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HUMAN REPRODUCTION IN THE TRANSHUMAN ERA: MAIN CHALLENGES FOR HEALTH LAW

Salomėja Fernandez Montojo

Mykolas Romeris University, Lithuania
samontojo@stud.mruni.eu

Abstract

Purpose. Since an intellectual movement called transhumanism (H+) is becoming more and more inseparable from worldwide technological progress, there is an ongoing debate about the possibilities to enhance human nature, especially its aspect related to the procreational dimension of a human being. Transhumanism is centered on the notion of morphological freedom and believes that society should implement a proactionary approach when it comes to improving the human condition. Some innovative techniques (preimplantation diagnostics, gene editing, and gestational surrogacy) are already deemed to take root in ordinary medical practice, thus, inevitably transforming the vision of human reproduction. However, transhumanism goes further and declares that all sentient entities are entitled to reproductive freedom, including through novel means (for example, creation of mind clones or solo parent children). Classical medical ethics, anthropological understanding of human procreation, and especially health care law, all face difficulties when trying to provide a solid answer to transhumanist thought.

Considering this entire context, the purpose of this paper is to analyze the theoretical background of human reproduction that emerges from the transhumanist approach, and to identify the main legal challenges.

Design/methodology/approach. The present review paper uses content analysis, generalization and descriptive social science methods.

Finding. Transhumanism, as one of the leading intellectual movements, presents a challenging vision of human reproduction and breaks almost all the boundaries in classical medical ethics. As a consequence, global health law will sooner or later face serious legal challenges.

Research limitations/implications. Although human reproduction can be considered in a very broad sense, in the present paper this term only considers technologies related to reproducing human offspring (or human offspring with desired characteristics). Topics such as human sexuality (as long as sexual dimension is considered to be a part of the

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reproductive dimension), pregnancy care, post-partum healthcare, and genital mutilation are all excluded from the scope of this research.

Practical implications. This research is intending to initiate a bioethical and legal debate on the transhumanist vision of the human being and its reproduction. All the findings and conclusions outlined here are the subject of a wider philosophical discussion, and especially on legal theoretical consideration regarding the trends in legislation for human reproduction practices.

Originality/Value. This analysis contributes to a deeper and more conceptual understanding of the human reproduction phenomenon, from a transhumanist standpoint. As the transhumanist movement is novel, but extremely influential, there is a growing need to research its intellectual challenges and possible legal answers.

Keywords: health law, human reproduction, medical ethics, reproductive freedom, transhumanism.

Research type: general review.

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IMPLEMENTATION OF UNITED NATIONS GUIDING PRINCIPLES ON BUSINESS AND HUMAN RIGHTS IN LITHUANIA

Arnas Liauksminas

Mykolas Romeris University, Lithuania
arnas.liauksminas@mruni.eu

Abstract

Purpose – in 2011, the United Nations (UN) Human Rights Council unanimously endorsed the UN Guiding Principles on Business and Human Rights, a set of guidelines for States and companies to prevent and address human rights abuses committed in business operations. The UN Working Group strongly encourages all States to develop, enact and update a national action plan on business and human rights as part of the State responsibility to disseminate and implement the Guiding Principles on Business and Human Rights.

Following the adoption of the United Nations Guiding Principles on Business and Human Rights, the Government of the Republic of Lithuania in 18 August 2014 approved the document "Lithuania's Action in Implementing the United Nations Guiding Principles on Business and Human Rights", which provides for measures related to the promotion of human rights protection in business, i.e. Actions and measures adopted by the government that have been implemented, are being implemented or are planned to be implemented in the near future are related to the implementation of the Principles on Business and Human Rights.

During its Voluntary National Review at the High Level Political Forum in July 2018, Lithuania stated: "With a view to combating discrimination and establishing human rights in the labour market and business, it is planned to draw up the second national action plan on business and human rights in 2018 following the guidelines of the Organisation for Economic Cooperation and Development and the United Nations." Although the plan has not yet been adopted, the article aims to assess Lithuania's progress and problems with the implementation of business and human rights principles.

Design/methodology/approach – linguistic, teleological, systematic analysis, comparative methods are used to evaluate soft law norms implementation to national law.

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Finding – current National Action Plan on Business and Human Rights is not updated since its adoption in 2014. Moreover, most of the measures presented in the plan are already out of date. Such situation creates uncertainty for businesses.

Research limitations/implications – the study is limited to NAPs-related UNGPs' implementation efforts in Lithuania.

Practical implications – this work aims to reveal problems with existing Lithuania's National Action Plan on Business and Human Rights and makes proposals for a new plan.

Originality/Value – this research attempts to provide a critical perspective on Lithuanian action plan on business and human rights and provide suggestions for the future update of the plan.

Keywords: United Nations, business and human rights, national action plans.

Research type: research paper.

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THE CHALLENGES OF BALANCING FAMILY AND PROFESSIONAL LIFE IN THE CONTEXT OF COVID-19 PANDEMIC: THE IMPORTANCE OF CORPORATE SOCIAL RESPONSIBILITY

Dalia Karlaitė

Vilniaus kolegija / University of Applied Sciences, Lithuania
karlaitedalia@gmail.com

Abstract

Purpose – to disclose what the challenges had been faced by working persons having children during a pandemic.

Design/methodology/approach – the analysis and synthesis of scientific literature, interview.

Originality/Value – the interviews with 10 respondents having children (6 women and 4 men) were conducted.

Finding – The Covid-19 pandemic and quarantine had changed the daily routine of some part of employees. The results of the interview had shown that some persons were forced to stay at home with children and have so-called incapacity after the schools were closed and the remote teaching was conducted. Some of the employees had the possibility to work remotely. The respondents had agreed that remote work affects family life, causes stress, and sometimes violates the employee's right to privacy. Despite the fact, half of the respondents had stated that they would like to work remotely in the future: 2 respondents (2 women) would like to work remotely all the time, and 3 respondents (2 women and 1 man) would like to combine (according to their own needs or family circumstances) working remotely and at their regular place of work.

Practical implications – the results of the interview could be taken into account by business to improve their social responsibility of companies by letting employees to choose how to work in the future without any control while working remotely and being to the final results-oriented.

Keywords: corporate social responsibility, work-life balance, Covid-19.

Research type: general review.

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SOCIAL TRANSFORMATION OF PAKISTAN UNDER URDU LANGUAGE

Dr. Sohaib Mukhtar

Bahria University, Pakistan
sohaibmukhtar@gmail.com

Abstract

Urdu is the national language of Pakistan under article 251 of the Constitution of Pakistan 1973. Urdu language is the first brick upon which whole building of Pakistan is built. In pronunciation both Hindi in India and Urdu in Pakistan are same but in script Indian choose their religious writing style Sanskrit also called Devanagari as Muslims of Pakistan choose Arabic script for writing Urdu language. Urdu language is based on two nation theory which is the basis of the creation of Pakistan. There are two nations in Indian Sub-continent (i) Hindu, and (ii) Muslims therefore Muslims of Indian sub-continent chanted for separate Muslim Land Pakistan in Indian sub-continent thus struggled for achieving separate homeland Pakistan where Muslims can freely practice their religious duties which is not possible in a country where non-Muslims are in majority thus Urdu which is derived from Arabic, Persian, and Turkish declared the national language of Pakistan as official language is still English thus steps are required to be taken at Government level to make Urdu as official language of Pakistan. There are various local languages of Pakistan mainly: Punjabi, Sindhi, Pashto, Balochi, Kashmiri, Balti and it is fundamental right of all citizens of Pakistan under article 28 of the Constitution of Pakistan 1973 to protect, preserve, and promote their local languages and local culture but the national language of Pakistan is Urdu according to article 251 of the Constitution of Pakistan 1973.

Purpose – This research is an analysis of the national language of Pakistan Urdu, its historical background, its link with struggle for creation of Pakistan (Pakistan Movement), its impact on the people of Pakistan, its role in separation of Bangladesh from Pakistan in 1971 and its implementation as official language of Pakistan according to instructions prescribed under article 251 of the Constitution of Pakistan 1973.

Design/methodology/approach – This study is routed in qualitative method of research to analyze, examine, review, and inquire into the National Language of Pakistan Urdu, its historical background, its link with Pakistan Movement and

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separation of East Pakistan, and its implementation as Official Language of Pakistan under article 251 of the Constitution of Pakistan 1973.

Finding – This study would help to remove misconceptions among people generally that Persian was the national language of India when British All India Company captured New Delhi in 1857 but actually at that point of time national language of India was Rekhta, or Hindustani which is derived from Arabic, Persian, and Turkish or tempered form of Persian but not actually Persian and the script of Hindustani was Arabic and not Sanskrit or Devanagari. Hindus started a movement to make Sanskrit or Devanagari as official script for Hindustani as Muslims of India opposed them and started movement for protection, preservation, and promotion of national language of British India Hindustani which ended up in creation of Pakistan in 1947 where Urdu is the national language of Pakistan under article 251 of the Constitution of Pakistan 1973 and the Government of Pakistan is required to take steps to make Urdu as Official Language of Pakistan. Analysis of the historical background of Urdu language as many think that Urdu language has no historical background thus it is necessary to correct them and remove their misconceptions by historical examination of the Urdu language. Moreover inquiry into the role of Urdu language in Pakistan Movement as it is the first flame where Muslims of Indian sub-continent adhered that Muslims of India cannot live jointly with Hindus of India under Hindu leadership where rights of Muslims cannot be protected as Hindus are struggling, striving to implement Sanskrit Devanagari script as official script of India which is religious script of Hinduism which cannot be accepted by Muslims thus Muslims of Indian Sub-continent struggled for separate Muslim Land Pakistan and successfully achieved the goal on 14th August 1947.

Research limitations/implications – This study is an analysis of the Urdu Language as national language of Pakistan and its role in Pakistan Movement and its role historically in bringing two nation theory that Muslims and Hindus of India are two different nations though their language is same which was called Rekhta, or Hindustani but Hindus choose Sanskrit Devanagari as script for writing Hindustani thus their language called Hindi and Muslims of Pakistan choose Arabic script for writing Urdu thus ending into two different languages and two different nations and two different countries. This study will not go into detail analysis of every aspect of Pakistan Movement and detail analysis of different local languages of Pakistan and role of Urdu as national language of Pakistan in separation of East Pakistan as Bangladesh in 1971 and stick to historical background of Urdu, its role in Pakistan Movement, its role as national language of Pakistan and its implementation as official language of Pakistan.

Practical implications – This study aims to point out and erase misconceptions among people generally over linkage of Urdu with Persian and with Hindustani as well as clarify role of Urdu language in Pakistan Movement and its role in bringing two nation theory which is the basis of Pakistan Movement which resulted into separation of British India into Muslim majority part Pakistan and Hindu majority part India.

Originality/Value – This study is personal and original work of the author on the chosen topic and there are not many related articles written on the topic and this

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research is conducted keeping in view principles of piracy and illegal methods of doing research.

Keywords: Pakistan, Urdu, Pakistan Movement, Two Nation Theory, Rekhta, Hindustani.

Research type: This study is general review of the national language of Pakistan Urdu, its historical background, its role in Pakistan Movement, and its implementation as official language of Pakistan as guaranteed under article 251 of the Constitution of Pakistan 1973.

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CONSUMER CONFIDENCE: THE CASE OF THE BALTIC STATES DURING COVID-19

Ugnė Kisielytė-Reches

Mykolas Romeris University, Lithuania
u.kisielyte@gmail.com

Abstract

Purpose – to discuss the phenomenon of consumer confidence as well as importance and ambiguity of consumption with respect to quality of life in the Baltic States during COVID-19 pandemics.

Design/methodology/approach – The analysis and synthesis of existing theories and researchers is provided. The statistical data is evaluated.

Finding – private consumption accounts for about half of GDP in the Baltic countries. During pandemics consumers have remained more optimistic in Lithuania compared to Estonia, Latvia and average of the EU. Lithuania experience a lowest decrease in the GDP growth among countries of the EU.

Research limitations/implications – Research is limited by the inaccessibility of statistical data. Very few indicators are up to date.

Practical implications – Consumers and their power are often neglected. The results may be used to analyze the decisions needed to be taken to reduce the impact of pandemics on economics. The consumer confidence allow not only to analyze the current situation but to look into future too. This indicator is updated faster than key determinants of consumption. It is valuable for policy makers.

Originality/Value – The prevalence of consumerism and importance of consumers in economies and society have had a growing role. Then worldwide COVID-19 pandemics hit. All the consumers and economies have been affected. They keep fighting the pandemics and its consequences. It is the ongoing crisis not only on the health aspect but economic and social too. Despite the evident impact there is a lack of empirical research and up to date statistics. It is important to analyze the situation in order to make sound decisions on political economy and get out of the crisis more fluently. Consumers are at the heart of modern economies and their confidence may not only reveal the effects of crisis but also how to reduce the negative consequences.

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Consumer influence is growing in modern economies. Nevertheless, there is a lack of research on consumer confidence not only in the Baltic countries but also in the European Union.

Keywords: consumer surveys, consumer confidence, quality of life, COVID-19, Lithuania, Latvia, Estonia, European Union.

Research type: general review.

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A SYSTEMATIC LITERATURE REVIEW OF METACOGNITION IN LITHUANIAN UNIVERSITIES: PAST, PRESENT AND FUTURE CONSIDERATIONS

Marjan Masoodi

Mykolas Romeris University, Lithuania
marjan.masoodi@mruni.eu

Abstract

Purpose – The goal of this paper is to map the state of research in the field of metacognition in Lithuanian university studies to overview and analyze the previous research to identify the trends and questions for future studies.

Design/methodology/approach – A systematic literature review was performed to include the published papers between 2000 to August 2019 searched on Scopus and ERIC, Lituanistika and Lietuvos akademinė elecktroninė biblioteka (eLABa) databases. There were three steps used in selecting articles: by considering the title, by reading the abstract and by reading the whole article. Initially, 118 papers in the Lithuanian university context were found. Then, after carefully reading the abstracts, fifty-five papers were selected for full-text analysis. Finally, thirty papers were regarded in the current research.

Finding – The findings from this analysis indicate that a myriad of studies is empirical with an emphasis on the significance of metacognitive awareness for successful learning. We can categorize three roles for metacognitive awareness: metacognitive instruction, measured quantitatively and measured qualitatively. Moreover, the most popular learners' practices are interactive-reflective, reflective writing, prompts and modeling respectively. In addition, the most frequent to least frequent themes which are associated with metacognitive awareness are skills, forms of register, shifting to lifelong paradigm, language learning strategies, lecturers, intercultural competence, motivation, components & model, technology and critical thinking.

Research limitations/implications – Several research gaps are identified that need exploring. First, the focus of most of the studies is on assessing and/or fostering learners' metacognitive awareness while those of lecturers are insufficiently considered. Also, our analysis indicates that the context of the study is learning English as a foreign language. It is noteworthy to consider other study field contexts. In addition, in a few papers, the

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metacognitive instruction is interweaved with other types of instruction, meaning that the improvement of learning cannot be purely assigned to metacognitive instruction.

Practical implications – The results of this paper not only contribute to both Lithuanian lecturers and researchers in the field of metacognitive teaching and learning but also guide the scholars on what to search for in future studies.

Originality/Value – Even though learners' and lecturers' metacognitive awareness at university studies are gaining momentum as an educational phenomenon, there is very little comprehensive research in Lithuanian university contexts to overview and analyze the previous trends which can raise suggestions for future research. Therefore, this research is new and unique.

Keywords: Metacognition, Regulation of cognition, Metacognitive practices, Metacognitive roles, Lithuanian Universities, Future considerations

Research type: Systematic overview

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PECULARITIES OF LITHUANIAN TAX AMNESTY: EFFICIENCY ISSUES

Jonas Čebelis

Mykolas Romeris University, Lithuania
jonascebelis@gmail.com

Abstract

Purpose – to analyze the general concept of tax amnesty and compare it with the model of tax amnesty held in Lithuania.

Tax amnesty programs have a long history and remain relevant these days. In recent years, most countries have seen a significant increase in economic and financial crimes. As a result, enormous amounts of illegally obtained funds are included in the financial and economic circulation, and the scale of the shadow economy is expanding. At the same time, there has been a steady trend towards tax evasion by various categories of taxpayers. In these conditions, the legislative and executive bodies are expanding and strengthening the legal framework for effectively combating crimes in the field of finance, improving the activities of tax agencies to prevent, identify and suppress these offenses and crimes. Is a tax amnesty relevant and necessary in such circumstances?

Although governments around the world have used tax amnesties as a part of their fiscal program, the experience of individual governments in the field of tax amnesties has been quite unique in terms of their validity, frequency, and objectives pursued. Thus, this article evaluates the content of the applied amnesty and different efficiency parameters. The article seeks to examine the factors influencing the government decision in the area of tax amnesty as well as the origins, objectives, and outcomes of the program. The aim is to discuss the effectiveness of such a measure and its impact on amnesty participants and the economic situation in general.

Design/methodology/approach – linguistic, systematic analysis, comparative method of legal research used. These methods were used to systematically evaluate the legal changes, compare them with legal regulations of other states.

Finding – Insufficient attention is paid to the discussions on the legal regulation of tax relations. It is often limited to notifications of legislative decisions that have already been taken and will soon need to be implemented. Little attention is paid to the implementation of measures and the evaluation of effectiveness. Thus, with the change of

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the Law on Tax Administration of the Republic of Lithuania and the possibility for taxpayers to correct violations of the tax procedure, tax law specialists have encountered significant problems of legal uncertainty. One of the most clearly identifiable is the problem of the lack of a clear goal and the absence of criteria for assessing the effectiveness of measures.

Research limitations/implications – This article does not cover the financial side of the tax amnesty analysis, which could be the subject of a separate investigation due to its scope and the specifics of the valuation. The need for a tax amnesty and general efficiency criteria will be assessed. The article is limited to the theoretical assessment of tax amnesty as an expression of tax policy, tax administration and legal relations.

Practical implications –Justification of the universality and complexity in tax amnesty process. An overview of the main advantages and disadvantages in the chosen Lithuanian amnesty model. Evaluation of the future application perspectives.

Originality/Value – Due to the fact that tax amnesty program in Lithuania was only recently implemented and is still going on its final stage (the final tax payment deadlines will expire on July 1, 2021), no research regarding this topic exists.

Keywords: Tax amnesty, tax disclosure and compliance, measures of voluntary disclosure.

Research type: General review.

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(UN) REASONABLE CONSUMER EXPECTATIONS ON VACCINE SIDE EFFECTS AND PRODUCER'S CIVIL LIABILITY

Algimantas Marcinkevičius

Mykolas Romeris University, Lithuania
algimantas.marcinkevicius@gmail.com

Abstract

Purpose - Every day, the COVID-19 pandemic, which began more than a year ago, causes significant human and economic losses worldwide. It is reasonable to believe that the long-term solution to the pandemic crisis is an effective and safe vaccine. However, the development of such a vaccine is an extremely complex and lengthy process, which usually takes a few years and, in some cases, more than a decade. The COVID-19 vaccine strategy adopted by the European Commission (hereinafter in the text: the Strategy) states that its main objective is the development of a suitable vaccine within a period of 12-18 months (COM (2020) 245 final). Furthermore, in the Strategy it is stated that such vaccines should be effective, safe to use and of high quality. Based on analysis and evaluation by the European Medicines Agency (hereinafter in the text: the EMA), the European Commission has, in a very short period of time, approved the use of the following vaccines against COVID-19: "Comirnaty" vaccine, which was developed by *BioNTech*,"Pfizer" vaccine, which was developed by the American company *Moderna*, a vaccine developed by the pharmaceutical company *AstraZeneca* together with the University of Oxford, and a vaccine developed by *Janssen-Cilag International NV*.

On 18 March 2021, during the extraordinary meeting of the EMA's Pharmacovigilance Risk Assessment Committee (hereinafter in the text: the EMA Committee), after an analysis of reported cases of blood clotting disorders after vaccination with the "AstraZeneca" vaccine, it was discovered that, in some very rare cases, possible side effects of the vaccine are associated with an increased overall risk of blood clotting disorders (Europe Medicine Agency, 2021). Although it should be noted that despite the acknowledgement of the new side effects of the vaccine, the EMA Committee concluded and emphasized that the benefits of the vaccine in preventing the spread of COVID-19 continue to outweigh the risks of possible side effects.

At the EU level, the civil liability of a producer of immunological medicinal products is defined by the Directive on the approximation of the laws, regulations and

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administrative provisions of the Member States concerning liability for defective products (hereinafter in the text: Directive 85/374), which establishes a specific system of producer liability for defective products. One of the prerequisites for producer liability is a product defect, which is determined by evaluation of the consumer expectations of the product based on the safety approach (Article 6 of Directive 85/374).

Considering all of the above, the purpose of this paper is to establish whether a vaccine which has extremely rare (EMA Press Conference, 7April2021)[1] side effects that pose a risk to human life, could be considered to be safe and meet the expectations of consumers from the perspective of the producer civil liability system. Another question under consideration is whether the decisive criteria for the appropriation of liability for the vaccine producers could be based on the knowledge that the benefits of the vaccine outweigh its risks.

Design/methodology/approach - For the purpose of this paper and in the light of related issues, the subject of the study will be the interpretation and application of the provisions of Directive 85/374 by the European Court of Justice, the Supreme Courts of the European Member States and related doctrine.

The research conducted for the purpose of the present paper will be based on a qualitative methodology. The document analysis method will be used in order to collect the primary data. When processing and analysing the collected data, the intention is to comprehensively apply the following scientific research methods: logical and critical analysis, meta-analysis, document content analysis, systematic and comparative methods.

Findings - While it is agreed that a product defect is an objective concept which is based on safety and is qualified in accordance with what society is entitled to expect (not what consumers actually do expect) (Boom, 2017, p. 299), the concepts of safety or security are not clearly determined. Various safety concepts that define different safety thresholds can be found in research literature, such as the concept of safety being defined as a situation where there is no probability or an acceptable probability of an accident (Möller, 2012, p. 61). As can be seen from the definitions of safety provided, marginal risk ranges from absolute safety ("there is no hazard") to relative, determined by measures that are reasonably implemented to mitigate the risk (Möller, 2012, p. 61). It is also believed that consumer expectations regarding a product can be both overly optimistic and overly pessimistic. This is particularly true for cases of assessment of consumer expectations regarding the safety of medicinal products. The effect of a drug is inseparable from the physiological properties of the consumer, and the side effects are the result of the interaction of the drug with the chemical processes in the human body. Therefore, the same drug can have different effects on individual consumers with a variety of possible side effects and levels of harm associated with those risks. It is also important to keep in mind that the medicinal product itself, as a particular product, is

[1]Mrs. Sabine Straus, the chair of the committee that produced the EMA report, stressed at a press conference which was held on the 7 April 2021, that the rate of cases appeared to be about 1 in 100,000 vaccinated people.

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always characterized by complexity and intricacy (Henderson and Twerski, 2015) which distinguishes it from any other conventional products used by the consumer. A consumer without expert knowledge will objectively not have an opportunity to determine whether a particular medicinal product could be considered defective and therefore would not be able to make a reasonable assessment of the safety he/she is entitled to expect in relation to a particular medicinal product. In these circumstances, it is assumed that the basis of consumer expectations for medicinal products (including vaccines) should be different from that for other products.

It is generally agreed that product safety rules only set the minimum safety requirements for a product, therefore, the producer can be held publicly liable for damage even if all the minimum requirements are met. However, in the case of vaccines, due to their extremely complex production process, inherent complexity, and thorough and expert inspection of production processes by the responsible authorities, it is presumed that safety rules not only set the minimum safety requirements, but also meet legal and reasonable consumer expectations in the context of the civil liability regime.

Research limitations/implications - The scope of the present paper is limited to the substantive law issues arising from the application of a producer's no-fault liability under the Directive.

Practical implications - An analysis of the legitimate consumer expectations test with respect to vaccine producers, will be useful to complement the legal doctrine in the area of producer liability and for further discussions on the necessity to update/amend certain provisions of the Directive.

Originality/value - The problem analysed in the paper has not been reported in the Lithuanian scientific literature. The issues regarding producer liability have been extensively explored in foreign literature studies by the following scholars: Jane Stapleton, G. Howells, Duncan Fairgrieve, and others.

Keywords: product liability, producer liability, consumer expectations test, COVID-19, Directive 85/374/EEC, vaccine, AstraZeneca.

Research type: Research paper.

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THE LEGAL NATURE OF CORPORATE GROUPS ENTITIES: IDEAS ON THE FUTURE OF ARM'S LENGTH PRINCIPLE AND TRANSFER PRICING IN INTERNATIONAL BUSINESS TAXATION

Ricardo Sergio Schmitz Filho

Mykolas Romeris University, Lithuania/ University of Lisbon, Portugal
ricardosschmitz@gmail.com

Abstract

The search for an effective taxation of business income derived from the activities of multinational corporate groups is one of the main challenges of the current international tax system, which is built around the idea that related parties should carry economic relations as if they were independent, observing market conditions and the arm's length principle. This background is based on the 'entity approach', in corporate law terms, but does not seem to fit the hardly argued consensus that the global and digital economy is characterized by highly integrated and widespread groups, acting as one, thus fitting the notion of the 'enterprise approach'. This dichotomy found even more practical repercussions, in the field of international taxation, since the development of the work carried out by the OECD in 'taxing the digital economy' and the consequent discussions on new allocation nexus, differently than transfer pricing and arm's length principle, and moving towards a practical application of the 'enterprise approach'. The paper presents an overview on both the theoretical and practical implications of an adoption of each of the approaches, discusses the problems found at current OECD proposals and presents the outlines for an alternative solution to this dichotomy in the field of international taxation.

Purpose – The paper aims to identify both the theoretical background and the practical implications of the legal definition of entities inside corporate groups to the ongoing discussions on the redefinition of business income tax rules applicable to intra-group cross border activities. By doing so, the paper has the purpose to introduce the importance of such a discussion as a backbone for any new nexus to be advocated by the OECD and other international players in terms of designing a modified international tax system.

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Design/methodology/approach – The research is based on a multidisciplinary and comparative methodology. Firstly, the paper should discuss concepts under the umbrella of corporate law and some of its founding principles, in order to apply these concepts to the scenario of international taxation, not only in terms of legal implications, but also minding issues related to tax policy. On the other hand, the comparative methodology is adopted when confronting current international standards to the recent OECD proposals to redefine the international tax system.

Finding – The paper represents the current state of development of a work in progress, which should culminate in a chapter of the author's doctoral thesis. Therefore, the findings presented at this paper should not be read as final. Nevertheless, based on the current progress of the research, the paper presents the outermost practical importance in the definition of a legal nature for corporate groups when designing new allocation nexus for business income derived from the international activities of such groups. The research was also able to find that the current OECD proposals, by unclearly mixing both the entity approach and the enterprise approach, should be more carefully and clearly developed. Some important aspects, as the outline of a solution, are also presented as findings of the paper.

Research limitations/implications – It is recognized that the definition of the legal nature of corporate groups have significant impact in several legal fields, as, for example, in terms of insolvency law. It is not under the scope of this paper to discuss the implications of the definition of the legal nature of corporate groups outside the boundaries of international taxation. The issues discussed in relation to liabilities, for example, will not be analyzed under the lights of other kinds of liabilities rather than the fiscal ones.

Practical implications – The paper is aimed to have a practical implication on the current discussions, led by the OECD, in terms of the redefinition of the allocation nexus for cross border business income taxation, especially under its recently published 'unified approach'.

Originality/Value – The determination of the legal nature of corporate groups, although recognized in the paper as the backbone for the ongoing discussions on the relocation of taxing rights among jurisdictions where multinational corporate groups operate, has not yet been sufficiently tackled by academics in the field of international taxation. Most of the research published focus on the frames of corporate law and does not specifically address international taxation issues. This paper brings the outlines of an original solution to international taxation challenges, based on a proper analysis of the legal nature of corporate groups.

Keywords: Corporate Groups; International Taxation; Arm's Length Principle; Entity Approach; Enterprise Approach.

Research type: viewpoint.

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COUNTERFACTUAL HISTORY: AN INTELLECTUAL GAME OR AN UNFAMILIAR METHOD OF RESEARCH?

Tadas Valančius

Mykolas Romeris University, Lithuania
tavalanciu@stud.mruni.eu

Abstract

The history is a sequence of unfulfilled alternatives. Its creators, before making decisions that changed the course of history, always considered the dilemma: "What if ...?". Therefore, it is impossible for researchers of past to understand why history has shifted in one direction rather than the other without being able to operate on alternatives.

Would Lithuania have claimed the statement of restoration of independence in the 1992 Constitution if an act establishing its connection with the 1938 Constitution had not been adopted on March 11, 1990? How would we evaluate the Forest Brothers freedom war today if the Soviets had discovered a bunker in the village of Minaičiai and the Declaration of February 16, 1949 had not been adopted? In what legal framework would we live today if Third Division of the Commonwealth of Both Nations had not been implemented in 1795?

Counterfactual history is an analytical method in the social sciences as a strategy for rethinking history. However, it is still underestimated in individual branches of the social sciences, especially in the history of law.

Purpose. To analyse the adaptability and potential of counterfactual history as a research method in social sciences research. To evaluate the reflections of this controversial scientific method in the scientific contexts of history and legal history in Lithuania, its influence on the researcher and the recipient of scientific results.

Design/methodology/approach. The study uses an interdisciplinary set of methods of legal history and historical sciences: content analysis, comparative, generalization, analytical and descriptive methods.

Research limitations/implications. This study does not claim the possibility of conducting a detailed selection and evaluation of traces of counterfactual history in the national level of social science research field. It aims to summarize the definition of the research method formed in the international field of science, to present examples of

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counterfactual history in Lithuanian historiography and to grasp the problems and potential of applicability of this method in the national field of social science research. The range of this research is the development of this analytical method in the Republic of Lithuania from the last decade of the last century to the present day.

Practical implications. This research work can help draw the attention of social science researchers to a unfamiliar method, especially in those bars of science where its traces are particularly difficult to detect, such as in the legal history. It also could significantly expand the field of research, moving away from the analysis of the development of factology introducing a virtual, alternative dimension to research.

Originality/Value. The study synthesizes the definition of counterfactual history as a research method presented in the international context of the social sciences and evaluates the applicability of this method in the context of the social sciences as well as the legal history.

Keywords: Legal history, counterfactual history, research methodology.

Research type: viewpoint.

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THE IMPORTANCE OF COMMUNICATION FOR CITIZEN PARTICIPATION IN THE ELECTRICITY SECTOR

Lina Sveklaitė

Mykolas Romeris University, Lithuania,
sveklaite@mruni.eu

Dr. Aušra Šukvietienė

Mykolas Romeris University, Lithuania,
ausra.sukvietiene@mruni.eu

Abstract

Purpose – to analyse the importance of communication of public sector institutions to participation of citizens in the electricity sector

Design/methodology/approach – the research was carried out applying the following general scientific research methods: comparative analysis, induction, deduction, analysis of scientific literature and case study analysis.

In the first place, the theoretical analysis of scientific literature was carried out in order to reveal the concept of citizens' participation in the governance of electricity sector in Lithuania and to identify the importance of communication of public sector institutions for citizen's involvement. In the second part, a case study was performed to assess how public sector institutions in Lithuania communicate with citizens and to discuss possible results of such communication.

Finding – according to authors (Verhoest et al., 2005; Pedersen & Johannsen, 2018; Pandey & Granett (2006); Devine-Wright, 2007, Goulden et al., 2014, Van Vliet, 2012; et al.), participation of citizen in the electricity sector can be described from different perspectives, but most importantly, they can participate as customers, as producers and as stakeholders at the same time. To encourage this participation, it is important to ensure meaningful communication between public sector institutions and the citizens. Therefore, to ensure meaningful communication for citizen participation in the electricity sector needs to take into account existing public communication models and the unique environmental characteristics of the public and energy sectors.

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The case study analysis reveals that there is poor or "inefficient communication" in Lithuania in the electricity sector. It has a negative impact on citizens' participation and satisfaction with public sector institutions, so changes are needed to create communication that could encourage citizen participation.

Research limitations/implications – the case study is based on an analysis of selected cases and may not reflect the overall picture of electricity sector, so further empirical researches are needed.

Practical implications – data from this study reveals several practical applications worthy of future study: it would be valuable to further examine how citizens' (participating in electricity sector) sees main gaps of communication, how communication meets the objectives of the institutions working in this field and other issues.

Originality/Value – the active participation of citizens in the energy sector is one of the strategic directions of the European Union and Lithuania. It helps to create an energy-efficient culture, together with technological solutions and innovation initiatives. For this reason, public sector institutions establish in rules, norms and regulations, which must be communicated to citizens. Meaningful communication forms new user skills, competencies, and it is also instrument to strengtheing citizens' trust in public institutions.

Keywords: citizen participation, public governance, governance of electricity sector, communication.

Research type: case study.

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STATE LIABILITY FOR REGULATORY CHANGE: A CASE OF INVESTMENT IN SOLAR ENERGY

Milda Treigė

Mykolas Romeris University, Lithuania
milda.treige@gmail.com

Abstract

Purpose. The aim of the research is to assess the liability of the state for regulatory changes towards investors through an example (case-study) of investment in renewable energy, i. e. solar plants, and to compare the liability standards towards national and international investors, under national and international investment law.

Design/methodology/approach. The research is designed in a manner of an analysis of a particular instances (cases) of a liability of a state for regulatory changes in the realm of investment in solar energy, which had a negative impact on the investment.

An initiative to boost investment in renewable energy in the European Union[1] (hereinafter – the EU) had been launched, which led to the governments of many EU countries to adopt favorable conditions for such investments. The conditions concerning such investments were laid out in legislative instruments of different legislative power (e. g. laws adopted by parliaments, but also bylaws adopted by governments) and later amended in a manner unfavorable to investors and leading to a diminished value of the investment. In this light, first, the example of solar energy investor cases brought by the national investors before the courts of Lithuania is analyzed, the criteria for state liability and their content in these cases are distilled, the outcome of the cases is discussed. Secondly, an example of international investment arbitration cases by foreign investors against the Spanish authorities for comparable (parallel) actions is analyzed[2],

[1] Related to the adoption and transposition to the national legal acts of Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC.

[2] *Charanne and Construction Investments v. Spain*, SCC Case No. V 062/2012, Award, January 21, 2016; *Eiser Infrastructure Ltd. and Energia Solar Luxembourg v. Spain*, ICSID Case No. ARB/13/36, Award, May 4, 2017; *Isolux Netherlands, BV v. Kingdom of Spain*, SCC Case V2013/153, Final Award, July 17, 2016; *Novenergia II – Energy & Environment (SCA) (Grand Duchy of Luxembourg), SICAR v. The Kingdom of Spain*, SCC Case No. 2015/063, Final Arbitral Award, February 15, 2018.

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the criteria for state liability are distilled, the outcome of the cases is discussed. The criteria for state liability in parallel situations and the outcome of the cases under national legal system and international investment law are compared.

The methods of legal analysis (for legislation and case-law), comparative method and teleological method (for ascertaining the intentions of the regulator behind the regulatory changes) are used.

Finding. Albeit similar criteria for state liability are used under national law and under international investment law instruments, the content of these criteria seems to differ, thus leading to a different outcome in comparable (similar) situations, depending on the (protection) instruments available to the investor.

Research limitations/implications. Although grounded on the general state liability principles, common to the state liability toward investors or liability of a state for regulatory changes in general under national and international investment law, the research is limited to a particular example of liability for regulatory changes concerning investment into renewable energy (solar energy plants) in cases of Lithuania and Spain in particular.

Practical implications. Practical implications of the presentation may be seen as adding to the discussion for the need of regulation on the national level (in Lithuania) for state liability for damages caused by lawful actions.

Originality. The research is original, in a twofold manner. Firstly, an independent analysis of solar cases before the Lithuanian courts and their implications towards the liability of the state for regulatory changes has not yet been carried out and assessed. Secondly, the criteria for state liability for regulatory changes under national Lithuanian law and international investment law in comparable (similar) situations has not yet been carried out. There are, however, researches carried out, which analyze the international arbitration cases brought against Spain under international investment law instruments.

Keywords: investor, investment into solar plants, state liability, liability for regulatory changes, state liability for lawful actions, liability of legislator.

Research type: case study (atvejo analizė).

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ADMINISTRATIVE LIABILITY FOR INFRINGEMENTS RELATING THE REALIZATION OF THE RIGHT TO ASSEMBLY

Klaudijus Kornelijus Širvelis

Vilnius University, Lithuania
klaudijus.sirvelis@tf.vu.lt

Abstract

The **purpose** of this presentation is to identify and analyse the problems arising from the realization of the right to assembly in a theoretical and practical approach within the legal relations of administrative responsibility in order to suggest/provide an implementation of amendments to legal regulation in this area.

Design/methodology/approach. Issues related to the topic analysed in the presentation are investigated using the analysis of legal acts, also historical, systematic, comparative, logical and generalization methods.

Finding – The research has shown that the established administrative responsibility for violations of the assembly order has remained unchanged for decades (despite the newly adopted Code of Administration Offences of the Republic of Lithuania which entered into force in the year 2017) and that the case-law is divergent also. Changes of the current situation, more specifically – in legal regulation, could contribute to a more proportionate sentencing of a person and/or a more due process/just qualification of an administrative infringement.

Research limitations/implications – some of the research data relating to the number of examined administrative cases (court practice) in courts during the period of 2003-2004 and 2007-2008 were not found. However, it should not make a great impact on data misinterpretation or false representation as the mentioned period is quite a small fragment of the total period of 2001-2021.

Practical implications – the finding of this presentation could be significant for a) providing a background on further theoretical discussions; and b) understanding (outlining) the legal problems and making them much more clear – that could be an incentive for the legislative subjects to propose and enact amendments for improvement of the legal regulation concerning administrative liability for violations relating the realization of the right to assembly.

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Originality/Value manifests itself in the fact that this is (still) a new topic in Lithuania as not that many scientific research was done in the field of this presentation and in the constitutional right to peaceful assembly in general.

Keywords: legal liability, administrative liability, right to assembly, realization of the right to assembly, assembly law.

Research type: general review.

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CHALLENGES OF CROSS-SECTORAL COLLABORATION OF SOCIAL ENTERPRISES IN BALTIC STATES

Dr. Audronė Urmanaviciene

Tallinn University, Estonia.
aurmana@tlu.ee

Beverly Tambari

Tallinn University, Estonia.
barisile@tlu.ee

Katerina Chantzi

Tallinn University, Estonia.
Chantzi@tlu.ee

Abstract

Purpose: The aim of this article is to identify the main Challenges that social enterprises face while establishing and maintaining collaboration with private, and public sector organizations.

The study also suggested means of improving and developing partnerships as well as the main factors that, social enterprises form cross-sector collaboration with private and public sector organizations.

Design/methodology/approach: The methods of research are analysis of scientific literature, social entrepreneur's interviews, and content analysis.

Findings: The empirical findings of the study disclosed how to improve partnerships development with private, and public sectors. Following the theoretical and empirical research, the article suggests possible means of improving and developing partnerships. It is revealed that social enterprises cross collaboration is a form of collaboration that benefits equally both parties regardless of the type of organization (public, private). Specifically, while collaborating with the private sector, social enterprises get access to financial resources, networks, expertise, gain credibility and legitimacy and it is a great way for them to market themselves and their

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services/products. Similarly, while collaborating with the public sector, social enterprises get access to funding and it is a great opportunity for them to scale their social impact.

Research limitations/implications: The methodological choices were constrained by limited sample size but empirical research results are promising and should be validated by a larger sample size and even beyond the regional limits.

Practical implications: This study has gone some way towards enhancing understanding of the challenges that social enterprises face to establish and to maintain cross sector collaboration with the private and public sector and to reveal some practices that can help social entrepreneurs have adopted to overcome them.

Originality/Value: This research provides insights on the cross-sectoral collaboration. From the perspective of social entrepreneurs across the Baltics and provides an analysis of means of improving and developing cross-sector collaboration with the private and public sector, highlighting the challenges that each sector faces in different stages (prior the collaboration, initial stage of the collaboration, and maintaining stage).

Keywords: Social enterprise, cross sector collaboration, private sector partnerships, public sector partnerships.

Research type: Research paper.

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MINIMIZING THE AGENCY PROBLEM AND ALIGNING THE INTERESTS IN INTERNATIONAL COMMERCIAL AGENCY

Yuliia Pokhodun

Mykolas Romeris University, Lithuania
yulia.pokhodun@icloud.com

Abstract

Purpose of the current research is how to ensure the balance of rights and lawful interests for the participants in legal relations of representation (agent, principal, third parties) in international commercial agency. The problem will be described from the perspectives of civil law and common law. Even though, the perception of legal institutions via just these legal systems has been widely critiqued as being too simplistic on both theoretical and empirical grounds (Coffee, 2001; Armour, at al., 2009), a closer look at these systems shows that approaches vary greatly regarding what mechanisms of controlling and minimizing the conflicts of interests are the most effective (Filatotchev, I., Jackson, G. & Nakajima, C., 2013, 975).

Design/methodology/approach in the research paper will be mainly aimed at revealing all the significant features of aligning the interests of commercial agency actors in common law and civil legal systems. The scientific work is based on the view and principles of qualitative methodology as it permits a study of a discrete phenomenon in order to discover its new perspectives without the need to come to a preliminary view on the nature of the problem set.

According to the formulated purpose and goals of the thesis, the research is executed from the comparative perspective by contrasting the problem of aligning the interest of commercial agency actors and mechanisms of its solution in Civil Codes of countries with civil law and common law legal systems along with the mentioning of international sources of commercial agency regulation.

Findings. The analysis of scientific works has shown that agency theory is regarded as very pragmatic and widely applied. It has roots in different academic fields and its usefulness is very extensive and prominent. Nevertheless, the theory is vastly "under-theorized" as there has been no unified explanation or theory adopted on how legal and social environments shape the identities, interactions and interests among participants to agency relations in different countries.

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As far as international commercial agency is concerned, it usually implies that at least two of the participants (agent and principal) are located in different states where an agent performs legal acts, and is authorized to act, on behalf of the principal (Bonell, 2018, 24). Therefore, in theory international commercial agency relations are equally beneficial for both parties, however, they are also extremely complex and usually involve many participants, whose interests might be misaligned, affecting the efficiency of agency relationships and increasing agency costs.

The most frequent reason of misalignment is the information asymmetry that influences agents' decisions and creates a systemic gap in the incentives of both the principal and the agent. Conflict between the principal and agent (hereinafter agency problem) arises when the agency requires personal costs from the agent during the performance of actions directed at maximizing the principal's welfare. In other words, when the agency becomes not equally beneficial or even unprofitable for one of its participants, the agency problem arises.

All mechanisms designed to minimize agency conflicts and align the interests of the participants to agency relationships, are mainly focused on minimizing agency costs that are higher when the interests within agency relationships are not properly aligned. Moreover, in cases of so-called malfunctioning agency, the problem of unauthorized agency may take place that severely diminishes the quality of agency relationships. This may bring an undesirable result to the principal caused by the agent acting against the instructions or ignoring the limits of authority in order to get the agreed commission fee (Busch, D.; Macgregor, L. J. 2009c, 971).

Research limitations/implications. The conflict of interest and agency costs arise due to the different risk preferences, information asymmetry and moral hazards. Scientists have developed many mechanisms in order to constraint opportunism of the agents acting on behalf of their principals (such as strong ownership control, compensation, etc.). However, it is worth mentioning, that close alignment of shareholder and director interests may also give rise to another agency problem in financial distress: the shareholder-creditor problem.

To balance the incentives of all participants to commercial agency, a good system of legal regulation should be developed in order to show the level of alignment of the parties' interests within the company. Therefore, good corporate governance, control mechanisms and their effectiveness would also constitute an object of the present paper.

Practical implications Legal framework is extremely important in minimizing agency conflicts, since it sets the rules, under which the businesses and agents are expected to perform, however, this is not universally applicable. Being based on the system of judicial precedent, English law require the courts to introduce constraint mechanisms, but in practice courts have remained reluctant to interfere into the commercial decision making either because they lack sufficient experience or knowledge to decide commercial matters and such interference will slow up the pace of commerce (Lesini v Westrip Holdings Ltd, 2009, 85).

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When it comes to the international and European legal framework, currently no standard legislation exists, neither nationally, nor internationally. European Community (EC) Directive on Electronic Commerce is based on the UNICITRAL Model Law on Software Commerce, however, unlike UNCITRAL is binding upon each Member State to which it is addressed, but it is left to the national authorities to choose the form and methods (Directive 2000/31/EC, 2000). This problem becomes even more crucial when the transactions are performed internationally, and the problem arises what national law has to be used, especially when there was no explicit agreement made on the applicable law in the general terms and conditions of the contract. Thus, an adequate legal framework should be introduced in order to solve the problems that might arise out of dealing with software agents, not only at national but also on an international level.

Originality/Value of the research is stipulated by the fact that no comprehensive international research has been provided in respect of the determination of agency conflicts, ways of their minimization and control from the perspectives of civil law and common law. Scientific value of the current research is also justified by the fact that a deep comparative analysis of the mechanisms of aligning the interests in commercial agency from the perspective of common law is absent nowadays. Common law terminology was adopted into the international trade due to the simplicity of its application, in comparison to the continental vision. Moreover, this research would be of particular interest to the lawyer specializing in continental law, since agency theory in common law has developed in its distinctive manner and its exploration may be useful for comprehensive understanding of the problem and finding the most suitable solution.

Keywords: agent; commercial agency; agency problem; alignment of interests.
Research type: research paper.

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INDICATORS FOR ASSESSING THE SOCIAL SUSTAINABILITY OF REGIONS IN AN ENVIRONMENT OF CHANGE

Jolita Gečienė

Mykolas Romeris University, Lithuania
geciene.j@mruni.eu

Abstract

The article reveals how the issue of regional social sustainability is becoming increasingly important in the modern environment of change theoretical principles are distinguished, based on regional social sustainability indicators. A variety of methods and tools for measuring sustainability can be found in scientific sources, but indicators to measure the social sustainability of regions are poorly disclosed, although they play an important role in an environment of change. In response to recent changes in the world, it is important to provide new and effective ways to meet the needs of today's society. Observing the problems of the regions in recent years in the period of change, one of the main goals becomes to strengthen the results of regional development and to establish the main sustainability indicators for the assessment of social sustainability of the regions.

Purpose – The aim of this article is to identify key indicators for assessing the social sustainability of regions on the basis of theoretical analysis.

Design/methodology/approach – In order to conceptually define the indicators of social sustainability of the regions, a systematic and logical analysis of the scientific literature was performed in the Google scholar system.

Finding – the analysis of the scientific literature allowed to determine the main indicators of the assessment of the social sustainability of the regions. The developed model of regional social sustainability assessment indicators reveals the main indicators of social sustainability assessment, which enable the country's regions to overcome adverse events.

Research limitations/implications – the limitation of the study is that too little attention is paid to indicators of institutional data that the academic literature describes as important for social sustainability.

Practical implications – the results of this study can be useful in strengthening social sustainability in regions during changes.

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Originality/Value – Based on the results of the analysis of scientific literature sources, the author of the article identified the main social, economic, ecological - energy and demographic indicators of social sustainability of the regions.
Keywords: regions, social sustainability, indicators.
Research type: literature review

Scientific problem – the problem of regions is widely discussed in scientific sources. However, the social sustainability of regions in a period of change is a relatively new phenomenon, and indicators for assessing social sustainability in regions are generally not well studied.

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PECULIARITIES AND PRACTICE OF SOCIAL SERVICES FOR FAMILIES WITH DISABLED CHILDREN IN LITHUANIA

Laura Gardziulevičienė

Let's Help Children Association, Lithuania
laura.gardziuleviciene@gmail.com

Abstract

The article reveals the problems of providing social services to families with disabled children, the lack of individual and comprehensive assistance. The main indicators are analyzed, which are identified as opportunities for assistance in the provision of social services. Curently Lithuania seeks to discover a complex assistance mechanism that would ensure the successful functioning of families raising disabled children in public life. This is not enough, because the provision of social services requires a systematic inter-institutional cooperation and process, that brings together the individual segments responsible for the well-being of families raising a child with a disability.

Purpose – the aim of this article is to reveal the peculiarities of the provision of social services for families with disabled children and the need for services in Lithuania, based on theoretical analysis.

Design/methodology/approach – peculiarities of social services provision and practice in Lithuania are analyzed, systematic and logical analysis of scientific literature is performed.

Finding – the analysis of the scientific literature allowed to identify the main features and practices of social service provision.

Research limitations/implications – the limitation of the study is that too little attention is paid to the features of social service provision that the literature describes as important for families raising children with disabilities.

Practical implications – the results of this study can be useful for the government, municipalities in making decisions that would help to create a systematic mechanism for the provision of social services to families raising children with disabilities.

Originality/Value – based on the results of the analysis of scientific literature sources, the author of the article identified the main features of the provision of social services and assistance opportunities for families raising children with disabilities.

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Keywords: disability, family, social services.
Research type: literature review.

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PENALTIES FOR THE ROAD TRAFFIC OFFENSES - THE GOAL IS TO PUNISH OR TO EDUCATE?

Erika Statkienė

Mykolas Romeris University, Lithuania
erstatkiene@stud.mruni.eu

Abstract

Purpose – Lithuanian legislations regulating road traffic procedures indicates that main purpose of legal regulations is to improve traffic safety requirements on roads in order to protect the life, health and property of road users and other persons, to improve transport and pedestrian traffic conditions[1]. Thus, the statistical data analysis indicates otherwise as well as evaluations of protocols and legal acts for the offences of road violation. Using the retrospective assessment, when assessing the past situation and its change, examining the reports of the work of police institutions in carrying out traffic supervision from 2008 to 2020, an increasing trend of traffic violations in Lithuania is observed. The number of road traffic offenses detected in 2008 is almost forty-two thousand, while in all twelve months of 2020 more than four million road traffic offenses are recorded, which presupposes that the Lithuanian law enforcement and law enforcement system and road prevention traffic offenses do not work properly and do not seek the goal indicated in the legislations of Lithuania[2]. Therefore, the finding of the fact, that the mitigating circumstances provided for in the legislation[3] and the possibility to not penalize the road violation offense, by applying mitigating circumstances, or to issue only a warning or another alternative measure of responsibility, so that a person in fault could learn from his mistakes, without imposing a fine, rarely are applied by the law enforcement officer in charge. Thus, these indications arise reasonable doubt of the

[1] Law of the Republic of Lithuania on Road Safety. *Official Gazette*. 2000-10-31, No. 92-2883.
[2] *My movement. Lithuanian Road Police Service. Statistics on road traffic offenses* [interactive]. [accessed 2021-06-01]. https://lkpt.policija.lrv.lt/lt/statistika/keliu-eismo-taisykliu-pazeidimu-statistika.
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purpose of the legislation of the requirements of traffic rules in Lithuania and the effectiveness of our legislation, as well as the ways to seek the goal indicated in it.

Design/methodology/approach – the research paper is based on qualitative-comparative document analysis method for comparing statistical data, case law decisions, publications and legislation in the field of road traffic offences. The analysis, evaluation and interpretation of case law decisions, as well as protocols of administrative offences for the violation of road traffic regulations of Lithuania, are taken into account by summarizing research conclusion.

Finding – the legal legislation and its implementation for the road traffic offenses in Lithuania are goal orientation mechanism. The formally indicated aim of these regulations are noticed to be for the purpose of educating people and fulfilling the pursuit of the legislation in reaching the aim to ensure to protect the life, health and property of road users and other persons. Thus, investigation and the results of this research pointed out dysfunctional areas of implementation of such regulations as well as reasonable doubt for its purpose, seemingly indicating the pursuit to seek different goal to punish, to show the high number of results of offences which have been investigated and gain profit in the process of implementing the requirements of traffic rules, thus education and teaching society is not implemented productively.

Research limitations/implications – to indicate the gaps in the legislations of the requirements of traffic rules, to understand what should be improved to seek the goal of narrowing down such offences. Thus, it is inevitable to investigate and point out the indicators, which specifies the different purpose and its implementation for penalties imposed for the violation of road traffic regulation in Lithuania.

Practical implications – the comparative analysis provides a background on further discussions concerning legal ways to apply road traffic regulations by seeking its true purpose.

Originality/Value – there are no recent scientific research carried out in which the legal requirements of offences for the violation of road traffic regulations were analyzed. There are limited access of academic insights analyzing the issues of the goal of implementing the indicated penalties for such offences and reasonable solutions to reduce the growing numbers of such violations in Lithuania.

Keywords: road traffic offences, penalties, purpose of implementation.

Research type: research paper.

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Is world really changing as fast as we think? Or is it event changing at all? Social transformations is a delicate topic for researchers. We invited young researchers to look at processes which cause social transformations (or prove the static of societal tradition) in their country and share their findings.

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