting for short-term assets, it is very important to determine whether the company is sufficiently stocked with it, whether it is systematically replenishing all necessary stock resources, as well as according to the quality of production, the assortment that matches the company's profile, whether it is rhythmically supplied, or safely stored. Another very important direction of stock accounting is the accounting of its rational use (Lakis, Mackevičius, 2022).

Conclusions

Inventories are short-term assets that include raw materials, work-in-progress, finished goods, and purchased goods that will be sold. Assets that the company consumes to earn income in one year or in one cycle of the company's activity are considered as reserves. When registering stocks in accounting, they are valued at the cost of acquisition, and when preparing financial statements, they are shown at the cost of acquisition (production) or net realizable value.

Inventory is a company's most illiquid asset. Inadequate inventory management of the company “Kiaušinukas” can have a negative impact on the company's solvency. Excessive investments in stocks "freeze" the company's money, which can have a negative impact on its solvency. Improper inventory management also increases the risk that goods may become illiquid, which will also result in a loss to the company as goods are sold below cost. It is recommended to monitor which stocks are the most profitable in the company and not to order unprofitable and undemented stocks in large quantities. Try to sell off illiquid so that goods are not written off or sold below cost.

The company "Kiaušinukas" has responsible and proper registration of all stocks, and it is possible to determine and evaluate the effectiveness of the use of the main elements of the stocks (raw materials and materials), their consumption rates and the impact on the volume of production. Since the company "Kiaušinukas" sells not only produced stocks - eggs, but also uses part of these stocks in the production of confectionery, therefore at this stage of stock accounting, it is also possible to identify opportunities for reducing the consumption of material resources, cases of irrational consumption of materials, cases of non-compliance with consumption norms and waste opportunities for reduction or utilization, which could result in increased gross profit for the company, and such analysis of key inventory items can only be performed with very detailed information on existing inventory and its utilization.

After analyzing the balance sheet and profit (loss) statement of the company "Kiaušinukas", it is possible to formulate the following proposals that could improve the company's financial results: 1) considering the cost of goods, to increase the price of goods for sale; 2) try to negotiate discounts with existing suppliers; 3) search for new suppliers who would offer goods at a lower price.

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STATE SOCIAL WELFARE SYSTEM

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Keywords: social welfare system, social support, social insurance.

Abstract
The article analyzes the theoretical aspects of social security. The concept and meaning of social security, essential aspects of social insurance and features of social support are analyzed. Also, the legal regulation of the state social security system is examined in the article. This part of the work analyzes the state social security system, the legal regulation of the state social security system, and the disputes that arise regarding the state social security system. In the last part of the article, a study of the legal aspects of the state social welfare system in court practice is carried out. In the article, the analysis of scientific literature, the analysis of the law and other normative acts of the Republic of Lithuania, and the analysis of court practice are carried out.

Introduction

The social security system of the Republic of Lithuania consists of social insurance and social support. Social insurance includes pension, sickness and maternity (paternity), health, unemployment insurance and insurance against accidents at work and occupational diseases. Meanwhile, social support includes monetary social support - social, family, burial allowances, compensation for heating, cold and hot water, transport and other expenses - and social services - social care institutions, nursing homes for the elderly, disabled, orphans, hostels, day centers , i.e. Mr. according to the provision of bos and care at home (Bitinas, Tartilas, Litvaitienė, 2011). Thus, the state social welfare system aims to express the idea of public solidarity. It provides assistance to individuals to protect themselves from potential social risks. The state creates a social welfare system, which aims to help maintain living conditions that meet human dignity, and to provide people with the necessary social assistance if necessary (Fajth, 2015).

Problem. Today, the state social security system is considered an important social achievement. The legal foundations of such a system are established in international, regional and national legal acts, which ensure the rights of individuals to social protection and also help to form and consolidate the fundamental legal principles of the social security system. But only the rights of individuals to social security do not guarantee that social security will be adequate at all stages of society's development. For such reasons, they turn to the courts in order to obtain adequate social security.

Object- state social security system.

Article objective- to examine the state social security system.

Tasks:

1. To analyze the theoretical aspects of social security.
2. To examine the legal regulation of state social security.
3. To conduct a study of the legal aspects of the state social security system in court practice.

Data and methods

In order to reveal the essence of the topic as consistently as possible, various research methods were used in the article. The method of scientific literature analysis is used in order to compare the opinions of different Lithuanian and foreign scientists on the issue under consideration. Theoretical research method: one of the main methods used in this article is the comparative method. The comparative method was used in order to compare legislation on the issue of the public social welfare system. Laws and legal acts are studied by the method of analysis of legal acts. Court cases are analyzed using the method of judicial practice analysis. The method of summarization was used in the article to analyze and summarize the material, to present conclusions and suggestions.

Results

2024 of the Supreme Court of Lithuania March 28 ruling in civil case no. e3K-3-90-684/2024. The Supreme Court of Lithuania examined the civil case based on the defendant E. Š. cassation appeal against the Klaipėda District Court in 2023 September 28 review of the ruling in the civil case based on the claim of the plaintiff VĮ Registru centra against the defendant E. Š. for unjust enrichment. The Supreme Court of Lithuania, based on Article 359, Part 1, Clause 1, Article 362, Part 1 of the Code of Civil Procedure of the Republic of Lithuania, ruled on the decision of the Klaipėda District Court in 2023. September 28 leave the ruling unchanged (Lithuanian Supreme Court ruling of March 28, 2024 No. e3K-3-90-684/2024). Hence, the long-term employment benefit is an additional benefit to the employee, the payment of which is the responsibility of the employer. However, such an obligation is implemented through the formation of a long-term employment benefits fund.

2019 of the Court of Appeal of Lithuania March 2 ruling in civil case no. 2-134-464/2020. The Lithuanian Court of Appeals examined a separate complaint of the plaintiff K.V. against the Vilnius District Court in 2019. October 21 ruling in the civil case refusing to accept the claim of the plaintiff K.V. against the defendant Seimas of the Republic of Lithuania regarding the judgment of the debt. The Court of Appeal of Lithuania based on Article 337, Part 1, Clause 1, Article 338 of the Code of Civil Procedure of the Republic of Lithuania, decides the decision of the Vilnius District Court in 2019. October 21 to leave the ruling unchanged (Lithuanian Court of Appeal ruling of March 02, 2019 No. 2-134-464/2020). Therefore, the beneficiaries, but not the heirs, have the right to apply to the court for a reduced pension.

2022 of the Supreme Administrative Court of Lithuania October 12 ruling in administrative case no. eA-962-463/2022. The Supreme Administrative Court of Lithuania examined the administrative case based on the appeal of the applicant V. G. against the decision of the Panevėžys Chamber of the Regional District Administrative Court in 2019. December 11 decision. Taking into account what has been submitted, the appealed decision of the Regional District Administrative Court is left unchanged, and the applicant's appeal is rejected (Lithuanian Supreme Administrative Court ruling of October 12, 2022 No. eA-962-463/2022). Therefore, when new data was submitted regarding old-age pension or disability pension, the amounts of the general and individual parts increase from the first day of the month following the month in which the person submitted new data.

In order to examine the problems of the State Social Security System, an analysis of court cases was carried out. Lithuanian residents often turn to the courts when problems arise due to inadequate state social security. Thus, the work examines court cases of the Republic of Lithuania, which are related to the state provision system. 10 court cases were examined. Courts deal with various cases related to the state Social Security system. When new data on state social security is presented in a case, it is very important to examine each circumstance. When the state social welfare benefit is calculated correctly, the court cannot make any other decisions when it is desired to receive a larger part of it, which would satisfy the needs of the person.

Conclusions

1. Social provision is the provision of sufficient material means for living to one of the members of society. There are defined types of social insurance in Lithuania: social insurance for pensions, social insurance for illness, social insurance for maternity, social insurance for unemployment, social insurance for accidents at work and occupational diseases, compulsory health insurance.
2. The state social security system in Lithuania consists of social insurance, social support and special social rights. State social security is regulated in different laws of the Republic of Lithuania.
3. The work raises the problem that only individuals' rights to social security do not guarantee that social security will be adequate at all stages of society's development. For such reasons, they turn to the courts in order to obtain adequate social security. After the analysis of court practice, it can be observed that there are cases pending in the courts which are related to social welfare. Disputes that arise between a state institution and a person who has/does not have rights to state social security are often resolved. So, in order to get adequate provision, there are laws that regulate it. The expediency of social security documents, their analysis, established court practice, and the legal base valid in the Republic of Lithuania are extremely important.

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CRIMINAL LIABILITY OF LEGAL ENTITIES FOR ACTS OF CORRUPT NATURE

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Keywords: Criminal liability of a legal entity 1; Criminal Code 2; Corruption 3; Criminal offence 4.

Abstract
In order to clarify the conditions for the criminal liability of a legal person, an analysis of the legislation was used. In order to compare the definitions of corruption, an analysis of scientific and specialised literature was used. The analysis of Lithuanian case law and the comparative method have been used to examine the emerging criminal liability for corruption offences.

Introduction

Corruption is a criminal offence not only for natural persons, but also for legal persons. It is a problem that has been with us since ancient times and is well known to all. Corruption is considered to hinder the development of society in one way or another and to affect the equality of the population, which is why the State pays special attention to combating, controlling and preventing corruption, but despite this, it remains one of the most pressing problems in the country, and amendments to the Criminal Code of the Republic of Lithuania have been adopted in order to combat it more effectively.

The institute of criminal liability of a legal person has existed for more than a century, but it is a completely new institute of Lithuanian criminal law, which raises a number of questions related to the interpretation and application of this concept. Amendments to the Criminal Code of the Republic of Lithuania entered into force in 2002 and provided for the grounds for criminal liability of a legal person. After the regulation of the conditions of criminal liability of a legal person in the Criminal Code of the Republic of Lithuania, the main issue to be discussed was the guilt of the legal person. Since a legal entity acts in all cases through a natural person, this determines its specificity as a legal entity. The Constitutional Court of the Republic of Lithuania also notes that a legal person is a specific entity and its specificity is determined, inter alia, by the fact that, being an independent subject of legal relations, it is a participant in those relations through natural persons acting on its behalf. This means that the activity of a legal person is inseparable from the natural persons through whom it acts (Resolution of the Constitutional Court of Lithuania of 9 June 2009, Official Gazette of the Republic of Lithuania, No. 69-2798).

Art. 225 - 228 of the criminal code, analysis in the light of case law

As a legal person is not an independent legal entity, but acts only with the assistance of a natural person, in order to impose criminal liability for corruption on a legal person, it is important to prove the fault of the natural person, to establish the relationship of subordination between these persons, and to prove whether the natural person has acted in the interests of and for the benefit of the legal person. In general, corruption offences are latent and difficult to prove, and the difficulty of proof is due to the fact that the presence of specific elements of a criminal offence in a person's conduct can only be established when there is evidence that is reliable, beyond any reasonable doubt, and that proves/confirms the person's involvement in the criminal offence.

Therefore, in the research part of this thesis, an attempt is made to present and discuss as many aspects of proving criminal liability of legal persons for corruption offences as possible, as revealed by case law. In the course of the study, 16 criminal cases were analysed from the perspective of Lithuanian case law. (Table 1).

Table 1

List of analysed cases in the research. **(Made by author)**

Ruling of the Supreme Court of Lithuania of 26 February 2019 in criminal case No 2K-4-689/2019
Ruling of the Supreme Court of Lithuania of 11 February 2019 in criminal case No 2K-34-693/2019
Ruling of the Supreme Court of Lithuania of 22 November 2016 in criminal case No 2K-361-895/2016.
Ruling of the Supreme Court of Lithuania of 22 December 2015 in criminal case No. 2K-620-677/2015
Ruling of the Supreme Court of Lithuania of 25 November 2014 in criminal case No. 2K-504/2014
Ruling of the Supreme Court of Lithuania of 30 January 2014 in criminal case No 2K-P-1/2014
Ruling of the Supreme Court of Lithuania of 5 November 2013 in criminal case No 2K-7-335/2013
Ruling of the Supreme Court of Lithuania of 12 June 2012 in criminal case No 2K-304/2012
Ruling of the Supreme Court of Lithuania of 10 January 2012 in criminal case No 2K-P-95/2012

Ruling of the Supreme Court of Lithuania of 21 December 2010 in criminal case No 2K-582/2010
Verdict of the Court of Appeal of Lithuania of 22 November 2023 in criminal case No 1A-40-307/2023
Verdict of the Court of Appeal of Lithuania of 11 April 2019 in criminal case No 1A-59-307/2019
Ruling of the Court of Appeal of Lithuania of 14 December 2018 in criminal case No 1S-340-307/2018
Verdict of the Court of Appeal of Lithuania of 15 May 2018 in criminal case No 1A-164-396/2018
Resolution of the Court of Appeal of Lithuania of 9 June 2017 in criminal case No 1A-54-396/2017
Verdict of the Court of Appeal of Lithuania of 4 March 2016 in criminal case No 1A-24-396/2016

Results

The thesis shows that:

1. The most precise definition of a legal person is provided by the Civil Code of the Republic of Lithuania, whose "Article 2.33. The first paragraph of Article of the Law on Legal Persons provides that "A legal person is a company, institution or organisation having its own name, which may acquire and hold rights and obligations in its own name, and may be a plaintiff or a defendant in a court of law". (Civil Code of the Republic of Lithuania //Jin. 2000, No. 74-2262, current version from 1 May 2023 to 30 April 2024);
2. The legal person as a subject in Lithuanian criminal law was introduced after the amendments to the Criminal Code came into force, which were caused by various international and European Union treaties, such as: United Nations Convention against Transnational Organised Crime, Council Decision 2003/568/TVR of 22 July 2003 on combating corruption in the private sector, the Criminal Law Convention on Corruption, etc;
3. Criminal liability of legal persons, a legal principle that has existed in the Lithuanian legal system for several decades. This criminal law norm was first introduced with the adoption of the new Criminal Code in 2000, which entered into force in 2002, and was a major innovation of the Code. The conditions for the criminal liability of legal persons are laid down in Article 20 of the Criminal Code of the Republic of Lithuania;
4. Lithuanian authors take a similar view, stating that corruption is the abuse of the power vested in a person for personal gain, behaviour that deviates from the formal powers of a public function for personal monetary gain or for the benefit of another status. Z. Lydeka and V. Bradauskas (2014);
5. Our national document, the Lithuanian Criminal Code, criminalises 6 main corruption-related offences and devotes an entire chapter to these corruption-related offences, which implies that the legislators are trying to ensure that all forms of corruption are included;
6. Case law confirms that a legal person is a specific entity in a criminal court. A conviction against a legal person may be handed down only if the guilt of the natural person in the commission of the offence, the subordination and legal relationship between the persons concerned and the fact that the natural person acted for the benefit and in the interests of the legal person in the commission of the offence are established.

Conclusions

Having analysed the scientific literature and legal acts, it can be concluded that a legal entity is liable for those acts of a corrupt nature which are provided for in the Criminal Code of the Republic of Lithuania, and it is provided that not only a natural person but also a legal entity is liable for the acts listed above. The main condition for this liability is that a legal person is liable for criminal acts committed by a natural person only if the criminal act was committed by a natural person for the benefit or in the interests of the legal person.

One of the hallmarks of its corrupt behaviour is the pursuit of personal or group gain. Corruption can be described as an exchange involving at least two stakeholders. The main offences associated with corruption (as set out in the Criminal Code of the Republic of Lithuania) are: bribery, influence peddling, bribery and abuse of office.

Although the Criminal Code does not specifically regulate penalties for legal persons, this does not prevent case law from developing the concept of criminal liability of legal persons. Due to the specificity of a legal person as a subject in criminal law, the main stage of the proceedings in cases concerning criminal offences committed by legal persons is the proof of the legal person's guilt in accordance with the conditions set out in Article 20 of the Criminal Code of the Republic of Lithuania.

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LEGAL REGULATION OF THE IMPLEMENTATION OF PATIENTS' RIGHTS AND OBLIGATIONS, COMPENSATION FOR VIOLATIONS OF PATIENTS' RIGHTS

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Keywords: Patient's rights, responsibilities, compensation.

Abstract
The theoretical legal aspects of the violation of patients' rights and the legal regulation of compensation for damages in the Republic of Lithuania are analyzed in the article. It presents the concept of patients' rights and protection, the legal regulation in Lithuania, and the mechanisms of redress. It reviews the legislation governing patients' rights, obligations, and appropriate redress. The practical part includes an analysis of case law, which analyses legal disputes concerning compensation for patients.

Introduction

Relevance of the topic of the article: Medicine in Lithuania faces problems, including inadequate provision of treatment. The Commission for the Assessment of Damage to Patients' Health has received consistent requests for compensation over the past year. This highlights the shortcomings of the legal system and the importance of fair redress and proper legal regulation. This is an important topic affecting medical professionals, patients, and society, involving patients' rights and legal status. a patient who has suffered a health violation or a violation of his/her rights has to apply to the Commission for the Assessment of Damage to Patients' Health (CPAH), which operates under the Ministry of Health, and which is a mandatory pre-judicial body for the examination of disputes concerning the violation of patient's rights and the determination of the amount of the damage caused (Ministry of Health of the Republic of Lithuania, [accessed 2024-03-20]. Available online: https://sam.lrv.lt/lt/struktura-ir-kotaktine-informacija/komsijos-ir-darbo-grupes/pacientusveikatai-damage-establishment-commission/). Over the last few years, the commission has received consistent requests for the assessment of health damages. In 2020, the Commission received 274 applications, in 2021 it received 267 applications for health damages and continued to examine 48 applications received in 2020, in 2022 it received 246 applications, in 2023 it received 243 applications for examination, and in 2023 it examined 251 applications in total, including applications submitted at the end of the previous year (Report on the activities of the Patients' Commission for the Assessment of Damages to Health, [accessed 27.02.2024]. The number of applications submitted shows us that there is a significant number of applications for compensation, which makes the topic relevant in our modern society. All of this also raises questions about the assessment of patients' health damages, the improvement of the legal framework and the functioning of health care institutions. Thus, this topic defines an important issue in our modern society, given the changing and constantly evolving nature of medicine, the rights and duties of patients and their legal situation. This topic is both theoretically and practically important as it directly affects patients, healthcare.

Research on the topic of the article: the topic of the final thesis has been extensively studied by both Lithuanian and foreign authors. Bieliūnienė L. and Ragauskienė-Kavoliūnaitė E. In 2013, Bieliūnienė L. and Ragauskienė-Kavoliūnaitė E. identified the shortcomings of the legal system in the field of healthcare and proposed measures for improvement, especially for patients with mental disorders. Januševičienė J. examines the patient's duties and their links to the right to healthcare, highlighting the importance of duties in ensuring patient rights. Striblienė J., Sriubas M., Morkūnaitė M., etc. write on similar topics. Foreign authors Sperling D. and Pikel B. R. analyse the process of JCI accreditation, promoting awareness of patients' and families' rights Kamal M. and Kazem S. analyse how patients' rights were respected during the pandemic of COVID - 19. Peled-Raz M. analyses methods to apply human rights principles in patient care settings. Marshall, K., Studdert, M. D., Mello, M. M., et al. also write on similar themes.

The article problem: Courts face challenges in assessing the number of damages for non-pecuniary damages in civil cases, inadequate factual and legal arguments, inadequate assessment of damages in case of a violation of the patient's rights, which often leads to the dismissal of the claims, or inadequate compensation for damages.

The subject of the article is the legal regulation of patients' rights and obligations and the compensation of damages in case of violation of patients' rights.

The aim of the article is to analyse the legal regulation related to the implementation of patients' rights and obligations, as well as to the redress in case of violation of patients' rights.

The article tasks:

1. To examine the rights and obligations of the patient and their legal regulation.
2. To analyse the basic principles of patient's compensation in case of violation of patient's rights.
3. To carry out a study on the compensation of damages in case of violation of patients' rights

Data and research methods:

Analysis of scientific literature, analysis of case law, analysis of legal acts. The method of analysis of legal acts was used to study. The analysis of case law was carried out by means of a legislative analysis method, analysing 25 civil cases related to the violation of patients' rights and compensation for damages.

The main legal aspects of the regulation of patients' rights and duties

The legal framework for patients' obligations and the exercise of their rights is an essential element of the healthcare system, establishing and defining the institutional and legal frameworks that ensure the protection and respect of patients' rights. This legal framework covers various aspects ranging from the recognition of patients' rights to their implementation in practice (Law on Personal Data Protection of the Republic of Lithuania // TAR. 2009, No. X-1444, current version as of 1 January 2017). The word "patient" is derived from the Latin word "patiens", meaning "a patient who is suffering and is being treated by a doctor" (Dictionary of Lithuanian Terms [accessed 2024-03-02]. Available online: https://www.lietuviuzodynas.lt/ terminai/Patient). The Law on Patients' Rights and Health Damage Compensation defines the concept of a patient as "a patient - a person who benefits from personal health care, regardless of whether he is healthy or sick" (Law on Patients' Rights and Health Damage Compensation of the Republic of Lithuania // Valstybės žinios. 1996, No. 102-2317, current version as of 1 March 2010). Therefore, we can say that a patient is a person who has a relationship with health care and has certain established rights in this specific area.

Patients' rights and responsibilities are a fundamental aspect of the healthcare system, defining the relationship between patients, healthcare professionals and institutions. It is important for every patient to know his or her rights, as this enables him or her to play an active role in decision-making about his or her health and to ensure appropriate treatment. This understanding also promotes trust between the patient and healthcare professionals, as knowing one's rights allows the patient to understand how and when they can be enforced and to assess whether their rights are being respected and protected appropriately. This is an important step to ensure the patient's freedom of expression and participation in decision-making, and to promote effective and trusting interactions with healthcare professionals (Human Rights Guide [accessed 28/02/2024]. Available online: https://www.zmogausteisiugidas.lt/lt/temos/sveikata/pacientu rights). The main legal acts regulating the rights and obligations of patients are the Constitution of the Republic of Lithuania, the Civil Code of the Republic of Lithuania, the Law on the Remuneration of Patients' Rights and Damage to Health of the Republic of Lithuania (Human Rights Guide [accessed 2024-02-28]. Available online: https://www.zmogausteisiugidas.lt/lt/temos/veika /patients-rights). The Law on Patients' Rights and Compensation for Damage to Health of the Republic of Lithuania guarantees the patient: the right to quality healthcare services, the right to choose a healthcare institution and a healthcare professional, the right to information, the right not to know, the right to have access to records in their medical records, the right to respect for private life, the right to anonymous health care, the right to refuse to participate in biomedical research and training, the right to lodge a complaint about a violation of patient rights the right to compensation for damage to health (material or non-material).The main common responsibilities that are highlighted in different countries (USA, Europe, Canada, Asia and Australia) are the following: patients must provide a complete medical history (medications taken, family history, illnesses, allergies, etc.), provide correct health insurance details, comply with the doctor's prescriptions, attend follow-up appointments, and maintain a healthy lifestyle (Laur, A., 2013, pp. 119-23).

Theoretical aspects of damages for breach of patients' rights

In Lithuania, compensation for damages is governed by the Civil Liability Rules. Many cases of negligence in healthcare are dealt with in civil courts. Patients can take legal action by filing civil lawsuits against healthcare providers or responsible institutions, claiming compensation for material and non-material damage (Vilnius Law Centre [accessed 2024-04-15]. Available online: https://vilniausteisescentras.lt/pacientu-sveikatai damages-compensation-for-damages-suit/). Violations of patients' rights may result in disciplinary sanctions such as reprimands, fines, stagnation, and revocation of licenses for employees and institutions of medical institutions. For example, in 2017 in Great Britain, surgeon Ian Paterson had his medical licence revoked for serious misconduct (Miligan F., 2021, pp. 21-26). Administrative penalties, including fines and temporary closure of healthcare facilities until the problems are resolved, can also be imposed. In her analysis of compensation models, M. Morkūnaitė points out that in developed countries, two models emerge when it comes to compensation for damages for harm caused by the provision of healthcare: the lawsuit model and the no-fault (or administrative) model (M. Morkūnaitė M., 2017, pp. 127-147). Both models are currently applied in Lithuania. The lawsuit model is a procedure in which the issues of the injured patient are dealt with by establishing the civil liability of the person who caused the injury, mainly through the judicial system (Frati, P., Gulino, M., 2013, pp. 78-79). The 'no-fault' model of compensation is one in which patients who have suffered damage or injury because of inadequate care or treatment can be compensated in a way that does not require them to prove that the healthcare provider was at fault (Wallis, A., & K., 2017, pp. 38-39).

Compensation for Damage. According to Article 15 of Chapter IV of the Law on Patients' Rights and Health Damage Compensation of the Republic of Lithuania, legal action and liability are specified, as well as who determines the amount of damage caused. „The amount of damage to a patient’s health caused by the legal actions of a doctor or a nursing staff member shall be determined by the commission. If the damage to the patient’s health has increased due to the patient's intent or gross negligence, the compensation shall only be payable for the damage not affected by such circumstances. The procedure for determining the amount of damage to a patient’s health and the procedure for the payment of compensation for the damage caused to the health of patients shall be determined by the present law and other laws of the Republic of Lithuania a by legal regulations.” (Law on Patients' Rights and Health Damage Compensation of the Republic of Lithuania, Valstybės žinios, 1996, No. 102-2317, current version as of 1 January 2020). Damages and losses are also defined in an article 6.249 of the Civil Code, which details damages, losses, their composition, and the principles of assessment in civil cases. It regulates the loss of property, injury, loss of income, and gain from unlawful acts. In accordance with this Article, the court may determine the number of damages, benefits, etc. (Civil Code of the Republic of Lithuania, Valstybės žinios, 2000, No. 74-2262).

Results

25 cases were analysed. Of these, 12 were dismissed: 5 for lack of factual evidence, 3 for unproven poor quality of service, 2 for missing the time limit for referral, 2 for breaches of the established legal framework, 1 for insufficient grounds for appeal. Of the 7 claims partially upheld: 4 for insufficient evidence for all claims, 3 for underpayment. 3 claims were fully upheld: 2 for the full amount of the claim and the costs of the proceedings, 1 for a lower amount due to insufficient evidence. 3 cases were referred to the Court of First Instance: 1 for insufficient evidence and lack of clarity on the meaning of the proceedings, 2 for the validity of the decisions of the Court of First Instance

Thus, we can define that case law assesses and decides each case individually, considering the factual evidence presented, the legal framework and the reasoning. Of the 12 dismissed legal actions, the main reasons for dismissal were lack of factual evidence, missing the time limit for filing the application or insufficient legal arguments. It can be argued that it is essential to ensure that evidence is properly gathered in the context of proceedings. In partially successful actions, the case law has awarded damages and found that harm was caused to patients, but the claimants did not provide sufficient factual evidence to meet their claims, which shows that it is crucial not only to prove that harm was caused, but also to properly prepare and present evidence that the amount claimed is appropriate. Of the applicants' claims that were fully upheld, the case-law judgments were in favour of the applicants, awarding them the full amount claimed, together with the costs of the proceedings. In the cases to be remitted, we observe that the higher court found fault with the judgments of the courts of first instance. This shows that the courts are looking carefully at the judgments they have taken and may refer them back for a new trial in the event of fundamental deficiencies. All in all, this analysis of the case-law shows that the proper collection and presentation of factual evidence, the legal framework and the reasoning of the courts are essential factors influencing the decisions of the courts.

Conclusions

Patients' rights and obligations are an essential element of healthcare, regulated by legislation such as the Law on Patients' Rights and Compensation for Health Damage and the Civil Code. This legislation sets out patients' rights to information, treatment, choice of doctor, and many other important aspects. Patients' rights and obligations are essential to ensure quality and humane health care without discrimination and their implementation should be based on cooperation between health professionals, patients, and public authorities.

Patient redress is based on the principles of the law, which ensure adequate compensation for the harm suffered or the disproportionate treatment received. Patients who feel their rights have been violated can formally complain, and the procedure provides guidance on how to do so. Currently, there are models of legal action and 'no-fault' compensation in Lithuania, which aim to ensure proper redress and avoid similar incidents in the future. Case law considers a few factors when assessing the amount of damages, including the origin of the damage, the circumstances, and the condition of the patient.

An analysis of the case law shows that the courts have taken decisions based on the facts and evidence of each case. The main reason for the rejection of claims was the lack of factual evidence or legal arguments. The practice of partially upheld claims shows us that damage has been caused, but that the lack of evidence does not allow to substantiate the claims of the claimants and to fully compensate for the damage claimed. In the case of the cases to be treated, the deficiencies in the judgments of the court of first instance were identified, which demonstrates the scrupulousness of the courts in their assessment and decision-making. The judgments delivered by the courts show that to prove the validity of a claim and the conditions for civil liability, it is necessary to properly prepare and present legal arguments.

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EMPLOYEE ADAPTATION UAB "JONAVOS AUTOBUSAI"

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Keywords: adaptation, employee, adaptation process, organization, company, socialization, communication.

Abstract
The article focuses on employee adaptation. The aim of the article is to examine employee adaptation at UAB "Jonavos autobusai". In the scientific literature analysis, the concept and essence of employee adaptation, as well as the stages of employee adaptation, are reviewed, with references to the latest scientific articles on these topics. In the quantitative research – survey analysis, employee adaptation at UAB "Jonavos autobusai" is examined.

Introduction

Relevance of the topic. Adaptation of employees in companies is a relevant and very common process, proper submission and integration of new work into the organization can avoid problems in the future. This avoids searching for new employees and other search costs. Also, training newcomers allows employees to join in a way that avoids stress and misunderstandings. A successful adaptation system speeds up the adaptation of new employees and increases their work efficiency.

The problem of the research. New employees often have to face the obstacles of the adaptation system in companies. Employees are not introduced to the company's tasks, goals, traditions, company procedures and requirements. In the company, not all employees are assigned a mentor to help the new employee adapt.

The object of the article – employee adaptation UAB "Jonavos autobusai".

The purpose of the article – is to investigate employee adaptation at UAB "Jonavos autobusai".

Article tasks:

1. To examine the adaptation of employees in a theoretical aspect.
2. Carry out a survey of the adaptation of employees of UAB "Jonavos autobusai".

Research method - review of scientific literature, analysis of online sources, questionnaire survey, graphic representation.

The concept and essence of employee adaptation

Employee adaptation is a planned process that helps a new employee integrate into the organization, acquire necessary knowledge and skills without which they would not be able to perform their direct duties [Civil Service Department, 2022]. D. Lipinskienė (2012) states that employee adaptation is a process in which the employee acquaints themselves with the new work environment, colleagues, and the work style itself. Ž. Kavaliauskienė, N. Lengvinienė (2016) employee adaptation defines as a process in which a new employee must adapt to various factors and conditions, including internal, external, and environmental conditions. These encompass the direct workplace, work style, management, colleagues, interpersonal communication with colleagues, microclimate, and organizational culture. Employee adaptation is a carefully planned adaptation and educational program tailored to each job position, workplace, and organization (Štefanik, Mikula, 2014).

According to V. Gražulis (2012) employee adaptation typically lasts throughout the entire period during which the employee works in the same company. Ž. Kavaliauskienė, N. Lengvinienė (2016) states that the process of adapting a new employee lasts for about one year. A. Dromantaitė, V. Pokštas (2014) emphasizes that if new employees fail to absorb information and adapt to the company's environment within a relatively short period and encounter difficulties, either the employee themselves or their colleagues may become dissatisfied, leading to departure from the company. Additionally, the success of the employee adaptation process depends on communication skills, motivation, self-confidence, ability to communicate, and the new employee's previous work experience.

The adaptation process consists of technical acquaintance and socialization. Technical acquaintance involves familiarizing oneself with the nature of work, location, company goals, and job functions. On the other hand, socialization encompasses getting to know the company's employees, their values, behavioral norms, as well as understanding and accepting their opinions (Bakanauskienė, 2008, iš Lengvinienė, Kavaliauskienė, 2016). Information for employees must be presented clearly, and the optimal amount of information is also crucial, as too much or too little information can become burdensome and cause confusion for the employee (Varačinskaitė, Čepienė, 2016).

Summarizing, it can be stated that the concept of employee adaptation is defined similarly by most authors. The employee and the organization participate in the employee adaptation process. In this process, the employee acquaints themselves with the organization, its environment, job responsibilities, company goals, and objectives. The main goal of the organization's management in this process is to ensure successful adaptation within the company. Typically, employee adaptation programs are established to ensure smooth adaptation processes.

Stages of employee adaptation

The entire adaptation process unfolds in stages. D. Lipinskienė (2012), distinguishes the following stages of employee adaptation: the acquaintance stage, the evaluation stage, and the compatibility stage. In the acquaintance stage, the employee becomes familiar with the company's tasks and goals, the procedure for obtaining necessary tools and materials for work, and the company's rules. During this stage, one of the most important aspects is getting to know colleagues and the supervisor. In the evaluation stage, the new employee evaluates all the information received and decides whether to accept it or not. In the compatibility stage, the employee understands and acknowledges that they are already part of the team, accepts the behavioral norms of other employees, different opinions, and their values.

According to M. R. Štefanik, L. Mikula (2014) adaptation process is not simple, but it consists of several stages: pre-socialization and job decision-making, expectations and reality, and the period of developing individual strategies.

The first stage is pre-socialization and job decision-making. Individuals seeking employment first engage with the organization during the employee recruitment and selection process.

The second stage occurs immediately after employment in the organization, when the employee encounters their expectations and reality. The first days in new positions are marked by significant uncertainty and can bring various pleasant but also unpleasant surprises associated with emotional stress. These surprises arise from: limited realistic information during employee recruitment, conscious and unconscious expectations from one's personality, unexpected job conditions and emotional reactions, mismatch between personal goals and organizational objectives, cultural shock, and more.

The third stage is the period of developing individual strategies to cope with adaptation problems. It is related to professional and social integration, which means the inclusion and integration of a new employee into the organization.

Summarizing, the stages of employee adaptation are an integral part of the employee adaptation process. Without these stages, the process would simply be impossible. Additionally, throughout the entire adaptation process, it is important for the company to have a structured adaptation program and to choose methods for the adaptation process. This way, adaptation within the organization would proceed more quickly and effectively.

Presentation of UAB “Jonavos autobusai”

UAB "Jonavos autobusai" was established as a legal entity on January 29, 1992. The company is registered in the Register of Legal Entities. The company's address is Turgaus St. 1, Jonava City, Jonava District Municipality.

The company's articles of association establish the aim of the company to effectively develop its activities by rationally utilizing all material, financial, and other resources, satisfying the interests of the company's shareholders and the public, while adhering to the principles of public law.

The vision of the company is to become one of the leading, competitive companies in Lithuania, meeting the highest standards.

The mission of the company is to ensure attractive, convenient, and modern public transportation for the residents and visitors of Jonava District.

Methodology of investigation

The article was prepared based on questionnaire survey research. In conducting the quantitative study, it was chosen to examine the employee adaptation at UAB "Jonavos autobusai," as new employees often face challenges with the adaptation system in companies. The questionnaire consists of 15 questions, which can be divided into two parts. The first part aims to investigate employee adaptation at UAB "Jonavos autobusai," while the second part is dedicated to a more detailed analysis of the research results. A total of 85 questionnaires were distributed to employees.

The sample size was determined using the Paniotto formula (Kardelis, 2016). According to the calculation formula provided in the methodology section, to conduct a representative study with a margin of error of (5%) and a probability of (95%), it is necessary to survey 70 respondents. However, 85 questionnaires were distributed. All 85 questionnaires were returned, resulting in a 100% response rate. Therefore, it can be considered that the obtained research results are sufficiently representative.

The majority of respondents who participated in the survey, accounting for 73%, were men, while 27% were women. Respondents who comprised 32% work in the company for 18-24 years, 25% for 11-17 years, 19% for 4-10 years, 18% for up to 3 years, and 7% for 25-31 years.

The article includes four diagrams illustrating the most important responses to the questionnaire, which, as factual data, complement the text of the article.

Research results and analysis

Respondents were asked to indicate their understanding of what employee adaptation is. The choices were presented in Figure 1.

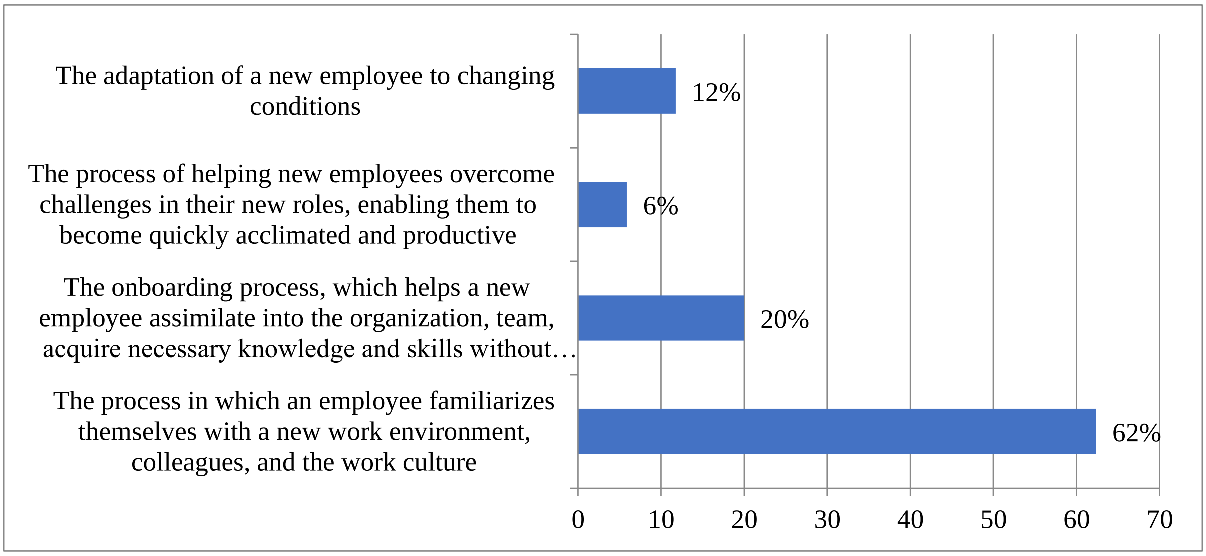

Fig. 1. The concept of employee adaptation
**Source: made by author*

As indicated by the data from Figure 1, 62% of respondents believe that employee adaptation is a process in which the employee familiarizes themselves with the new work environment, colleagues, and work style. 20% consider it a deliberate process that helps new employees integrate into the organization, team, acquire necessary knowledge and skills without which they could not perform their job effectively. 12% see it as the adaptation of a new employee to changing conditions. Finally, 6% view it as a process that helps new employees overcome challenges in their new roles, enabling them to become quickly acclimated and productive.

Respondents were supposed to indicate what, in their opinion, contributes to a successful adaptation process. The options data is provided in Figure 2.

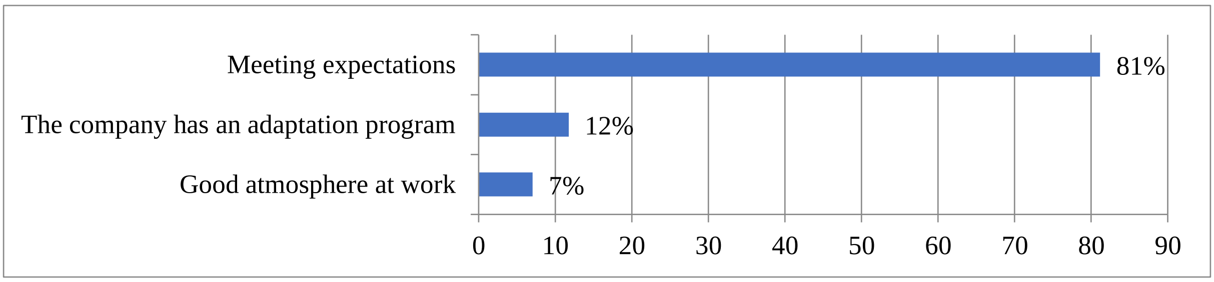

Fig. 2. Choices for a successful adaptation process
**Source: made by author*

Analyzing the data from Figure 2, it is evident that 81% of respondents chose meeting expectations, 12% selected an adaptation program provided by the company, and 7% identified a good work atmosphere.

The question aimed to determine which stage of adaptation respondents considered most important. The choices data is provided in Figure 3.

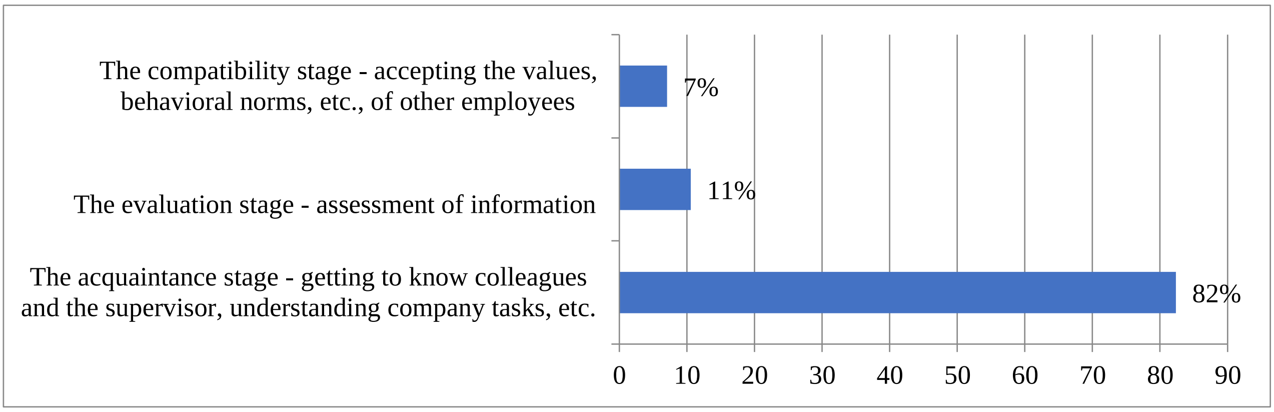

Fig. 3. Choice of the importance of adaptation stages
**Source: made by author*

Analyzing the data from Figure 3, it is evident that the vast majority of respondents, 82%, indicated that the acquaintance stage was the most important to them - getting to know colleagues and the supervisor, understanding company tasks, etc. 11% chose the evaluation stage, and 7% selected the compatibility stage - accepting the values, behavioral norms, etc., of other employees.

The question aimed to determine how long the adaptation period lasted in the company. The choices data is provided in Figure 4.

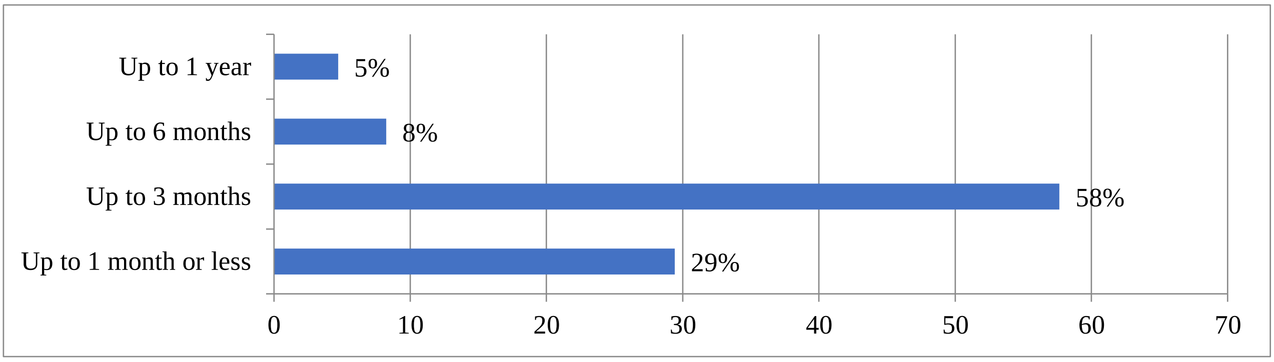

Fig. 4. Duration of the adaptation period
**Source: made by author*

Analyzing the data from Figure 4, it is evident that 58% of respondents adapted in the company for up to 3 months, 29% adapted up to one month or less, 8% up to 6 months, and 5% up to 1 year.

The conducted research on employee adaptation at UAB "Jonavos autobusai" allows for the following conclusions: employee adaptation in the company is a significant process, and the company aims to provide conditions for successful adaptation. Employees are introduced to the work environment, colleagues, and work style.

Conclusions

Examining employee adaptation from a theoretical perspective, it can be argued that it is a deliberate process that helps a new employee integrate into the organization, team, acquire necessary knowledge, and skills, without which they could not perform their direct work. The adaptation process occurs gradually and is distinguished into three stages. The entire process starts with getting acquainted with colleagues, the company, later moving on to the evaluation stage, and ending with the compatibility stage. In the adaptation process, it is crucial for the company to have a structured adaptation program and to have chosen methods of adaptation, as this would facilitate a faster and more effective adaptation within the organization.

The results of the conducted research showed that employee adaptation in the company is an important process. In the company, the adaptation process is more formalized when a predefined adaptation procedure is prepared in advance, adaptation stages are identified, responsible individuals are appointed, and in most cases, a mentor is assigned to assist new employees in successfully adapting. Employees are introduced to the work environment, colleagues, and work style.

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ACCOUNTING AND ANALYSIS OF WAGES IN A PUBLIC SECTOR INSTITUTION MACIKAI SOCIAL CARE HOME

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Keywords: wages, public sector, payroll accounting.

Abstract
The article analyzes the accounting of wages in enterprises of the public sector. In the theoretical part of the article, an analysis of the salary of the scientific literature of Lithuanian and foreign authors is carried out. This part examines the concept of wages, legal regulation, criteria for determining wages for public sector employees, the procedure for accounting. The legal procedure for taxing wages is also being studied. In the practical part of the article, an analysis of the salary accounting of the Macikai social care home is carried out. At the beginning, the characteristic of the activities of the Macikai social care home is described, the structure of the company, accounting policies are familiarized with. Further, based on the procedure for payment of the work of the Care Home, financial documents analyze the procedure for determining and accounting wages, horizontal and vertical analysis of the salary indicators of the Care Home for the period 2020-2023 is carried out. The analysis carried out showed that wages in care homes are strictly regulated by laws and regulatory acts, therefore, the improvement of the opportunity is influenced by external factors.

Introduction

The relevance of the topic. Payroll accounting begins with the employment relationship between the employee and the employer when signing an employment contract. The employment contract must specify all the necessary conditions related to the work for which the employee is hired. Remuneration for work is one of the main conditions of the employment contract, since according to the Labor Code of the Republic of Lithuania it is provided that the work or labor functions set out in the employment contract must be paid for.

Wages depend on the complexity of the position held, the functions performed in the work performed. Wages and salaries consist of the main part, supplements and bonuses. The cost of the workplace consists of the employee's salary and the employer's taxes, which are established by the laws and regulatory acts of the Republic of Lithuania. Since the employee receives income, then, in accordance with the laws and regulations, all taxes due to the employee's salary must be deducted from the employee's salary, that is, personal income tax and state social insurance contributions.

The calculation of wages and the deduction of taxes is a complex process, since it is constantly necessary to analyze the available wage fund, correctly account for costs and arrears to employees. You also need to follow the changes in the law regarding payroll accounting, since the accounting of DU often changes. In the public sector, a wage fund is established for the payment of wages, which is approved when drawing up the general state budget and allocating appropriations.

The study of the topic. This topic is studied by many Lithuanian scientists. Currently, many articles are being written changing the rules of calculation. There are also published textbooks, books, which he wrote R.Subačienė, R.Budrionytė, I.Kamarauskienė, V.Lakis, D.Raziūnienė, V.Savickas, K.Senkus, D.Tamulevičienė (2015), A. Ivanauskienė (2016), T. Davulis (2018), T. Bagdanskis, V. Mačiulaitis, M. Mikalopas (2018), which describe the concepts of wages, payment, accounting, conditions.

The problem of the article. Wages are a hot topic. The employer undertakes to pay for the work performed or services rendered to the employee. All related payments must be accounted for correctly so that the employer and the employee benefit. The employer receives the service by correctly calculating the salary, and the employee receives a deduction of taxes related to the employment relationship by accumulating social insurance for the receipt of an old-age pension and receiving benefits. Also, the employee creates added value and purchasing power by receiving wages.

The object of article. Accounting and analysis of wages in public sector enterprises.

The purpose of the article. Analyze the accounting of wages in public sector enterprises.

Tasks of the article.

1. To review the regulation of wage accounting in public sector enterprises.
2. To describe the activities of the Macikai social care home and the organization of accounting.
3. Examine the payroll records of the Macikai Social Care Home.
4. To conduct an analysis of the salary indicators of the Macikai social care home.

Methods of studying the article.

1. Analysis of laws and regulations.

2. Analysis of the scientific literature.
3. Macikai Social Care Home Payroll Accounting Analysis.

Data and data analysis

Article 48 of the Constitution of the Republic of Lithuania states that "Everyone can choose a job and a business and has the right to have suitable, safe and healthy working conditions, to receive fair payment for work and social protection in the event of unemployment“ (The constitution, 1992).

The main law regulating wages is the Labour Code of the Republic of Lithuania (hereinafter referred to as the DK of the Republic of Lithuania).

Many of the authors studied define the concept of wages in different ways (Table *1*).

Table 1

Definitions of wages in legal acts and other literary sources. (Compiled by the author based on the sources indicated in Table 1)

Author(s)/document	Definition
Article 139 of the Labour Code of the Republic of Lithuania(2023)	Wage – salary for work performed by an employee under an employment contract.
Birutė Balčytienė, Kristina Gideikienė, (2017)	Wages for an employee are a certain economic benefit that compensates for the cost of his labor.
Ingrida Mačernytė-Panomariovienė, (2016)	Wages are the salary for the work performed by the employee under an employment contract, which includes the basic salary and any additional earnings paid in any way by the employer directly to the employee for the work performed by him.
Jevgenija Česnauskė, (2018)	Wages - salary to the employee of the enterprise for the work done.
31st Business Accounting Standard "Remuneration to an Employee", (2013)	Remuneration of an employee – any remuneration to an employee of a company for the work done.
IPSAS 39, Employee Benefits, (2016)	Employee benefits are all forms of remuneration paid by an economic entity to employees in exchange for work performed or upon termination of an employment relationship.
24th VSAFAS "Employment-related benefits", (2019)	A benefit related to an employment relationship is considered to be any remuneration in cash or in kind paid by a public sector entity to an employee for the work performed, service, duties performed, or any other statutory benefit arising from an employment relationship or a relationship corresponding to its essence, directly to the employee, his children, his spouse or other dependants or other entities.

Wages and salaries, in accordance with Article 139 (2) of the Labour Code of the Republic of Lithuania, consist of:

1) basic (tariff) salary;

2) an additional part of the salary, determined by agreement of the parties or paid in accordance with the system of remuneration established at the workplace;

3. bonuses for the qualification obtained;

4) bonuses for additional work;

5) bonuses for the work done;

6) bonuses for a job well done.

Subačienė R. Budrionytė R. and others (Subačienė, et al., 2015), A. Ivanauskienė (2016) distinguishes two types of wages: the main and additional types of wages.

Table 2

Types of wages **(Compiled by the author on the basis of Subačienė R., et al., (2015), p. 121)**

Main	Additional
1. For the time actually worked in the company. 2. For the work done. 3. Surcharge 4. Supplements 5. Bonus	1. Pay for vacation. 2. Extra free time for raising children. 3. Preventive medical examination. 4. Unused vacation when dismissing an employee.

Basic remuneration is further subdivided into unitary work performed or output produced and operations performed, and temporary work, where payment is made for hours worked.

Unitary wages are most often paid to laborers and specialists.

Most business enterprises switch to the payment of time wages when monthly or hourly wages are paid, but pay additional wages for the performed unit work, the production produced, and the operations performed, as well as bonuses for the results achieved.

Davulis (2018, p. 435) stresses that 'the minimum wage is the minimum wage set by the state, which is the limit of the minimum income of an employee for work under an employment contract'.

According to Article 141 of the Labour Code of the Republic of Lithuania, the minimum wage is paid for unskilled work for which no specific or professional abilities are required.

"The system of remuneration is the totality of the provisions governing official salaries, tariff salaries, bonuses and supplements, additional payments for work and payment of wages and salaries" (Davulis, 2018).

An employment contract is an agreement concluded between an employee and an employer by which the employee undertakes to perform work in a particular profession, in accordance with the labor procedure established by the employer, and the employer undertakes to pay the employee for the work performed the wages agreed in the employment contract (Subačienė, et al., 2015).

For employees working in business enterprises, the salary is determined on the basis of the criteria of the labor market and reasonableness, and taking into account the supply and demand of employees by specialties.

For employees working in budgetary institutions, coefficients are established in accordance with the Law on Remuneration of Employees of State and Municipal Institutions of the Republic of Lithuania and remuneration for work of members of commissions (Salary of employees of budgetary institutions of the Republic of Lithuania, 2023).

In accordance with the provisions of Article 5 of the Law on Remuneration of Employees of State and Municipal Institutions of the Republic of Lithuania and remuneration for work of members of commissions (2023), from 01.01.2024, the salary of employees of budgetary institutions consists of (**Fig. *1***).

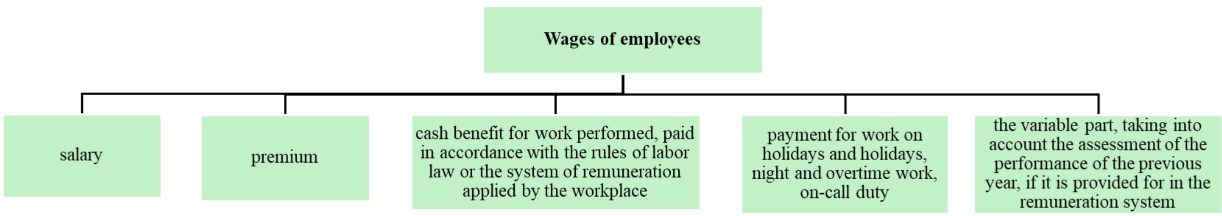

Fig. 1. The structure of wages of budgetary institutions.
compiled by the author on the basis of the law, (DU of budgetary institutions of the Republic of Lithuania, 2023)

Each budgetary institution must establish a system of remuneration, which must provide for and detail a list by position, assign the necessary criteria for the fixed part (education, seniority, workload, etc.) and the amount of the coefficient determined according to each criterion.

The salary of employees of budgetary institutions is determined by the coefficient for the position, which is multiplied by the established law of the Republic of Lithuania, due to the basic amount of the official salary (salary) of state politicians, judges, state officials, civil servants, state and municipal budgetary institutions financed from the state budget, municipal budgets, the budget of the State Social Insurance Fund and other monetary funds established by the state. This basic amount, like the minimum monthly salary, is approved by law after the adoption by the Seimas of the Republic of Lithuania and the signature of the President of the Republic of Lithuania (Table 3).

Table 3

Basic amount of the official salary (salary) (Compiled by the author in accordance with the laws of the Republic of Lithuania)

Year	Basic amount of salary (wage), Eur
2020 (BDA 2020 m., 2019)	176,00
2021 (BDA 2021 m., 2020)	177,00
2022 (BDA 2022 m., 2021)	181,00
2023 (BDA 2023 m., 2022)	186,00
2024 (BDA , 2023)	1785,40

According to the table presented, we can see that the basic amount of the official salary (salary) has changed slightly from year to year. Comparing 2023 with 2020, we can see that the basic amount of the official salary (salary) increased by EUR 10 or 5.68 percent.

25 May 2023 The Law no. XIV-2011 approved the conditions for determining the basic amount of the new official salary (salary) of the Republic of Lithuania and recalculating salary appropriations, which stipulates that from 2024 the basic amount of the official salary (salary) is equal to the average monthly salary of the country published by the State Data Agency in 2022 in the amount of EUR 1785.40.

The coefficients of the official salary may not be lower than the coefficients set out in Annex 1 to the Law on remuneration of employees of budgetary institutions of the Republic of Lithuania and remuneration of members of commissions for work and lower than the minimum monthly salary of 1.1 approved by the Government.

For workers, a minimum monthly wage (hereinafter – MMW) is set, which is approved by the Government of the Republic of Lithuania.

The variable part is determined by evaluating the performance evaluation of the previous year in accordance with the tasks set. When evaluating an employee for tasks performed in 2023 for employees, the variable part is determined in accordance with the procedure in force in 2023, therefore, the variable part can be up to 40 percent of the fixed part of the duty. In accordance with Article 9 of the Law on Remuneration of Employees of State and Municipal Institutions of the Republic of Lithuania and remuneration of members of commissions for work, expectations are set for 2024 and subsequent years. The allocation of the variable part and the criteria from 01.01.2024 must be described in the payroll system, since the variable part is assigned to the incentive measure.

Payment for work on holidays and holidays, night and overtime work, watchkeeping is established by Article 144 of the Labor Code of the Republic of Lithuania. Work on a day off, which is not determined by the work (shift) schedule or on holidays, is paid at least twice the employee's salary. Night work and overtime are paid at least one and a half times the salary.

Bonuses for employees of budgetary institutions may be paid for additional work performed that is not provided for in the job description, for work in excess of the usual workload, when the prescribed working hours are not exceeded, substitutions when the functions of another employee are entrusted in writing. These bonuses were granted until 31.12.2023 for no more than until the end of the calendar year and the amount could not exceed 30 percent of the fixed part of the position. The variable part of the salary and the bonuses could not exceed 60 percent of the fixed part of the official salary.

From 01.01.2024, these bonuses may not be less than 10 percent of the official salary, but their amount may not exceed 80 percent of the official salary.

When working on the basis of the cumulative accounting of working time, wages can be calculated on the basis of hours, since there may be payments for deviations in work, that is, work on a holiday, work at night, overtime. In the case of cumulative accounting of working time, the accounting period is usually determined no more than four months. In this case, a constant salary can be paid every month, and overtime formed during the accounting period is paid, at a rate of at least one and a half times, in the last month of the accounting period.

The cumulative accounting of working time is introduced in case of necessity, when the workload fluctuates or is volatile, or when in the enterprise the nature of the work is a continuous process. For example: in medical institutions, social care institutions and other institutions where, due to technical possibilities, weekly or daily duration of work cannot be observed (Kinderevičius, 2022).

Accounting of working time is kept in the timesheets of the form approved by the orders of the head. Employees responsible for filling out the timesheet are appointed by order of the director. The completed sheets and signed by the responsible person are approved by the director. The approved timesheets shall be submitted to the accountant within three working days of the end of the month. According to the presented timesheet, the person assigned to calculate wages is charged to the employee wages with any deviations. Subsequently, a statement of deductions - deductions is drawn up, according to which the obligation to the employee and the state is calculated.

According to the labor code, wages must be paid at least twice a month, unless the employee wishes to receive only once in writing, but the salary must be paid no later than ten working days after the end of the month. The amount paid for the first half of the month (advance) may not exceed half the amount of wages paid per month.

The employer must at least once a month notify the employee of the salary charged to him, the amounts withheld and paid, the working time worked and overtime by the means of his choice. It can be in writing or electronically.

Resolution no. 496 of the Government of the Republic of Lithuania of 21.06.2017 "On the Implementation of the Labour Code of the Republic of Lithuania", establishes the state and municipal working time regime, the procedure for calculating the average salary, special breaks for some specific activities, the duration of extended leave for some categories of posts, the duration of additional leave and the conditions for granting them (On the implementation of the DK of the Republic of Lithuania, 2017).

The average salary (VMU) is calculated when there is a desire to calculate wages:

1) for annual leave;

2) incapacity for work from the employer's funds, which is paid for the first two calendar days of incapacity for work coincide with the employee's work schedule;

3) severance compensation;

4) for unused vacation;

5) additional rest periods for raising a child;

6) study leave.

The employee's average salary includes the basic (tariff) salary (monthly salary, hourly remuneration), increased payment for work on holidays and holidays, overtime work, night work, additional remuneration for additional work performed, bonuses and bonuses, bonuses (except monthly bonuses).

The VMU is calculated in accordance with the legal act that the calculation period is the last 3 calendar months preceding the month in which the average salary is calculated. The average salary of an employee is calculated by the estimated salary of the calculation period is divided by the hours actually worked during the calculation period. If the employee did not work during that period for certain reasons, then the average salary is calculated by dividing the salary established by the employee in the employment contract by dividing the hours or days of the work shift established for that position.

Annual leave is granted for at least twenty working days at least once a working year. In the case of a cumulative accounting of working time or on a volatile work schedule, leave shall be granted in weeks which may not be less than four weeks per working year. The Resolution of the Government of the Republic of Lithuania establishes a different procedure for granting annual leave and vacation time for individual economic activities. Holiday pay must be paid not later than one day before the start of annual leave.

The payment of holiday pay cannot be replaced by compensation, unless the employment relationship with the employee is terminated. Compensation is then paid for unused leave, but not more than three years and if the employee does not wish to take the leave before the end of the employment relationship.

The accounting of wages paid to public sector employees is regulated by the 24th Public Sector Accounting and Financial Reporting Standard "Employment-related Benefits" (24 VSAFAS, 2019).

The types of benefits related to employment relationships are divided into short-term and long-term benefits according to the 31st Business Accounting Standard, the 24th SSAFAS and the 39th IFRS.

Short-term benefits are wages and salaries paid under short-term liabilities, which are paid within 12 months of the employee performing the work assigned to him.

Long-term benefits are benefits paid in connection with the employment relationship under long-term commitments and are to be paid after twelve months from the time the worker performs the work assigned to him.

Short-term payments are recorded in the accounting as short-term liabilities and expenses in the accounting period in which they are calculated. Advance payment of wages is recorded in the accounts as a prepayment, and the addition of wages leads to a reduction in advance obligations (Table 4).

Table 4

Registration of payroll deductions in accounting (Compiled by the author on the basis of an exemplary chart of accounts (VSS chart of accounts, 2024))

Content	Expense	
	Debit	**Credit**
Imputed wages	8701 Wage costs	6921 Payables to employees
Withheld income tax	6921 Payables to employees	6924 Payables to the STI
Withholding of social security contributions from the employee DU	6921 Payables to employees	6922 Social security contributions payable
Counted by the employer Sodra	8702 Social security costs	6922 Social security contributions payable
Salary paid (advance)	241 Money in bank accounts	211 Prepayments 6921 Payables to employees

The public sector entity must recognize the cost of short-term benefits for employees for paid non-working time, accumulating future benefits when the employee is claiming a longer period of unemployment, that is, annual leave, in the course of performing work. Also, from time to time to recognize the cost of time not worked, which could not have been foreseen, but the employer is obliged to calculate and pay, this may be sick pay from the employer's funds.

The amounts of long-term liabilities are immediately recognized as an expense for long-term liabilities. If long-term benefits depend on the time of service, then the cost of long-term liabilities is proportionally accrued and recognized throughout the entire period of service.

Severance pay is paid when the employment relationship, which is established by law, has ended. Severance pay is a one-off payment that is recorded in the accounts as an expense when the employment relationship ends.

Wage costs include benefits to the employee directly related to the employment relationship wages, severance pay, contributions to social insurance, pension funds, contributions to the Guarantee Fund, benefits intended to compensate for the employee's expenses.

The cost of social benefits includes benefits in the event of a difficult material condition, compensation for damages due to an occupational disease, benefits in the event of an accident.

A resident who receives income related to an employment relationship is subject to income tax. This income, which does not exceed the annual income share of 60 VMU, is taxed at the rate of 20 percent of income tax, and annual income in excess of 60 VMU is taxed at the income tax rate of 32 percent.

Sickness benefits, maternity, paternity, childcare and long-term work benefits are taxed at the income tax rate of 15 percent.

When calculating taxable income, the tax-free amount of income is deducted from income.

Article 20 of the Law on Personal Income Tax of the Republic of Lithuania establishes the procedure for calculating the amount of the tax-free income. The tax-free amount of income applies only to income related to the employment relationship.

When an employee submits an application for the application of the monthly tax-free amount of income due to him, the employer must calculate only the monthly tax-free amount. When the income related to the employment relationship is calculated for a period longer than one month of the tax period, then the income tax is calculated separately on the basis of the months of each tax period.

Class A income includes income received from a permanent resident of Lithuania related to employment relations or relationships corresponding to its essence, income from sports activities, operating income of the performer, interest, royalties and other income from the activities of a permanent resident of Lithuania.

Income tax is calculated by subtracting from personal income the calculated tax-free amount of income, according to the formulas of Article 20 of the Law on Personal Income Tax, and multiplied by 20 percent.

State social security contributions must be paid by policyholders and insured persons. Policyholders are obliged to deduct and pay social security contributions paid in accordance with the procedure of law.

Policyholders who have charged benefits related to employment relationships, which correspond to the concept of wages provided for in the Law on Personal Income Tax, from 01.01.2019 must deduct and transfer to the budget of the employee social security contributions of 19.5 percent, consisting of 8.72 percent pension social insurance, 1.99 percent sickness social insurance, 1.81 percent maternity social insurance and 6.98 percent health insurance. Also, if the employee independently accumulates for a pillar II pension, the employer is obliged to deduct 3% of the income related to the employment relationship.

The employer is also obliged to charge and pay for the insured persons social security contributions from the amount charged, which is 1.77 percent, and if he has to work under a fixed-term employment contract, he must charge 2.49 percent of the contributions. This is 1.31 percent or 2.03 percent (for fixed-term contracts) unemployment social insurance, contributions to the guarantee fund – 0.16 percent, contributions to the long-term work benefit fund – 0.16 percent, and social insurance for accidents at work and occupational diseases assigned by group: group 1 – 0.14 percent; Group 2 – 0.54 percent; Group 3 – 0.7 percent; Group 4 – 1.4 percent. Persons working under an employment contract at the Bank of Lithuania do not pay contributions to the Guarantee and Long-Term Work Benefit Fund in budgetary institutions. According to the topic I have chosen, the selected institution belongs to the state budgetary institutions, therefore, contributions to the Guarantee and Long-Term Work Benefit Fund are not calculated.

Social security contributions are not calculated from benefits that are paid in the event of the death of a loved one, benefits for relatives are paid after the death of the insured person himself, benefits for reimbursement of mission expenses, compensation for property damage, for training of employees, professional development, sickness benefits paid from the employer's funds for the first two days of illness and other benefits specified in the Law on State Social Insurance (VdĮ of the Republic of Lithuania, 2016).

The policyholder's contributions are recorded in the accounts of liabilities and expense accounts, which are accrued according to the accrual principle. Long-term provisions are charged to the policyholder's social security contributions, which are attributed to the costs of future periods.

Results

Subject of the study: The salary of the Macikai social care home.

The purpose of the study: to analyze the salary accounting of Macikai social care homes and to conduct an analysis of salary indicators in the period 2020-2023.

Research methods:

1. *Qualitative data collection*. With this method, the laws and regulations related to the accounting of wages in enterprises of the public sector, the scientific literature are analyzed. An analysis of the calculation of the salary of the Macikai social care home is carried out, the salary statements of the Care Home, financial and operational reports are analyzed.

2. *Quantitative research method.* Using this method, dynamic analysis, horizontal and vertical analysis of care home pay indicators for the period 2020-2023 is carried out.

Stages of the study:

Stage I. The activities and structure of the Macikai social care home are described.

Stage II. Based on the procedure for payment of the work of the Care Home, the procedure for determining wages, accounting is analyzed in financial documents.

Stage III. Horizontal and vertical analysis of the salary indicators of the Care Home during the analyzed period is carried out.

The company analyzed in this work is a budgetary institution, the purpose of which is to provide social care for adults who have disabilities and cannot live independently, and who need constant special care.

The founder of Macikai Social Care Home (hereinafter referred to as the Care Home) is the Ministry of Social Security and Labour of the Republic of Lithuania, which approves the Regulations of the Care Home

The mission of macikai social care home is "inpatient long-term care for disabled people, creating living conditions that do not degrade human dignity, ensuring the provision of quality social and personal health care services to the population, meeting the individual needs of the individual, depending on age and the nature of the person who will not be able to, developing and maintaining autonomy, representing and defending the rights and interests of the client"

According to the order of the Director of the Care Home, the financial records of the Care Home were assigned to the Accounting Service, which was abolished from 1 September 2023 and the Financial and General Affairs Service was established. The Financial and General Affairs Service consists of: the head of the financial and general affairs service, 2 financiers, a specialist in personnel matters, a specialist in public procurement and an archivist.

When managing financial accounting, employees of the Financial and General Affairs Service must comply with the legal acts of the Republic of Lithuania regulating financial accounting, reporting and financial control, the Regulations of the Financial and General Affairs Service, their job descriptions, and other internal regulatory documents of the care home.

The plan of accounts of the care home is drawn up in accordance with the model plan of accounts of budgetary institutions (VSS chart of accounts, 2024), which is approved by the orders of the Director of the NBFC (Table 5). The chart of accounts provides for all accounts used in the care home accounting, which group and compile information on assets, net assets, financing amounts, liabilities, income and expenses.

Table 5

Balance sheet accounts are used to keep payroll records. **(Based on the chart of accounts approved by the NBFC)**

Number	**Title**
2 412001	Money in bank accounts
6 661001	Social benefits payable to employees
6 921001	Wages payable
6 922001	Social security contributions payable
6 922003	Employer's social security contributions payable
6 924001	Personal income tax payable on employment contracts
6 925001	Amounts payable under enforcement orders
6 951103	Other accrued payables
6 951202	Accrued holiday expenses
6 951203	Accrued costs of state social security contributions
6 954001	Other payables to employees
8 251001	The cost of other social benefits
8 701101	Wage costs
8 701301	The cost of sickness benefits
8 702001	The cost of social security on wages
8 702003	Social security costs of holiday reserve benefits
8 702006	Social security costs of severance pay provisions

The accounting policies applied by the institution shall ensure that the accounting data comply with the requirement of the applicable SSAFAS.

The annual reporting period coincides with the calendar year. The intermediate reporting period coincides with the calendar quarter.

Financial statements are prepared using the general principles of accounting, that is, the primacy of accrual, entity, business continuity, periodicity, constancy, monetary measure, comparison, caution, neutrality, primacy of content over form.

Data for the preparation of reports are taken from the accounting registers of the care home. Sets of budget implementation reports and financial statements are compiled in Lithuanian. The sets of reports and financial statements on the implementation of the budget shall be expressed in euro. The annual financial set is submitted to the Public Sector Accounting and Reporting Consolidation Information System in accordance with the procedure established by the Minister of Finance of the Republic of Lithuania. The sets of budget execution and financial statements are signed by the director of the care home and the head of the financial and general affairs service or by a person authorized by the director of the care home.

The description of the procedure for the payment of the work of the care home determines the terms and amounts of remuneration of the employees of the care home working under employment contracts, the levels of posts, the criteria for determining the fixed part of the official salary, the conditions and procedure for the payment of the variable part, bonuses, bonuses, material benefits, the calculation of wages and deductions from it, the terms of settlement with employees, forms and methods of payment.

The positions of the employees of the Macikai social care home are divided into the following groups:

1) managers and their deputies whose posts are assigned to grade A, taking into account the education required for the performance of the post;

2) heads of structural units and their deputies, whose posts are assigned to grade A or B, taking into account the necessary education for the position;

3) professionals whose posts are classified as grade a grade A or B, taking into account the education required for the post;

4) qualified staff whose posts are assigned to grade C;

5) employees whose positions are classified as grade D, that is, employees engaged in unskilled work.

Unskilled work includes the following positions, that is, a cleaner, a kitchen worker, a household worker.

The list of posts and job descriptions are approved by the Director of the Care Home (Annex 2).

The fixed part of the salary is the coefficient of the official salary, except for workers. The fixed part of the official salary is calculated by multiplying the corresponding coefficient of the official salary by the amount of the official salary, which is approved by the Seimas of the Republic of Lithuania for the relevant year.

Taking into account the list of posts, the fixed part of the salary is determined in accordance with the Law on Remuneration of Employees of State and Municipal Institutions of the Republic of Lithuania and members of Commissions for Work (2023).

A minimum monthly wage is set for workers.

The determination of the variable part of the salary of care home employees depends on the assessment of the performance of the previous year in accordance with the annual tasks set for the employee, the results to be achieved and the indicators for their evaluation. The variable part of the salary may reach up to 40 percent of the fixed part of the official salary and shall be paid until the date of entry into force of the employee's next annual decision taken during the performance evaluation.

Employee bonuses may be granted:

• for additional workloads where there is an increase in the volume of work for the functions set out in the job description, but within the limits of the duration of working time, up to 20 percent of the salary set for the employee for the time actually worked in those conditions;

• additional functions or tasks not specified in the job description – up to 15 percent of the established salary;

• replacement, where a written assignment is made to temporarily perform the function assigned to the post of another employee - up to 30 percent of the fixed salary for the time actually worked in those conditions;

• work in case of deviations from normal working conditions – up to 20 percent of the established salary.

These allowances shall be granted by the Director on a proposal from the Heads of Service, stating the reason why it is proposed to grant a premium to the staff member, what additional workload he will carry out, the specific amount of the premium, for what period of time it is allocated.

According to the list of posts approved by the director (Annex 2), the largest number of staff posts is made up of individual care workers. Administrative work and economic activities are carried out by 46 employees, which is 22.01% of the total number of employees. The number of employees and the number of posts in the list of posts are not the same, since instead of employees who are sick and / or during parental leave, employees are accepted on fixed-term contracts. There are also some employees who work with a load of more than one full-time or part-time work. The average number of employees remained similar every year.

As a result of the analysis of the wage fund for 2020-2023, we can see that in 2023, compared to 2020, the wage fund increased by 1378.4 thousand. Eur, or 50.28 per cent. The biggest change was when comparing 2023 with 2022, which amounted to 651 thousand. Eur or 18.77 per cent. The smallest increase in the wage fund is observed when comparing 2021 with 2020, which increased by 253.85 thousand. Eur, or 9.26 per cent. When comparing in 2022 with 2021, the fund increased by 473.55 thousand. Eur, or 15.81 percentage points. The change in the salary fund was influenced by a change in the number of employees, an increase in the coefficient of official salary and an increase in the basic amount of the official salary (salary), changes in the variable part of the salary.

Dynamic analysis of wages for the period 2020-2023 is presented in Fig. **2**.

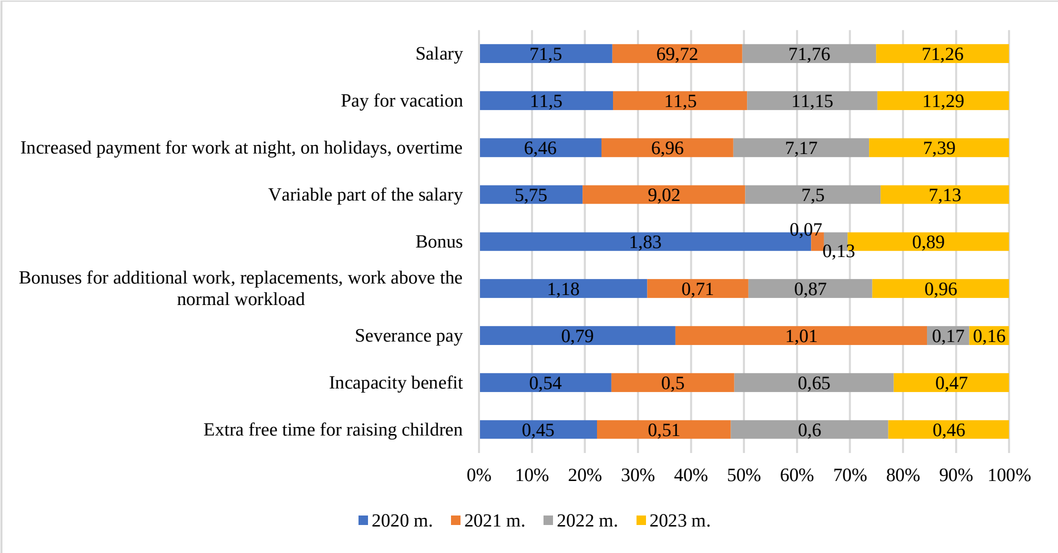

Fig. 2. Structural analysis of the salary of macikai social care home in 2020-2023

When conducting a dynamic analysis of wages in 2020-2023, we see that the largest part of the salary in the analyzed period is the official salary, which changed from 69.72 to 71.76% during the analyzed period. Holiday pay during the analyzed period is from 11.15 to 11.5 percent of the total salary. Also, a large part of the salary consists of increased payment for work at night, on holidays and overtime, which increased from 6.46 percent to 7.39 percent during the analyzed period. In the period 2020-2023, the variable part of the salary is from 5.75 percent to 9.02 percent of the total salary. The largest increase in the variable part of the salary is in 2022 compared to 2021, where the variable part increased by 27.28 percentage points.

The cost of wages and social security increased every year (**Fig. 3**).

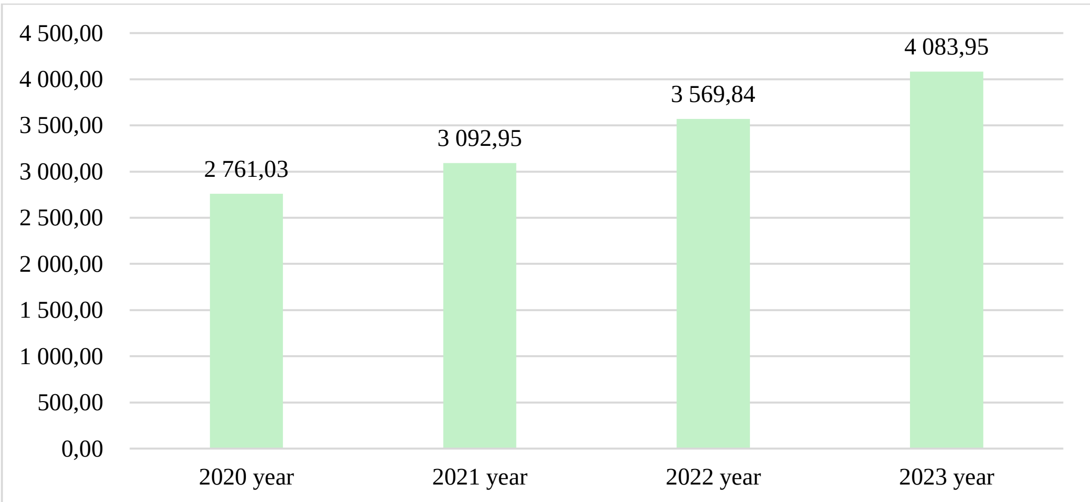

Fig. 3. The cost of wages of the Macikai social care home, thousands of euros

From the data presented in Figure 6, we can see that wage and social security costs increased between 2020 and 2023. Comparing the cost of wages and social insurance in 2023 with 2020, we see that costs increased by 1322.92 thousand. Eur or 47.91 percent. The largest increase in costs is observed when comparing 2023 with 2022, where costs increased by 514.11 thousand. Eur, or 14.40 percent. The smallest increase in wage and social security costs is observed when comparing 2021 with 2020, where costs increased by 331.92 thousand. Eur, or 12.02 percentage points. And when comparing 2022 with 2021, costs increased by 476.89 thousand. That's 15.42 percent. These costs have increased as a result of the increase in the basic amount of the salary and the incentive measures paid out. As the salary increases, the variable part of the salary also increases, that is, the increase in payment for work at night, on holidays, as well as payments for annual leave and sick leave.

According to the analysis of the data for 2020-2023, we can see that, despite the change in employees, the salary fund and wage costs have increased every year, and they also account for the largest share of the *total budget of the Care Home and the total cost of the main activity. This was influenced by an increase in the minimum monthly salary, an increase in the basic amount of the official salary, an increase in the coefficient of the official salary.*

Conclusions

As a result of the analysis of the scientific literature, as well as laws and regulations, we can say that the work performed must be paid for. The employer, having concluded an employment contract with the employee, is obliged to pay accordingly and correctly for the work performed, to correctly and accurately account for all obligations related to the employment relationship. Wages can be monthly or hourly. In public sector enterprises, temporary wages are most often applied. The director of the institution approves the list of posts and job descriptions, which describe the requirements for the work, the requirements for qualifications and specifics of the work required for that position, functions. The employer must have a system of remuneration for labor, which specifies the regulation of wages, how the work will be paid for, how the payment is made, bonuses and supplements are indicated, possible deductions, additional payments. In accordance with the provisions of the law, the structure of wages is established, the taxation of wages with income and social security taxes is carried out. Every employee has the right to fair payment for work, annual leave, deviations from normal working conditions.

The system of remuneration of the Macikai social care home sets out the conditions and amounts of remuneration of employees, the levels of positions, the criteria for determining the official salary, the conditions and procedure for the payment of bonuses, bonuses, material benefits, the calculation of wages and deductions from it, the terms of settlement with employees, forms and methods of payment. In care homes, temporary payroll accounting is applied. Employees of the care home work according to the established duration of the fixed working day (shift) and the number of working days per week and in the mode of cumulative accounting of working time. Cumulative accounting of working time is introduced, since the activities of the institution are associated with servicing the population, which must be provided with uninterrupted maintenance and nursing. Payroll accounting is kept in accordance with vsafas standards using a plan of sample accounts of public sector entities, which is approved by the director of the NBFC.

When analyzing the data from the financial statements of the Macikai Social Care Home, we see that the largest part of the total budget of the Care Home is made up of the payroll. Wage costs account for the largest share of the total cost. As a result of the analysis of the structure of wages, we see that the largest share goes to the main salary, the increase of which also affects the increase in the variable part, that is, payment for work at night, on holidays, overtime, annual leave and other benefits, which are subject to the provisions of the VMU calculation.

As a result of the analysis of payroll accounting, we see that the salary accounting of the institution is strictly regulated by law, legislation, therefore, it is not possible to make proposals for improvement and cost reduction, since the majority, that is, 77.99% of employees, are employees who work directly with the population.

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ACCOUNTING OF LONG-TERM ASSETS OF AB KLAIPEDOS ENERGIJA REGULATED ACTIVITIES

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Keywords: regulated activity, fixed assets, accounting of fixed assets, Klaipeda energy.

Abstract
The article examines what challenges AB Klaipedos energija faces when accounting for long-term assets in regulated activities.
Applying a comparative analysis of scientific literature, legal acts of the Republic of Lithuania, which regulate the regulated activities of heat producers and suppliers, the accounting of fixed assets, the main aspects of asset classification, and the most important legal acts that determine the attributes of the Company's assets are reviewed. The application of the Company's fixed asset accounting methods is described. The analysis of the Company's documents was carried out, the coefficients of fixed assets were calculated and the efficiency of asset utilization was reviewed. Using the method of analysis of audit documents, the identified discrepancies of the Company were recorded in the field of fixed assets of the regulated activity reports. Based on this data, an error review was performed. The main changes in the accounting of Regulated activities in the regulation (testing acts) were formulated and suggestions were made for the improvement of the Company's accounting.

Introduction

Relevance of the topic. The demand for energy is growing every year, but its prices are also growing, so according to D. Morkūnaite, D. Raziūniene (2021), "new demands are placed on companies" (p.1). in 2019 in order to achieve the transparency of companies with regulated activities, certain changes have taken place in Lithuania in the audits of reports of regulated activities - auditors of financial statements perform audits of reports of regulated activities in accordance with the technical tasks approved by the State Energy Regulatory Council and submit a report of observations.

Fixed assets are of great importance to the company's financial condition and performance: they are used to produce goods, provide services, and rent. Tangible fixed assets usually make up the largest comparative part of a company's total assets' and are important to investors, banks, insurance companies, etc. (Mackevicius, 2008, p.238), although the amount invested in fixed assets is not realized immediately from all sales during the reporting year (Kumar Das, 2017), and in the conditions of the company's operation, it is not usually planned to sell fixed assets (Kumar Das, 2017), Susanto, 2019). Therefore, it is important to study how the accounting of fixed assets of regulated activities is conducted.

Research of the topic. In Lithuania, only D. Morkūnaite, D. Raziuniene (2021) studied the reports of the regulated activity - heat sector. According to the author, heat economy activity reports are one of the most important sources of pricing data, and accurate and reasonable price calculation is an essential object of public interest. In order to provide informativeness and transparency of the principles of separation of costs and accounting systems of companies with regulated activities, the verification of reports of regulated activities is particularly important (Morkūnaite, D. and Raziūniene, D., 2021 p. 6).

It is important to mention that this article makes a very important observation: "most often, discrepancies are recorded in the field of fixed assets of regulated activity reports".

In this article, we will take a deeper look at the aforementioned errors that occur.

The object of the article is accounting of long-term assets of the regulated activities of AB Klaipedos energija.

The purpose of the article is to review the accounting of long-term assets of the regulated activities of Klaipedos energija AB and to perform an analysis.

Tasks:

1. To analyze the challenges of accounting for fixed assets in the case of regulated activities.
2. To distinguish the peculiarities of fixed asset accounting in the case of regulated activities.
3. To examine the organization of accounting for long-term assets of the regulated activities of AB Klaipedos energija.
4. To perform an analysis of fixed assets of the regulated activities of AB Klaipedos energija.
5. Based on the conclusions of the independent audit, to review the compliance of the fixed asset accounting requirements of AB Klaipedos energija with legal acts and the requirements of the State Energy Regulatory Council.

Research methods: Comparative analysis, interpretation, systematization and grouping of scientific literature, legal acts of the Republic of Lithuania regulating the regulated activities of heat producers and suppliers, document analysis and comparative analysis.

Work structure: The work consists of 3 sections. The first chapter of the work discusses the meaning and accounting of fixed assets of regulated activities. In the second, the accounting and analysis of fixed assets of the regulated activities of AB Klaipedos energija is carried out. Discrepancies under investigation are recorded in the field of fixed assets of regulated activity reports. The third section presents suggestions for improving the accounting of long-term assets of the company's regulated activities.

Data and theoretical aspects

Concept and classification of fixed assets. "In modern civil law, property is usually understood as the totality of property units belonging to a certain person; this set of property units has a specific owner in a specific period and can be individualized by that owner and separated from other property units" (Jakutyte-Sungailiene, 2009, p.216). During the lifetime, companies also accumulate certain assets that they use to carry out their activities (Bikiene and Puckiene, 2012) and it means ownership of value in the company that can be converted into money (Lubyanyaaa, Izmailova, Nikulina and Shaposhnikov, 2016). Fixed assets are considered as one of the most important assets reflecting the value of the company (Cole, Branson and Breesch, 2011).

Table 1 presents the concept of fixed assets.

Table 1

The concept of fixed assets

Source	Definition
Finny, 1968 from P. Kumar Das, 2017	Fixed assets are assets of a relatively permanent nature that are used in the conduct of business and are not intended for sale.
A.N., Voronkov, T.V. Kolosova, 2013	Fixed assets - all assets that are not current. Fixed assets include tangible, intangible, operational and financial assets with a long useful life.
P. Kumar Das, 2017	Fixed assets are assets of a permanent nature that are used for business. These assets are the basis of the company's value.
S. Kantun, S. Djaja, T. Kartini, 2018	Fixed assets are fixed assets that are used for the operational activities of business units and have a useful life of more than one reporting period.
Rudianto 2019 from R. N. Fadila, D.H. Suryaningrum, 2023	Fixed assets can be interpreted as company assets that have a relatively constant form. This is because fixed assets are usually not used up within one year.
R. Yulianto ir D.H. Suryaningrum, 2019	Fixed assets are long-term tangible assets owned by companies by purchasing from other people or companies or by manufacturing or building their own, to be used later in the company's core business to produce desired products or to support the company's activities, and these assets can be used for more than one year.

In practice, long-term assets are divided into intangible, tangible and financial assets (Cernius, 2014). It is observed that researchers mainly focus on tangible fixed assets, because they are owned and used by all organizations, regardless of the activities performed or the size of the organization. Since long-term tangible assets make up the majority of assets available to most organizations, their depreciation values, attributed to costs, significantly influence the amount of profit before taxes (taxable profit) (Mykolaitiene, Vecerskiene, Jankauskiene and Valanciene, 2010).

Accounting for acquisition of fixed assets. It can be stated that long-term assets must be recorded in the accounts at the cost of their acquisition/production, including the costs incurred with their acquisition (for tangible assets: delivery, installation, repair, preparation for use, design and other costs, for intangible assets: customs duties, non-refundable taxes, preparation for use costs and etc.). Upon receiving a gift or exchanging property, its value is determined according to the value specified in the contract, and in its absence, according to the market value of the property, minus the costs incurred in obtaining the property.

Depreciation and accounting of fixed assets. When a fixed asset is acquired, its cost should be recorded as the initial value of the asset. As these assets are used to generate profits, the associated depreciation/amortization costs must also be accounted for in order to generate income. These costs reflect the cost of a specific fixed asset used to generate income. Depreciation of a fixed asset itself is a decrease in the value of the asset over time due to the use of the fixed asset, obsolescence or technological changes. In accounting, this depreciation is a systematic reduction in the value of fixed assets over a period of time and must be reflected in the company's income statement.

Accounting for operation, repair and write-off of fixed assets. Accounting for the operation, repair and write-off of fixed assets is an important part of business activity, allowing the company to efficiently manage its fixed assets from their acquisition to final disbursement. Maintenance costs and expenses are estimated during the operation accounting. During repair accounting, when fixed assets require repair or renovation, these costs are also recorded in the corresponding accounting accounts. Repairs can improve the property's value or extend its useful life. The company must document all repair processes, including costs, materials used, and labor time. Write-off accounting - when the value of an asset is written off, this amount is recorded as a loss on the company's profit statement and at the same time the value of the asset is reduced on the balance sheet. However, the loss can be reduced by realizing the write-off asset or its parts. It can be said that effective accounting for the operation, repair and write-off of fixed assets allows the company to adequately manage the value of its assets, optimize costs and make decisions on asset renewal or write-off.

Challenges in classifying fixed assets for regulated activities. Neither the scientific literature, nor legal acts, nor journalistic articles indicate what challenges companies may face when classifying and accounting for fixed assets in the case of regulated activities, but according to the author of the work, challenges can be caused by various aspects:

- Regulatory requirements: Given that the regulatory authorities, the Council establishes specific standards and rules for the classification of fixed assets. Companies must adhere to these standards, but they can be complex or require more detailed information about the value or use of assets.
- Valuation methods: Determining the value of a property can present challenges due to different valuation methods or requirements on how the value of the property should be calculated. Regulatory authorities may set specific requirements for valuation methodology that may differ from normal business practices.
- Constant changes in legislation: Legislation and regulatory requirements may change periodically, which can create challenges for companies that must constantly update their accounting practices and valuation methods to comply with the latest legislation.
- International differences: If a company operates internationally or has operational branches in different countries, there may be challenges due to different regulatory requirements or differences in international standards to harmonize and present uniform financial information.
- Separate accounting. If the company carries out more than one activity and uses the same tools and the same assets, it must be kept double - separate accounting, but it is very difficult to accurately separate the depreciation and repair of fixed assets for a certain activity.

In summary, it can be stated that in the case of regulated activities, separate reports must be prepared and verification of activity reports must be ensured in accordance with the law. The main challenges that regulated companies may face are related to regulatory requirements, separate accounting, valuation methods, constant changes in legislation, confidentiality and transparency. Also, Management accounting is the basis for keeping dual - separate accounting. One of the distinctive features of Management Accounting is its lack of regulation. Therefore, it is relevant to analyze the research object in this context.

Management accounting is a system of collecting, accumulating, analyzing and presenting the company's internal economic and managerial information, the purpose of which is to provide participants in the management process with objective and sufficient information about the state of management objects. Management accounting is understood as the main information supply system for company management, which imposes specific requirements on other information systems of the organization (accounting system, business management system, document management system). All these systems need to be understood, formed and managed as independent, interoperating systems, the whole of which constitutes the organization's information supply system.

Results

Methodology of investigation. The research examines AB "Klaipedos energija", engaged in regulated activities - heat energy production and heat supply to consumers:

1. Analysis of applied management accounting.
2. Accounting and analysis of fixed assets.
3. Identification and review of errors in the independent audit of regulated activities.

The research period is 2019 – 2023.

The process of the fixed assets accounting methodology begins with the accounting of fixed assets acquisition of regulated activities. Later, we move on to initial recognition of fixed assets, determination of acquisition cost, calculation of depreciation. An analysis of fixed assets of regulated activities is performed. The fixed assets structure and composition are analyzed, long-term tangible assets profitability and turnover indicators are calculated. Identification and review of errors in the company's audit. The research process for fixed assets accounting and analysis of regulated activities is presented in Figure 1.

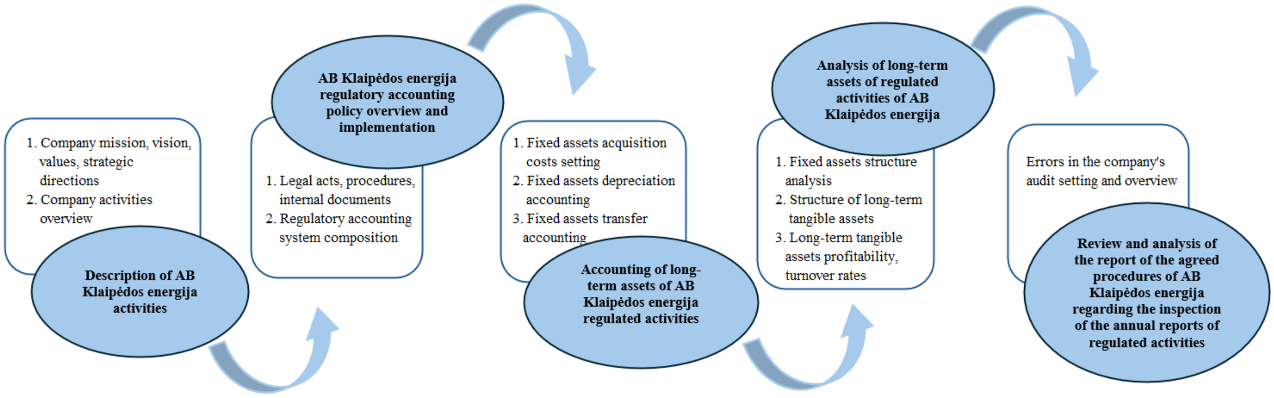

Fig. 1. AB Klaipedos energija research methodology (made by the author)

The following research methods are used in the work: analysis, interpretation, systematization, grouping of independent audit reports, legal acts of the Republic of Lithuania regulating the regulated activities of heat producers and suppliers.

AB Klaipedos energija activity description. AB Klaipedos energija is a Lithuanian energy company. This company grew from 1929 coal-fired power plants were built on the banks of the Dane River. At that time, it was the most modern power plant in Lithuania. in 1959 After Klaipeda was connected to the common Lithuanian energy system, the main task of the company became the supply of centralized heat to industry and residential buildings. AB Klaipedos energija is the main supplier of heat energy in Klaipeda. The company supplies heat to hospitals, schools, kindergartens, 57 industrial enterprises, 57 budgetary and state organizations, more than 74 thousand. household consumers, 1,949 business and public institutions. In 2023, heat was supplied from 2 district, 5 district and 14 local boiler houses.

In 2023 The company's income amounted to 56,188 thousand. Eur, that 2.2 percent more than in 2022 (2022 – 51,956 thousand EUR). According to regulatory accounting, in 2023 heat supply income compared to 2022 income, decreased by 424 thousand. EUR and reached 51,524 thousand. Eur.

In 2023 gross profit compared to 2022 results, increased by 3,083 thousand. EUR or 145 percent. and reached 5,208 thousand. Eur. The company's results also changed significantly in 2023. earned 482 thousand during the period Eur. profit from core activities (2,112 thousand EUR loss suffered in 2022).

AB Klaipedos energija regulatory accounting policy overview and implementation. The company's regulatory accounting is organized in accordance with the regulatory accounting policy of AB Klaipedos energija, approved by the order of K. Jonkaus acting general director of AB Klaipedos energija 2023-02-09 no. R-10E-43.

The Company maintains regulatory accounting in accordance with the following legal acts regulating the Company's activities:

1. The law on heat economy of the Republic of Lithuania; the energy law of the Republic of Lithuania;
2. the Renewable Energy Law of the Republic of Lithuania;
3. The description of the principles of the Heat price determination methodology approved by the resolution of the Government of the Republic of Lithuania;
4. The Heat price determination methodology approved by the State Energy Regulatory Council and the description of the accounting separation and cost allocation requirements of the Heat sector companies;
5. Other legal acts of the Republic of Lithuania.

The goals of regulatory accounting as separate from bookkeeping are:

- Disclose the performance results of the business unit as a separate part of the business entity's activities.
- To disclose not only the final results of the activities of the Company's parts, but also the formation of income and costs of heat production, heat supply, hot water supply and other activities carried out by the Company.

In accordance with the Description of the regulatory accounting system description, the Company carries out accounting separation in order to distribute the Company's financial information (income, costs, assets) to business units and the services that make them up. The purpose of the Description of the regulatory accounting system description is to reveal the principles, methods and procedures used in the Company's regulatory accounting. Regulatory accounting in the Company is organized by the Economics Department, and the Finance and Accounting Department also participates in the implementation of Description of the regulatory accounting system.

In summary, it can be stated that the review and implementation of the Company's regulatory accounting policy uses all the accounting information of the reporting period, except for the accounting of long-term tangible and intangible assets, which is handled in a separate accounting module.

Accounting of long-term assets of AB Klaipedos energija regulated activities. In fixed assets accounting, the cost of acquisition or production is recorded at the time of initial recognition. In financial statements, fixed assets is shown at cost less accumulated depreciation and impairment of that asset. The directly proportional (linear) method is used to calculate fixed assets depreciation.

Regulatory accounting uses the accounting information of long-term tangible and intangible assets: the residual value of assets at the end of the reporting period and depreciation costs during the reporting period.

Analysis of long-term assets of regulated activities of AB Klaipedos energija. Conclusions of the independent auditor of the managing AB Klaipedos energija regarding the 2023 December 31 of the set of annual financial statements, 2023 information of the annual report Financial results, 2023 The company earned 51,588 thousand from the main regulated activity of heat supply EUR income, which is 92 percent of all sales revenue, so it is worth looking at what part of the assets disposed of in the activity helps the Company earn revenue. We will perform an analysis of fixed assets.

The composition of fixed assets is presented in the balance sheet of AB Klaipedos energija. Assets are divided into groups: tangible, intangible, financial assets and other long-term assets.

Table 2 presents the summarized data of all available assets from 2019 - 2023. balance sheet items and based on them to calculate the ratio (percentage) of the company's available fixed assets assets to all available assets.

Table 2

AB Klaipedos energija ratio of long-term assets to total assets (thousands of EUR) (Compiled by the author, based on the data of the Company's 2019-2023 balance sheet)

Year	Buildings and structures	Machinery and equipment	Vehicles	Other equipment, devices and tools	Advances and construction works	**Fixed tangible assets total**
	Thousands of Eur					
2023 m.	50 330	15 934	185	94	3 659	**70 201**
2022 m.	50 115	12 665	262	101	6 337	**69 479**
2021 m.	50 301	13 865	294	70	815	**65 345**
2020 m.	47 873	14 234	256	31	2 524	**64 918**
2019 m.	46 223	9 942	208	23	6 443	**62 838**
	Comparative weights, %					
2023 m.	71,7	22,7	0,3	0,1	5,2	**100**
2022 m.	72,1	18,2	0,4	0,2	9,1	**100**
2022 m.	77,0	21,2	0,5	0,1	1,2	**100**
2020 m.	73,7	21,9	0,4	0,1	3,9	**100**
2019 m.	73,6	15,8	0,3	0,1	10,2	**100**

After carrying out the vertical analysis of the Company's assets, it can be seen from Table 2 that during the entire analyzed period, long-term assets made up a significant part of the assets and in the 5-year period made up 82.8 percent. total available assets: 2019 – 83.53 percent; in 2020 – 84.8 percent; in 2021 – 83.63 percent; in 2022 – 79.42 percent, and in 2023 increased to 82.97

Since long-term tangible assets AB Klaipedos energija is directly used to earn income, it is important to know the profitability of this asset. Long-term tangible assets profitability ratio after 2020 decreased, in 2022 amounted to only 0.02 percent, 0 in 2021 was negative -1.36 percent. in 2023 The company showed the best results during the entire analyzed period and long-term tangible assets profitability reached its maximum of 5.38 percent. The long-term tangible assets profitability indicator shows that in 2023 The company used its assets in the most efficient way, each euro of the company's assets brought 5 cents of net profit.

Long-term tangible assets turnover sometimes increased every year. The highest rate was shown in 2022. – 0.77, and in 2023 slightly fell by 0.03 times. The increase in this indicator was due to increasing incomes and investments in long-term tangible assets. According to the opinion of many analysts, a very good asset turnover ratio is 1.6-1.8, a good one is higher than 1. It can be concluded that the asset utilization of AB

Klaipedos energija is not efficient. For this, all the factors influencing the slowdown of the indicator should be analyzed.

Long-term tangible assets turnover days in 2023 the indicator shows that the long-term tangible assets turnover process takes place in 494 days, in 2022 – in 473 days, in 2021 – in 632 days, in 2020 – stopped for 822 days, in 2019 - 650 days. Long-term tangible assets turnover process is long, since long-term tangible assets composition is dominated by passive fixed assets (buildings and constructions about 72%), active assets have a significantly lower comparative weight. In order to reveal the reserves of efficiency in the use of this long-term tangible assets, to determine the influence of specific factors on profitability, to make economically sound management decisions for this property, it is necessary to perform a complex long-term tangible assets analysis.

Review and analysis of the report of the agreed procedures of AB Klaipedos energija regarding the inspection of the annual reports of regulated activities. In accordance with the 2019 regulation of the State Energy Regulatory Council September 2 by resolution "On the approval of the technical task of checking the reports of regulated activities" no. 03E-386, the accounting of regulated activities of AB Klaipedos energija for 2019-2022 was checked by an independent auditor.

The performed audit procedures showed that the Fixed tangible and intangible assets accounting of the company's regulated activities does not always meet the requirements set by the Council. We will review the results of the performed procedures and the errors that occur (Table 3).

Table 3

The results of the long-term tangible and intangible assets verification procedures for the Company's financial years 2019-2023 required by the regulated business accounting audit (Compiled by the author)

Inspection of long-term tangible and intangible assets	
Number of errors	**The audit procedure has been completed**
0	2.1.1. Checking the completeness and accuracy of the regulated accounting system asset list
1	2.2.1. Verification of the value of assets financed by grants (subsidies) and consumer funds
1	2.2.2. Verification of the value of assets financed by emission allowances .
0	2.2.3. Verification of the revalued value of the property
0	2.2.4. Verification of the value of idle assets
1	2.2.5. Verification of the value of mismatched assets
0	2.2.6. Verification of accounting of shareholders' property contributions (long-term tangible and intangible assets).
0	2.2.7. Verification of the value of other non-distributable assets
Neaktuali	2.2.8. LRAIC adjustment check
0	2.3.1. Depreciation accounting check (1)
2	2.3.2. Depreciation Accounting Check (2)
Neaktuali	2.3.3. LRAIC Depreciation Accounting Check
0	2.4.1. Verification of the assignment of the primary purpose of the property
0	2.5.1. Verification of asset allocation criteria
0	2.5.2. Verification of asset value distribution for services
Neaktuali	2.5.3. Verification of the distribution of cogeneration assets
0	2.5.4. Verification of the allocation of assets to other regulated and non-regulated activities
0	2.6.1. Verification of the transfer of depreciation costs to regulated business accounting

Audit companies, after checking the compliance of the data provided in the Company's regulated activity reports for the years 2019-2023 with the requirements established by the Council, did not identify any critical errors. However, it should be noted that there are repeated errors in the Company's accounting related to the depreciation of long-term tangible and intangible assets.

In conclusion, it can be said that it is almost impossible to avoid errors in any kind of accounting. The reasons for the occurrence of errors can be different - from human factors to inaccuracies in the accounting program. However, a lot depends on the company's management accounting, when the Company's management can adjust processes and control that would reduce the causes of errors. For example, to appoint responsible persons to check data entry or to analyze errors in the accounting program and implement improvements. Also, after each performed RAS audit, company managers must analyze the causes of recurring errors and make decisions, correcting the procedures already in force within the company and the content of the accounting policy description.

Conclusions

In the case of regulated activities, separate reports must be prepared and verification of activity reports must be ensured in accordance with the law. The main challenges that regulated companies may face are related to regulatory requirements, separate accounting, valuation methods, constant changes in legislation, confidentiality and transparency.

It becomes a real challenge to separate accounting according to the recommendations prepared by State Energy Regulatory Office on 12/08/2021 "In the practical recommendations for separation of accounting and allocation of costs of heat sector companies" [State Energy Regulatory Office, 2021]. Achieving the goal of these recommendations requires a consistent process of determining and assigning the sequence of 9 accounting separation actions, which is quite time-consuming and requires considerable time and knowledge.

The most important features of long-term asset accounting in the case of regulated activities - allocation of long-term tangible and intangible asset units to the groups and subgroups defined in Appendix 2 of the Description, as well as business units and services (products) in accordance with the procedure specified in point 24 of the Description (direct, indirect, residual values of assets assigned to general activities and services (products) and determination of residual values of fixed assets not attributable to business units) [State Energy Regulatory Office, 2021].

AB Klaipedos energija's regulatory accounting is managed based on accounting data and in accordance with the Regulatory Accounting System Description (hereinafter referred to as the RAS Description), legal acts regulating heat and electricity activities, the "Description of Requirements for Accounting Separation and Cost Allocation of Heat Sector Enterprises" approved by the State Energy Regulatory Office resolution, methodological instructions. Accounting for long-term tangible and intangible assets (list of long-term asset units) for regulatory purposes is conducted in the Company separately from accounting, using a separate module of the accounting program LABBIS IV. Regulatory accounting uses the accounting information of long-term tangible and intangible assets: the residual value of assets at the end of the reporting period and depreciation costs during the reporting period.

In the part of the company's assets, fixed assets made up a significant part, i.e. 82.8 percent in 2023 at the end of the year, the Company had 70,201 thousand Eur. long-term tangible assets. During the analyzed period, the value of long-term tangible assets increased by 7,363 thousand. Eur. This shows the annual investment in long-term tangible assets.

In 2023 long-term tangible assets profitability reached its maximum at 5.38 percent. The long-term tangible assets long-term tangible assets profitability indicator shows that in 2023 The company used its assets in the most efficient way, each euro of the company's assets brought 5 cents of net profit. Meanwhile, long-term tangible assets turnover indicators showed that the use of the Company's assets is not efficient. The composition of long-term tangible assets is dominated by passive long-term assets (buildings and constructions about 72 percent), which leads to the slowdown of the turnover process of long-term tangible assets.

AB Klaipedos energija adheres to State Energy Regulatory Office in 2019. September 2 of the resolution "On the approval of the technical task of checking the reports of regulated activities" no. 03E-386, requirements. An independent auditor's inspection of the accounting of regulated activities is performed every year. After the 2019-2023 The analysis of AB Klaipedos energija's auditor's reports on factual observations regarding regulated activity reports identified the most frequent errors related to long-term tangible and intangible assets depreciation.

The reasons for the occurrence of errors are different - from human factors to inaccuracies in the accounting software. However, a lot depends on the company's management accounting, when the Company's management can adjust processes and control that would reduce the causes of errors. For example, to appoint responsible persons to check data entry or to analyze errors in the accounting program and implement improvements. Also, after each performed regulated accounting system audit, company managers must analyze the causes of recurring errors and make decisions, correcting the procedures already in force within the company and the content of the accounting policy description.

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THE RELATIONSHIP BETWEEN EUTHANIASIA AND THE RIGHT TO LIFE IN THE LEGAL SYSTEM OF THE REPUBLIC OF LITHUANIA

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Keywords: euthanasia, right to life, active euthanasia, passive euthanasia.

Abstract
In the article, the concept of euthanasia and its types were examined from a theoretical point of view. The relationship between euthanasia and the right to life in the Lithuanian legal system, the prospects for the legalization of the euthanasia institute in the Republic of Lithuania are examined. In order to reveal the topic of the article, information was sought in the most important documents, normative legal acts, scientific sources, legal jurisprudence, and international legal acts were also relied upon. The article examines the regulation of euthanasia and the right to life, based on the most important legal acts - the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the European Convention for the Protection of Human Rights and Fundamental Freedoms. In the second part, a survey was carried out, the results of which show that the majority of respondents are in favor of legalizing euthanasia, based on the alternative option of a dignified death in excruciating pain or terminal illness.

Introduction

Relevance of the topic. In modern society, the relevance of euthanasia can be seen in many countries that have legalized the institution of euthanasia. Euthanasia is necessary, this can be seen in countries that have legalized it, about 200 million people can choose euthanasia or use other means of helping the dead (Health Science Reports, 2024). There have already been discussions on this topic in Lithuania between supporters and opponents of euthanasia. The euthanasia legalization project was three times in the work plans of the Seimas, but they were not considered because they were voted out of the work program (LR Seimas, 2012).

The right to life is the highest human right that must be exercised before all other human rights. International and national documents enshrine the human right to life, the state is obliged to ensure the protection of human life. The right to life is a natural but also a basic human right, absolute and indivisible, it belongs to every person without exception (United Nations, Human Rights Committee, 1982).

Human rights are "social values - freedoms, immunities and privileges that a person can claim "as his rights" in every society in which he lives" (V. Vadapalas, 2006, p. 265).

in 1993 The final declaration of the Vienna conference states that "all human rights are universal, indivisible and interrelated. The international community must fairly and equally assess the human being throughout the world, taking into account national and regional characteristics and his historical, cultural and religious foundations" (Global Human Rights rights conference, 1993, p. 23).

We hear more and more often that in other countries there is more discussion about euthanasia, about the legalization of the euthanasia institute. The number of countries that legalize euthanasia is increasing, but there are fears that people will start abusing this institution. Once euthanasia is legalized, the boundaries and conditions of the euthanasia institute would also be determined, so it should proceed smoothly. Euthanasia, as shown by the countries that have legalized it, people are increasingly exercising their right to choose to live or die. The relevance of euthanasia is shown by the high level of public support.

Research problem. Euthanasia is not legalized in many countries of the world, including in Lithuania. Our country and all other countries are lagging behind, as euthanasia is currently legal in nine countries: the Netherlands, Belgium, Luxembourg, Canada, Spain, Australia, Spain, Colombia, some US states, and New Zealand (Health Science Reports, 2024). All forms of euthanasia are prohibited in Lithuania, so the issue of euthanasia is somewhat sensitive and controversial. The study of the thesis shows that the persons involved in the study - doctors and lawyers - are in favor of legalizing euthanasia, but the representatives of the country do not even consider voting for the legalization of euthanasia. Sick, suffering people should use the right to life and death, to end their agony.

The subject of the article is the relationship between euthanasia and the right to life in the Republic of Lithuania.

The aim of the article is to examine the relationship between euthanasia and the right to life in the legal system of the Republic of Lithuania.

Tasks:

1. Analyze the concept and types of euthanasia;
2. To examine the relationship between euthanasia and the right to life in the Republic of Lithuania;
3. To conduct research and find out the opinion of the specialists of the Republic of Lithuania - doctors and lawyers about the execution of euthanasia.

Methods in the article. When examining the topic of the article, the comparison method was used, it was used to combine legal acts, and aspects of the human right to life were established. The method of judicial practice analysis was used to analyze the practice of the European Court of Human Rights. The method of researching legal acts, it was used for the analysis of various documents. The method of analysis of scientific sources, it was used in the analysis of scientific sources and articles.

Data and research

The thesis used qualitative research to validate the thesis topic. In the thesis research, the price of 6 respondents, whose professions are specialists in the field of medicine and lawyers.

Results

The thesis research provides interesting insights into respondents' opinions and attitudes on the subject of euthanasia. It is interesting to see that the majority of respondents are in favor of legalizing euthanasia, emphasizing the patient's right to choose a dignified death when life becomes unbearably painful or when the disease is incurable. The survey shows that all respondents agree that euthanasia is compatible with the basic medical profession, and the majority of them believe that the legalization of euthanasia is a sign that the country is progressing towards a tolerant and liberal society. This reveals the changing public opinion on the subject, and it is possible that at some point there will be changes in the legislation allowing euthanasia. The research of the final work shows a moral moment that must be evaluated by specialists when solving questions on the topic of euthanasia. However, the results of the research can be seen as interesting and useful information on this important and controversial topic.

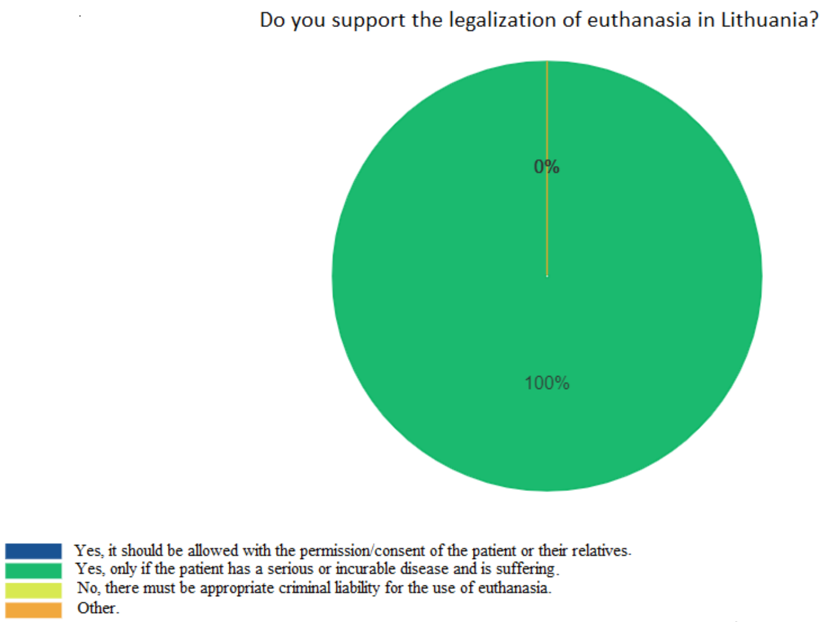

Fig 4. whether the respondents support the legalization of euthanasia in Lithuania

Conclusions

1. Searching for the official meaning of euthanasia found many euthanasia institute definitions. The authors understand it in a different way, so this definition changes fundamentally. Although authors and scientists present the concept of euthanasia, the goal may not change. We have already found out that euthanasia is known as the deliberate termination of the life of a patient in a terminal condition, which meets the requirements of the law, when the person must be forcibly terminated by active actions of another - a doctor authorized to perform euthanasia. Euthanasia is a very complex topic related to the process of death, which can lead to acceptance of the person himself because of the suffering that causes problems for other reasons. The main idea of euthanasia is to help patients die with dignity and without pain. The types of euthanasia are not always divided in the same way, but with the help of scientists and authors, it is possible to understand the types of the institute. The main types of euthanasia are divided into voluntary and involuntary euthanasia,

active and passive. Each of these types raises important ethical, moral and legal issues that society must pay attention to in order to find appropriate solutions that respect individual human dignity and freedom. It is important to understand that euthanasia is not a decision that is taken lightly and should be approached carefully, taking into account societal and medical values and the dignity of the patient. Discussions on this topic should be based on the opinion of a respected person and find another topic that respects the value of life and the person.

2. All forms of euthanasia are illegal in Lithuania, it is considered a crime and the execution of euthanasia is subject to criminal liability. "The right to life is recognized as the most important and precious right in Lithuania. The right to life is the most basic and most important right of all, it is governed by international law. In Lithuania, the right to life is considered a natural, primary constitutional right, it is not granted by the state, but a person acquires it at birth and the state must ensure it. No person, organization or state institution can take it away. In Lithuania, as in many other countries, the issue of euthanasia is complicated. This question is raised in society, politics and medicine as more and more people begin to consider end-of-life issues and the right to die with dignity. In the future, the issue of the right to life and euthanasia may be discussed more widely, but this relationship is currently not prohibited due to the laws in force in Lithuania. Even if the concept of euthanasia were enshrined in legislation, it would still be considered an illegal act. In Lithuania, the right to life is a basic and natural right that cannot be taken away, and euthanasia is considered an illegal and criminal act. The relationship between these two concepts is clearly regulated in laws that prohibit euthanasia and provide for criminal liability for its execution.

3. Euthanasia in Lithuania is quite a controversial topic, public opinion may differ from that of doctors and lawyers. The lawyers and doctors participating in the study support the legalization of euthanasia in Lithuania and believe that it is the right step, especially when the patient has a serious or incurable disease and suffers from unbearable pain. This shows that the respondents understand and support the human right to choose a dignified death when prolongation of life is no longer meaningful or causes unbearable suffering. Arguably, lawyers and doctors support the institution of euthanasia. All respondents would choose euthanasia if they were diagnosed with a serious or terminal illness and the future was to remain connected to life support machines. This shows that the interviewed persons are convinced that euthanasia would be the path they would choose if they themselves were in such a situation. It can be concluded that the interviewed specialists, doctors and lawyers of the Republic of Lithuania are in favor of the legalization of euthanasia and understand that it guarantees rights and a dignified end of life.

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SOCIAL ASSISTANCE SYSTEM. LEGAL REGULATION, DISPUTES REGARDING ASSISTANCE RECEPTION

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Keywords: social support, disputes over support, principles of social support.

Abstract
This paper examines the legal regulation of the Lithuanian social assistance system. It first analyses the concepts and principles of social assistance and the structure of the system. The second part assesses the impact of social assistance, including state, local self-government and non-state support, on beneficiaries. The third part highlights the legal aspects that may give rise to disputes or problems in the field of social assistance. This includes the process and resolution of reimbursement of home heating, drinking and hot water costs, as well as the legal challenges and their resolution options to protect the public interest.

Introduction

The relevance of social support is critical for individuals in need, but legal regulations and disputes surrounding these systems can significantly impact recipients. This paper aims to analyze the influence of legal regulation and disputes on social support recipients. Disputes over support size or duration can cause stress for recipients, highlighting the importance of analyzing the impact of legal regulations. However, regulations must not unintentionally restrict access to support. The research problem focuses on incorrect document evaluation and insufficient information about social support rights. While the topic is important, further exploration is needed. The research aims to describe the principles of social security law, analyze the role of social support in promoting well-being and justice, and identify legal documents regulating support. The main method used is systematic literature analysis, supplemented by comparative, linguistic, and logical methods. The structure of the paper includes an introduction, main parts focusing on principles, evaluation, and legal aspects, followed by conclusions and references.

Data

Legal disputes over access to home heating and water benefits and compensation can arise for a variety of reasons, mostly related to the process of providing support, the implementation of legislation or individual aspects of housing conditions. One of the most common issues is the provision of heating allowances, which can lead to disputes about whether individuals should be reimbursed for heating costs in their homes. These disputes can have legal implications, in particular for landlord-tenant relations. Regardless of the heating method used, the reimbursement of home heating costs is mandatory, but this can lead to conflicts between parties. Complaints about social assistance are often assessed by administrative dispute commissions or special social assistance units and can cover topics ranging from denial of home heating compensation to breaches of the assistance procedure. People facing social assistance problems can turn to the relevant authorities, where their complaints will be assessed in accordance with Lithuanian laws and regulations, including the Law on Assistance and other legislation. Administrative Disputes Boards deal with complaints such as compensation for heating costs. For example, in one case, the applicant claimed that her income was low and the compensation was granted in 2022. Their decision was based on the grounds that the applicant's declared assets exceeded the permissible limit and that she was therefore not entitled to social assistance in cash or compensation for heating costs. This clearly demonstrates the influence of the Administrative Disputes Boards on the social assistance system and its beneficiaries. On granting compensation for home heating costs [accessed 2024-04-20]. Accessed online: https://lagk.lrv.lt/media/viesa/saugykla/2024/3/XVz1RIa6wmM.pdf [LAGK,2023].

Results

Legal disputes over social assistance can arise for a variety of reasons, such as legal regulation, bureaucratic processes and lack of funding. Improving legal instruments, increasing transparency, expanding oversight and raising public awareness of the law are key to tackling these problems. Cooperation between institutions and stakeholders is essential, alongside a continuous examination of the legal framework to meet the changing needs of society.

A survey carried out in Lithuania in 2024 aimed to identify the main causes of poverty among social assistance beneficiaries and their attitudes towards employment and the economy. It also sought to determine whether this group has a culture of poverty. The survey included interviews with various social assistance organisations and municipal departments to assess the social assistance system, the legal framework and possible disputes related to the receipt of assistance.

A study was carried out to find out about the social assistance system, the legal framework and disputes over the receipt of assistance in Lithuania. The survey was organised by sending a questionnaire by e-mail to the Ministry of Social Security and Labour of the Republic of Lithuania, responsibility (1pav) - 35%, 10 representatives of non-state social assistance were interviewed (responsibility 28%). Also, Alytus City Municipality Social Support Department and territorial departments (responsibility 37%, 8 respondents), Kaunas City Municipality Social Support Department and territorial departments (responsibility 57%, 8 respondents),7- Klaipėda City Municipality Social Support Department and territorial departments (responsibility 45%), 8 - Panevėžys City Municipality Social Support Department and territorial departments (responsibility 44%), and Vilnius City Municipality Social Support Department and territorial departments (responsibility 55%). (see Annex 2). The study carried out a comparative analysis to assess the situation of the social assistance system, the legal regulation and possible disputes regarding the receipt of assistance.

Table 1

Summary analysis of the questionnaire Annex 2 (Mindaugas Putramentas)

National social security institutions (19% responsibility) Non-state organisations (28 % responsibility)	PUBLIC SOCIAL SECURITY INSTITUTIONS n=20	NON-GOVERNMENTAL ORGANISATIONS n=35
• - Your education	35	65
• - Higher education		
• - Professional		
• - Other		
1. What are the most common social services provided ?	n=20	n=35
• - Home help	13	38
• - Information and counselling	13	4
• - Public relations	6	
• - Essential social services	10	31
• - Comprehensive care	25	31
• - Special care	38	
2. Who are the most needed social workers?	n=20	n=35
• - Those working with people in need of individual support	56	
• - With people who have common social problems	25	
• - For social policy-making and organisational work	6	
• - People analysing social policy and the causes of social conflicts	6	
• - Ensuring cooperation between institutions and citizens		
3. What is the most common area of disputes over social assistance?	n=80	n=35
• - Unemployment social benefits	3	
• - Childcare benefits		
• - For pensions and compensation		
• - For health care	6	5
• - Housing and residence support	19	4
• - Educational support		4

• - For home heating	75	
• - Other		
4. What should be improved in the laws governing social assistance?	n=80	n=35
• - The most important laws on social assistance	44	
• - Administration of social assistance	6	
• - Social assistance infrastructure	6	
• - Concepts of social work	6	
• - Focus on community organisation		38
• - Other		
5. What would improve the functioning of social assistance ?	n=80	n=35
• - More funding	44	20
• - Better administration and organisation	6	
• - More transparent provision of social assistance	44	
• - Other	6	
6. Does the system sufficiently address the socio-economic challenges in Lithuania?	n=80	n=35
• - Yes, completely	41	40
• - Yes, but only partially	19	
• - No, not fully		
• - No, not at all		
7. Have you ever come across cases where people are excluded from social support services?	n=80	n=35
• - Yes		
• - No		
• - Please specify	12	2
8. What difficulties do you face in cooperating with other institutions?	n=80	n=35
• - Difficult information exchange process		
• - Difficulties in understanding different rules and procedures	33	30
• - Lack of cooperation between bodies	10	15
9. How do you assess the social support system in your region ?	n=80	n=35
• - Works very well	14	28
• - Works well	6	7
• - Works poorly		
• - Don't know / Not sure		

The most common services provided by NGOs are to beneficiaries of social services (Fig 1).

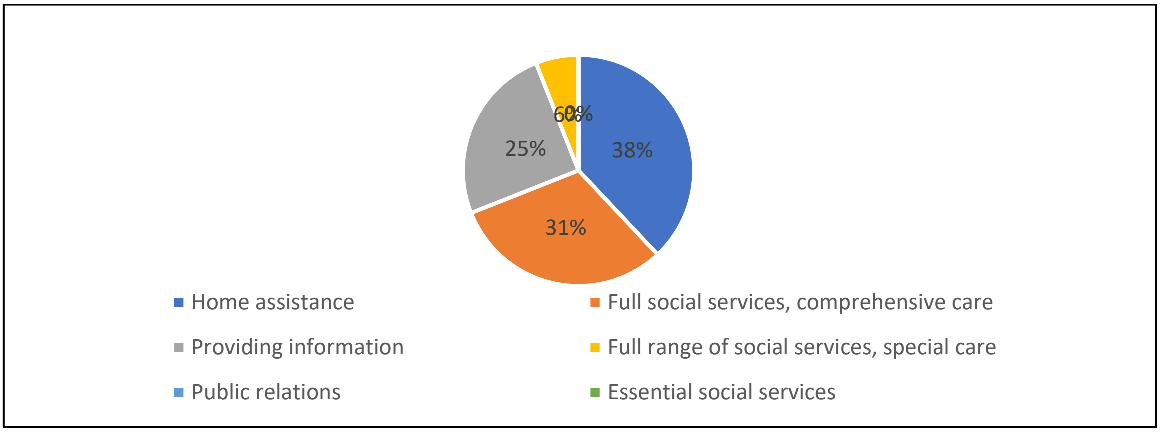

Fig. 1. Social services provided by non-governmental organisations.

Conclusions

1. Legislation and social protection are linked to legal principles that ensure support and services for vulnerable people and promote solidarity. This is an important aspect of improving the social support system and the well-being of society.

2. Social assistance is a key factor in contributing to social welfare and social justice, ensuring dignity, stability and access to necessary services for all.

3. The provision of social assistance is governed by law, which sets out the conditions, rights and obligations of recipients. Professionals working in this field are held to high professional and legal standards.

4. Disputes over heating compensation often arise due to the uncertainty and complexity of bureaucratic procedures, which can lead to frustration and misunderstandings that encourage people to start disputes. This points to the need to clarify legislation and streamline procedures.

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LEGAL REGULATION OF TAXES AND THEIR ACCOUNTING JSC "VILKYŠKIŲ PIENINĖ"

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Keywords: taxes, tax system, budget.

Abstract
The article analyzed the legal regulation of taxes and the accounting policy of taxes paid by business units as payers and taxes payable. The aim was to find out the accounting of taxes paid by JSC „Vilkyškių pieninė“ to the state budget of the Republic of Lithuania and to analyze their dynamics in 2018-2022, using a comparative method. As a result of a horizontal analysis, the financial position of the company and the reasons for the change in taxes were clarified. Also, the analysis of relative indicators has clarified the company's ability to pay the above mentioned taxes. After analyzing the available data, the conclusions of the compilation are made. It was found out that not always the growth of tax indicators implies negativity to the company. The analized case showed that tax indicators are increasing not only due to changes in the tax system or the country's economy. They are also increasing due to the company's correctly directed policy of ongoing activities, when the aim is to increase the profit of the activity and the ownership of the owners.

Introduction

The relevance of the topic. The financial foundation of the state consists in the need to generate income. From the point of view of governments, taxes are their main source of income, and business is the main engine of the country's economy. Therefore, it is important to take into account what level of taxation in the country would help to encourage business representatives to invest and carry out business development in Lithuania. The Lithuanian tax system consists of a wide range of taxes paid by natural and legal persons. The taxes collected have a significant impact on the state, municipal budgets, which affect the income received by the population. The tax policy is constantly being improved, determining the types of taxes, tariffs, taking into account the principle of justice, so that taxes are redistributed in such a way as to bring benefits to the population, legal entities, the state. The level of taxes is a problem that affects some, as taxpayers, others as consumers of the taxes collected, but taxes play a decisive role in the state's economy.

The study of the topic. Tax accounting, what taxes should be paid, is examined in the scientific literature by various Lithuanian and foreign authors, such as: K. Snitkienė, K. Senkus and R. Budrionytė, (2018), R. Bužinskienė and L. Vaitaitienė, (2020), B. Sudavičius and M. Endrijaitis, (2020), G. Kalčinskas, R. Klimaitienė – Kalčinskaitė, (2022), D. Rikardas (Ricardo, 2018). Also, a number of authors, E. Buškevičiūtė, P. Gilys, Celikay, F. (2020), Cox, M. S., Neumark, F. (2024) and others have analyzed the tax burden, the threshold of taxation, tax shortcomings, individual crickets of assessment of the tax system, the problem of compatibility of taxation tasks and principles.

The object of the article is the tax accounting of JSC „Vilkyškių pieninė“.

The aim of the final thesis is to analyze the accounting policy of taxes paid by JSC „Vilkyškių pieninė“ and to carry out a comparative analysis of the taxes paid.

Tasks of the article:

1. To examine the tax system of the Republic of Lithuania and the principles of tax accounting, which are applied to Lithuanian companies.

2. To analyze the taxes paid by JSC „Vilkyškių pieninė“ company to the state budget of the Republic of Lithuania.

3. To carry out a comparative analysis of taxes paid by JSC „Vilkyškių pieninė“ to the state budget of the Respublic of Lithuania.

Research methods – analysis of economic, scientific and methodological literature, laws and other legal acts of the Republic of Lithuania, methods of statistical grouping and graphic representation, and horizontal and analysis of relative indicators of data.

The work consists of three parts. The first part analyzes the scientific literature of the authors. In the second part, the taxes paid by JSC „Vilkyškių pieninė“ to the state budget, their accounting and declaration were analyzed. In the third part, a comparative analysis of the taxes paid was carried out.

Data and…..

No one state can exist without taxes, since its financial foundation consists in the need to generate income. In order for businesses to properly, fairly and equally calculate and pay taxes to the state, it is necessary to harmonise the financial statements being prepared and the appropriate tax regulation (Table 1).

Table 1

Accounting regulation in the Republic of Lithuania (Kalčinskas, Kalčinskaitė - Klimaitienė, 2022, 25 p.)

Law on Accounting of the Republic of Lithuania	The general requirements for accounting, its organization and management have been established.
Law on Financial Reporting of Companies of the Republic of Lithuania	The procedure for drawing up and submitting financial statements, the rules for the assessment of assets, equity capital and liabilities when drawing up financial statements have been established.
Law on consolidated financial statements of groups of companies of the Republic of Lithuania	Regulated compilation, approval, publication, auditing of consolidated financial statements, established requirements for companies that are obliged to prepare consolidated financial statements.
Business accounting standards	Refined the provisions of the laws governing financial accounting, described in more detail the way in which financial statements should be prepared and financial accounting kept.
Other by-laws resolutions	Government of the Republic of Lithuania, heads of ministries of the Republic of Lithuania and other institutions, which regulated separate areas of accounting.

The state has an infinite number of expenses, such as unpaid education and medicine, state security, old-age pensions, various allowances, salaries for public sector employees, repayments of public debt, etc. In order for the state to be able to cover all its expenses, it collects taxes through the tax system into the national state budget, which is distributed to pay for the various needs of society. In the opinion of the collective of authors, the main goal of the tax system is "to ensure the necessary state revenues, effective economic functioning, economic capacity of taxpayers and conditions for social justice", and the effective result of this system is balanced state budgets, efficient business activity, improving macroeconomic indicators, and rational redistribution of income from an economic and social point of view (Ruškytė; R; Navick, 2012, p. 67).

Taxes are set by the highest authority of the state or administrative territorial unit. In Lithuania, only the goverment has the right to determine state taxes by adopting tax laws. According to the updated version of the Law on Tax Administration of the Republic of Lithuania (2004, the newest redaction 2024), the tax system currently consists of 21 taxes in Lithuania.

Specific taxes and fees are governed by the relevant laws and regulations, which provide for which authorities are to perform the duties of a tax administrator. Most of the taxes, such as value added tax, personal income tax, corporate tax, excise duties, etc., are collected in the state budget. Others, such as land, inheritance taxes, rent on state land, part of the income from personal income, property taxes, taxes on environmental pollution, state natural resources, local taxes are attributed to the income of municipal budgets. Contributions to the guarantee fund, state social insurance contributions, etc., are attributed to the target funds (Vaičiulionienė, M., Žilėnas, A., 2024).

Lithuanian businesses pay direct and indirect taxes. Indirect taxes are not directly related to the taxpayer's income. They are paid to the state budget through the price system, i.e., by paying the final price of the product or service: VAT, excise duties, customs duties. Indirect taxes affect consumption habits and needs. By analogy, direct taxes are paid on income or assets held. In the opinion of the authors, one of the most important features of direct taxes is that their rates can be changed in order to avoid negative effects (a decrease in the productivity of the population, savings and investment). (Pukeliene; Juozėnaitė; Didžgalvytė, 2017).

In Lithuania, over 90 percent of state budget revenues are tax revenues. Of these, about 60% is indirect tax levied. The largest part of the revenues of the national budget is accounted for by value added tax (VAT), personal income tax, excise duties. According to the data of the State Tax Inspectorate , in the I-III quarter of 2023, the state tax inspectorate datas the taxes collected in the national budget accounted for more than 95% of the total budget revenue. Most of the money in the national budget was collected from value added tax (VAT) and accounted for 47.97% of all taxes paid to the budget. Personal income tax accounted for 20.86

percent, while corporation tax – 14.96 percent, excise duties – 13.82 percent, other taxes – 2.39 percent (Figure 1).

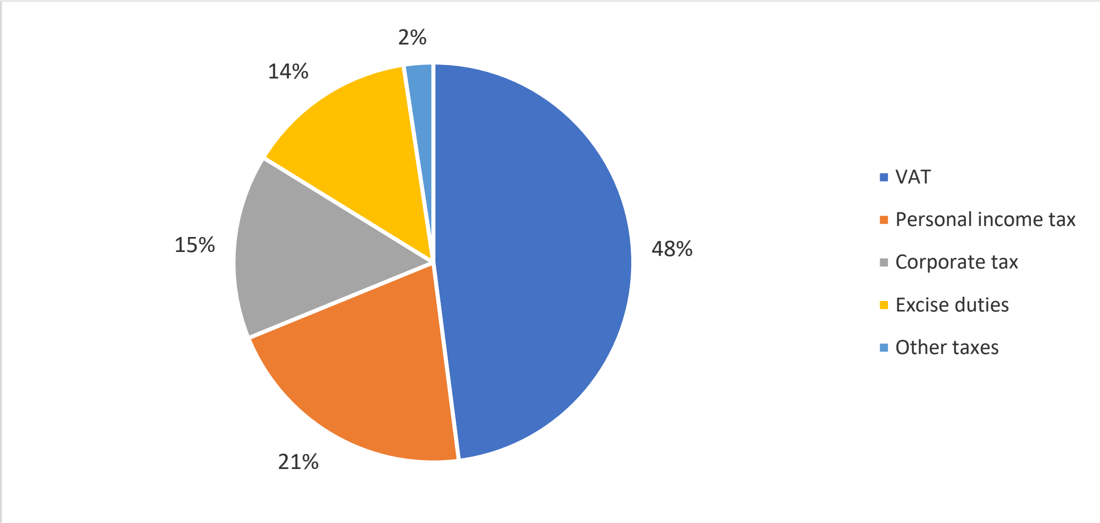

Fig. 1. I-III quarter 2023 distribution of state budget revenues from the collected taxes (compiler - author, based on the data of the VMI - an overview of the collection of national budget revenues administered by the VMI)

For the effective functioning of the state, the basis is formed by a purposeful and well-balanced tax system. The Lithuanian tax system is regulated at the national and international level. In the scientific literature there is no unified interpretation of taxes. But summing up, it can be said that the overwhelming majority of authors unanimously agree that taxes are mandatory gratuitous payments to the state budget and are the main income of the state. In Lithuania, the tax system consists of direct and indirect taxes. Of the 21 taxes regulated in Lithuania, the main ones are: personal income tax, corporate tax, value added tax, property tax, land tax, inheritance tax. The largest part of the revenue to the national budget is collected from taxes paid, of which more than 60% is indirect taxes (VAT, excise duties, customs duties).

In order for the tax system to be effective, purposeful, stable and acceptable to society, it should be designed in such a way that taxpayers do not seek to retreat into the shadows, which would ruin the country's economy. The foundations for such a tax system were laid by the Scottish economist and philosopher Adam Smith, who formulated the principles of taxation. Based on the principles formulated by him, a modern tax system was also formed. The Law on Tax Administration of the Republic of Lithuania (2004) specifies four basic principles of taxation: equality, justice and universal bindingness, clarity and primacy of content over form. According to R. Simonaitytė (2023), a junior expert of the Lithuanian Free Market Institute, "the most difficult work has already been done. Nearly 250 years ago, Smith paved the way for a sustainable, stable and efficient tax system. All we have to do is go for it.".

Business taxes are regulated not only by the basic law on tax administration, but also each tax is separately regulated by individual laws that define the guidelines for a particular tax. Although business taxes are paid individually by each business unit according to the specifics of its activities, the main taxes that must be paid by all legal entities regardless of the specificity of their activities are value added tax (VAT), corporate tax, personal income tax, and state social insurance contributions.

Results

In Lithuania, there is a high tax burden on taxpayers, among whom are businesses that pay most of their taxes. For the analysis, the tax accounting of JSC „Vilkyškių pieninė“ was chosen in order to find out the dynamics of the taxes paid by the company and their impact on the financial condition of the company. A quantitative research method was chosen to carry out the study, for which data collection and grouping from the primary accounting documents, reports and balance sheets of JSC „Vilkyškių pieninė“ is used. In order to better understand the processes taking place in the company and their changes, the data for 2018 - 2022 were compared. In order to find out how the taxes payable by JSC „Vilkyškių pieninė“ to the state budget and other funds changed during the analysis period, a horizontal analysis was carried out to determine the dynamics of indicators. The percentage of the change is calculated by the formula:

$$\frac{A_1 - A_0}{A_0} * 100;$$

where: A_1 –reporting period, $\boldsymbol{A_0}$ – base period.

In analyzing tax dynamics, it is also important to find out the company's ability to meet its short-term obligations. In order to find out whether the company has enough funds to pay bills, including taxes, an analysis of relative indicators was carried out to determine the liquidity (solvency) indicator. Solvency and liquidity are closely interrelated, therefore, in the financial literature, liquidity indicators are identified with indicators of short-term solvency and show whether the company is able to meet its current liabilities from its current assets:

Total liquidity (current) = current assets / current liabilities. Its range is from 1.2 to 2.5.

Critical liquidity (emergency coverage ratio) = current assets - stocks / current liabilities. Its limits are x > 1.

Absolute liquidity (immediate coverage) = cash/current liabilities. Range from 0.6 to 0.8.

Net working capital = current assets - current liabilities. And the ratio of net working capital to current assets.

The MS Excel computer program was used to calculate and display the calculated indicators.

To understand the financial condition of the enterprise, the balance sheet of the company is very important. The balance sheet shows all the assets, equity and liabilities of the enterprise to the last day of the reporting period. When analyzing the report on the financial condition of JSC „Vilkyškių pieninė“ in the comparative period, the growth of the company's assets in the period 2020-2022 is observed. (Figure 2).

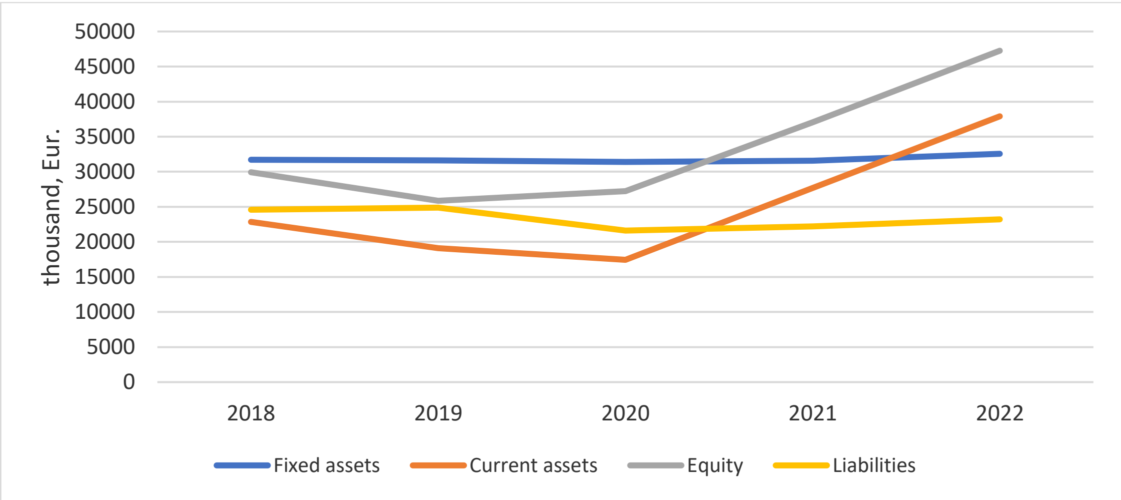

Fig. 2. Indicators of the report on the financial condition of JSC "Vilkyškių pieninė"

Although the change in fixed assets during the above period is not significant, the indicators of current assets stopped falling in 2020 and current assets increased by 37 percent in 2021 and by 54 percent in 2022 compared to current assets in 2020. This can be attributed to the company's new investments and EU funds to the project for the production of dry milk products (2017-2019) and the introduction of innovative technologies and the discovery of new markets. With the increase in investment – in 2019-2020, equity growth is increasing. Therefore, it can be assumed that with the advent of new market directions, demand has increased, increasing production volumes, while also increasing stocks, i.e. short-term assets and the capital of the owners of the enterprise.

The results of the company's activities are disclosed in the profit and loss statement, which shows all income earned during the reporting period, expenses incurred and the results of activities obtained. This report is an important source of information for analyzing the company's performance and assessing the prospects of the company's activities. The main elements of this report are income (Figure 3), expenses (Figure 4) and net profit (loss) (Figure 5).

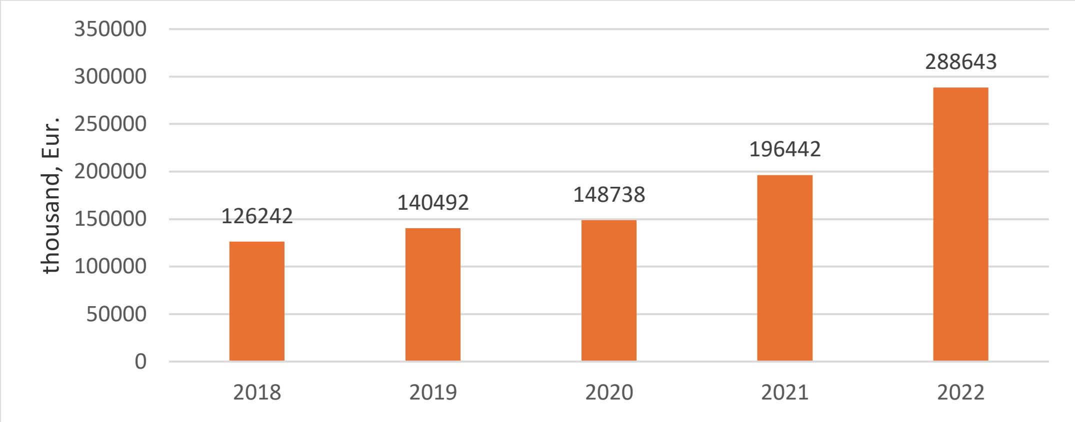

Fig. 3. The main activity income of JSC „Vilkyškių pieninė“ in 2018 – 2022

The main activity income of JSC „Vilkyškių pieninė“ was growing during the entire analysis period (Figure 3). In 2022, their gain amounted to 162401 thousand Eur. and they increased 1.3 times compared to 2018. Their largest growth can be seen in 2022, when the increase amounted to 92201 thousand euros, which accounted for 46.9 percent of revenue for 2021. Based on Figure 2 according to the data, since the start of the increase in production volumes and sales since 2020, in 2018-2020, the steady growth of revenues, by 11.3 percent and 5.9 percent respectively compared to the base year of the previous reporting period, began to grow at a faster pace, and in 2021 revenue grew by 47704 thousand euros, which accounted for more than 32 percent of revenue for 2020.

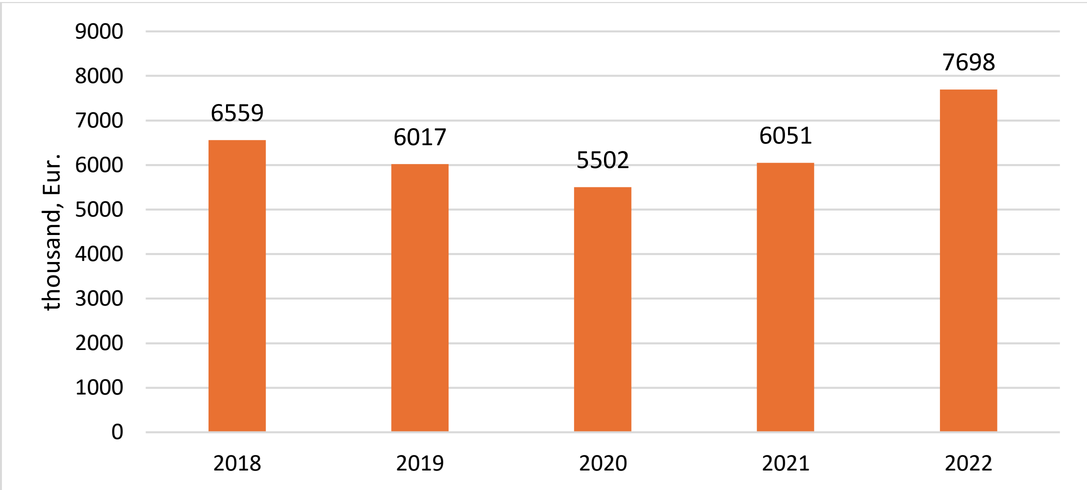

Fig. 4. The main operating costs of JSC „Vilkyškių pieninė“ in 2018 – 2022

In 2018–2022, analyzing the main operating costs incurred by JSC „Vilkyškių pieninė“, it can be noted that, possibly in the period of 2018-2020, the company reduced the costs incurred, which in 2020 decreased by 1057 thousand euros or 16.1 percent compared to the base year 2018 for that period (Figure 4). Taking into account the information analyzed above (Figure 2 and Figure 3), operating expenses began to increase from 2020, when the company increased its current assets, likely inventories. Thereby increasing production volumes. Thus, in 2021, costs increased by 10 percent, and in 2022 by 40 percent compared to 2020.

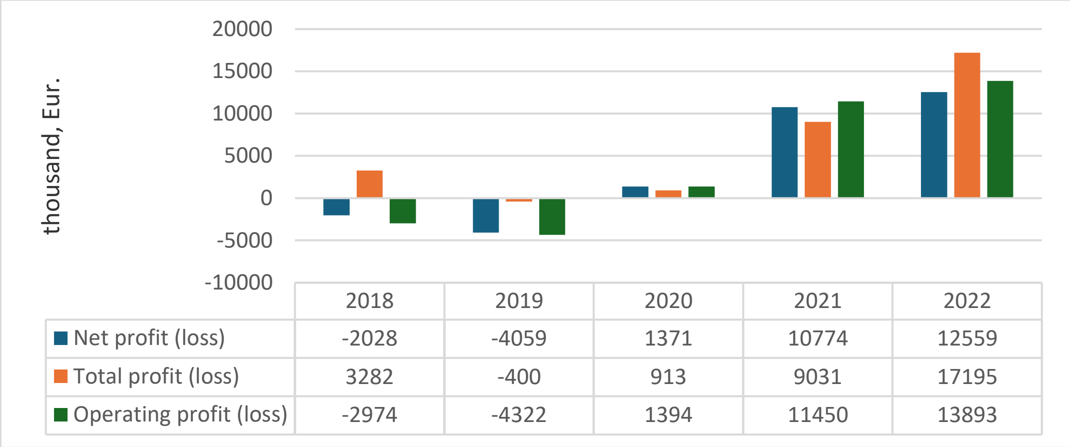

Fig. 5. Dynamics of profit (loss) of JSC "Vilkyškių pieninė"

During the analysis period, 2018-2019 was the most unprofitable year for JSC „Vilkyškių pieninė" (Figure 5). The largest loss is observed in 2019, which increased by 1 combined and amounted to 2031 thousand compared to 2018. This was mainly influenced by the loss of operating profit, which in the comparative period increased by 1348 thousand Eur. or 45.33 percent and the loss of gross profit, which in the same time frame increased by 3682 thousand or 1.1 times, the increase in this loss was influenced by an increase in sales of cost price by 17932 thousand euros or 14.58 percent. It is likely that due to the increase in production and sales volumes for the above reasons, the company's net profit also increased, as a result of which the company switched from loss-making activities (2018-2019) to profitable activities (2020-2022). In 2022, net profit grew by 11188 thousand Eur. or 8.2 times compared to 2020. This was most influenced by the increase in gross profit of 16282 thousand Eur. or 17.8 times. The increase in gross profit in 2022 was most influenced by the increase in sales revenue, which amounted to 139905 thousand euros or 94.06 percent of sales revenue for 2020. Analysis period (2018-2022) the profit of Vilkyškių pieninė AB has increased more than 6 times.

Analyzing the dynamics of taxes, it is also important to find out the company's ability to fulfill its short-term obligations. In order to clarify the future prospects for the solvency (liquidity) of the enterprise, it makes sense to find out the dynamics of the company's solvency (liquidity) (Table 2).

Table 2

The dynamics of solvency (liquidity) of JSC "Vilkyškių pieninė" in 2018-2022

	2018	2019	2020	2021	2022	Limits
Total liquidity	1,04	0,83	0,99	1,47	1,87	1,2<x<2,5
Critical liquidity	0,55	0,56	0,62	1,04	1,42	x>1
Absolute liquidity	0,02	0,01	0,01	0,03	0,02	0,6<x<0,8
Pure working capital (thousand Eur.)	922,00	-3929,00	-172,00	8851,00	17611,00	
The ratio of net working capital to current assets	0,0404	-0,2058	-0,0099	0,3198	0,4646	

After analyzing the company's solvency (liquidity) indicators, it can be assumed that in 2018-2020 the financial situation of the company was difficult, since it was not able to cover its liabilities with its current assets, which basically indicates a poor state of solvency. In 2018, there is a huge gap between gross and critical liquidity indicators, which indicates that the company had a very large number of reserves during this period. The biggest problem in 2018-2020 is indicated by the extremely low (negative) indicator of the ratio of net working capital to current assets, which indicates that current sources of financing can finance fixed assets. Such a situation, especially looking at the indicators of absolute liquidity, which are extremely low, can be assumed that in the period of 2018-2020 such a radical, aggressive financing policy of the company violated the state of solvency (liquidity) of the company.

As a result of the analysis of liquidity indicators for 2018-2022, it is noted that in 2021-2022 the liquidity of the company increased compared to the period of 2018-2020, which means that the coverage of the company's short-term acquisitions with its current assets in the analyzed period has increased.

After calculating the total liquidity, it can be said that in 2021 the company's gross liquidity increased by 0.5 times compared to 2020, and in 2022 – by 0.3 times compared to 2021. Also, the current assets held by the company exceed current liabilities in 2021 – 1.47 times, and in 2022 – 1.87 times. Consequently, the company was able to cover short-term liabilities with its current assets. Also, if necessary, the company was able to urgently cover the above mentioned liabilities with current assets. This is indicated by the analyzed critical liquidity ratio for 2021 and 2022, which is higher than the critical threshold of 1 and shows that current assets in 2021 - 1.04 times, in 2022 - 1.42 times higher than short-term liabilities and the company is able to urgently cover them with its own assets. Despite this, absolute liquidity indicators indicate a poor situation that the company is not able to immediately cover its short-term liabilities in 2021 - 2022. The analysis showed that the obtained absolute liquidity indicators are extremely low (in 2021 – 0.03, and in 2022 – 0.02), which is significantly below the critical limits (0.6 - 0.8), which means that the company's most liquid assets during this period would not be enough to immediately cover the current liabilities of the company. What is pleasing is that the ratio of net working capital to current assets is positive. Therefore, having adjusted the policy of the company's most liquid current assets, it could be said that the company's financing policy is directed in a rather correct direction and correctly reflects the state of solvency (liquidity) of the company by comparing it with the period of 2018-2020.

After analyzing the data of the company's financial statements, program and other documents, the taxes paid by the company and their accounting were clarified.

Analyzing Figure 6 it can be seen that JSC „Vilkyškių pieninė“ paid the most taxes to the State Social Insurance Fund, for the state social insurance and compulsory health insurance of the company's employees, which accounted for 51.75 percent of the total taxes paid by the company during the analysis period. Also, a large part, i.e. 31.28 percent, consisted of the payment of resident income tax. Value added tax (VAT) amounted to 2.71 percent, because in 2020 - 2022 the company's VAT was refundable due to ongoing investment projects. Profit tax accounted for 9.59 percent of the total taxes paid by JSC „Vilkyškių pieninė“ in analytical time period. Operating tax expenses during the analysis period accounted for 4.67 percent of the total amount paid.

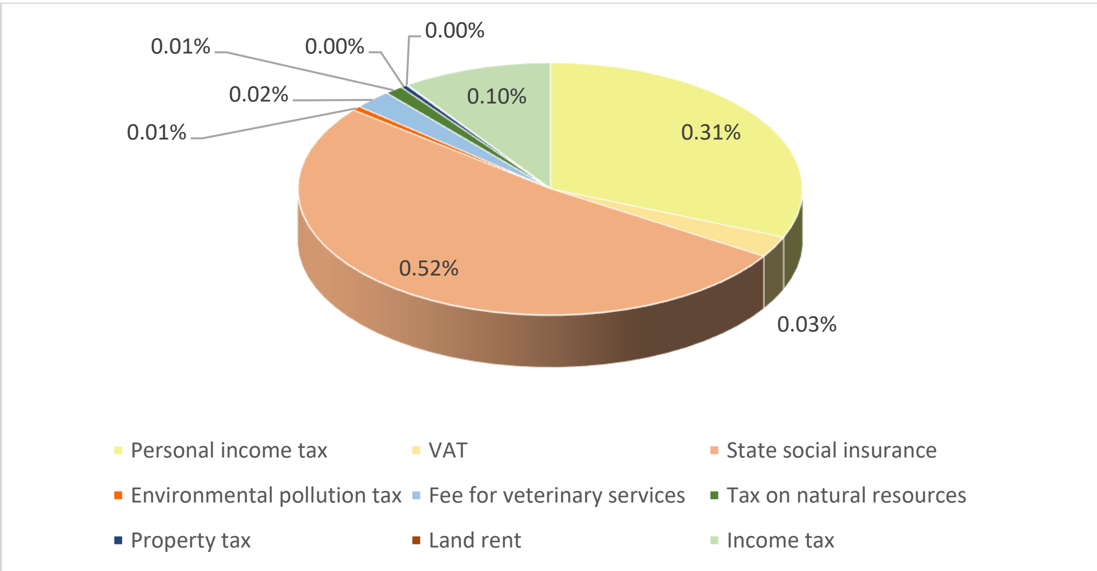

Fig. 6. JSC "Vilkyškių pieninė" paid taxes in 2018–2022

During the analysis period, the company paid the most personal income tax to the state budget of the Republic of Lithuania, which amounted to 65 percent (Figure 7). Meanwhile, the most payment to the budget of the Republic of Lithuania is made from value added tax (Figure 1). VAT was paid by JSC „Vilkyškių pieninė“ only 6% of the taxes paid to the budget due to the high amount of refundable VAT when making purchases of new projects. In 2018-2022, 20 percent of taxes paid to the state budget were income tax. The tax on veterinary services accounted for 5%, while the tax on natural resources accounted for just 2% of the taxes paid into the budget. After 1% of the company's taxes paid to the state budget, it consisted of environmental pollution and property taxes.

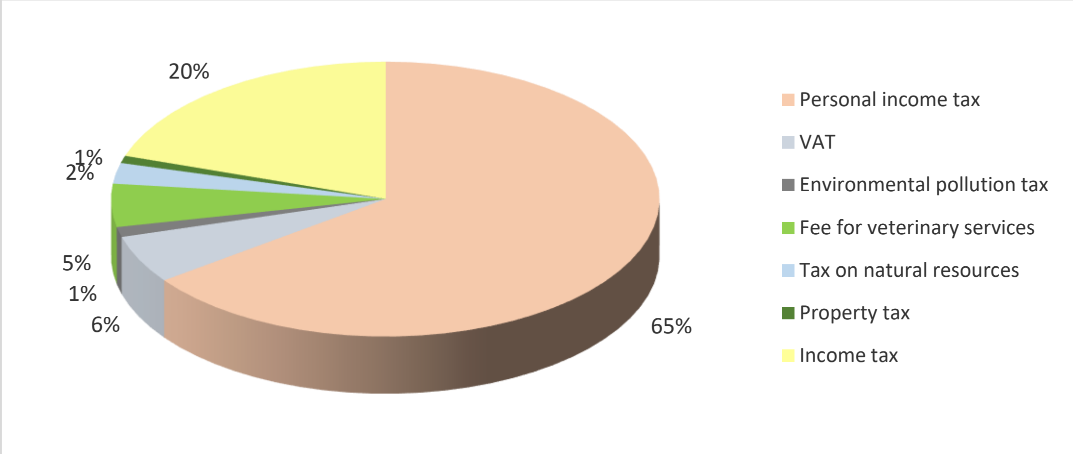

Fig. 7. Taxes paid by JSC "Vilkyškių pieninė" to the state budget of the Republic of Lithuania in 2018-2022

In summary, it can be said that the taxes paid by JSC "Vilkyškių pieninė" to the budget of the Republic of Lithuania are still mainly composed of Personal income tax, Income Taxes, VAT, as well as taxes paid to the budget of the Republic of Lithuania as a whole, are collected from VAT, Personal incomes, and Income Tax.

Due to the unprofitable activities carried out in 2018 - 2019 and the revaluation of buildings in 2020, the company's income tax was deferred, and since 20019, with the rapid growth of the company's profits, the income tax became payable, which increased 2.7 times during the reporting period (Figura 8).

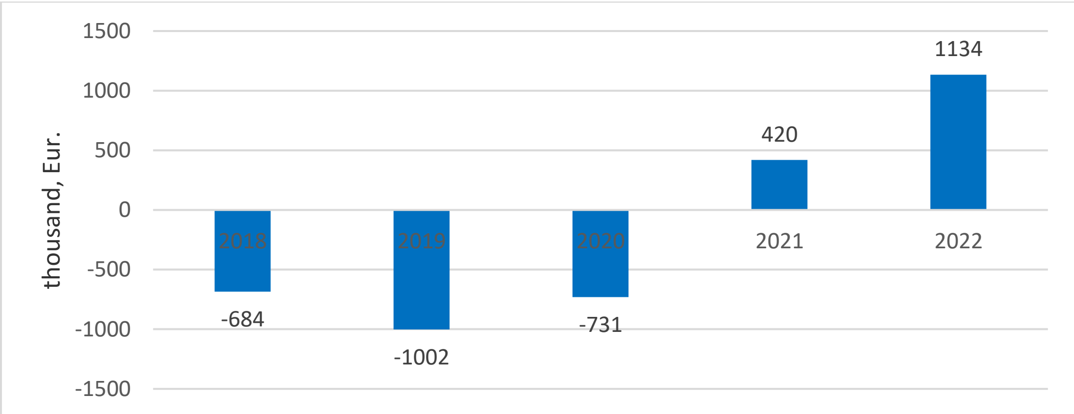

Fig. 8. The income tax of JSC "Vilkyškių pieninė" in 2018 – 2022

In summarising the payment of VAT to the budget of the Republic of Lithuania, we can conclude that the company's value added tax in 2020 - 2022 became refundable due to investments in new technologies (Figura 9).

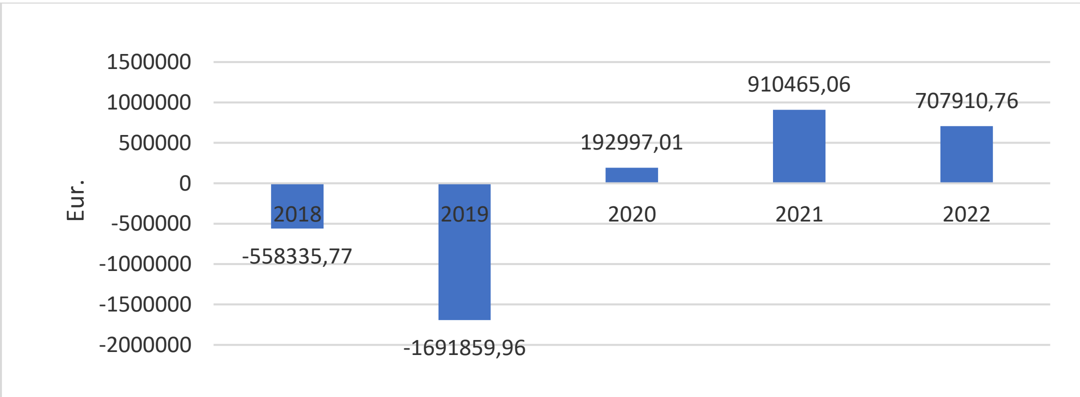

Fig. 9. VAT of JSC "Vilkyškių pieninė" in 2018 - 2022

The increase in Personal income tax (Figura 10) for each reporting period can be explained by changes in the tax system, when the minimum monthly salary, the non-taxable amount of income, etc., which affects personal income tax, is increased every year. One of the tax reforms that most affected the income of the population was in 2019, when the Personal income tax payable by JSC „Vilkyškių pieninė“ jumped by 55 percent compared to the previous reporting period.

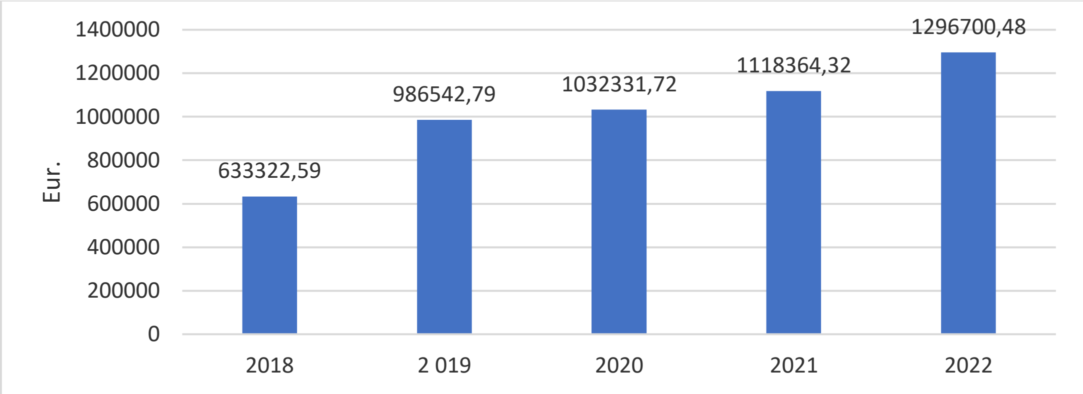

Fig. 10. Personal income taxes paid by JSC „Vilkyškių pieninė“ in 2018 - 2022

After analyzing the taxes paid by the company with employment relations during the analysis period (Figura 11), it can be concluded that the taxes paid to the state social insurance fund in 2018 - 2020 decreased due to the reduction of employees, which was influenced by the loss-making activities carried out at that time, the tax reform carried out in 2019 and the quarantine due to the COVID-19 pandemic in 2020. Since the start of the development of activities in 2021, more employees are being recruited, therefore, the tax indicators of state social security taxes are also increasing.

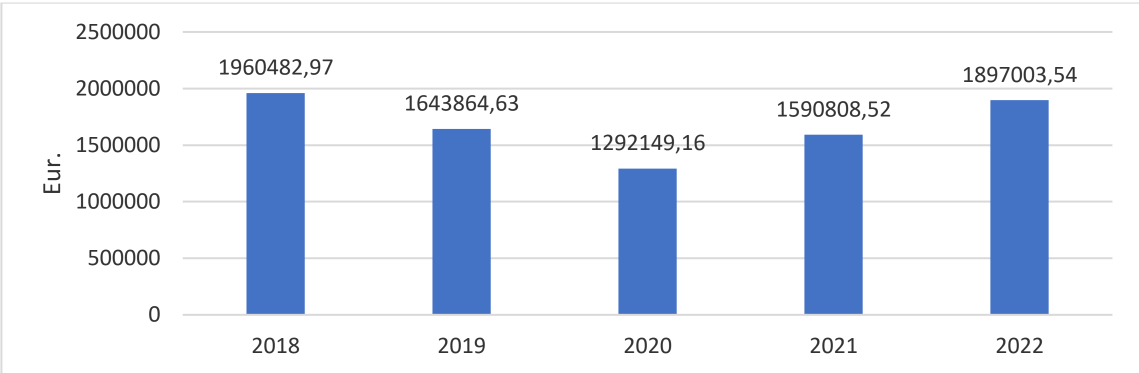

Fig. 11. State social insurance taxes paid by JSC „Vilkyškių pieninė“ in 2018 - 2022

Since the fee for the provision of veterinary services is charged for the research and certificates of milk taken from milk suppliers, it can be assumed that the changes in this fee during the analysis period were caused by a change in milk suppliers. (Figura 12).

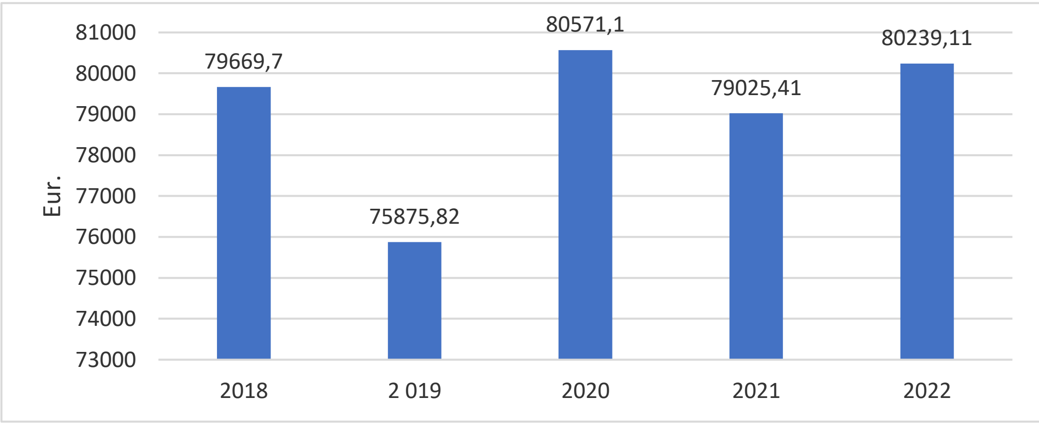

Fig. 12. The fee for the services of veterinary services in 2018-2022

During the analysis period, the most pollution tax for environmental pollution - 46,459 thousand euros JSC „Vilkyškių pieninė“ had to pay from stationary sources of pollution, which represents 56.6 percent of the total environmental pollution tax paid (Figure 13). In half less (21,261 thousand euros) the company paid taxes on pollution from mobile sources of pollution, which amounts to 25.9 percent.

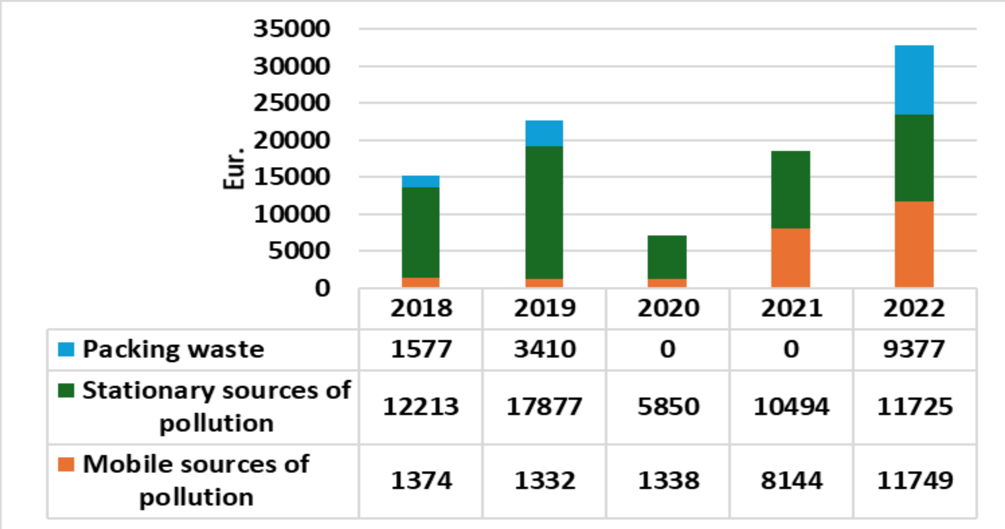

Fig. 13. Environmental pollution tax paid by JSC „Vilkyškių pieninė“ in 2018-2022

After analyzing the total environmental pollution taxes paid by the company during the analysis period, it is noted that in 2020 the pollution tax paid is significantly less (2,788 euros) than in other reporting periods. Since the environmental pollution tax is paid on the volumes of the activities carried out (for the amount of fuel consumed, the amount of packaging supplied to the market) and knowing that at that time the world, including Lithuania, was stagnant by the COVID-19 pandemic, it can be assumed that such a drastic decrease in the tax was due to a decrease in production volumes in 2018-2020. However, in the subsequent reporting periods, taxes on environmental pollution began to increase rapidly and in 2022 they were 10.7 times higher than during the pandemic period and 1.2 times higher than in 2018, reaching 32,851 thousand Eur.

When analyzing the change in property tax during the analyzed period (Figure 14), non-significant fluctuations in the tax paid in 2018-2020 are observed, which means that the company did not invest in real estate during the aforementioned period. However, in 2021, there was a significant increase in property tax, which increased by more than 64 percent compared to the previous reporting period, and the data of Figure 2 the analyzed readings show that the company has begun to expand and is investing in real estate, which will be used in the development of the company in the future.

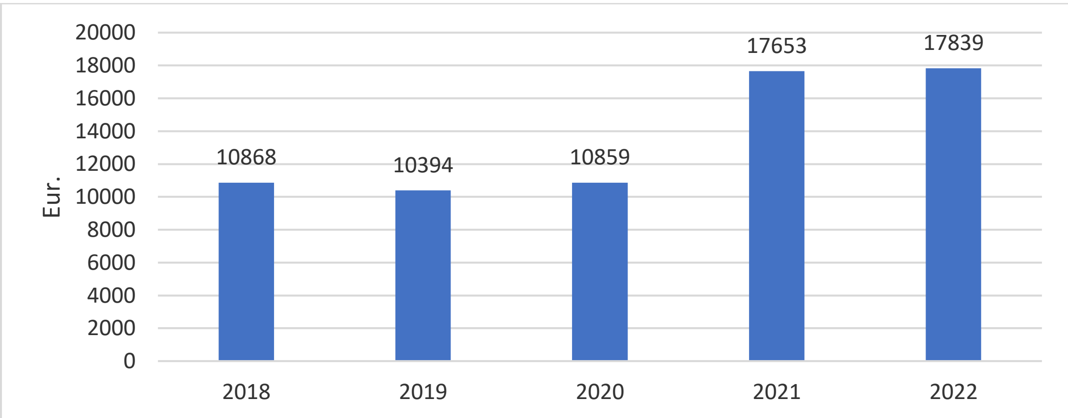

Fig. 14. Property tax in 2018 – 2022

When analyzing the change in land tax (Figure 15), in 2018 - 2020, small fluctuations in the tax paid are visible, which may have occurred due to a change in the tax coefficient established by the municipality. However, since 2021, a significant increase in land rent is observed, which amounted to 31.55 percent of the 2020 tax. And in 2022, this tax increased by another 1.3 percent compared to the previous reporting period. Based on Figure 2 according to the analyzed data, where from 2021 a non-significant increase in fixed assets is observed, it can be assumed that the company has begun to expand and invests in real estate, which in the future will be used in the development of the company.

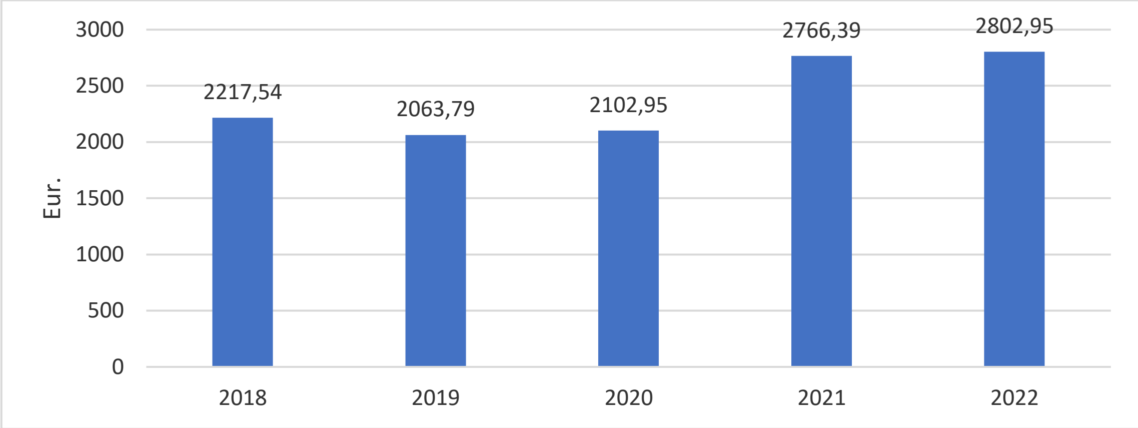

Fig. 15. Land tax paid by JSC „Vilkyškių pieninė“ in 2018-2022

Seeing the taxes paid during the analysis period of land tax and real estate and other indicators of the company analyzed in this work, it was concluded that 2020 was a turning point for JSC „Vilkyškių pieninė“, when from 2021 the company began to rapidly expand its activities, investing its own and EU funds in new projects that positively affect the economic condition of the company and are likely to bring even greater benefits for the future of the company vision. Increasing indicators of the financial condition of the company indicate that the company is on the right track.

Conclusions

The foundation of each state consists of taxes paid by residents and businesses. After analyzing the scientific literature, it was concluded that taxes are the main income of the state and therefore are mandatory and gratuitous payments to the state and municipal budgets. The Lithuanian tax system is regulated at the national and international level. Of the 21 taxes currently regulated in Lithuania, the largest part of the revenue (more than 60%) is collected from indirect taxes (VAT, excise duties, customs duties) to the national budget. The modern tax system is formed on the basis of the principles of taxation formulated by the economist and philosopher Adam Smith, which are the basis of an effective, purposeful, stable and publicly acceptable tax system. In Lithuania, the main law regulating taxes is the Law on Tax Administration of the Republic of Lithuania. Also, each tax is separately regulated by individual laws and by-laws that define the basic guidelines for a particular tax. Although business taxes are paid individually by each business unit according to the specifics of its activities, the main taxes that must be paid by all legal entities regardless of the specificity of their activities are value added tax, income tax, personal income tax, as well as state social insurance contributions.

JSC "Vilkyškių pieninė" when maintaining accounting and compiling sets of financial statements, is guided by the relevant legal acts and standards, general legal acts and standards, general social insurance contributions. accounting principles and accounting policies of the enterprise. Business taxes paid by JSC „Vilkyškių pieninė“ are value added tax, corporate tax, personal income tax, state social insurance contributions, veterinary services service tax, environmental pollution and natural resource tax, property and land tax. After the analysis of the main indicators of the balance sheet and profit and loss statement for the year 2018-2022, one of the largest producers of dairy products in the Baltic States, JSC „Vilkyškių pieninė“, it was found out that from 2020 to 2022 the company changed its financing policy. In 2017-2019, the company, having implemented a project for the production of dry dairy products with new investments and EU funds, from 2020 began to increase its current assets, which in 2022 increased by 54 percent compared to 2018. The increase in current assets, which are likely to be inventories, in 2020 increased operating costs, which in 2022 increased by 40 percent compared to 2020. At the same time, as production volumes began to increase and sales began to increase, the main operating income increased, which in 2022 increased by 94 percent compared to 2020. With this increase in production and sales volumes, the company's net profit increased, increasing the capital of the owners of the enterprise. The financing strategy thus changed led the company to unprofitable activities in 2018-2019, to profitable activities in 2020-2022, when during the analysis period the profit of JSC „Vilkyškių pieninė“ increased 6 times. The increasing indicators of the company's financial condition indicate that the company is on the right path.

The analysis of the company's solvency (liquidity) for 2018-2022 only confirmed the previously assumed that in 2018-2019 an aggressive financing policy of the company was carried out, when fixed assets (a project for the production of dry dairy products) were financed by short-term sources of financing, then there was a poor state of solvency of the company. After the implementation of the above-mentioned project, the company began to change the financing policy in 2020 and from 2021 the company's solvency situation has improved significantly. After analyzing the available data (2021-2022), it was concluded that after adjusting the company's policy on the most liquid current assets, it can be said that the company's current financing policy is directed in a rather correct direction and correctly reflects the situation of solvency (liquidity) of the company when comparing it with 2018-2020. Most of the total taxes paid, the company paid taxes related to the employment relationship. State Social Insurance Fund for employees' state social and compulsory health insurance (51.75 per cent) and State tax inspection - personal income tax (31.28 per cent). Although employee taxes were transferred to the employee after the tax reform in 2019, the increase in the personal income tax rate also had an impact on the business, when the company achieved lower profitability as costs increased. Although after analyzing the scientific literature and statistics on the collection of state revenues, it was found that most of the state revenue is collected from VAT, an analysis of the taxes paid by the analyzed company for 5 years found that the company paid the most personal income tax to the state budget of the Republic of Lithuania during the analysis period, which amounted to 65 percent. As a result of the implementation of new projects, the company reduced its VAT due by the VAT receivable, therefore, during the analysis period, the VAT tax amounted to only 6% of the taxes paid to the budget. The second largest amount of taxes paid by the company to the budget of the Republic of Lithuania was the income tax, which accounted for 20% of the taxes paid to the state budget. The remaining part of the taxes paid, 9 per cent, consisted of the cost of operating taxes (veterinary services – 5 percent, natural resources – 2 percent, environmental pollution – 1 percent, real estate – 1 percent).

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ACCOUNTING AND ANALYSIS OF COSTS OF MEDICAL SERVICES OF „BALTIC MEDICS“ COMPANY IN 2020-2022 YEARS

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Keywords: production costs, cost of sales, expenses, analysis of costs.

Abstract
To reveal the importance of cost information and justify the relevance of the topic, the article analyzes the costs of a specific company. The object of the investigation is the costs of medical services of „Balti Medics". The purpose of the study is to discuss the structure, distribution and dynamics of costs incurred by “Baltic Medics”, and to determine the impact of costs on the company's performance after performing a profit analysis of medical services costs. To analyze the operational costs of "Baltic Medics", to discuss which costs have the greatest influence on the operational results. Based on the results of the conducted research, propose improvement opportunities.

Introduction

Relevance of the topic. The distribution of company expenses according to services, according to production volume is one of the most important. In the free market economy, there are many cases when prosperous businesses went bankrupt because they could not stop the growth of costs and expanded independently even when their managers clearly saw that increasing the volume of production and services was destructive.

Cost accounting, production, service cost calculation is very important for the company in order to determine the appropriate prices for the product or service sold. G. Kalčinskas, V. Jagminas (2021), R. Kalčinskaitė-Klimaitienė (2022) and other authors. Income and expenses are extensively described in the 9th, 10th, 11th business accounting standards and other normative acts.

The problem of article - correctly allocating costs for the product sold or the service provided, correctly calculating the cost price is a challenge for accounting specialists so that the company's activities are not unprofitable.

The object - the accounting and analysis of the costs of medical services of "Baltic Medics" company.

The purpose - to discuss the costs of medical services, their classification and the relationship with the scope of services. Analyze how the costs of medical services are classified in "Baltic Medics" company and perform their analysis.

Research tasks:

1. Analyze the types of expenses, assess their importance in order to optimally manage the company's expenses.
2. To discuss the cost classification methods used in UAB "Baltic Medics" company.
3. To perform an analysis of the costs of medical services in UAB "Baltic Medics" company.

Research methods - Analysis of literature sources, legal acts and accounting standards, summary. Analysis of the company's financial reporting, accounting documents, graphical representation and comparison of service costs.

Data and theoretical aspects

Expenses can be called one of the oldest things in human history, which is directly associated with human activity (Tamulevičienė, 2019). The development of cost accounting occurred due to the development of industry. There was a need for business to analyze costs so that raw materials are not wasted, labor costs are distributed optimally and strive to reduce the occurrence of costs. Cost accounting is a type of accounting that deals with the accumulation, classification, analysis, recording, allocation, summarization, interpretation, reporting, and control of current and future costs. It also involves determining the expected future expenses, costs, products, services, activities, functions, duties and other expenses (Mehta, 2021, Desai, A, Mital, A., 2018 and another.).

When describing costs, many authors usually quote the definition of costs given by R. Anthony and J. Reece in 1983: "costs are the monetary expression of resources used to achieve some goal". The given definition is quite precise, but it cannot be used to determine what resources were used: it would be appropriate to indicate that material, labor and financial resources were used. Taking into account this insight, it is proposed to expand the definition of costs as follows: "costs are the use of material, labor and financial resources, expressed in money, to achieve specific goals. The company's financial condition and operational results, its competitiveness in the market and the continuity of operations depend on the amount of expenses" (Tamulevičienė, 2019).

Before starting to classify costs, it is important to understand in which stages of the production cycle they are experienced, to properly assess their significance and importance for management decision-making, the possibility of managing them. Figure 1 the distribution of Mr. Sandborn's expenses according to application, areas of their occurrence is presented (Sandborn, 2017).

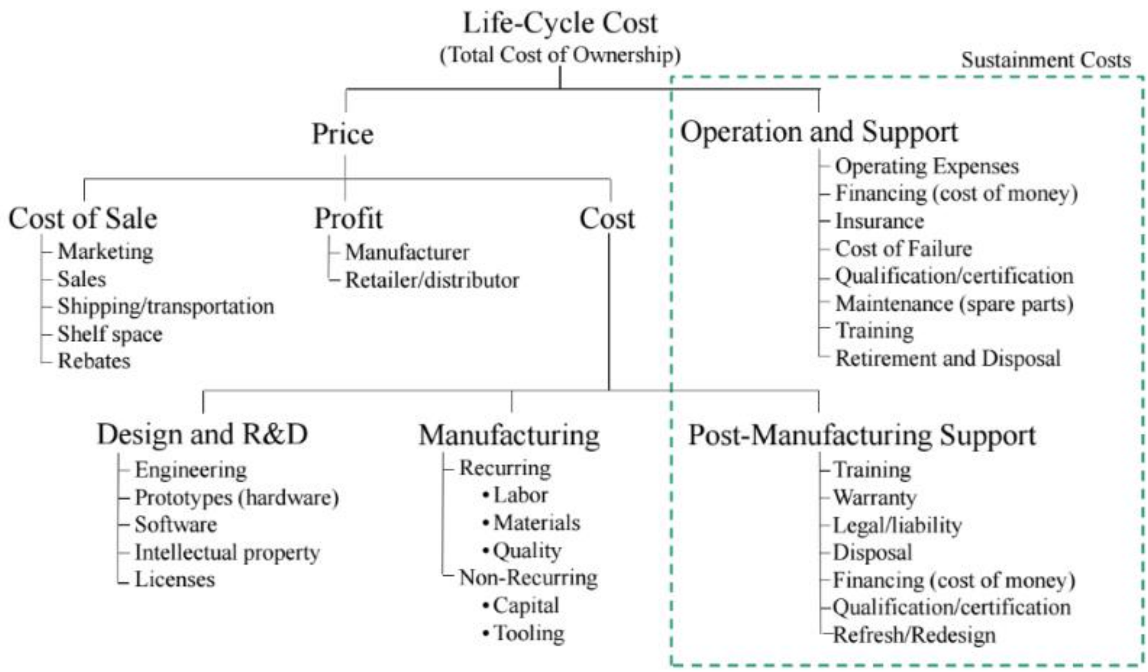

Fig. 1. Life-Cycle Cost (Sandborn, 2017)

To make management decisions, it is important to know how the amount of expenses and income changes depending on the volume of production and services. Based on these indicators, it is possible to make decisions about the scale of production and services for the coming period, the price and quantity of goods or services, the time of sales, and the amount of employees' wages. When classifying expenses for the purpose of making management decisions, the classification features presented in Table 1 are distinguished (Tamulevičienė, 2019, Galar, 2017, Drury, 2015).

Table 1

Classification of costs for management decisions (Drury, 2015)

Classification features	Types of expenses
Relationship with the scope of activity	Constant and variable, discrete
Link to management decision	Dependent and independent
	Avoidable and unavoidable
Significance for management decisions	Relevant and irrelevant
Periodicity	Long-term and short-term
Rationality of use	Productive (useful) and unproductive (useless)
Connection with past decisions	Lost (drowned) Non-returnable
Option to choose	Alternative (options)
Business development	Marginal and expansion (increase)

The 9th Business Accounting Standard "Inventories" states that the company itself decides which production or service costs are classified as direct or indirect costs, considering the specifics of its activity. Direct production costs - costs that can be directly attributed to the manufactured product without incurring higher costs - are:

1. costs of basic raw materials, which include costs for raw materials and/or complementary products used during the production of products.

2. direct labor costs, which include employees directly involved in production.

Indirect production costs - costs indirectly related to the production of products - are:

1. costs of auxiliary raw materials, which include costs for raw materials (materials) used during the production of products, which are related to production, but are not directly included in the composition of the product.

2. indirect wage costs, which include the amounts of salaries not directly related to production.

3. depreciation costs.

4. other indirect production costs, which include costs whose connection with the manufactured products cannot be directly determined. [2018 of the Minister of Finance of the Republic of Lithuania March 19 order no. 1K-117].

“Cost estimation is the process of collecting and analyzing historical data, applying quantitative models, methods, tools, and databases to predict future cost estimates for goods, products, services, programs, or tasks. Art and technology - how to approximate the expected value (or price), extent or nature of something based on the information available at the time." (Mislick, Nussbaum, 2015).

The purpose of the cost analysis is to evaluate the company's costs (costs incurred become costs after the sale of the product) by summary indicators, according to the company's direct and indirect costs, specific products or services, departments, etc. (Poškaitė, 2018).

When performing a horizontal and vertical analysis of costs, the change of each type of costs, their level in the total amount of costs, the change of the most significant costs for the company and their comparative weight are determined, attention is paid to those costs with the highest comparative weight. When studying the factors that affect the change in costs, the costs are compared with the indicators of the selected base (estimate, plan, management accounting report of the previous period), thereby identifying unused opportunities for more efficient operation, more rational use of resources, and clarifying the reasons for the formation of each factor (dependent and independent of the company's work). The method of chain changes or differences is usually used for the analysis of factors affecting costs (Poškaitė, 2018).

Proper distribution of production and service costs helps to make appropriate management decisions of the company. The results of the expenses are used to analyze how much and what expenses are incurred in the company, to decide how to reduce specific expenses so that the company's activities are more efficient, and a higher profit is obtained.

Results

The company "Baltic Medics" is a company providing medical services. To reveal the importance of accounting and analysis of medical service costs, and to substantiate the relevance of the topic, the work analyzes the costs of a specific company.

During the research, the 2020-2022 period will be analyzed. the company's financial performance, discussed expenses incurred, how they are classified, grouped and registered in accounting. The influence of costs on the company's activities and their distribution according to operating costs has been analyzed. It is predicted what steps the company should take to reduce costs.

The mission of the company is to ensure high-quality and affordable health care services for patients and all service customers, constantly improving the company's activities. To always be and remain a modern and flexible company that learns to adapt to the changes of the times, helping to solve problems related to people's health, preserving patient respect and dignity.

The company's vision is to be innovative, providing safe and reliable health care services that meet the latest European standards, with a good name and trust among customers, patients, stakeholders, and partners.

There are currently two active "Baltic Medics" brands fig. 2,3.

Fig. 2. “Uosto poliklinika” (“Baltic Medics” brand)

Fig. 3. “Medtest laboratorija” (“Baltic Medics” brand)

"Baltic Medics" accounting is managed, and financial reports are prepared in accordance with:
- the Law on Financial Accounting of the Republic of Lithuania.
- the Law on Enterprise Accountability of the Republic of Lithuania.
- Lithuanian financial reporting standards.
- In all general principles and in compliance with the principle of continuity of the company's activities.

According to the provisions of the Law on Enterprise Accountability of the Republic of Lithuania (November 6, 2001, No. IX-575), the company is classified as a medium-sized company.

"Baltic Medics" recognizes income in accounting according to the principle of income accumulation. Income is recorded in the accounting and presented in the financial statements, regardless of the received income, when it is earned. The cost of inventory used is calculated using the FIFO method (assuming that the earliest purchased inventory is used first).

The company is a non-VAT payer in accordance with Article 20, point 1 of the Value Added Tax Law of the Republic of Lithuania (March 5, 2002 No. IX-751) "Personal and public health care services provided by health care institutions, as defined in the relevant laws, as well as natural persons who have obtained the right to provide these services in accordance with the procedure established by the relevant legal acts." Also in accordance with the 2002 March 5 No. Pursuant to Article 19, Clause 3, Clause 3 of Order IX-751, the company purchases the means under the contract with the territorial health insurance fund for services that are paid from the budget funds of the Compulsory Health Insurance Fund (CHIF) with a preferential 5% VAT.

The presented data of the financial report of "Baltic Medics" table 2 shows that the sales income is the highest the largest were in 2021 - 12.6 million euros, during this year's period compared to 2020, sales revenue increased by 7.6 million (150.08%), and in 2022 decreased by 2.9 million euros (23.4%). The same trend is observed with profit (loss) before taxes from 2020, until 2021 this indicator increased by 242.19%, and compared to 2021 with 2022 decreased by 67.93%. Profitability before taxes as a percentage compared to 2020 with 2021 increased by 36.84% and compared to 2021 with 2022 decreased by 58.12%. During the analysed period, equity grew every year in 2021 increased by 73.86%, and in 2022 - 20.35%. Average number of company employees in 2020 – 122 employees, 2021 – 152 employees, in 2022 – 213 employees. It can be seen that in 2022 the number of employees grew the most, this could have been influenced by 2021 increased profits and reduced scope.

From the data, we can see that 2021 was significant for the company's activities. The main reason for the change in indicators is the increase in the range of services provided by the company, the opening of new departments, the modernization of the laboratory and the performance of a wider range of research. Such a growth rate is a big challenge for the company and its management, which requires constant control.

The activities carried out by the company "Baltic Medics" include a wide range of medical services, therefore, in order to obtain the most accurate data on the costs incurred, the costs of the medical services provided by the company are divided into groups in the accounting program according to the departments or the specifics of the performed activities.

During the period, the cost of medical services is the cost of all services provided in that unit. This method of accounting for service costs is called the process method.

Expenses incurred by departments are grouped and accumulated according to separate expense items, which are divided into direct and indirect. Those expenses that cannot be linked to specific services are immediately recognized as expenses. Expense accounting is managed in such a way that the expenses of each group are accumulated in separate analytical account correspondences.

Direct costs in the Baltic Medics company include direct costs of measures related to the performance of medical services, wages, and depreciation costs of fixed assets.

Indirect costs of medical services include sales, general and administrative, wages, room rent and utilities, car rental, other indirect costs of medical services.

A more detailed analysis of the costs presented in the profit (loss) statement will be conducted based on the provided data on the costs of medical services of Baltic Medics, table 3.

Table 3

UAB "Baltic Medics" 2020 - 2022 costs distribution according to groups (composed authors according to UAB "Baltic Medics" data)

Articles	in 2020	in 2021	in 2022
Sales Prime cost	2,061,970	4146223	4758179
Sales expenses	78,973	147040	242,051
General and administrative expenses	867,919	1397208	2514687
Interest and others similar expenses	9 471	1 196	212
Profit fee	254,622	913 826	310 353
All of them activities expenses	3,272,955	6605493	7825482

Horizontal analysis of UAB "Baltic Medics" operating costs in 2020-2022. during the period allows to evaluate the change of the indicators during the analysed period, fig 4.

Analysing the costs of the company's activities, an increase in cost of sales costs is observed, compared to 2021. with 2020 these costs increased by 2,08 mil. euro i.e. 101.08% compared to 2022. with 2021 sales costs increased by 0,61 mil. euro i.e. 14.76%, comparing the entire analysed period 2020-2022. these costs increased by 2,69 mil. euro. i.e. 130.76%. It can be assumed that to increase sales, the company mainly invested in advertising and other sales costs, which increased the costs of the cost of sales when comparing the entire period in 2020. with 2022 these costs increased by 0,16 mil. euro i.e. 206.50%. This results in increased cost of sales costs.

General and administrative costs in 2021 compared to 2020 increased by 0,52 mil. euro i.e. 60.98%. Compared to 2022 with 2021 increased by 1,11 mil. euro i.e. 79.98%. During the entire analysed period, general and administrative costs increased by 1,64 mil. euro it amounts to 189.74% of EUR. such an increase was mainly influenced by expenses: the loss due to the connection of the subsidiary company, which accounted for 33.31% of the total general and administrative expenses in 2022.

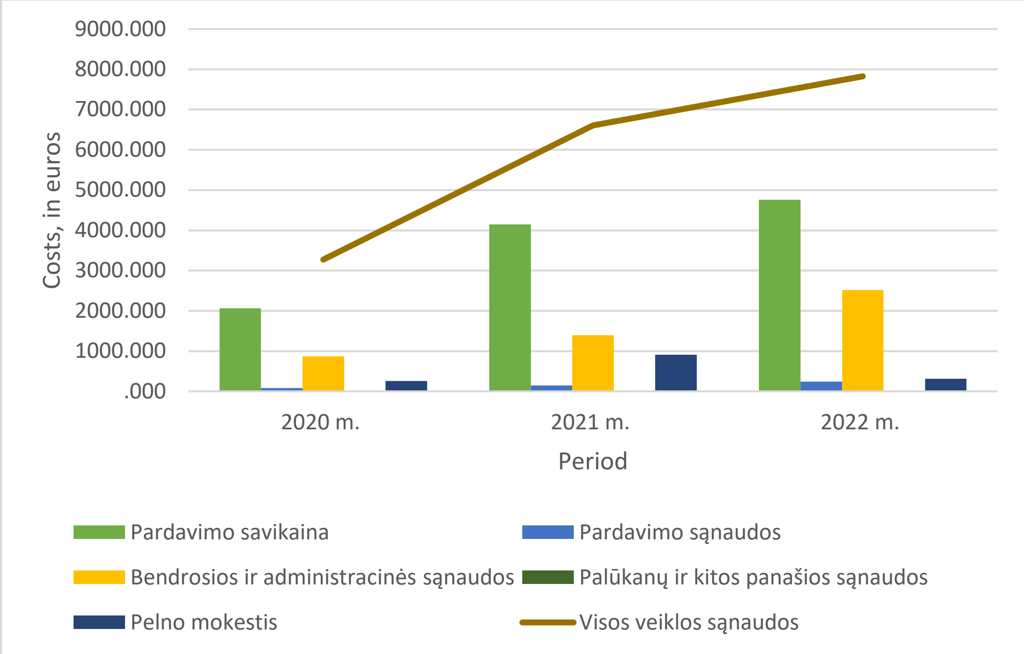

Fig. 4. Change in operational costs of Baltic Medics in 2020-2022.
(compiled by the author based on UAB "Baltic Medics" data)

Interest and other similar expenses changed slightly, tending to decrease in all analysed years in 2021. compared to 2020 decreased by 87.37%, which amounts to 8275 euros. Compared to 2022 with 2021 decreased by 82.27%, which amounts to EUR 984. During the entire analysed period, these costs decreased by 97.76%, which amounts to 9259 euros. These costs do not have a significant impact on the analysis of all the company's operating costs, since in 2020 makes up 0.29%, in 2021 - 0.018% in 2022 – 0.0027% of total operating costs.

Income tax expenses in 2021 were the highest during all analysed periods, comparing 2021. with 2020 these costs increased – 0,65 mil. euro i.e. 258.90% compared to 2022. with 2021 profit tax expenses decreased by 0,60 mil. euro i.e. 66.04%. During the entire period 2020 - 2022 these costs increased by 55731 euro i.e. 21.89%. When analysing the costs of corporate tax, it should be assessed that the income received by the company for services performed under contracts with territorial health funds are not subject to corporate tax, this benefit reduces corporate tax costs.

Next, a vertical analysis of the operational costs of the company "Baltic Medics" in 2020-2022 is carried out. during the period allows to assess the dynamics of the structure of the relevant indicators during the analysed period, fig. 5.

The largest part of operating costs in the analysed period 2020 - 2022. during the period consisted of cost of sales costs, which in 2020 amounted to 2061970 euros. and in the structure accounted for 63.00%, in 2021 although an increase in these costs is observed, the share of the cost of sales in the structure decreased and amounted to 62.77%, i.e. 4,14 mil. euros. in 2022 these costs also grew and amounted to 4,75 mil. euro. i.e. 60.80% in the overall structure. In total, the comparative weight of these costs in the cost of sales decreased by 2.2%, i.e. 2,69 mil. euros. Comparative weight of sales costs in the analysed period 2020 - 2022. period fluctuated between 2-4%, i.e. from 78973 euro up to 0,24 mil. euro this increase in the structure could be due to more active sales promotion, that is, greater investment in the advertising of the provided services. The structure of general and administrative costs during the analysed period fluctuated in 2020. accounted for 26.52% i.e. 0,86 mil. euro, 2021 the comparative weight decreased and constituted 21.15% of the structure, but the amount of these costs increased to 1,39 mil. euro in 2022. these costs also increased and amounted to 2,51 mil. euro i.e. 32.13%. In general, the comparative weight of these costs in general and administrative costs increased by 5.61%, i.e. 1,64 mil. euros. Comparative weight of interest and other similar costs in 2020-2022. decreased from 0.29% to almost 0.00%. Income tax expenses in 2020 accounted for 7.78% of the cost structure, i.e. 0,25 mil. euros. in 2021 accounted for 13.83% i.e. 0,91 mil. euros. and in 2022 the comparative weight of costs decreased to 3.97%, i.e. 0,31 mil. euros. For the entire analysed period 2020 - 2022 the comparative weight of these costs in costs decreased by 3.81%, but the amount of costs in 2022 compared to 2020 was higher by 55731 euro.

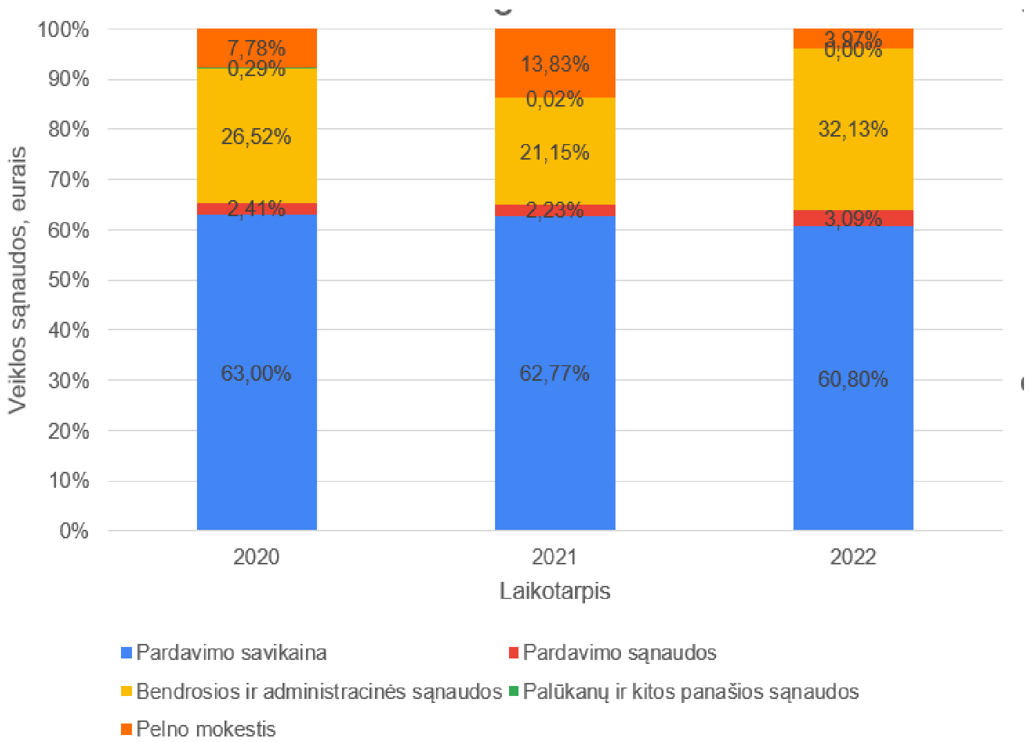

Fig. 5. The companies "Baltic Medics" activity cost structure in 2020-2022
(compiled by the author based on UAB "Baltic Medics" data)

The analysis of medical services costs of UAB "Baltic Medics", as well as the horizontal and vertical analyzes of operational costs, showed that the cost of sales has a significant impact on the company's results.

Conclusions

After analyzing the literature, it can be said that from an economic point of view, costs can be defined in two ways: 1) costs are the consumption of assets and services and the decrease in the value of assets during the reporting period; 2) costs are the monetary expression of resources used to achieve a certain goal. The authors distinguish various methods of classification of costs, but all of them are required to collect sufficient information, which is necessary for making management decisions, analyzing activities and controlling costs.

After conducting a horizontal and vertical cost analysis of the medical services of UAB "Baltic Medics", it can be stated that the costs during the analyzed period of 2020-2022 increased by EUR 4552527 during the period. (139.10%). And the largest part of the costs is attributed to cost of sales costs. From the data of the horizontal analysis, it can be concluded that most of the costs, although some of them were slightly, increased. In general, and administrative costs, the biggest influence on fluctuations was wages and related costs, and in 2022 loss incurred due to subsidiary company joining.

Summarizing the vertical analysis of UAB "Baltic Medics" operating costs and the dynamics of comparative weights, we see that in the entire analyzed period of 2020-2022 during the period, cost of sales costs had the greatest comparative weight, which was influenced by wages and related costs, as well as the costs of basic medical materials and equipment.

Based on the data of the analysis of the costs of medical services, suggestions are made on how to reduce the costs incurred in the future. Attention should be paid to the possibility of reducing employees' wages and related costs, while optimizing the work of employees, it should be assessed whether there are no jobs in the company that can be systematized, digitized and thus reduce the working time of employees to perform the relevant tasks. In order to reduce the costs of medical materials and tools, it is advised to evaluate the amount of purchased tools and materials and their consumption for conducting research. Minimize the possibility of wasting these funds.

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APPLICATION OF DIGITALIZATION PROCESSES IN UAB „KOMFOVENT“ ACTIVITIES AND ASSESSMENT OF PERSPECTIVES

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Keywords: Digitalization, business enterprise, technologies.

Abstract
The article analyzed and systematized the theoretical and practical applications of digitalization processes in business companies by various Lithuanian and foreign authors, as well as analyzed how digitalization manifests itself and its recognition methods both in society and in business companies or organizations.
The analysis of digitization processes applied in the activities of UAB „Komfovent“ was carried out in the work. As well as how digitalization processes influence the company‘s operations. According to the proposed hypothesis, it is confirmed by the author that the influence of digitalization processes on the company‘s activities has reduced operational costs and increased operational efficiency.

Introduction

Although digitalization appeared in the past century, it is often talked about, digitalization is mentioned in the literature, but the application of digitalization processes in the company has not yet been widely studied from a theoretical point of view. This phenomenon is analyzed by the following authors: (Remeikienė, 2023), (Romeikaitė, 2021), (Ritter, 2020), (Raitner, 2018), (Brynjolfsson, 2014), (Dabbous, 2023), (Ribeiro-Navarrete, 2021).

In today's world, the application of digitalization processes plays an important role in business enterprises, but business enterprises often face various problems related to these processes. It is important to study and identify the factors that cause problems for business companies in the application of digitalization processes or threaten the efficiency of the companies operations, as well as identifying factors that can improve these processes.

Article problem. In today's world, the application of digitization processes plays an important role in business enterprises, but business enterprises often face various problems related to these processes. It is important to study and identify the factors that cause problems for business enterprises in the application of digitization processes or threaten the efficiency of the enterprises' operations, as well as to identify factors that can improve these processes.

Article objective. To analyze the digitization processes applied by UAB "KOMFOVENT".

Article goals:

1. To analyze the application possibilities of digitization processes from a theoretical aspect.
2. To examine the digitization processes of UAB "KOMFOVENT" applied in the company's activities.
3. To evaluate the effectiveness of digitalization processes applied by UAB "KOMFOVENT".

Theoretical analysis of application of digitalization processes

The theoretical analysis of the literature explains the concept of digitalization, what processes include digitalization. Comparative literature presents ways of recognizing digitization processes, and how digitization is applied in the company's activities.

Digitization according to (Bedir, 2021), started around the beginning of the last century. Until now, digitalization has changed a lot, at that time there were no such possibilities as they are now. Just to take the example of computers, which are now becoming more and more powerful, digitization is becoming easier and faster to process with them. However, returning to the concept of digitization in the literature, it is observed that digitization is often confused with digitization, although digitization is related to digitalization. Digitalization as a process and digital transformation are also distinguished in the literature. These four concepts are related but have different definitions.

To understand digitization processes, one must first begin with understanding digitization. Digitization according to (SAP, 2024) is the conversion of a certain object into bits or bytes. It can be a scanned photo or any document and their conversion into bits or bytes is called digitization processes. Simply put, digitization is the process of using hardware or software to convert objects, such as photos or documents, into a digital format, or to present information about digitized objects in digital form (LM ISC LIMIS, 2024). In another way, digitization is defined as the process of transition from analog to digital form, also known as digital enablement (Gartner, 2024). For converting analog information or data into digital format, process information is presented as separate binary values 0 and 1. This binary system was created in 1679, since then the beginning of digitization is associated with a much earlier start than digitization (Base22, LLC, 2024). Along the binary system, binary values are processed by computers or transmitted by electronic devices, thus the process of digitization takes place. (ITpedia, 2011-2022).

Thus, modern life is not a single day without digitization, every day we face certain digitization processes. To better understand how digitization is changing everyone's lives, it is possible to look at what life was like in the past and now. According to the opinion of the interviewee (Paškevičiūtė, 2023), life 20 or 30 years ago was more analog, that is, we each went to physical stores, we went to the bank to open a bank account, we performed most of the various actions normally, because there were no smart mobile phones yet, which were very changed our current life which has changed so much that it is now very digital. We can go shopping just by using a smart mobile phone, with which we can find a thing we like or need in just a few minutes and pay for it in full, even immediately, that is, pay. Also, we all have various, even simple, devices or accessories that can be smart. As an example, we can take a simple watch that has evolved into a smart watch. By linking it to a smartphone, it is possible to see the collected information about individual digitized personal information. This can include: how many steps we take per day, measuring stress, monitoring heart rate, and also includes a training mode where you can see the running route, the distance run and the calories burned, and other various functions. In addition, the things we use in our daily life are changing, gas stoves are being replaced by hobs in households, vacuum cleaners are being replaced by smart vacuum cleaners and so on. As the interviewee says, each of us is accumulating more and more smart devices, and due to the abundance of these devices and their help, it happens that we accumulate a lot of personal information about our life and our behavior, which makes us create a digital copy of ourselves. So, in the future, it is possible that digitization will change everyone's lives so much that it will be possible to create a personal clone of each person from the accumulated digital information. All this digitization includes how our environment is rapidly changing with the help of technology, what it was before, what the environment is now and what it will be in the future. And all this is changing, because the integrated technologies in our lives not only make life easier, but all that digital data is generated, better and newer technological software solutions are being sought, which is why digitization is doing its thing, that the entire technological world that we see now is rapidly changing.

However, each business enterprise operates differently as it may perform different manufacturing processes or provide different services. Therefore, every business company needs not only to follow digitalization news, but also to see what is better for an individual business company from digitalization processes. As stated by (Ritter, 2020), his research presents the arguments for digitalization, in other words, he distinguishes three main skills that show the areas of possibilities for the digitalization of companies, and then moves on to the components of digitalization related to digitalized business management models (Figure 1). First of all, permissions, data and analytics are distinguished.

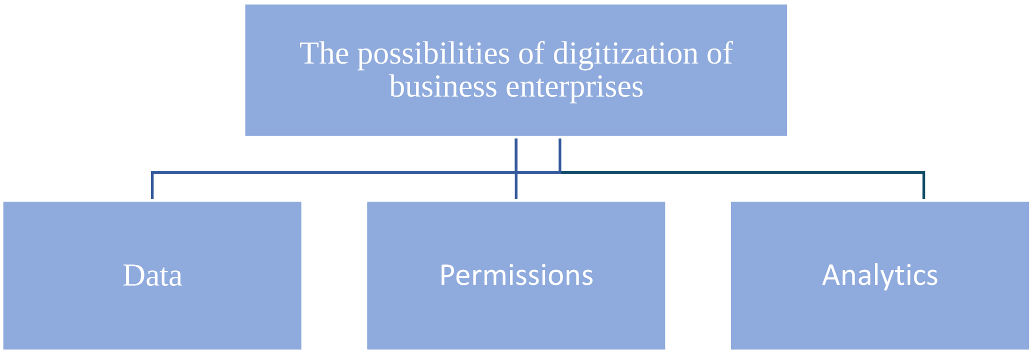

Fig. 1. Business management models compiled by the author based on (Ritter, 2020)

Moving on to the components of digitization, (Ritter, 2020) states that the level of digitization capacity may differ in various areas, so digitization is interesting for companies when investments in digitization are used in the company's business model. Ritter's research examines how digitization affects the business model. According to Ritter, four components are distinguished that influence the business model (Figure 2).

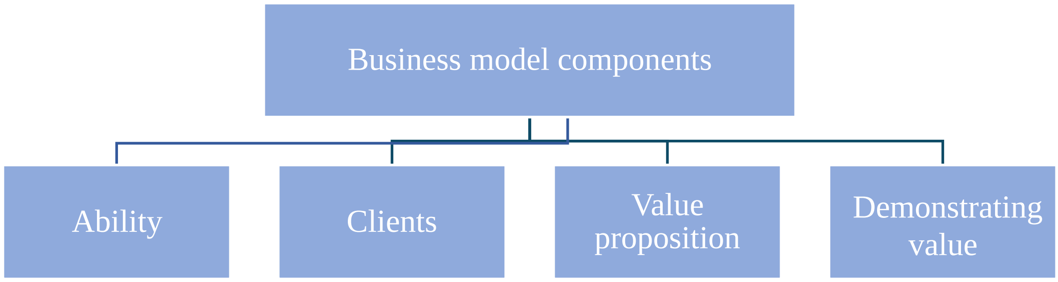

Fig. 2. Business model components compiled by the author based on (Ritter, 2020)

Thus, capabilities are certain activities of the company that are influenced by digitalization, in simple terms, as an example, the company's logistics performance has improved due to digitalization. So the capabilities are linked to the company's activities, whether it's production or sales, where digitization is implemented. More precisely, the information is documented and the results of the company's activities are collected and analyzed with the help of digitalization, as a result of which the analyzed data can be used to optimize the business model. Customers are also important to the business model because you can track their behavior, but to do this you need to collect data about customers, thus understanding their needs, because each customer's needs are different. In addition, not every customer can reveal all the necessary data about themselves, which can complicate the development of a business model if it involves data about the customer. The value proposition is the benefit proposition for the customer and the price itself. Digital value propositions can take many forms to make it easier to understand, Ritter provides a few examples:

- when value propositions are focused on the data itself;
- when value propositions are focused on inferences, analysis or insights and are supported by data;
- when value propositions are focused on digital services.

Moving on to company processes, every company has a variety of daily business processes that can be simplified much faster with the help of company digitization. Daily processes are a company's daily tasks and a chain of actions, the purpose of which is to achieve certain goals for companies (Institute of Social Progress, 2023). And this task can be: preparing documents (agreement, drawings, requests, etc.), providing service to the client, collecting data, etc. Therefore, all these tasks can be facilitated with the help of digitalization, by applying business models or technologies that carry out these processes. However, adapting digitization requires defining how a certain process can be adapted. So in the given picture you can see how it could be done (Fig. 3).

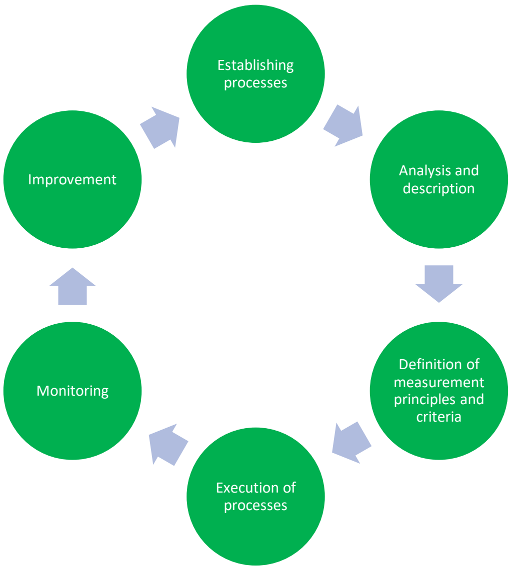

Fig. 3. Adaptation of digitization processes compiled by the author based on (Ritter, 2020)

By specifying the process itself in the company's activities, it must be determined and reviewed whether it can be carried out by digitization. If the process is digitized, it needs to be described and analyzed. Various criteria are then followed to allow the process to run. Finally, the digitization process needs to be monitored and improved. This results in a revolving chain where digitization processes seem to keep getting better and more complex. Of course, they can be combined in several ways into one stack, so when the enterprise business model systems work, they have more combined digitization processes. Therefore, the processes operating in the company can become digitized with the help of digitalization, and thus the usual or everyday processes of the company can be replaced by digitized processes.

To understand how digitization processes work in reality, (Investopedia, 2021) the team presents a possible real-life example. To cut it short, the bottom line is that the girl pays in cash every day at the store. However, there can be a problem when you run out of money and the bank is closed after hours or on weekends for withdrawals. To introduce the girl to the digital world of finance, the bank provides her with a debit card that is automatically linked to her checking account. So, the next time a girl wants to shop in a store, she can simply pay by swiping her card through a handheld payment processor. Most interestingly, the card swipe and payment takes just a few seconds, and many digital processes happen in those few seconds. First of all, the debit card issued to the girl is a Visa card. And Visa makes cards that have a magnetic stripe, which stores information digitally. When a girl pays with her card in a store by touching it to a handheld payment processing device, that's when the payment information is transmitted to Visa. The payment device itself acts as an intermediary between Visa and the store. Visa then notes the information received from the device and forwards it to the bank for confirmation. The bank confirms that the girl has enough funds in her account for the purchase and approves the transaction. Visa then transmits this information to the store device as a confirmation transaction. After the exact amount is deducted from the account, this amount is also shared between the store, Visa and the bank. The store, of course, keeps most of it, and for Visa and bank operations and services, it is shared as agreed, it can be a few percent of the amount and so on. This whole process seems quite long, but it only takes a few seconds.

Summarizing the processes of digitization, the most important emphasis for companies is the application of technologies in order to improve the company's performance and business management models. For companies starting to implement digitization processes, it may cost a lot at first, but over time it simplifies their operations for businesses and becomes an investment in better company well-being. From the given examples of how digitization processes work, it can be seen that it not only changes the activities of companies, but it also changes the lives of consumers, due to which digitization accelerates certain processes. Therefore, with the improvement of consumer consumption linked to digital technologies and the increase of digitization processes for companies, investment in digitization processes pays off. And as argued by (Brynjolfsson, 2014), Moore's law also shows how technologies become more powerful and cheaper over time. Therefore, both now and in the future, digitalization processes are inseparable for business enterprises, and it is hard to imagine the activities of business enterprises without them.

The research includes the digitization processes analyzed by the company „Komfovent", using the analysis of financial rations and quality research. The analysis of financial ratios helps to reveal how finances are managed in the company, what is the company's financial situation, through Return on Assets (ROA), Return on Equity (ROE), Return on Investment (ROI), EBITDA, sales volume per employee. By knowing the company's financial situation, it is possible to make correct decisions related to the management of the company, in this thesis, financial relative indicators helped to assess the impact of the application of digitalization processes on the company‘s activities in the activities of UAB „Komfovent"

The qualitative content analysis method was used for the analysis of the qualitative research, when the expert questionnaire consisted of categories and subcategories. The expert's questionnaire consists of one category, which allows revealing the expert's point of view on what effect the application of digitalization processes had on the company's activities in the activities of UAB „Komfovent".

"KOMFOVENT" UAB digitalization processes application research results

In order to determine what impact the application of digitization processes had on the company's activities in the activities of Komfovent UAB, the following methods were chosen: analysis of relative indicators and qualitative research.

As shown by the work results from the analysis of relative indicators, in the period we are analyzing both during the implementation of the VVS system in 2019-2021m.

The qualitative (content) content analysis method was used for the analysis of the qualitative research, when the expert questionnaire consisted of categories and subcategories. The expert's questionnaire consists of one category, which allows revealing the expert's point of view on the impact of the application of digitization processes in the activities of UAB "Komfovent" on the company's activities.

Table 1

The relative indicators were calculated and compiled by the author based on the data provided by the Komfovent company (made by author)

	2019m	2020m	2021m	2022m	2023m
(ROA)	22,9%	26,6%	31,54%	27,55%	29,3%
(ROE)	26,19%	30,67%	42,36%	34,43%	34,65%
(ROI)	24,88%	29,11%	38,84%	31,39%	32,06%
EBITDA	9,7 mln. Eur	13,19 mln. Eur	13,37 mln. Eur	14,25 mln. Eur	21,91 mln. Eur
sales volume per employee	94,6 tūkst. Eur	98,6 tūkst. Eur	120 tūkst. Eur	135,6 tūkst. Eur	139,9 tūkst. Eur

The changes in the presented indicators are compared between the period of 2019 and 2021, these changes are positive and clearly noticeable, that is, the profitability of the property at the beginning of the installation of the VVS system and after the installation changed by 8.64 percent or, in other words, the company's property brings 8 cents more net profit. The change in equity is even larger, yielding 16 cents more in net income. As shown by the change in return on investment, every euro invested brings 13 cents more net profit to the company. The EBITDA indicator is important because it evaluates not only the net profit, but also shows a more accurate potential of the company, in other words, depreciation is visible and the lower this indicator is, the less investment is made in equipment, inventory or in the digitization processes themselves. The change in the indicator shows how strongly the EBITDA indicator increased - EUR 3.67 million. There is also a strong change in sales volumes per employee, which increased by 25.4 thousand, EUR.

Table 2

The impact of digitization processes on the activities of Komfovent UAB (informant's point of view) (made by author)

Subcategories	Expert opinion
The process of determining the need for the implementation of digitization processes and the choice of methods	According to expert R1, in order to control the company's various processes, it is necessary to digitize. But first of all, the most important priority for the company as a goal is to work paperless. The main needs that are taken into account when implementing digitized programs are that the installed programs help work, reduce the manual methods of entering information, and that all information is freely shared with the help of systems among the entire company's departments and employees.
The process of preparation for digitization	According to Expert R1, the preparation is carried out in several stages. The first step is finding a suitable product on the market and looking for a partner or company that could help the company install and then maintain a certain system. Later, a Working Group is formed from the company's employees and a contract is signed with the Partner. Later, a preliminary work schedule is drawn up, the work is distributed, who is responsible for what, and a work estimate is drawn up. Installation work takes time depending on the complexity of the application being installed. The implementation of the Axapta program took 2 years, and the Personnel program was implemented in 5 months."
Disadvantages of the implementation of digitalization processes in the company	According to expert R1, there was no system of digitalization processes implemented in the company that did not meet expectations, to be more precise, all systems worked.
The benefits of applying digitalization processes in the company to the company	According to Expert R1, digitalization provides stability to the company and helps to control operational processes. The amount of information is enormous. It needs to be systematized and shared. And you can't do that without computer programs. We cannot imagine modern life and work without digitization.

From the expert's interview, it can be deduced that digitization is inseparable from the company's activities. All communication and information sharing is supported by technology, especially when there is a large company and communication between individual departments is simplified. In this way, the possibilities of solving errors are reduced, because by eliminating only paper versions of documents or the information contained in them, which can be lost, the necessary information is shared more quickly. Even though the implementation of digitalization processes themselves takes a different amount of time, which depends on the complexity of the systems, this does not change the fact that the implementation of such digitalization tools in a company only brings benefits to the company's operations. Without digitization in the company, it would be impossible to compete in the market with other competitors.

Conclusions

Findings from the results show positive changes. And it can be concluded that the efficiency of the company's activities is really improving due to digitization. However, how this affects operating costs is not proven by indicators, but taking the research results from a qualitative study that due to the implementation of digitalization processes, manual work is reduced, as well as communication between individual departments is more and more convenient, when the necessary information is shared faster, when software is installed on devices equipment, production speeds up, so it can be concluded that digitization processes must reduce operating costs.

In the activities of business enterprises, the main modern technologies that have affected digitization around the world are distinguished: the Internet of Things, big data, cloud computing, artificial intelligence and blockchain technologies. Due to these modern technologies, the business competitive environment is changing, as well as creating new business models and adapting to the business market itself. And the application of digitalization processes in companies is already an integral part of the company, because digitalization has greatly affected the company's operations, which makes the company's operations more and more simplified and improves the company's well-being. Therefore, the investment of business companies in digitization is not new, but the necessity to remain as a competitive company in the market.

The influence of digitization in the analyzed company "Komfovent" shows that it has a significant influence in the study. There are many different digitization processes in the company, such as the main VVS system covering all the company's activities, as well as other various systems and software that improve the company's performance and well-being. The first research method is the analysis of relative indicators, it showed how the influence of digitization affected the company's activities through the analyzed relative indicators during the implementation of the VVS system from 2019 to 2021. Relative indicators showed a positive result as the change in relative indicators changed during the implementation of the VVS system. The second qualitative research method showed how digitization has affected the company's operations through expert interviews. Expert opinion, the role of digitalization is very important, without digitalization it is impossible to imagine the company's activities, the company simply would not be able to compete in the market. It will also bring stability to the company, quick and convenient communication between the employees and departments of the entire company, and all of this together determines the overall efficiency of the company.

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VIDEO RECORDING IN FORENSIC SCIENCE FROM BERTILLON TO THE PRESENT DAY

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Keywords: crime video recording; criminalistics; Alphonse Bertillon; advanced technologies.

Abstract
The article reviews the concept of video recording in forensic science, examines the historical development, the beginning of Lithuanian forensic video recording, and the contribution of the founder of forensic science, A. Bertillon, to forensic video recording. The work also discusses the modern applications of forensic video recording tools and which methods of video recording by A. Bertillon are used nowadays.

Introduction

Forensic imaging techniques are directly linked to scientific and technical progress, resulting in the development of new and more advanced technical tools and technologies in forensic science. As late as the beginning of the 19th century, crime scenes could only be illustrated with drawings or sketches. Often two drawings were presented in murder cases, which is unthinkable in modern forensic science. In the middle of the same century, with the advent of photography, the justice system began to use video recording to document crime scenes and to identify and trace criminals, taking advantage of scientific innovation. Today, no criminal investigation is conceivable without forensic video recording

The article analyses, on the basis of scientific literature and scientific articles, how the history of forensic imaging has evolved and how the actions and inventions of the pioneers of the science have changed the use of imaging tools. One of Bertillon's most important contributions to forensic science was the systematic use of photography to document crime scenes, clues and criminals. He developed a method of photographing crime scenes with a camera mounted on a high tripod to document and view the scene. Bertillon started a systematic identification practice. He developed a comprehensive card with a photograph of the person and an anthropometric description. The use of photography in forensic science expanded, and corpses and footprints began to be recorded. This type of image capturing began to be used in many pre-trial investigations, such as searches, experiments, inspections, etc.

The scientific literature details and describes the development of forensic science, as well as the use of video recording tools, but lacks information on the role of the pioneers of forensic science in the development of video recording technologies and the use of modern equipment. The subject of the article is video recording in forensic science. The aim of the article is to analyse the contribution of the pioneers of video forensics to forensic science and the use of modern tools.

Objectives of the article:

1. To review the concept of video capture in forensics;
2. To analyse the contribution of the pioneer of forensic science, A. Bertillon, to the development of video recording tools.
3. To analyse the contemporary application of video recording tools in forensic science.

Data and methods

To achieve the above mentioned objectives, the analysis of scientific literature is used in the work, which is used to study the information provided by the scientific literature, the analysis of legislation, which is used to study the legislation and the law, and the method of generalization is used, which is used to summarize the analyzed material and to present the conclusions. In the practical part of the thesis, a qualitative research method was used for the interview material and a method of analysis of case law, which was used to analyse the significance of video recording in court cases.

Results of interviews with professionals:

When the respondents were asked what kind of video recording tools are used in their work, they unanimously answered that the main video recording tools used in forensic science are the camera, the camcorder, the 3D scanner and the unmanned aerial vehicle (UAV), but a few also mentioned mobile phones, and one specialist mentioned car recorders and CCTV cameras, which are particularly relevant and often used as evidence in court practice. Also, when looking at the responses to the question of whether the location of the event has an impact on the use of video recording equipment, the results show that it does, as it will determine the type of video recording equipment used at the scene or at another event location. Similarly, the analysis of the respondents' answer to the question on the impact of advanced technology on the effectiveness of criminal investigations shows that the majority of professionals consider that it has an impact on the effectiveness, as it provides evidence for further investigations. After analysing the answers given by the respondents, it can be stated that all the specialists agree that photography is the most commonly used means of video recording in forensic science. In conclusion, not much has changed since Bertillon's time, as to this day it is impossible to imagine a single crime scene examination without forensic photography. An analysis of the case-law shows that video recordings play a decisive role in legal proceedings, providing compelling evidence and a clear picture of what happened at the scene. The videos record every detail of the event, while maintaining the objectivity and reliability of the information. In court, video is an important tool to help the parties prove their arguments and to present recorded evidence. Accurate and objective video footage helps to ensure a fair trial and sound judicial decisions.

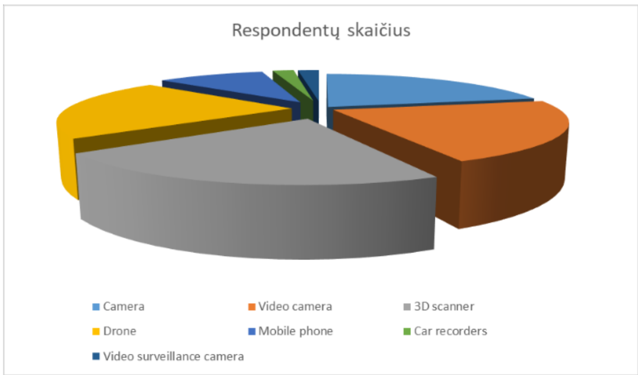

Fig. 1. Means of video capture. Title made by author

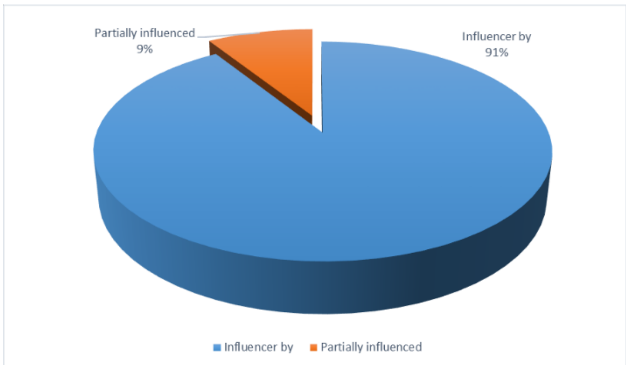

Fig. 2. The influence of the scene on the use of video
Recording tools. Title made by author

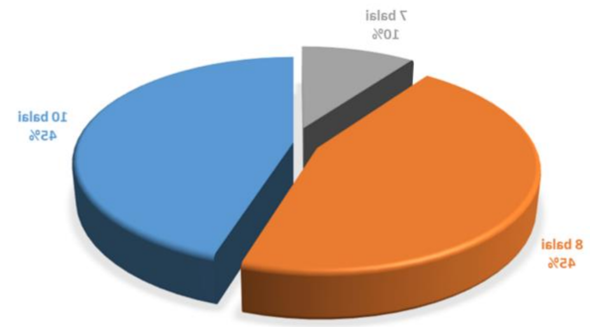

Fig. 3. The impact of advanced technologies on the effectiveness
Of criminal offences (rating from 1 to 10). Tiitle made by author.

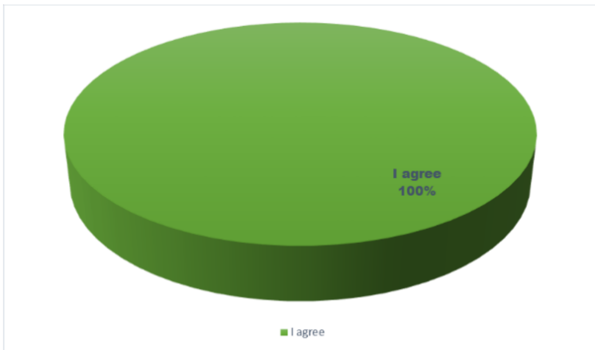

Fig. 4. Photography is the most common way of
Capturing image. Tittle made by author.

Conclusions

After reviewing the concept of video recording, it can be stated that video recording in forensic science is an indispensable tool, an important part of the process, which allows to record the places of occurrence, to document crimes and their investigations proving the guilt or innocence of the perpetrators, to confirm or deny certain theories about the crimes committed, and to help to identify persons, cars or other related objects. As early as the middle of the 19th century, photographic techniques were used to record the traces of criminals and crime scenes. At that time, general photography was developing rapidly, and forensic photographers were developing special photographic methods and tools and developing guidelines for forensic photography. One of the most influential forensic photographers in this field was Alphonse Bertillon, who developed a number of photographic cameras for identifying individuals in photographs, as well as providing ways of documenting events and capturing corpses. As far as the beginnings of Lithuanian forensic work in video recording are concerned, the conditions were difficult because of the limited resources of the criminal police. However, with the introduction of crime recording and photography systems based on Bertillon's methods, and later on fingerprinting, the situation began to improve. The results of the work of the criminal police became visible in the successful detection of crime and the apprehension of dangerous criminals. Improvements in technology have opened up new possibilities, including the use of video recording. These modern techniques inherit the principles of classical photography, but offer smarter and more effective applications, complementing traditional methods and adding more information to investigations. To this day, several important techniques introduced by Bertillon are still used by modern police: the methods of photographing criminals, the method of photographing the scene, and the method of photographing the corpse. Although modern forensic imaging techniques are similar, with advances in technology we can now enjoy more sophisticated applications.

Modern forensic science uses both traditional and new video recording methods and advanced technologies to solve criminal and civil cases. It is clear that forensic imaging is becoming a powerful tool in the modern world. It is used to convey, for forensic purposes, important evidence more clearly and accurately. The development of modern forensic science has been accompanied by the emergence of intelligent technical tools that greatly facilitate the work of specialists. Despite the introduction of innovations such as laser scanners or unmanned aerial vehicles, photography remains the main method of image capture. Forensic photography is an indispensable tool in the video recording system, as it is not only the oldest method of video recording that allows events to be detailed and visual facts to be presented, but it is also particularly widely used in pre-trial criminal investigations. Most of the techniques and rules of photography used are specifically designed to capture the features of objects, for examination and preservation, and to provide a set of visual evidence for use in pre-trial investigations and in court. Bertillon's contribution to modern criminology is very significant, and he has developed a whole range of tools for taking accurate photographs of criminals. Although the method of measuring the body is not currently used, it was the basis for the further development of criminology. His methods of preventing misidentification have contributed to the development of modern forensic science. Bertillon's work has ensured that forensic science has become a scientifically sound and reliable field capable of assisting justice systems in solving problems. Thus, modern forensic science continues to evolve thanks to the innovations and legacy of great scientists, emphasising the importance of a balanced mix of traditional and new methods to achieve the goals of investigation and forensic practice. Mr Bertillon remains an important figure in the history of forensic science, whose contribution is indispensable and relevant to this day.

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INDIVIDUAL CONSTITUTIONAL COMPLAINT: LEGAL GROUNDS OF ADMISSIBILITY, PECULIARITIES OF EXAMINATION

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Keywords: Constitutional Court; Individual constitutional complaint; Legal grounds for admissibility; Procedure for examining the complaint.

Abstract
The article examines the theoretical and practical aspects of the admissibility and examination procedure of an individual constitutional complaint. Using the method of secondary data analysis, 2019-2023 are evaluated. Trends in the admissibility of individual constitutional complaints received by the Constitutional Court in Lithuania. By applying the document collection and analysis method, the decisions of the examined constitutional complaints are analyzed, the reasons for the rejected requests and the mistakes made by the applicants, which determine the admissibility of individual constitutional complaints, are discussed. The aim of the article is to examine the legal grounds for the admissibility of individual constitutional complaints and the examination procedure.

Introduction

One of the main mechanisms that protect citizens from unwanted actions of authorities and courts in the resolution process is the constitutional complaint procedure (Bidzinski and Ulijasz, 2023). A constitutional complaint is one of the important jurisdictions of the Constitutional Court, which can be described as a complaint or lawsuit brought by any person who believes that his rights have been violated by the action or inaction of public authorities. Currently, the Constitutional Court of many countries has adopted a system of constitutional complaints of various models (Chakim, 2019).

It should be noted that a constitutional complaint is not another appeal tool that prolongs the course of any of the procedures. In the legal literature, it is unanimously emphasized that it is an exclusive legal instrument for the protection of constitutional rights and freedoms. Therefore, the complaint does not fall within the closed systems of ordinary remedies provided by ordinary procedures (administrative, civil and criminal). The constitutional complaint as an instrument for the protection of constitutional rights and freedoms is associated with the European model of the constitutional judicial system (Szmulik and Poglodek, 2016).

In Lithuania in 2019 the amendments to Article 106 and 107 of the Constitution that came into force established the institution of individual constitutional complaint, which created the conditions for each person to apply directly to the Constitutional Court of the Republic of Lithuania (hereinafter referred to as the Constitutional Court of the Republic of Lithuania) and thus ensure a more effective protection of human constitutional rights or freedoms at the constitutional level (Jočienė, 2022). This step is one of the most important changes in the Lithuanian legal system that have taken place over the past year, which not only reflects the general trends in Europe, but also contributes to the implementation of the principles of the supremacy of the Constitution and the separation of powers (Pūraitė-Andrikienė, 2022).

The function of constitutionality in the rule of law is essential. In its implementation, various countries sought to provide public access to constitutional revision. The existence of constitutional restrictions on filing complaints is a challenge (Rasyidah and Jamin, 2021). In Lithuania, the Institute of Constitutional Complaints is a new field, but its necessity is based on the active use of this opportunity by individuals (Pūraitė-Andrikienė, 2022), so the emerging practice still faces challenges. Although several constitutional complaints are received, a significant number of them are not accepted for consideration due to non-compliance with the requirements for constitutional complaints, but mistakes are repeated every year, so the statistical data on the admissibility of complaints reveal the problems in this area. Against this background, this final work aims to investigate the procedure for examining individual constitutional complaints and the challenges that arise in practice. Research object - legal grounds for the admissibility of individual constitutional complaints and the examination procedure. The aim - to examine the legal grounds for the admissibility of individual constitutional complaints and the examination procedure.

Data and methodology

Considering the analysed nature of the topic and the aims to reveal the practical individual legal bases of the admissibility of a constitutional complaint and aspects of the examination procedure, a study was carried out, which applies several research methods - methods of secondary data analysis and document collection and analysis. The main characteristics of each of these methods are discussed in more detail.

1. Implementation of the secondary data analysis method by collecting and analysing trends in the admissibility of individual constitutional complaints in Lithuania, considering the data presented in the annual activity reports of the Constitutional Court of the Republic of Lithuania.

Research instrument: website of the Constitutional Court of the Republic of Lithuania.

Study population: 2019-2023 of the Constitutional Court of the Republic of Lithuania. published annual activity reports and review of the admissibility of individual constitutional complaints submitted to the Constitutional Court of the Republic of Lithuania in 2019. September 1 - in 2020 August 31

Investigation process - the keywords "individual constitutional complaint", "admissibility of individual constitutional complaint" and "statistics of admissibility of individual constitutional complaints" were entered in the search on the page of the Constitutional Court of the Republic of Lithuania. According to these keywords, the website's search engine presented the annual activity reports of the Constitutional Court of the Republic of Lithuania, which contain information that allows revealing the main statistical trends of the admissibility of individual constitutional complaints from 2019. Information in annual activity reports is systematized and presented in charts.

2. The document collection and analysis method is implemented in order to analyse in more detail the individual practical aspects of the admissibility of constitutional complaints, revealing the decisions and actions of resolutions and the reason for rejection.

The research instrument is the database of rulings, conclusions, and decisions on interpretation of the Constitutional Court of the Republic of Lithuania, the database of decisions on individual constitutional complaints and the database of reports on the websites of the Constitutional Court of the Republic of Lithuania.

Research sample: taking into account that the main goal of the final work is to raise the legal grounds for the admissibility of individual constitutional complaints and the examination procedure, the decisions and resolutions passed by the Constitutional Court of the Republic of Lithuania and the decrees of the President of the Constitutional Court of the Republic of Lithuania, which allow evaluating the reasons for accepting or rejecting individual constitutional complaints.

Method of selection: when selecting the decisions and rulings of the Constitutional Court of the Republic of Lithuania, a criterion selection method was used, specific criteria were applied, based on which the documents are included in the research sample. In this case, the main criterion was decisions and rulings illustrating the admissibility and examination practice of individual constitutional complaints, allowing to distinguish the reasons of the Constitutional Court of the Republic of Lithuania, mistakes made by the applicants when submitting a request to the Constitutional Court.

Research process and its stages. First, a detailed analysis of the theoretical aspects of the analysed topic was carried out, which made it possible to highlight the individual requirements for the admissibility of a constitutional complaint and the decisions of the Constitutional Court of the Republic of Lithuania. After analysing the theoretical aspects, the research type and instrument were selected, considering the goals and objectives of the work, as well as the nature of the analysed topic. During the research, the search for rulings and decisions of the Constitutional Court of the Republic of Lithuania was carried out, the content of documents was analysed, and the most important topics or questions were identified. The extracted information was presented by systematizing it and justifying the identified trends.

Results

A statistical review of accepted and examined constitutional complaints allows one to assess the number of individual constitutional complaints submitted to the Constitutional Court, which persons submit complaints, and the relative difference between examined and rejected requests. First, it is possible to review the general situation of individual constitutional complaints received by the Constitutional Court of the Republic of Lithuania (Fig 1).

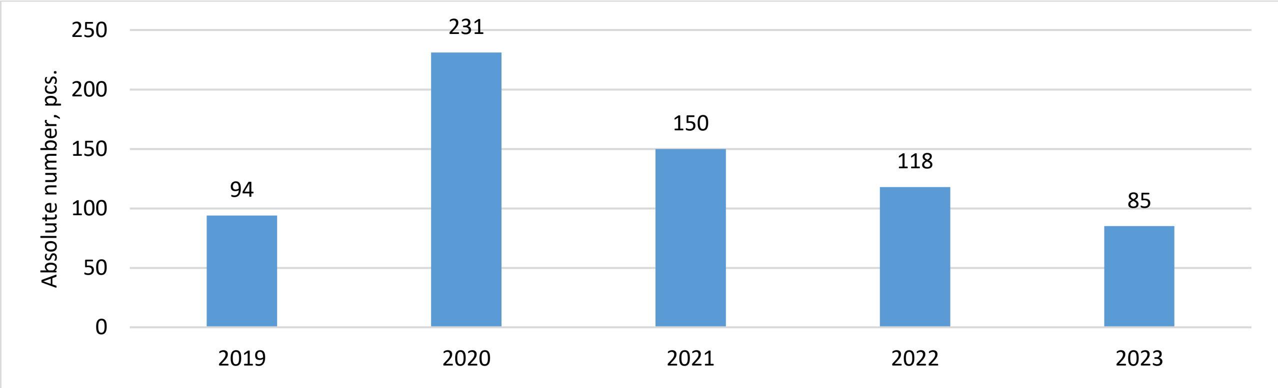

Fig. 1. Individual constitutional complaints received by the Constitutional Court of the Republic of Lithuania in 2019-2023 changes (made by the author according to the 2019-2023 annual activity reports of the Constitutional Court of the Republic of Lithuania)

According to the data presented in Fig 1, the highest number of individual constitutional complaints received by the Constitutional Court of the Republic of Lithuania was in 2020. and compared to 2019, the number of received complaints increased by 59.31 percent. The large number of received complaints led to the fact that only from 2019 In September 2019, the Institute of Individual Constitutional Complaints came into force, so the complaints received during 2019 is the result of only a few months. In addition, the increase in the number of received complaints may have been partly determined by the fact that, after the possibility to submit a request to the Constitutional Court came into effect, this possibility attracted exceptional interest. When evaluating 2020-2023 the trends of received complaints show a consistent decrease in this number. Compared to 2020 and 2023 the difference in the number of complaints received by the Constitutional Court of the Republic of Lithuania, it reaches 63.02 percent, i.e. The Constitutional Court of the Republic of Lithuania in 2023 received 128 fewer complaints than in 2020.

When evaluating the requests of the subjects of constitutional complaints, which are specified in Article 106, Part 4 of the Constitution, the main subjects submitting complaints are natural persons (Fig 2).

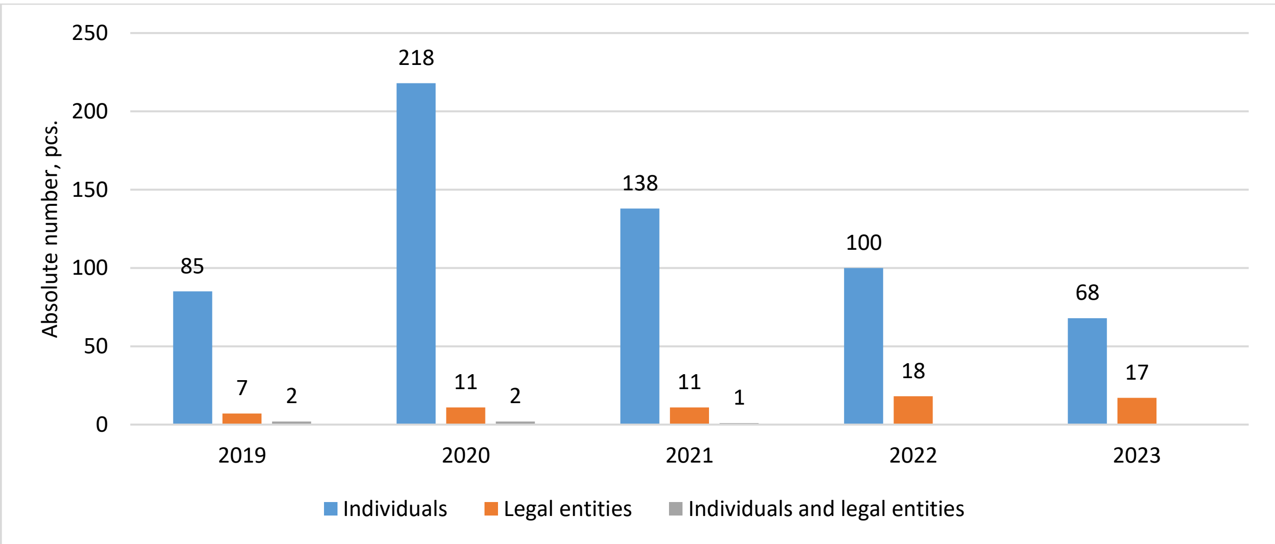

Fig. 2. Individual constitutional complaints received by the Constitutional Court of the Republic of Lithuania in 2019-2023 changes by entities (made by the author based on the 2019-2023 annual activity reports of the Constitutional Court of the Republic of Lithuania)

Considering the changes presented in Fig 2, from 2019 applications were submitted by both natural and legal entities, and applications were received that were submitted by natural and legal entities together. It is true that the Constitutional Court received requests submitted by natural and legal persons together only in 2019-2021. period, and this number fluctuated 1-2 per year. Analyzing the requests submitted by legal entities to the Constitutional Court, it is observed that the share of such requests in the overall structure of received complaints increased: in 2019 – 7.45 percent; in 2020 – 4.76 percent; in 2021 – 7.33 percent; in 2022 – 15.25 percent; in 2023 - 20 percent Some of the complaints were submitted after using the legal assistance of a lawyer: in 2019 13 complaints were filed, which accounted for 13.83 percent. of all complaints received in that year; in 2020 38 complaints were submitted (16.45% of all complaints); in 2021 – 31 complaints (20.67% of all complaints); in 2022 – 39 complaints (33.05% of all complaints); and 2023 – 39 complaints (45.88% of all complaints).

When evaluating the admissibility of complaints, attention is drawn to the fact that the Constitutional Court does not accept all submitted requests for consideration, and before deciding, the admissibility of complaints is assessed. Considering the number of complaints accepted for consideration by the Constitutional Court of the Republic of Lithuania since 2019, the number of complaints accepted for consideration varies up to 10 percent. of all complaints (Fig 3).

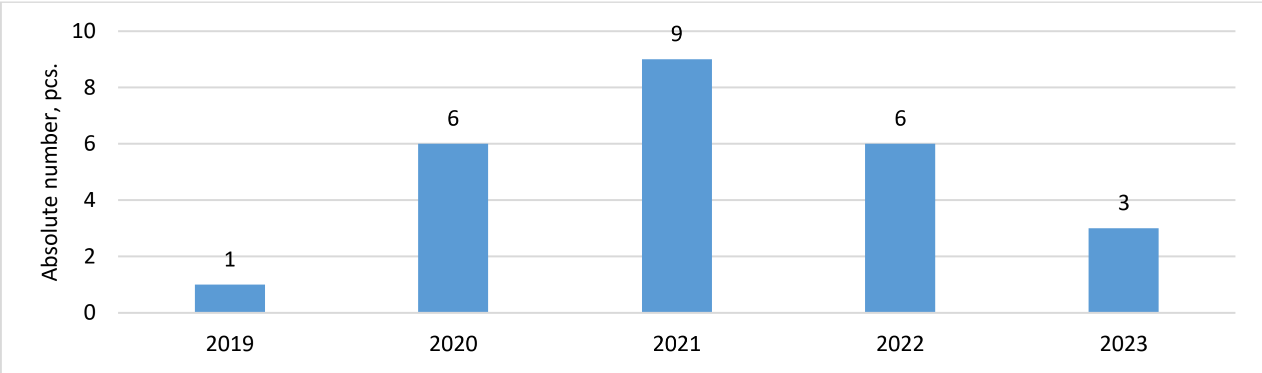

Fig. 3. Individual constitutional complaints received by the Constitutional Court of the Republic of Lithuania in 2019-2023. changes by entities (made by the author based on the 2019-2023 annual activity reports of the Constitutional Court of the Republic of Lithuania)

According to the data presented in Fig 3, it can be seen that the share of accepted complaints in the general structure of complaints received by the Constitutional Court of the Republic of Lithuania is very small: in 2019 – 1.06 percent; in 2020 – 2.60 percent; in 2021 - 6 percent; in 2022 – 5.09 percent; in 2023 - 3.53 percent Examining the issues of complaints accepted by the Constitutional Court of the Republic of Lithuania, it is noticeable that their nature is very diverse:

• 2019 a complaint regarding the postponement of a prison sentence for the commission of very serious crimes was accepted for consideration (Annual Activity Report of the Constitutional Court in 2019, 2020).

• 2020 complaints were accepted and examined regarding the mandatory membership of certified architects in the professional self-government association, regarding the impeccable reputation of internal service officers, regarding the allocation of service time to the pension of officers and soldiers, regarding the submission of a request to resume the process in an administrative case, regarding the right to appeal the decisions of the Seimas Controller to administrative courts (Annual of the Constitutional Court 2020 activity report, 2021).

• 2021 complaints were accepted and examined regarding the information about the convictions of the candidates for Seimas members indicated in the election posters, due to irreparable reasons that pose a threat to the interests of national security (Annual Activity Report of the Constitutional Court in 2021, 2022).

• 2022 The Constitutional Court accepted to examine complaints regarding the temporary accommodation of an asylum seeker in the aliens' registration center, regarding the freedom of movement of persons during quarantine periods, regarding the extended confiscation of property (Annual Activity Report of the Constitutional Court for 2022, 2023).

• 2023 received and examined complaints regarding the age up to which a person can be appointed guardian of a child under ten years old, regarding the state's obligation to compensate the owners (users) of land taken for public needs for non-pecuniary damage due to the loss of residential housing taken together with the land, regarding the allocation of state budget allocations after the Seimas for new political parties registered for the election (Annual activity report of the Constitutional Court for 2023, 2024).

From 2019 after establishing the institution of individual constitutional complaint and after the Constitutional Court received a considerable number of requests with complaints from natural and legal persons, some of them were returned to the applicants, assessing the admissibility of constitutional complaints. Considering what is stated in the second chapter of the final thesis, the return of an individual constitutional complaint can be based on the basis established in Article 70, Part 1, Point 2 of the Law on the Constitutional Court of the Republic of Lithuania (the applicant has not exhausted all means of defense, including the right to go to court). Also, an individual constitutional complaint can be returned based on Article 70, Part 1, Clause 3 of the Law on the Constitutional Court of the Republic of Lithuania (the applicant has not eliminated the deficiencies in the cases defined by the law or by the deadline). When evaluating the trends of constitutional complaints returned to applicants, in 2019 none of the applicant's complaints were returned (Fig 4).

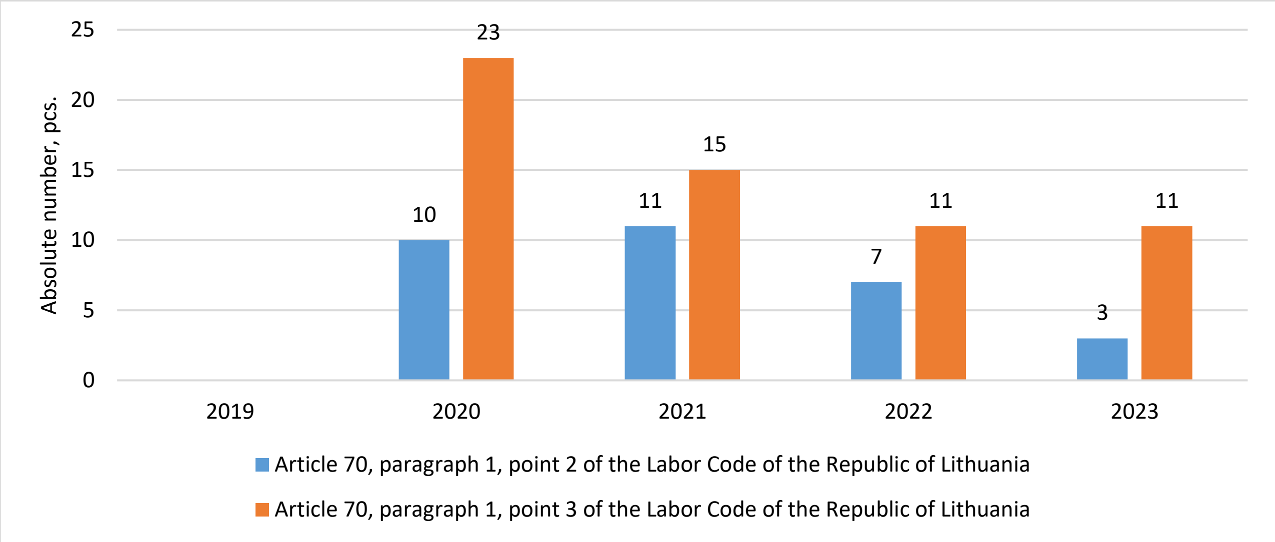

Fig. 4. Individual constitutional complaints returned to applicants by the Constitutional Court of the Republic of Lithuania in 2019-2023 changes (made by the author according to the 2019-2023 annual activity reports of the Constitutional Court of the Republic of Lithuania)

The data presented in the picture (Figure 8) reveal that during the entire period, most individual constitutional complaints were returned to the applicants based on Article 70, Part 1, Point 3 of the Law on the Constitutional Court of the Republic of Lithuania. Although this number stabilized and remained the same in 2022-2023, but because the number of complaints received by the Constitutional Court of the Republic of Lithuania is decreasing during this period, the proportion of constitutional complaints returned to applicants remains high. Compared to 2020 and 2023 the number of returned individual constitutional complaints shows that the number of these complaints decreased by 47.83 percent. The Constitutional Court of the Republic of Lithuania stated that the main reasons why the individual complaints were returned to the applicants was that the applicants did not provide substantiating legal arguments that could be used to substantiate the applicants' doubts about the compliance of the disputed legal acts with the Constitution. The Constitutional Court found that the main inconsistencies were the fact that the applicants did not justify their position with their arguments and did not present constitutional arguments, as well as improperly disclosed the contested content of the legal regulation. Taking into account the observed trends in the admissibility of requests submitted by the applicants, the Constitutional Court noted that for those applicants who had to remove deficiencies, the decision to return the complaint to the applicants is related to the fact that when removing deficiencies in the applications, they must remove only those specified in the decree of the President of the Constitutional Court of the Republic of Lithuania or the LR in the decision of the Constitutional Court, however, they cannot form new requests. Also, in 2022 one individual complaint was returned to the applicant since, after removing the deficiencies of the complaint, it was signed by the wrong representative or the applicant himself signed the complaint incorrectly, therefore, based on the requirements, the Constitutional Court returned such a complaint to the applicant.

When examining the decisions taken by the Constitutional Court of the Republic of Lithuania to refuse to examine the complaints submitted by the applicants, it is noticed that in 2019 50 complaints were refused, which accounted for 53.19 percent. of all complaints received by the Constitutional Court of the Republic of Lithuania. True, such a percentage of complaints does not reveal the real situation, since even 40 in 2019 the assessment of the admissibility of the received complaints was postponed to 2020 (Fig 5).

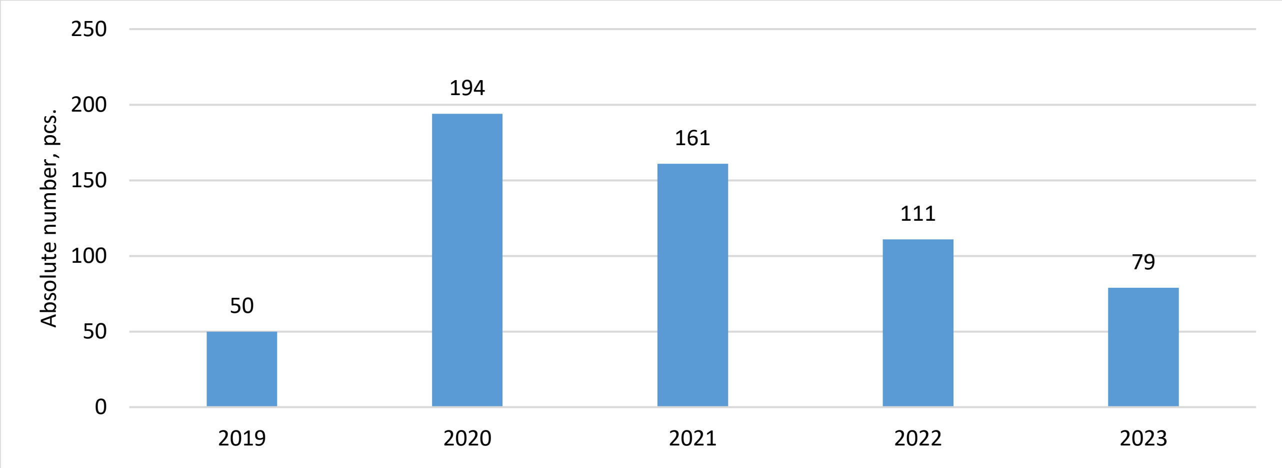

Fig. 5. The Constitutional Court of the Republic of Lithuania will refuse to examine individual constitutional complaints in 2019-2023 changes (made by the author based on the 2019-2023 annual activity reports of the Constitutional Court)

When evaluating the trends of the following years, it is noticeable that the Constitutional Court of the Republic of Lithuania usually decides to refuse to examine the complaints submitted by the applicant, and the grounds for such a decision are very diverse and will be given separate attention in the following section.

The analysis of the reasons for rejected requests allows for a more detailed assessment of the reasons that may lead to the rejection of an individual constitutional complaint. During the entire analyzed period, the Constitutional Court rejected requests based on various grounds of Article 69 of the Law on the Constitutional Court of the Republic of Lithuania, but the basis for the most rejected requests was Clause 2 of Article 69, Part 1 of the Law on the Constitutional Court of the Republic of Lithuania (examination of the request is outside the jurisdiction of the Constitutional Court) (Fig 6).

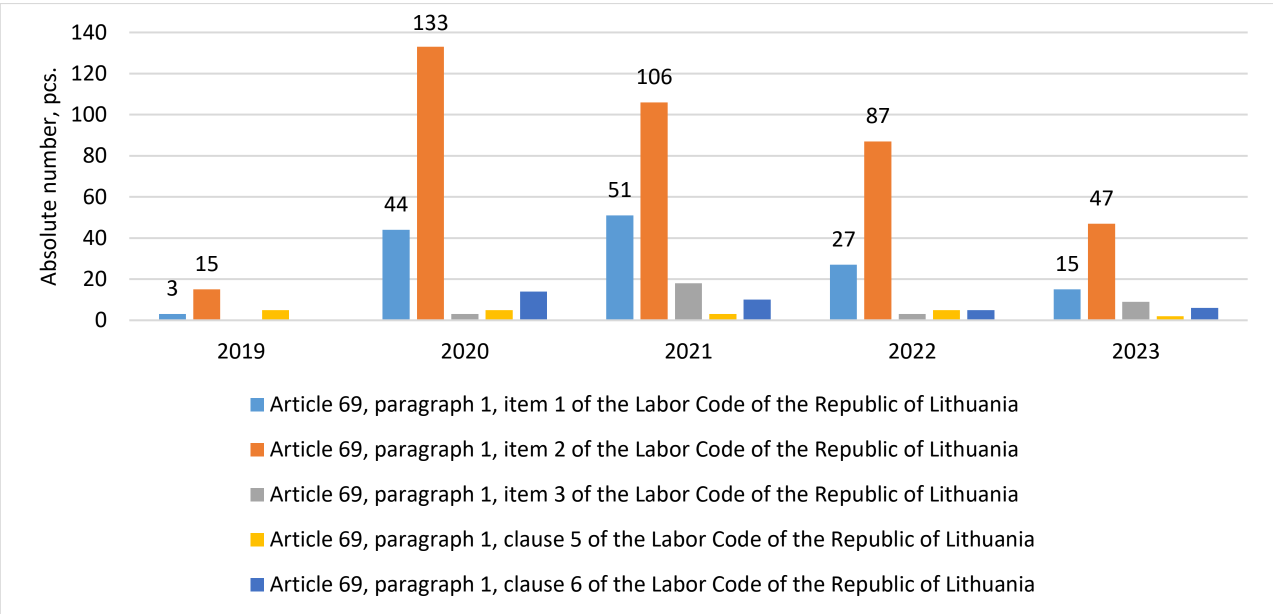

Fig. 6. The Constitutional Court of the Republic of Lithuania rejected to examine individual constitutional complaints in 2019-2023 reasons (made by the author according to the 2019-2023 annual reports of the Constitutional Court of the Republic of Lithuania)

According to the reasons presented in Fig 6, which became the basis for the Constitutional Court of the Republic of Lithuania to refuse to examine the request, it can be seen that during the entire period there was no refusal to examine the complaint on the basis of Article 69, Part 1, Point 4 of the Law on the Constitutional Court of the Republic of Lithuania, which can be applied only in the event that the applicant submits a request to investigate whether the legal act or its part does not contradict the Constitution, when the Constitutional Court of the Republic of Lithuania has already started examining the case on the same matter.

Conclusions

The legal grounds for the admissibility of an individual constitutional complaint are established in the Constitution and the Law of the Constitutional Court of the Republic of Lithuania. The admissibility of a constitutional complaint is first assessed according to whether a person applies to the Constitutional Court of the Republic of Lithuania only for the acts referred to in Article 105, Paragraphs 1 and 2 of the Constitution. A person has the right to apply to the Constitutional Court of the Republic of Lithuania only if he has exhausted the means of legal defines and no more than 4 months have passed since the appealed decision came into force. Both natural and legal persons can be subjects of a constitutional complaint, but it is very important that the constitutional rights and freedoms of the applicant are violated by the appealed decision.

Examination of individual constitutional complaints begins with a preliminary investigation, during which the chairman of the Constitutional Court of the Republic of Lithuania or a judge of the Constitutional Court of the Republic of Lithuania gets acquainted with the request submitted by a person to examine an individual constitutional complaint. The legal grounds for the admissibility of the constitutional complaint are evaluated and one of four decisions is made: the complaint is forwarded for further examination in the Constitutional Court of the Republic of Lithuania; deficiencies in the complaint are determined and the applicant is given a deadline for eliminating these deficiencies; deficiencies are identified, and the complaint is returned to the applicant; the applicant's complaint is refused. If there are deficiencies and the applicant removes them, the Constitutional Court of the Republic of Lithuania may decide to further examine the complaint. If a decision is made to return the application to the applicant, he is not limited in his ability to repeatedly apply to the Constitutional Court of the Republic of Lithuania, but before the next application, the application must be prepared in accordance with the stipulated requirements. The reasons for refusing to consider a constitutional complaint and this decision are enshrined in the Law of the Constitutional Court of the Republic of Lithuania.

After the establishment of the institute of individual constitutional complaint, natural and legal persons sought to use it, therefore, in 2019-2020 period, an increase in the number of complaints received by the Constitutional Court of the Republic of Lithuania was observed - the number of individual constitutional complaints received was and compared to 2019, the number of received complaints increased by 59.31 percent. The Constitutional Court of the Republic of Lithuania does not accept all submitted applications for examination, and the number of complaints accepted for examination varies up to 10%. of all complaints. The Constitutional Court of the Republic of Lithuania usually decides to refuse to examine the complaints submitted by the applicant or a large part of the complaints are returned to the applicants on the basis of Article 70, Paragraph 1, Point 3 of the Law on the Constitutional Court of the Republic of Lithuania. The main entities making complaints are natural persons.

The main reason for rejected applications in Lithuania was Article 69, Part 1, Clause 2 of the Law on the Constitutional Court of the Republic of Lithuania, when individuals submit requests that are not relevant to the Constitutional Court of the Republic of Lithuania. Requests are also rejected when a person or an institution, who according to the law does not have the right to apply to the Constitutional Court of the Republic of Lithuania, applies to the Constitutional Court of the Republic of Lithuania. There are cases when applications are rejected due to the missed deadline for applying to the Constitutional Court of the Republic of Lithuania, but a large number of applicants do not submit a request to renew the deadline for applying to the Constitutional Court of the Republic of Lithuania, and those who apply base such a request on reasons that the Constitutional Court of the Republic of Lithuania recognized as unimportant in order to renew the term of appeal to the Constitutional Court of the Republic of Lithuania..

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