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### **Editorial Introduction**

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

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

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

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

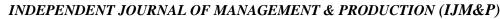
Roliak et al. offer a comparative analysis of the structural models, principles, and new political initiatives of adults training in tertiary education systems of Ukraine and Denmark.

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

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

Bieliaieva et al. provide an understanding of crisis results at the enterprise's activity in conditions of poor management and weak financial strategy. The authors analyzed the current business situation, including results of the companies due to the coronavirus, and established







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that not only the crisis management system (if it exists at the enterprise), but also the financial management system at the enterprise has great importance during a crisis and ensures its stable functioning afterward.

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

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

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

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

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



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Vdovenko et al. attempted to outline the technology for a comprehensive assessment of the need for financing peasant and small farms in Ukraine through determining the capacity of industry financing.

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

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

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

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

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

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

Nataliia Semenyshena et al. established and identified the reasons for the formation of the accounting institutional foundations, substantiating their advantages and disadvantages for





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Ukraine, and proving that objectively this influence is associated with social and international requirements, however, for agricultural enterprises, the prerequisite for the introduction of the institutional frameworks is the desire of these entities for international cooperation.

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

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

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

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