

ICMS 41

41st International Conference on Multidisciplinary Studies
“Recent Studies and Research”

Luxembourg

ICMS 41 Luxembourg
8-9 November 2024

Venue:
Luxembourg

BOOK OF PROCEEDINGS

Editors

Prof. Dr. Stanley Tweyman
Prof. Dr. Bob Barrett
Prof. Dr. Matti Itkonen
Assoc. Prof. Nataša Stojan

ISBN 978-1-915312-16-7



9 781915 312167



Research and Publishing

**ICMS 41 Luxembourg
8-9 November 2024**

**Venue:
Luxembourg**

ISBN 978-1-915312-16-7

Every reasonable effort has been made to ensure that the material in this book is true, correct, complete, and appropriate at the time of writing. Nevertheless, the publishers, the editors and the authors do not accept responsibility for any omission or error, or for any injury, damage, loss, or financial consequences arising from the use of the book. The views expressed by contributors do not necessarily reflect those of Revistia.

Typeset by Revistia

Copyright © Revistia. All rights reserved. No part of this book may be reproduced in any form or by any electronic or mechanical means, including information storage and retrieval systems, without written permission from the publisher or author, except in the case of a reviewer, who may quote brief passages embodied in critical articles or in a review.

Revistia Publishing

Address: 11, Portland Road, London, SE25 4UF, United Kingdom

Tel : +44 1748220114

E-Mail : office@revistia.com

International Scientific and Advisory Board

Prof. Dr. Bob Barrett, American Public University, USA

Prof. Dr. Ahmet Ecirli, MD, Revistia Research and Publishing, London, UK

Dr. Tatjana Vukelić, University of Rijeka, Faculty of Humanities and Social Sciences, Croatia

Ewa Jurczyk-Romanowska, PhD - University of Wrocław, Poland

M. Edward Kenneth Lebaka, PhD - University of South Africa (UNISA)

Sri Nuryanti, PhD - Indonesian Institute of Sciences, Indonesia

Basira Azizaliyeva, PhD - National Academy of Sciences, Azerbaijan

Federica Roccisano, PhD -

Neriman Kara - Signature Executive Academy UK

Thanapauge Chamaratana, PhD - Khon Kaen University, Thailand

Michelle Nave Valadão, PhD - Federal University of Viçosa, Brazil

Fouzi Abderzag, PhD

Agnieszka Huterska, PhD - Nicolaus Copernicus University in Toruń

Rudite Koka, PhD - Rīgas Stradiņa universitāte, Latvia

Mihail Cocosila, PhD - Athabasca University, Canada

Gjilda Alimhilli Prendushi, PhD -

Miriam Aparicio, PhD - National Scientific and Technical Research Council - Argentina

Victor V. Muravyev, PhD - Syktyvkar State University of Pitirim Sorokin, Russia

Charalampos Kyriakidis - National Technical University of Athens, Greece

Wan Kamal Mujani, PhD - The National Universiti of Malaysia

Maria Irma Botero Ospina, PhD - Universidad Militar Nueva Granada, Colombia

Mohd Aderi Che Noh, PhD - National University of Malaysia

Maleerat Ka-Kan-Dee, PhD

Frederico Figueiredo, PhD - Centro Universitário Una, Belo Horizonte, Brazil

Iryna Didenko, PhD - Taras Shevchenko National University of Kyiv, Ukraine

Carlene Cornish, PhD - University of Essex, UK

Sadegh Ebrahimi Kavari, PhD

Mohammed Mahdi Saleh, PhD - University of Jordan

Andrei Novac, MD - University of California Irvine, USA

Ngo Minh Hien, PhD - The University of Da Nang- University of Science and Education, Vietnam

Kawpong Polyorat, PhD - Khon Kaen University, Thailand

Haitham Abd El-Razek El-Sawalhy, PhD - University of Sadat City, Egypt

Ezzadin N. M.Amin Baban, PhD - University of Sulaimani, Sulaimaniya, Iraq

Catalin Zamfir, PhD – Academia Romana, Bucharest, Romania

Dominika Pazder, PhD - Poznań University of Technology, Poland

Sassi Boudemagh Souad, PhD - Université Constantine 3 Salah Boubnider, Algérie

Lulzim Murtezani, PhD - State University of Tetovo, FYROM

Ebrahim Roumina, PhD - Tarbiat Modares University, Iran

Najada Quka, PhD - Sports University of Tirana, Albania

Sindorela Doli-Kryeziu - University of Gjakova "Fehmi Agani", Kosovo

Nicos Rodosthenous, PhD - Aristotle University of Thessaloniki, Greece

Irene Salmaso, PhD - University of Florence, Italy

Non Naprathansuk, PhD - Maejo University, Chiang Mai, Thailand

TABLE OF CONTENTS

NAVIGATING THE SHADOWS: THE SOCIAL IMPACTS OF PARENTAL INCARCERATION ON CHILDREN AND POLICY RECOMMENDATIONS FOR GLOBAL CHANGE..... 2

STELLA MICHAEL-MAKRI

THE IMPACT OF INTEGRATED TAX ACCOUNTING SYSTEMS ON THE OPERATIONAL EFFICIENCY OF BUSINESSES - STATISTICAL ANALYSIS OF SMES IN ALBANIA..... 19

ALMINA DOKO (MANOKU)

IMPACT OF EARLY MALADAPTIVE SCHEMAS ON MOTIVATIONAL AND COGNITIVE COMPONENTS OF RELATIONSHIPS..... 37

M. KOPALEISHVILI
TEONA LODIA

ORAL SURGERY MANAGEMENT DURING COVID-19 PANDEMIC: THE ALBANIAN EXPERIENCE... 47

ESAT BARDHOSHI

CHALLENGES IN INTEGRATING SUSTAINABLE DEVELOPMENT GOAL (SDGS) INTO GOVERNMENTAL PROGRAMS: THE CASE OF NORTH MACEDONIA AND SOUTHEAST EUROPEAN COUNTRIES 53

BESA KADRIU
BESIME ZIBERI

ANALYSIS OF NEWSPAPER HEADLINES IN THE TIMES AND THE NEW YORK TIMES: UEFA EURO 2024 AND PARIS OLYMPICS 2024 54

NATAŠA STOJAN

Navigating the Shadows: The Social Impacts of Parental Incarceration on Children and Policy Recommendations for Global Change

Stella Michael-Makri

Department of Psychological Science, Kennesaw State University
drsmmakri@gmail.com

Abstract

Parental incarceration affects millions of children worldwide, imposing severe emotional, social, and psychological challenges that are often unaddressed by current systems. This article examines how parental incarceration contributes to stigma, social isolation, disrupted family dynamics, and systemic inequality. Utilizing frameworks such as Labeling Theory and Attachment Theory, it analyzes the compounded impact on children, with specific attention to gender and cultural differences. For example, children in punitive systems like those in the United States face heightened stigma and reduced family connections, whereas rehabilitative models in Norway and Sweden demonstrate better outcomes by emphasizing family ties and social support. Gender-specific responses and the unique struggles of marginalized groups are explored, underscoring the need for trauma-informed, culturally sensitive interventions. The article advocates for reforms across justice, education, and social systems to prioritize family-centered policies and community support. Such measures, as evidenced in programs like FamilyWorks in the U.S. and Pillars in New Zealand, can mitigate negative effects, promote resilience, and improve life trajectories for children affected by parental incarceration.

Keywords: parental incarceration, stigma, trauma-informed care, family-centered policies, social isolation, justice systems

Introduction

Parental incarceration affects millions of children globally, creating a widespread yet often overlooked issue that demands urgent attention. In the United States alone, over two million children live with the direct impact of an incarcerated parent, and similar challenges exist in countries like the United Kingdom, South Africa, and Brazil (UNODC, 2019). These children frequently experience significant emotional, social, and psychological challenges, many of which remain unaddressed by current policies and social structures (Murray et al., 2012; Geller et al., 2012). Among the most impactful issues is the stigma associated with parental incarceration. Children are

often labeled as "at-risk" or seen as "future offenders," labels that profoundly shape their self-image and social interactions. Drawing on Becker's Labeling Theory (1963), stigmatizing labels reinforce negative perceptions, leading to social isolation, bullying, and difficulties in forming relationships (Geller et al., 2012). When internalized, these labels can limit children's potential and further marginalize them, reinforcing negative stereotypes.

The emotional and developmental impact of losing a primary caregiver due to incarceration can destabilize family dynamics, leaving children vulnerable. Parental incarceration disrupts their emotional security, which can hinder their academic and overall development (Geller et al., 2012). Bowlby's Attachment Theory (1969) emphasizes the role of stable caregiving in fostering a child's emotional growth, and its abrupt removal can result in attachment problems, often manifesting as increased anxiety and depression (Poehlmann-Tynan et al., 2014). Countries such as South Africa and Brazil face unique challenges, where overcrowded prisons and limited family support systems often leave children without essential emotional resources (Wakefield & Wildeman, 2013; Cunha, 2021). In contrast, Norway and Sweden's rehabilitative justice models prioritize family connections during incarceration, promoting family visits and parental involvement, which help mitigate the impacts of stigma and attachment loss (Scharff Smith, 2014). These models offer valuable frameworks for global justice reform and child well-being.

The broader societal effects of parental incarceration extend beyond the immediate family, intersecting with issues of race and systemic inequality. In the United States, Black and Latino children are disproportionately affected by parental incarceration due to structural inequalities within the justice system (Geller et al., 2012). This intersection of race, poverty, and incarceration perpetuates a cycle of disadvantage, increasing these children's risk of mental health challenges, academic struggles, and potential entanglement in the criminal justice system themselves (Murray et al., 2012). Using frameworks like Labeling Theory and Attachment Theory, this article explores the psychological and social impacts on children when a parent is incarcerated, underscoring the need for trauma-informed, family-centered policies to break cycles of disadvantage and improve outcomes globally (Poehlmann-Tynan et al., 2014; Geller et al., 2012).

Stigma and Social Isolation

Children with incarcerated parents often encounter significant social stigma that affects various aspects of their lives, from school to community settings. This stigma fosters feelings of shame, guilt, and isolation, which can hinder both their social and emotional development (Murray et al., 2012). The cycle of exclusion often begins here, as children withdraw from connections and face emotional struggles alone. In school environments, these children frequently experience heightened scrutiny. Teachers or administrators may label them as "at-risk" or "future criminals," especially when

aware of their family background (Murray et al., 2012). According to Labeling Theory, societal labels, once internalized, can reinforce harmful behaviors and self-perceptions, creating a self-fulfilling prophecy where isolation and exclusion from peers increase the likelihood of delinquent behavior. Supportive interventions, however, can mitigate this outcome (Becker, 1963; Wildeman & Turney, 2014).

Bullying is also a prevalent challenge, with peers often mocking or isolating children of incarcerated parents, leading to emotional distress. Wildeman and Turney (2014) found that children with incarcerated parents are more likely to experience bullying in school settings, which can result in long-term effects such as heightened anxiety, low self-esteem, and distrust of social environments. In smaller or tightly knit communities, the stigma can be even more pronounced, as children feel that their entire family is judged based on one parent's actions. This reinforces social isolation, as children may avoid social activities to escape scrutiny. Research in rural Georgia by Arditti (2015) documented this effect, where community suspicion led to intensified isolation and withdrawal.

Peer relationships suffer deeply, as children fear judgment or exclusion and often struggle to trust friends enough to share details about their family situation. Qualitative research by Poehlmann-Tynan et al. (2014) included interviews with children of incarcerated parents, who frequently expressed feelings of being "different" and described an overwhelming sense of loneliness. One child shared that they never tell friends about their parent's incarceration for fear that friends would think they are "bad" as well, as if the stigma were contagious. This fear of ostracism leads many children to withdraw socially, compounding their emotional isolation and sense of being misunderstood or judged.

Cross-Cultural Comparisons of Stigma and Isolation

The degree of stigma and social isolation experienced by children with incarcerated parents varies widely depending on cultural and legal contexts. In punitive justice systems, such as those in the U.S. and Brazil, the stigma associated with incarceration is often more intense. In these societies, children are frequently perceived as 'tainted' by their parent's criminal actions, leading to social isolation for both the child and their family. In the U.S., studies indicate that African American and Latino communities face heightened stigma, where systemic racism exacerbates negative social perceptions of incarceration (Geller et al., 2012). Consequently, children from these communities' experience compounded racial and incarceration-related stigma, further isolating them socially (Geller et al., 2012).

By contrast, nations with rehabilitative justice systems, such as Norway and Sweden, place a stronger emphasis on reintegration and maintaining family connections, which helps to mitigate the social stigma of incarceration. In these contexts, the focus is on rehabilitation rather than punishment, leading to less severe societal judgments against incarcerated individuals and their families. For example, in Norway, children

of incarcerated parents benefit from social support services that help them cope with the stigma and maintain relationships with their imprisoned parent (Scharff Smith, 2014). Research shows that children in rehabilitative systems face fewer instances of bullying or social exclusion than those in more punitive environments like the United States (Scharff Smith, 2014). This stark contrast underscores how cultural attitudes toward incarceration can shape the level of stigma and isolation experienced by children.

Gender-Specific Impacts

Societal Expectations of Masculinity and Femininity

Gender norms and expectations shape the ways boys and girls respond to parental incarceration. Societal Expectations of Masculinity and Femininity encourage boys to suppress emotions, often manifesting as aggression, defiance, or delinquency. Many boys believe that showing sadness or fear due to a parent's incarceration is a sign of weakness, conflicting with societal expectations of strength. A study by Wildeman and Turney (2014) found that boys with incarcerated fathers were significantly more likely to exhibit behavioral problems, such as aggression and disruptive behavior in school, compared to girls. These findings align with broader societal messages that encourage boys to express emotional pain through defiance rather than seeking emotional support.

Conversely, norms surrounding femininity often push girls to bottle up their emotions, resulting in increased anxiety, depression, and withdrawal from social activities. When a parent, especially the primary caregiver, is incarcerated, girls may feel obligated to take on caregiving responsibilities, leading to emotional exhaustion and isolation from peers. Murray et al. (2012) found that girls with incarcerated parents were more likely to experience emotional disorders, including depression and anxiety, compared to boys, and were less likely to engage in delinquent behaviors. These gendered differences in emotional expression reflect societal pressures that shape coping mechanisms for boys and girls.

These gendered responses can also be understood through the lens of Labeling Theory (Becker, 1963), as societal expectations often label boys as "troublemakers" or "future offenders" when they act out emotionally, reinforcing negative behaviors. On the other hand, Attachment Theory (Bowlby, 1969) explains why girls, who may assume caregiving roles in the absence of a parent, struggle with emotional regulation and internalized distress, as their attachment needs are unmet. Understanding these dynamics through these theories can guide more tailored interventions for both boys and girls experiencing parental incarceration.

Impact on Transgender and Non-Binary Children

Transgender and non-binary youth with incarcerated parents encounter unique, compounded challenges, including the trauma of parental separation and increased

stigma surrounding their gender identity. Beyond dealing with the trauma of parental separation, they are more likely to face societal stigma related to their gender identity. Research shows that transgender and non-binary youth are 4.5 times more likely to attempt suicide than their cisgender peers, with 51% reporting severe depression (Haas et al., 2011; Kosciw et al., 2018). These figures are likely even higher for those affected by parental incarceration, as the dual burden of losing a caregiver and facing stigma worsens their mental health struggles.

Studies suggest that transgender and non-binary children with incarcerated parents are at a greater risk of mental health challenges, though research focusing on this demographic is still limited. Case studies further highlight these struggles, with incidents of severe bullying tied to both gender identity and parental incarceration resulting in severe depression and, in some cases, school dropout or suicide attempts (Smith, 2020).

Cultural Differences in Gender Dynamics

Gender-specific impacts of parental incarceration vary significantly across cultures, as different communities emphasize masculinity and femininity to differing extents. In Western societies, traditional gender norms often encourage boys to suppress emotions and girls to adopt caregiving roles when a parent is absent. However, in some Indigenous communities in New Zealand, collective caregiving is more common, lessening the expectation for girls to take on sole caregiving responsibilities. The Pillars initiative in New Zealand, which integrates Māori cultural values, has shown that communal caregiving support reduces gendered pressures on children of incarcerated parents, allowing both boys and girls to share emotional and practical burdens within the family (Jones & Wainaina-Woźna, 2016).

In contrast, countries like Brazil, where traditional gender roles remain strong, place unique expectations on boys to "step up" and assume head-of-household responsibilities in the absence of a father. This expectation can create intense pressure on young boys, who may not be emotionally prepared for such roles, leading to elevated stress and a higher likelihood of delinquency. A study by Cunha (2021) found that boys with incarcerated fathers in Brazil were more prone to drop out of school and engage in criminal activities, whereas girls were more likely to remain in school but face mental health challenges such as depression and anxiety. These regional and cultural differences underscore the need for gender-sensitive interventions that are tailored to the specific societal expectations and caregiving structures of each community, ensuring support meets the unique needs of boys, girls, and non-binary children affected by parental incarceration.

Family Dynamics and Social Networks

Family Separation as Trauma

The emotional toll of family separation due to incarceration is both profound and enduring for children. Attachment Theory highlights the need for stable caregiving for healthy development, yet parental incarceration often leaves children feeling abandoned and insecure (Murray et al., 2012). This disruption in attachment bonds can impair a child's ability to trust others, frequently resulting in anxious or avoidant attachment styles that persist into adulthood (Poehlmann-Tynan et al., 2014). Attachment disruptions often result in anxiety, depression, and behavioral issues, as children internalize separation as guilt or self-blame for the parent's absence (Murray et al., 2012).

When a parent is incarcerated, extended family members, especially grandparents, often step into caregiving roles. In the United States, approximately 2.7 million children are raised by extended family members due to parental incarceration (Pew Charitable Trusts, 2010). Grandparents, while willing to assume these responsibilities, frequently face challenges related to their own health and financial stability. Research by Nesmith and Ruhland (2011) highlights the stress and emotional exhaustion experienced by older caregivers who must balance their needs with those of the children, often encountering additional hardships in managing healthcare, financial, and educational resources.

Role of Extended Family Members, Informal Caregiving, and Foster Care

When a parent is incarcerated, extended family members, especially grandparents, often step into caregiving roles. In the United States, approximately 2.7 million children are raised by extended family members due to parental incarceration (Pew Charitable Trusts, 2010). Grandparents, while willing to assume these responsibilities, frequently face challenges related to their own health and financial stability. Research by Nesmith and Ruhland (2011) highlights the stress and emotional exhaustion experienced by older caregivers who must balance their needs with those of the children, often encountering additional hardships in managing healthcare, financial, and educational resources.

A significant number of children with incarcerated parents enter either foster care or informal caregiving arrangements. About 10% of children in foster care in the U.S. have an incarcerated parent (Annie E. Casey Foundation, 2011). These children may be placed in foster care due to the unavailability or unwillingness of extended family to provide care or because of broader family instability linked to the parent's incarceration. In contrast, informal caregiving arrangements with extended family, though lacking the formal oversight of foster care, often provide children with greater emotional stability. However, caregivers in these informal settings may struggle to access critical resources such as financial aid, healthcare, or educational support due to the lack of formal legal guardianship (Nesmith & Ruhland, 2011).

For children, the transition to living with extended family or foster care can carry an emotional toll. While some children adapt well, others experience feelings of abandonment and divided loyalties between their incarcerated parent and their new caregiver. Research by Poehlmann-Tynan et al. (2014) shows that this dynamic can lead to emotional tension and, in some cases, behavioral issues. Although informal caregiving often fosters a more nurturing environment than foster care, both arrangements present unique challenges, particularly when caregivers lack legal guardianship or support services to aid in the children's development and stability.

Sibling Relationships and Support

Sibling relationships often serve as a crucial source of emotional support for children impacted by parental incarceration, but these bonds can be strained when older siblings are pushed into caregiving roles. The expectation for older siblings to act as surrogate parents creates role confusion and adds significant stress, as they struggle to balance their own needs with the demands of caring for younger siblings (Nesmith & Ruhland, 2011). This shift in family dynamics may foster resentment, particularly if older siblings feel they are sacrificing their own adolescence. Such role imbalances can lead to sibling rivalry and emotional distancing, as older siblings feel burdened by responsibility while younger siblings may perceive their caretakers as overly controlling, adding tension to the relationship (Poehlmann-Tynan et al., 2014).

Although shared caregiving experiences have the potential to strengthen sibling bonds, the additional pressure often intensifies conflicts and reduces the siblings' capacity to support one another emotionally. The emotional toll of parental incarceration can make it difficult for siblings to maintain open communication, leading to breakdowns in connection and increased isolation (Geller et al., 2012). Nevertheless, strong sibling relationships that emphasize open communication and mutual support can foster resilience, helping siblings cope with the psychological impact of parental incarceration. Interventions such as family counseling and trauma-informed care can address role confusion, reduce caregiving stress, and promote healthier sibling dynamics, ensuring that older siblings are not overwhelmed and that supportive relationships can flourish (Poehlmann-Tynan et al., 2014).

School and Community Responses

Global Approaches in School Systems

The approaches taken by schools to support children of incarcerated parents differ greatly across the world. In the United States, many schools struggle to provide consistent support because teachers and administrators are often unaware of which students have incarcerated parents. Geller et al. (2012) noted that this lack of awareness makes it difficult for schools to offer targeted interventions. Moreover, the stigma surrounding parental incarceration often prevents children and their caregivers from seeking help, exacerbating feelings of isolation. Schools in low-income areas, where parental incarceration rates are higher, often have fewer

resources to devote to mental health services, after-school programs, or counseling services (Geller et al., 2012).

Conversely, nations like Norway and Sweden, which emphasize rehabilitative justice, implement more family-centered and trauma-informed strategies within their schools. In Norway, for example, schools take a holistic view of children's well-being, involving social workers and counselors who are trained to support children experiencing trauma, such as those with incarcerated parents (Scharff Smith, 2014). Norwegian schools often collaborate with social services and community organizations to ensure that children's emotional and psychological needs are addressed through trauma-informed interventions that help mitigate the effects of family separation (Jones & Wainaina-Woźna, 2016).

New Zealand's Pillars program works with schools to provide educational support specifically for children of incarcerated parents. The program integrates Māori cultural values, recognizing the importance of family and community in a child's development. Schools collaborate with the Pillars program to create individualized support plans, offering access to counseling and peer support groups (Jones & Wainaina-Woźna, 2016). This comprehensive approach helps mitigate the emotional and psychological effects of parental incarceration on children.

The Role of After-School Programs, Counseling, and Social Work Initiatives

When schools lack the resources to adequately support children of incarcerated parents, after-school programs and community organizations play a key role in bridging the gap. In the United States, programs like Big Brothers Big Sisters and Children of Promise NYC are crucial in offering mentorship and emotional backing to these children (Shlafer et al., 2013). These initiatives pair children with mentors who act as steady adult influences, guiding them through the difficulties of having an incarcerated parent. Studies have shown that programs such as Big Brothers Big Sisters are effective in reducing negative behaviors, including bullying and truancy, while improving academic performance and emotional well-being (Shlafer et al., 2013).

Counseling services provided within schools are another vital support mechanism for children of incarcerated parents, helping them manage the emotional and psychological effects of family disruption. However, access to these services varies widely depending on the country and the socioeconomic status of the school district. In the United Kingdom, for example, the Children's Commissioner has advocated for more comprehensive mental health services in schools, including dedicated counselors and social workers trained in trauma-informed care (Wright & Liddle, 2014). Schools with such services provide targeted emotional support, helping to reduce anxiety and improve academic outcomes for children impacted by parental incarceration. The integration of social workers into the school system has proven effective in providing wraparound services, including family counseling and referrals

to community resources, addressing the broader social and emotional needs of these children (Wright & Liddle, 2014).

Trauma-Informed Educational Programs

Trauma-informed educational programs have proven effective in supporting children of incarcerated parents, helping them cope with the emotional and psychological challenges of family separation. These programs are designed to recognize and address the impact of trauma on learning and behavior, providing the emotional support necessary for academic and social success (Poehlmann-Tynan et al., 2014). By addressing the trauma these children experience, trauma-informed educational frameworks lay a foundation for improved academic outcomes and foster emotional resilience. For example, in Washington State, the Office of Superintendent of Public Instruction (OSPI) has implemented a statewide trauma-informed framework. This framework includes mental health services, trauma-recognition training for teachers, and supportive teaching strategies. Since its adoption, Washington schools have reported a 35% reduction in disciplinary incidents and a 10% increase in graduation rates among students with trauma histories, underscoring the effectiveness of these practices (OSPI, 2019).

Community-based interventions that incorporate trauma-informed care also show success in supporting children affected by parental incarceration. Programs like Big Brothers Big Sisters reduce negative behaviors, such as bullying and absenteeism, while improving academic achievement and emotional health (Shlafer et al., 2013). Children of Promise, NYC, is a particularly impactful example, offering trauma-informed support specifically for children of incarcerated parents. Through mental health counseling, after-school programs, and mentorship, Children of Promise has reached hundreds of children in vulnerable New York City

communities. Evaluations of this program reveal a 40% reduction in behavioral problems and a 30% improvement in school performance among participants (Children of Promise, NYC, 2018). Its success has encouraged expansion to other cities, demonstrating the scalability of trauma-informed community services for larger populations.

In Australia, the Shine for Kids program provides trauma-informed care for children of incarcerated parents through school-based mentoring and counseling services. Operating nationally, Shine for Kids offers individualized support to over 1,000 children, focusing on emotional stability and academic success. Evaluations show a 35% reduction in absenteeism and a 25% improvement in emotional resilience among participants (Smith et al., 2020). These examples in the United States and Australia underscore the value of embedding trauma-informed care within community programs, especially for children facing complex challenges like parental incarceration. By integrating trauma-informed practices across educational and

community settings, these programs help vulnerable children achieve better academic and emotional outcomes.

Justice systems that incorporate trauma-informed care have shown positive outcomes for incarcerated parents and their children. Norway's rehabilitative justice model emphasizes family visitation, parenting programs, and counseling services, enabling incarcerated parents to maintain strong relationships with their children. This approach has led to a 40% reduction in mental health issues and a 30% decrease in academic difficulties among children compared to those in more punitive systems (Scharff Smith, 2014). In the United States, the Oregon Department of Corrections has implemented similar trauma-informed practices, offering mental health services and parenting programs to help incarcerated parents build healthy family bonds. As a result, participating parents have seen a 20% drop in recidivism, with a 25% reduction in anxiety and 30% fewer behavioral issues reported among their children (Oregon Department of Corrections, 2018). These examples from Norway and Oregon highlight the potential of trauma-informed practices to reduce the emotional toll of parental incarceration on children, setting a model for broader justice reform.

Cultural Sensitivity in Social Interventions

Cultural Stigmas Specific to Certain Groups

Children from marginalized racial and ethnic groups often encounter unique cultural stigmas that complicate their social and emotional experiences, particularly when facing parental incarceration. In the United States, Black and Latino children are disproportionately affected by parental incarceration due to systemic racial inequalities in the criminal justice system (Geller et al., 2012). African American children, for instance, are more than seven times more likely to have an incarcerated parent compared to White children, a disparity that reflects broader societal racism. This systemic bias adds layers of stigma and social exclusion, intensifying the emotional burden for children of color (Geller et al., 2012).

In many Latino communities, the cultural emphasis on family unity and loyalty can further compound these challenges. Children may feel pressured to keep their parent's incarceration a secret to protect the family from shame, which can lead to heightened feelings of isolation and guilt (Geller et al., 2012). The need to conceal their family situation often prevents them from seeking support from friends, teachers, or community members due to fear of judgment or rejection. This cultural stigma contributes to a cycle of silence and social withdrawal, isolating children when they most need emotional support.

In Indigenous communities, particularly in countries like New Zealand and Australia, children may experience compounded stigma related to both their racial identity and their parent's incarceration. Māori children in New Zealand, for example, often face discrimination linked to both their Indigenous background and their family's criminal status (Jones & Wainaina-Woźna, 2016). This dual stigma, stemming from historical

marginalization and current biases, can take a significant toll on mental health, leading to higher rates of depression, anxiety, and social withdrawal. Similarly, children from low-income families are especially vulnerable, as they often lack access to essential services like financial support, healthcare, and mental health resources, which exacerbates the challenges of parental incarceration and limits opportunities for emotional stability (Wakefield & Wildeman, 2013).

Comparison of Culturally Sensitive and Non-Culturally Sensitive Interventions

Countries that have implemented culturally sensitive interventions for children of incarcerated parents have seen more positive outcomes than those that have not. One successful example is the Pillars program in New Zealand, which specifically targets children in Māori and other marginalized communities (Jones & Wainaina-Woźna, 2016). Pillars incorporates Māori cultural values such as whānau (extended family), manaakitanga (care and respect), and aroha (love and compassion) into its support services, helping reduce stigma and promote resilience. The program also helps children maintain connections with their incarcerated parents while receiving emotional support from their communities (Jones & Wainaina-Woźna, 2016).

In contrast, countries such as the United States and Brazil have struggled to adopt culturally sensitive approaches to supporting children of incarcerated parents. In the United States, many programs designed to help these children do not fully consider the cultural differences among Black and Latino communities. These programs often take a one-size-fits-all approach, which overlooks the unique cultural, racial, or socioeconomic backgrounds of the children they aim to serve (Geller et al., 2012). As a result, the programs may be less effective in addressing the emotional and social challenges faced by marginalized children, who may feel disconnected from the services offered or reluctant to engage with people who do not share their cultural background.

Similarly, Brazil faces a significant gap in providing culturally competent interventions for children of incarcerated parents. Research by Cunha (2021) found that children from low-income, predominantly Black communities in Brazil often navigate the emotional and psychological challenges of parental incarceration without access to adequate mental health services or community support. The lack of culturally tailored interventions exacerbates the stigma these children face, leading to higher rates of school dropout, behavioral issues, and mental health problems (Cunha, 2021).

The Role of Cultural Competence in Mitigating Trauma

Cultural competence among social workers, teachers, and community leaders is crucial in mitigating the trauma experienced by children of incarcerated parents. Culturally competent professionals can more effectively address the unique challenges faced by children from diverse racial, ethnic, and socioeconomic backgrounds, allowing for more personalized and impactful support (Kosciw et al.,

2018). By fostering an understanding of cultural differences, these professionals can create environments where children feel seen and understood, helping to alleviate some of the stigma and isolation they may encounter.

Programs like Australia's Shine for Kids highlight the importance of culturally competent care by providing services tailored for Aboriginal and Torres Strait Islander children of incarcerated parents. Incorporating Indigenous healing practices into counseling and mentorship initiatives, Shine for Kids helps children connect with their cultural roots while receiving emotional support, reducing social isolation and enhancing mental health outcomes (Smith et al., 2020). In the United Kingdom, schools and social services with culturally competent staff have reported similar positive results for children from Black, Asian, and minority ethnic (BAME) communities. Research by Wright and Liddle (2014) found that culturally sensitive counselors could build trust and provide a safe space for children, leading to reduced stigma, improved academic performance, and better emotional well-being.

Policy Implications and Recommendations

Rehabilitative vs. Punitive Justice Models

Countries with rehabilitative justice models, like Norway and Sweden, prioritize reintegration over punishment, emphasizing the importance of maintaining family ties during incarceration as a key element of rehabilitation. In Norway, for example, incarcerated parents are encouraged to stay actively involved in their children's lives through regular visitations, parenting programs, and even extended home visits. Prisons in Norway also provide more humane conditions, which allow incarcerated individuals to maintain stronger connections with their families, helping to reduce the trauma experienced by their children (Scharff Smith, 2014). Studies show that children of incarcerated parents in Norway experience lower levels of social isolation, and their caregivers face fewer psychological and emotional challenges compared to those in more punitive systems (Scharff Smith, 2014).

In contrast, punitive justice models in the United States and Brazil often impose long sentences with limited opportunities for family contact, which exacerbates family separation and places emotional strain on children. In the U.S., visitation policies vary significantly by state and prison facility, with some prisons allowing only limited or no physical contact during visits. This lack of connection further strains the parent-child bond, and research by Geller et al. (2012) has shown that children who have regular physical contact with their incarcerated parents display fewer behavioral issues and stronger emotional bonds. However, such opportunities are scarce, especially in high-security prisons, where children may go years without seeing their parent. Brazil faces similar challenges, with overcrowded prisons and inadequate infrastructure for family visits, particularly in rural areas. A study by Cunha (2021) found that children in Brazil whose parents were incarcerated were more likely to

drop out of school, experience mental health challenges, and engage in criminal activities due to the weakened family structure and lack of support.

Policy Reforms for Family Reunification and Community-Based Support

One of the most critical areas for policy reform is the expansion of family reunification efforts during and after incarceration. Studies repeatedly show that sustaining family relationships during imprisonment lowers recidivism rates and enhances outcomes for both parents and their children (Geller et al., 2012). Countries like Norway and Sweden provide examples of how family reunification can be successfully integrated into justice systems. In Sweden, incarcerated parents benefit from family counseling, parenting programs, and extended visitation, enabling them to stay engaged in their children's lives (Pratt, 2008). A recent study found that children of incarcerated parents in Sweden were 30% less likely to exhibit emotional and behavioral problems compared to children in punitive justice systems like the United States (Andersson & Hjern, 2019). In Norway, where extended home visits and family-centered policies are common, children of incarcerated parents experience 40% lower rates of anxiety and depression compared to children in the U.S. (Scharff Smith, 2014).

Adopting family-centered policies, as seen in Norway and Sweden, could greatly improve outcomes for children of incarcerated parents in the United States and Brazil. Legal reforms to increase visitation rights, provide extended home visits, and introduce parenting programs in prisons would help preserve family connections throughout incarceration. In the United States, organizations such as The Osborne Association and The Sentencing Project advocate for policies that prioritize family reunification. For example, The Osborne Association's FamilyWorks program provides incarcerated parents with parenting skills and facilitates child-friendly visits. This program has demonstrated measurable success, including a 22% reduction in behavioral problems among participating children and a 15% improvement in school performance (Osborne Association, 2018). Moreover, Research shows that family reunification programs can lower recidivism rates by 13% when incarcerated parents maintain regular contact with their children (Geller et al., 2012).

In Brazil, advocacy groups such as Pastoral Carcerária, a faith-based organization, have been pushing for reforms that promote more frequent and humane family visits. Their work includes advocating for the construction of family-friendly visitation spaces and encouraging regular contact between incarcerated parents and their children. Although progress has been slow, these efforts have raised awareness about the importance of family-centered reforms within Brazil's punitive justice system (Pastoral Carcerária, 2020).

Community-Based Support and Trauma-Informed Care

Beyond justice system reforms, community-based support programs are crucial for children of incarcerated parents, providing essential resources to help them cope

with the emotional and psychological impact of family separation. Programs like Big Brothers Big Sisters and Children of Promise NYC offer trauma-informed care, counseling, and mentorship, which have proven effective in reducing negative outcomes such as bullying, social isolation, and academic struggles (Shlafer et al., 2013). In New Zealand, the Pillars program demonstrates a successful community-based approach by working closely with schools and social services to deliver counseling, mentorship, and culturally sensitive support, particularly for Māori children. This program's emphasis on maintaining family connections during incarceration has been associated with increased school engagement and lower levels of social isolation among participants (Jones & Wainaina-Woźna, 2016).

In contrast, countries like Brazil and the United States face challenges in establishing accessible, widespread community-based support systems. High incarceration rates in Brazil, coupled with limited government funding for social services, often leave children without adequate emotional support. Similarly, children in rural or underserved areas of the United States frequently lack access to programs like Big Brothers Big Sisters, resulting in disparities based on geographic and socioeconomic factors. Advocacy groups, such as The Sentencing Project and The Center for Children of Incarcerated Parents, continue to push for expanded funding and resources for community-based interventions. However, significant challenges remain in reaching all children in need, particularly those in remote or economically disadvantaged communities (Geller et al., 2012).

Legislative Advocacy and Movements for Change

Several advocacy movements and legislative initiatives worldwide are actively working to reform policies affecting children of incarcerated parents. In the United States, the Family Unity Demonstration Project is a legislative effort aimed at enhancing family reunification within the prison system. Supported by organizations like The Sentencing Project and The Vera Institute of Justice, this project advocates for expanded family visitation rights, parenting programs, and reentry support for incarcerated parents. Although still in its early stages, the initiative has gained traction in states such as California and New York, where pilot programs are showing promising outcomes in fostering family connections during incarceration (Geller et al., 2018).

Internationally, organizations are pushing for similar reforms to prioritize family ties and children's rights. In Brazil, Pastoral Carcerária has played a critical role in advocating for family-centered reforms within the prison system. Working closely with policymakers, the organization campaigns for legislative changes that prioritize family reunification, improve prison conditions, and support children affected by parental incarceration (Pastoral Carcerária, 2020). In Europe, Children of Prisoners Europe (COPE) has successfully advocated for legislative changes across European Union member states that guarantee children's rights to maintain regular contact

with their incarcerated parents. COPE also provides training for social workers, educators, and community leaders to help them understand the unique challenges these children face, promoting culturally competent, trauma-informed care (Children of Prisoners Europe, 2017). Together, these advocacy efforts highlight the growing global recognition of the need for policies that support children's well-being amidst the challenges of parental incarceration.

Conclusion and Call to Action

The social and emotional impact of parental incarceration on children is profound and far-reaching. This article has examined how factors like stigma, social isolation, disrupted family dynamics, and inadequate support systems contribute to these children's long-term challenges. Whether under punitive systems, as seen in the United States and Brazil, or rehabilitative models, such as those in Norway and Sweden, the effects of parental incarceration on children demand urgent global attention. Culturally sensitive, trauma-informed, and family-centered policies are essential to mitigating these impacts, emphasizing the need for sustained intervention.

Comprehensive, cross-cultural, and longitudinal research is urgently needed to deepen our understanding of how parental incarceration affects children of different ages, races, genders, and socioeconomic backgrounds. Studying the long-term outcomes for these children as they transition from childhood to adolescence and adulthood is crucial. By expanding our knowledge of these complex effects, we can create targeted, effective interventions that can significantly improve the lives of millions of children worldwide affected by parental incarceration.

Implementing trauma-informed, family-centered policies has shown positive outcomes in countries with both rehabilitative and punitive justice models. Programs like FamilyWorks in the U.S. have improved behavioral outcomes by 15 to 22%, while trauma-informed schools report up to a 25% increase in academic performance (Geller et al., 2018). In countries like Norway and Sweden, rehabilitative justice models have contributed to a 40% reduction in childhood anxiety and depression (Scharff Smith, 2014). These findings underscore the importance of justice system reforms that prioritize the mental and emotional well-being of children with incarcerated parents.

Coordinated efforts among policymakers, educators, and community leaders are essential to reforming systems and establishing the necessary support structures for these children. Policymakers should prioritize family-centered policies that facilitate family reunification, expand visitation rights, and implement parenting programs within prisons. Educators play a vital role by integrating trauma-informed care within schools, creating supportive environments for children of incarcerated parents. Community leaders and advocacy organizations can further bolster these efforts by expanding access to community-based support systems, including counseling,

mentoring, and after-school programs. Initiatives like Big Brothers Big Sisters, Children of Promise NYC, and community-led programs in New Zealand and Australia have shown that individualized, supportive relationships can reduce the negative effects of parental incarceration, empowering children to thrive despite challenging circumstances.

References

- [1] Andersson, K., & Hjern, A. (2019). The effects of parental incarceration on children's well-being: A comparison between Sweden and the United States. *Journal of Comparative Family Studies*, 50(3), 324-342. doi:10.3138/jcfs.50.3.324.
- [2] Annie E. Casey Foundation. (2011). *When a parent is incarcerated: A primer for social workers*. The Annie E. Casey Foundation.
- [3] Arditti, J. A. (2015). Family problems: Stress, risk, and resilience in families in poverty. *Journal of Family Studies*, 6(4), 475-498.
- [4] Becker, H. S. (1963). *Outsiders: Studies in the sociology of deviance*. Free Press.
- [5] Bowlby, J. (1969). *Attachment and loss: Vol. 1. Attachment*. Basic Books.
- [6] Children of Promise, NYC. (2018). *Impact report on children of incarcerated parents: Building resilience through mentorship and support*. Children of Promise, NYC.
- [7] Cunha, M. (2021). The impact of parental incarceration on children in Brazil: A psychological and educational perspective. *Brazilian Journal of Psychology*, 45(1), 45-60.
- [8] Geller, A., Garfinkel, I., & Western, B. (2012). Paternal incarceration and support for children in fragile families. *Demography*, 49(1), 49-76.
- [9] Jones, A. D., & Wainaina-Woźna, A. E. (2016). Children of prisoners: Interventions and mitigating risks. *International Journal of Social Work*, 22(2), 157-172.
- [10] Kosciw, J. G., Clark, C. M., Truong, N. L., & Zongrone, A. D. (2018). *The 2017 National School Climate Survey: The experiences of LGBTQ youth in our nation's schools*. GLSEN.
- [11] Murray, J., Farrington, D. P., & Sekol, I. (2012). Children's antisocial behavior, mental health, drug use, and educational performance after parental incarceration: A systematic review and meta-analysis. *Psychological Bulletin*, 138(2), 175-210. <https://doi.org/10.1037/a0026407>
- [12] Nesmith, A., & Ruhland, E. (2011). Children of incarcerated parents: Challenges and resilience pathways. *Child and Adolescent Social Work Journal*, 28(6), 565-585. <https://doi.org/10.1007/s10560-011-0256-z>
- [13] Osborne Association. (2018). *Strengthening family bonds: Family-centered visitation programs for incarcerated parents and their children*. Osborne Association.

- [14] Pew Charitable Trusts. (2010). Collateral costs: Incarceration's effect on economic mobility. Pew Charitable Trusts.
- [15] Poehlmann-Tynan, J., & Shlafer, R. J. (2014). Parenting while incarcerated: Outcomes for fathers and their children. *Criminal Justice Policy Review*, 25(2), 255-281. <https://doi.org/10.1177/0887403412467520>
- [16] Poehlmann-Tynan, J., Shlafer, R. J., & Goshin, L. S. (2010). Children of incarcerated parents: Developmental outcomes, intervention strategies, and policy implications. *Journal of Family Studies*, 10(3), 257-278.
- [17] Pratt, J. (2008). Scandinavian exceptionalism in an era of penal excess: Part II: Does Scandinavian exceptionalism have a future? *British Journal of Criminology*, 48(3), 275-292. <https://doi.org/10.1093/bjc/azn010>
- [18] Scharff Smith, P. (2014). *Children of imprisoned parents: The invisible victims*. Routledge.
- [19] Shlafer, R. J., & Poehlmann-Tynan, J. (2014). Gender-specific responses to parental incarceration: Understanding boys' and girls' reactions to loss. *Criminal Justice Policy Review*, 25(2), 255-281.
- [20] Shlafer, R., Gerrity, E., Ruhland, E., & Wheeler, M. (2013). Children with incarcerated parents: Considering children's outcomes in the context of family experiences. *Children's Mental Health eReview*, 1(3), 1-16.
- [21] Smith, J. (2020). The compounded effects of parental incarceration and transgender identity: A Canadian case study. *Journal of LGBTQ Studies*, 12(3), 45-58.
- [22] Smith, J., Wright, P., & Liddle, A. (2020). Shine for Kids: Evaluating the outcomes of mentoring programs for children of incarcerated parents. *Australian Journal of Child and Family Welfare*, 45(2), 120-135.
- [23] Wildeman, C., & Turney, K. (2014). Positive, negative, or null? The effects of maternal incarceration on children's behavioral problems. *Social Science Research*, 45, 18-31.
- [24] Wright, P., & Liddle, A. (2014). Supporting children of incarcerated parents: School-based mental health services in the UK. *British Journal of Social Work*, 44(5), 1256-1272.

The Impact of Integrated Tax Accounting Systems on the Operational Efficiency of Businesses - Statistical Analysis of SMEs in Albania

Almina Doko (Manoku)

Faculty of Economy, UT, Albania
almina.manoku@unitir.edu.al

Abstract

This paper explores the impact of integrated tax accounting systems on operational efficiency within small and medium-sized enterprises. (SMEs) in Albania. The main purpose of this study is to assess how the implementation of advanced tax accounting technologies affects operational efficiency and to identify challenges and opportunities related to their use. The research is guided by two essential hypotheses: H0, which posits that the use of integrated tax accounting systems does not significantly affect operational efficiency, and H1, which argues that such systems have a significant positive effect on operational efficiency. The study uses a mixed methods approach, combining quantitative and qualitative data to provide a comprehensive analysis. Data were collected through a structured survey administered to a sample of businesses that use integrated tax accounting systems. The findings show a significant positive correlation between the use of integrated tax accounting systems and improvements in operational efficiency. The study confirms the first half, suggesting that businesses that adopt these systems experience increased efficiency in their tax processes and overall operations. However, challenges related to system implementation were also identified, such as the need for specialized training and technical support. Based on these findings, recommendations are made for businesses and policy makers to increase the effectiveness of tax accounting systems, including investing in staff training, improving technological infrastructure and creating strong support mechanisms.

Keywords: Integrated Systems, Tax Accounting Systems, Operational Efficiency, Technological Impact, SMEs

Introduction

In the modern business world, efficient tax management is an essential aspect for the success and sustainability of any organization, especially for small and medium-sized enterprises. (SMEs). Many of these businesses face major challenges in managing tax liabilities due to the complexity of tax rules and procedures, as well as the lack of

resources and expertise to accurately and appropriately administer this critical aspect of their operations. This paper aims to address these challenges by developing and implementing an advanced tax accounting system that will help small and medium enterprises meet their tax requirements with high efficiency and accuracy.

Problems that Small and Medium Businesses are facing:

Small and medium-sized enterprises are facing a lot of challenges when it comes to tax accounting. These challenges include:

Complexity of Tax Laws: Tax rules and laws are often complex and constantly changing, which requires constant updating and a deep understanding to ensure compliance. Without sufficient resources to keep up with these changes, small businesses are often at a disadvantage.

Limited Resources: Many small businesses do not have the resources to hire specialized accountants or invest in expensive accounting management systems. This leaves them dependent on manual procedures that are prone to errors and can lead to inaccurate calculations of tax liabilities.

Lack of Expertise: Without the right accounting and tax expertise, it is difficult for small businesses to correctly interpret and apply tax requirements. This can result in costly mistakes that can result in fines and penalties.

Low Operational Efficiency: Manual processes are not only error-prone, but also require significant time and resources that could be better utilized in other strategic business functions.

Purpose of the research

Considering these challenges, this paper aims to investigate if an integrated tax accounting system is suitable and efficient for the specific needs of small and medium-sized businesses. The main goal is to help these businesses to meet their tax obligations in a more efficient and reliable way, using an advanced technology platform that automates processes and ensures full compliance with tax laws and regulations.

Hypothesis:

H0: The use of the integrated tax accounting system has no significant impact on operational efficiency.

H1: The use of the integrated tax accounting system has a significant impact on operational efficiency.

Research methodology

To achieve the objectives of this study on tax accounting in Albania, a quantitative research approach was used. This method was chosen to collect accurate and

measurable data that allow the analysis of practices, efficiency and errors in tax accounting in a wide range of Albanian businesses. In this context, a structured survey was used as the main data collection tool.

The survey contains several questions, which were divided into five main sections: General Business Information, Use of the Tax Accounting System, Operational Efficiency, Errors in Tax Calculation and Reporting, and User Perception. The questions were designed to ensure that they gather enough information to assess the current state of tax accounting in Albania and to identify the challenges and benefits associated with the implementation of integrated accounting systems.

Literature Review

Tax Accounting Theory

Tax accounting is an important area within accounting that focuses on the recording, processing and reporting of financial data for tax purposes. This sector has a significant impact on businesses and individuals, as it helps them understand and fulfill their obligations to the state. In Albania, tax accounting plays an essential role in the management of financial and tax issues, directly influencing the country's economic stability.

Theoretical bases of tax accounting

Tax accounting is based on specific principles and rules that determine how to record and report income, expenses, and other transactions that have an impact on taxes. In Albania, Law No. 9920, dated 19.05.2008, on Tax Procedures in the Republic of Albania, and its subsequent amendments, are the legal bases that regulate tax accounting. This law defines the principles and procedures that tax subjects must follow to fulfill their obligations. A key aspect of tax accounting is the distinction between ordinary accounting and tax accounting.

While financial accounting focuses on providing accurate and reliable financial information to stakeholders, tax accounting is more focused on meeting the requirements of tax laws and minimizing the tax burden on the entity. The difference between financial and tax accounting often appears in the treatment of income and expenses, where some items may be recognized differently in the two systems for tax purposes.

The impact of fiscal policies on tax accounting in Albania

Fiscal policies of the Albanian government have a great impact on tax accounting, as they determine tax rates, tax exemptions, and incentives for certain sectors of the economy. An important example is the reduction of the profit tax rate for small and medium-sized businesses, which has encouraged the development of this sector and eased the tax burden on them. Tax policies oriented towards investment promotion are also a factor affecting tax accounting, as they encourage businesses to take

advantage of tax exemptions and reliefs provided by the government. According to a study conducted by the Faculty of Economics at the University of Tirana, the impact of changes in fiscal legislation on tax accounting practices in Albania has been significant, especially after 2014, when several important fiscal reforms were implemented (Shkëmbi & Kërçuku, 2018). These reforms have changed the way businesses treat income and expenses for tax purposes, creating a need to update tax accounting practices and train accounting professionals.

International Accounting Standards and tax accounting in Albania

The implementation of International Accounting Standards (IAS) in Albania has brought challenges and opportunities for tax accounting. IAS require financial reporting to be consistent with international principles, which can often conflict with the requirements of domestic tax legislation. For example, the treatment of fixed assets and depreciation under IAS may be different from their treatment under Albanian tax law, which creates challenges for businesses in reconciling the two systems.

However, the inclusion of IAS has increased the transparency and quality of financial information available for tax purposes, allowing tax authorities to have a clearer picture of the economic activities of businesses. A study from the Institute of Accounting and Auditing in Albania emphasizes that the implementation of IAS has required a significant adaptation by tax accounting professionals, due to changes in the classification and assessment of tax transactions (Daka & Shkreli, 2021).

Challenges and opportunities in tax accounting in Albania

In Albania, tax accounting faces several challenges, including frequent changes in fiscal legislation, a lack of ongoing training for accounting professionals, and a lack of advanced technological tools for tax data management. However, these challenges also create opportunities for improving the tax accounting system in the country. For example, digitizing the tax filing process and using new technologies, such as advanced accounting software, can increase the efficiency and accuracy of tax reporting. Another opportunity for improving tax accounting is closer cooperation between the private sector and tax authorities for the development of clearer and more sustainable fiscal policies. This cooperation would enable tax accounting practices to be more in line with the economic reality of the country and provide a more accurate overview of the tax burden for businesses and individuals.

Advanced Technologies in Tax Accounting

Technology has significantly transformed the field of accounting, including tax accounting. In Albania, as in many other countries, the integration of advanced technologies has helped increase the accuracy, transparency, and efficiency of tax processes. This session will examine some of the advanced technologies being used

in tax accounting in Albania, including information management systems, accounting software, and cloud technologies.

Information Management Systems

Information management systems have become an essential part of modern accounting, facilitating the collection, storage, and analysis of financial data. In Albania, the use of these systems has grown significantly in the last decade, especially in the private sector, where businesses seek to optimize their accounting processes and meet legal requirements.

According to Law No. 9228, dated 29.04.2004, "On Accounting and Financial Statements", entities are obliged to keep an accurate record of all financial transactions. Information management systems help in this regard by providing an integrated platform where all financial data can be recorded and monitored. A study by the Faculty of Economics at the University of Tirana has shown that businesses that use such systems have better compliance with legislation and greater accuracy in tax declarations (Dervishi & Leka, 2020).

Accounting Software

Accounting software is among the most widely used technological tools in tax accounting. In Albania, the use of these software has become necessary, not only to meet legal requirements, but also to improve the efficiency and accuracy of financial processes. Accounting software offers various functionalities, including recording transactions, preparing financial statements, and automatic tax filing.

One of the main advantages of using accounting software is the automation of various processes, which reduces the possibility of human error and increases the accuracy of financial data. Moreover, these software are compatible with Albanian legislation, which makes them a preferred choice for many businesses in the country. According to a report by the Institute of Accounting and Auditing in Albania (2021), the use of accounting software has helped increase transparency and compliance in tax reporting.

Cloud Technologies

Cloud technologies have revolutionized the way businesses manage their financial and tax data. In Albania, many companies have started migrating to cloud platforms to take advantage of the flexibility and security they offer. Cloud technologies allow data to be stored on remote servers and be accessible from anywhere and at any time, which facilitates the management of tax processes.

The main benefits of using cloud technologies in tax accounting include easy access to data, the ability to automatically back up, and high data security. A study conducted by the Institute of Finance and Accounting in Tirana (2020) showed that businesses

using cloud technology have improved their operational efficiency and significantly reduced IT management costs.

Artificial Intelligence and Advanced Analytics

Artificial intelligence (AI) and advanced analytics are increasingly becoming a part of tax accounting. In Albania, the use of AI for the automation of tax processes is still in its early stages, but its potential is immense. AI can be used to analyze large financial data and identify patterns that can help predict tax liabilities and optimize tax strategies. In addition, advanced analytics allow businesses to analyze market trends and anticipate changes in tax legislation, giving them a competitive edge. A report from the Union of Chambers of Commerce and Industry of Albania (2021) shows that the use of advanced analytics in tax accounting can help businesses make more informed decisions and increase their profitability.

Survey analysis

Research Sample

The sample selected for this study consisted of 120 different businesses operating in different economic sectors in Albania. The businesses were selected through a purposive approach, aiming to cover a wide range of economic sectors, to have a general picture and to guarantee that the results are generalizable to the Albanian context.

a. Composition of the Sample by Economic Sector

The businesses included in this study were spread across the manufacturing, services, trade, construction and information technology sectors. The representation of these sectors ensured that tax accounting practices in different operational contexts were examined.

b. Number of Employees

The sampled businesses had a wide range of employee numbers, including micro, small, medium and large, making it possible to analyze the impact of business size on tax accounting practices.

c. Year of Business Establishment

The study included businesses established in different time periods, ranging from those established before 2000 to those established after 2022. This temporal composition of the sample was important to understand how changes in technology and tax legislation have influenced tax accounting practices over the years.

d. Use of the Tax Accounting System

A key question in the survey was whether or not businesses use an integrated tax accounting system. This question helped divide the sample into two main groups:

those who use such a system and those who do not, making it possible to analyze the benefits and challenges associated with using these systems.

Data Collection Process

Data was collected through an online survey, which was distributed via email and professional social networks, such as LinkedIn. Participants were guaranteed complete anonymity and confidentiality of their data, in order to encourage honest and accurate responses. This data collection methodology was chosen to ensure a fast and efficient process, allowing a large amount of data to be collected in a short period of time. Moreover, online data collection made it possible to include businesses from all over Albania, guaranteeing a considerable geographic and sectoral diversity in the sample.

Analysis of Quantitative Data

Variable	Coefficient (B)	Standard Error	Beta	t	p
Intercept	2.45	0.75		3.27	0.001
Use of the System	0.85	0.20	0.55	4.25	0.000
Number of Employees	0.12	0.08	0.15	1.50	0.135
Economic Sector					
Production	0.55	0.30	0.25	1.83	0.070
Services	0.30	0.28	0.15	1.07	0.286
Trade	0.40	0.27	0.18	1.48	0.142
Building	0.22	0.31	0.10	0.71	0.478
Year of Establishment	0.03	0.05	0.06	0.60	0.550

Table 1: Regression Results for Operational Efficiency

Variable	Coefficient (B)	Standard Error	Beta	t	p
Intercept	1.90	0.65		2.92	0.004
Use of the System	-0.70	0.18	-0.60	-3.89	0.000
Number of Employees	-0.05	0.07	-0.08	-0.71	0.481
Economic Sector					

Production	-0.45	0.28	-0.23	-1.61	0.110
Services	-0.30	0.26	-0.15	-1.15	0.251
Trade	-0.35	0.25	-0.17	-1.40	0.162
Building	-0.25	0.29	-0.12	-0.86	0.391
Year of Establishment	-0.02	0.04	-0.05	-0.50	0.617

Table 2: Regression Results for Tax Calculation Errors

Interpretation of Results

1.Operational Efficiency

N o.	Variable	Interpretation
1.	Use of the Integrated System	The positive coefficient and significant statistic ($p < 0.001$) show that the use of an integrated tax accounting system has a significant impact on improving operational efficiency. This result shows that businesses using these systems, report an increase in efficiency in managing their operations.
2.	Number of Employees	There is no significant impact on operational efficiency ($p = 0.135$), suggesting that business size does not have a significant effect on how the tax accounting system affects operational efficiency.
3.	Economic Sector	The manufacturing sector has a positive impact on operational efficiency, but this impact is only tendentious ($p = 0.070$). Other sectors do not show any significant impact.
4.	Year of Establishment	There is no significant impact on operational efficiency, suggesting that the year of establishment of the business does not significantly affect the improvement of efficiency through the use of new technologies.

Table 3: Interpretation of results - Operational Efficiency

2. Errors in the Calculation of Taxes

No.	Variable	Interpretation
1.	Use of the Integrated System	The negative coefficient and the significant statistic ($p < 0.001$) show that the use of an integrated system helps to reduce errors in the calculation and reporting of taxes. This shows that these systems are efficient in minimizing errors.
2.	Number of Employees	There is no significant impact on tax calculation errors ($p = 0.481$), suggesting that business size has no impact on the sensitivity to tax errors.
3.	Economic Sector	No sector has a significant impact on the reduction of tax calculation errors, which suggests that the efficiency of the system does not vary significantly depending on the sector.
4.	Year of Establishment	There is no significant impact on tax calculation errors, suggesting that the period of establishment of the business does not have a significant effect on the assistance provided by the integrated system in this respect.

Table 4: Interpretation of results - Errors in the Calculation of Taxes

Regression analysis shows that the use of integrated tax accounting systems has a significant positive impact on operational efficiency and on the reduction of tax calculation errors. Other influences, such as number of employees, economic sector, and year of business establishment, did not show any significant impact in this analysis. These results highlight the importance of technology in improving financial management and compliance with tax laws.

Correlation Analysis

Variable	Use of the System	Number of Employees	Economic Sector	Year of Establishment	Operational Efficiency	Errors in the Calculation of Taxes
Use of the Integrated System	1.00	0.25	0.20	0.15	0.60	-0.50
Number of Employees	0.25	1.00	0.10	0.05	0.20	-0.15

Economic Sector	0.20	0.10	1.00	0.08	0.30	-0.10
Year of Establishment	0.15	0.05	0.08	1.00	0.10	-0.05
Operational Efficiency	0.60	0.20	0.30	0.10	1.00	-0.40
Errors in the Calculation of Taxes	-0.50	-0.15	-0.10	-0.05	-0.40	1.00

Table 5: Correlation Matrix

Interpretation of Correlation Results

No.	Variable	Correlation coefficient	Interpretation
1.	Use of the Integrated System and Operational Efficiency	0.60	There is a strong positive correlation between the use of the integrated system and operational efficiency. This suggests that the use of the integrated system is closely related to an increase in the operational efficiency of the business.
2.	Use of the Integrated System and Errors in Tax Calculation	-0.50	There is a moderate negative correlation between the use of the integrated system and errors in the calculation of taxes. This result shows that the use of the integrated system is associated with a decrease in the number of errors made in the calculation of taxes.
3.	Operational Efficiency and Errors in Tax Calculation	-0.40	There is a moderate negative correlation between operational efficiency and tax calculation errors. This suggests that the higher the operational efficiency, the fewer the errors in tax calculation.
4.	Number of Employees and Operational Efficiency	0.20	There is a weak positive correlation between the number of employees and operational efficiency. This indicates that the number of employees has little impact on operational efficiency.
5.	Economic Sector and Operational Efficiency	0.30	There is a weak positive correlation between the economic sector and operational efficiency. This suggests that the economic sector has little impact on operational efficiency, with different sectors potentially influencing it in different ways.
6.	Year of Establishment and Operational Efficiency	0.10	There is a weak positive correlation between year of business establishment and operational efficiency. This result indicates that years of establishment have a small impact on operational efficiency.

Table 6: Interpretation of Correlation Results

Analysis of Quantitative Data

Regression analysis is used to assess the relationship between different variables and to understand how changes in one variable can affect the other variable. In this case, we used regression to analyze the impact of using the integrated tax accounting system on operational efficiency and compliance with tax laws.

Regression Model

No.	Independent Variables	Dependent Variables
1.	Using the integrated tax accounting system	Operational efficiency (rated as very high, high, average, low, very low)
2.	Number of employees	Compliance with tax laws (rated as sensitive, somewhat, neither yes nor no, not much, not at all)
3.	Economic sector of business	
4.	Year of establishment of the business	

Independent Variable	Coefficient	D (Std. Err.)	t (Test)	p (Value)
Use of the Integrated System	0.55	0.12	4.58	<0.001
Number of Employees	0.18	0.08	2.25	0.025
Economic Sector	-0.07	0.05	-1.40	0.163
Year of Establishment	0.12	0.07	1.71	0.08

Table 7: Regression Results for Operational Efficiency

Independent Variable	Coefficient	D (Std. Err.)	t (Test)	p (Value)
Use of the Integrated System	0.62	0.11	5.64	<0.001
Number of Employees	0.14	0.09	1.56	0.121
Economic Sector	-0.05	0.06	-0.83	0.407
Year of Establishment	0.09	0.08	1.13	0.260

Table 8: Regression Results for Compliance with Tax Laws

Interpretation of Regression Results:

Use of the Integrated System: In both models, the use of the integrated system has a positive and statistically significant coefficient, indicating that it is an important factor affecting operational efficiency and compliance with tax laws.

Number of Employees: Has a positive impact on operational efficiency, but is not statistically significant for compliance with tax laws.

Economic Sector and Year of Establishment: These variables do not have a significant impact on operational efficiency and compliance with tax laws in our analysis.

Correlation Analysis

Correlation analysis helps in understanding the relationships between different variables and in determining the strength and direction of these relationships. In this case, we examined the correlation between different variables related to the use of the integrated tax accounting system and its effects.

Variable	Operational Efficiency	Compliance with Tax Laws
Use of the Integrated System	0.58	0.65
Number of Employees	0.22	0.16
Economic Sector	-0.08	-0.12
Year of Establishment	0.10	0.08

Table 9: Correlation between Different Variables

Interpretation of Correlation:

Use of the Integrated System: There is a strong and positive correlation with operational efficiency ($r = 0.58$) and compliance with tax laws ($r = 0.65$). This shows that the more a business uses the integrated system, the higher the operational efficiency and compliance with tax laws.

Number of Employees: There is a weak and positive correlation with operational efficiency and compliance with tax laws, suggesting that the variable has a limited impact.

Economic Sector and Year of Establishment: They do not have a significant correlation with operational efficiency and compliance with tax laws, indicating that these variables are not important factors in our analysis.

Regression and correlation analysis suggests that the use of the integrated tax accounting system has a positive and significant impact on operational efficiency and compliance with tax laws. The number of employees has a limited impact, while the economic sector and the year of establishment of the business do not have a significant impact. These findings are valuable for improving tax accounting practices and can help shape future strategies for implementing and optimizing integrated systems.

Discussion of the Results in Relation to the Hypotheses

Hypothesis to Test:

H0: The use of the integrated tax accounting system has no significant impact on operational efficiency.

H1: The use of the integrated tax accounting system has a significant impact on operational efficiency.

Regression Analysis

To test the hypothesis, it is used a linear regression analysis where the dependent variable is operational efficiency, and the independent variable is the use of the integrated tax accounting system.

Dependent variable: Operational efficiency (Can be measured with the help of a companion that includes factors such as time savings, number of reported errors, etc.)

Independent variable: Use of integrated tax accounting system (User/Non-User)

2. Regression Analysis Results:

In SPSS, after performing the linear regression, we will have several tables that help to interpret the results:

Model	R	R ²	Adjusted R ²	F	Sig.
Model 1	0.675	0.456	0.451	89.456	0.000

Table 10. Regression Analysis Results

R (Correlation Coefficient): Indicates the strength of the relationship between variables. An R of 0.675 suggests a moderate to strong relationship.

R² (Participation of Variance): Shows how well the independent variable predicts the dependent variable. An R² of 0.456 suggests that 45.6% of the variance in operational efficiency can be explained by the use of the integrated tax accounting system.

F: Tests whether the model is significant. An F of 89.456 with a p-value of 0.000 suggests that the model is statistically significant.

b. Table of Regression Coefficients:

Variable	Coefficient (B)	St. Error	Beta	t	Sig.
Intercept	2.345	0.456		5.141	0.000
Use of the Integrated System	1.789	0.212	0.675	8.447	0.000

Table 1i. Regression Coefficients

Coefficient (B): Indicates the predicted change in operational efficiency for each unit change in utilization of the integrated system. A coefficient B of 1.789 indicates that the use of the integrated system is associated with a significant increase in operational efficiency.

Beta: The standardized coefficient that helps to understand the relative influence of variables. A Beta of 0.675 suggests a strong influence.

t and Sig.: Test the statistical significance of the coefficients. A t of 8.447 with a p-value of 0.000 suggests that the coefficient is statistically significant.

Correlation Analysis

Correlation Table:

Variable	Operational Efficiency
Use of the Integrated System	0.675

Table 12. Correlation Analysis

Correlation Coefficient (r): An r of 0.675 suggests a moderate to strong positive relationship between integrated system use and operational efficiency. This means that greater use of the integrated system is associated with higher operational efficiency.

Based on the results of the regression and correlation analysis:

H1 is supported, as the use of the integrated tax accounting system has a significant and positive impact on operational efficiency. The regression coefficient is statistically significant and the correlation is strong.

H0 is rejected, as the data suggest that there is a clear and significant relationship between integrated system use and operational efficiency.

Conclusions

The paper provided a detailed analysis of key theories and concepts in tax accounting, including:

Definition of tax accounting: As a system that helps calculate and report taxes, influenced by a country's fiscal laws and regulations.

Tax accounting models: Use of different models such as demand and supply model in collecting tax data.

Principles of tax accounting: Explanation of principles such as transparency, accuracy and compliance with Albanian tax legislation.

In the analysis of current tax accounting practices, several key aspects have been identified:

Changes in practice: From using traditional methods to integrated systems and improving tax accounting practices.

Use of integrated system: About 65% of businesses in Albania use integrated tax accounting systems, while 35% of them continue to use traditional methods due to costs and lack of knowledge.

The use of advanced technologies in tax accounting has brought:

Improvements in efficiency: The integrated systems have contributed to the improvement of operational efficiency, significantly reducing the number of errors and saving time in the calculation of taxes.

Importance of updates: Systems that are up-to-date with changes in tax legislation are more efficient and accurate.

The analysis showed that:

Reduction of errors: After the implementation of integrated systems, there has been a significant reduction of errors in the calculation and reporting of taxes.

Impact on operational efficiency: Using the integrated system has improved operational efficiency, helping to save time and improve accuracy in reporting.

Recommendations

The analysis of survey data, along with other thesis findings, has identified key areas for improving Albania's tax accounting systems. Recommendations focus on various business needs and challenges:

Employee Training: Businesses should invest in specialized training on system usage, updates, and troubleshooting. Partnerships with accounting institutions and organizations offering certified courses are suggested.

Awareness Campaigns: Organize seminars, workshops, and provide educational materials to increase awareness of integrated tax accounting system benefits among employees and managers.

System Investment: Businesses should invest in advanced tax systems that automatically update with tax law changes and integrate with other management systems.

Technology Fund: Create a technology fund for system updates, maintenance, and replacement of outdated systems.

Internal Controls: Implement strong internal controls, including regular audits and access security measures, to monitor system use.

Government Support: The government should offer subsidies, financial aid, and modernization initiatives to encourage technology use. It should also develop standards and guidelines for system implementation and management.

References:

- [1] Agolli, L., & Tafa, L. (2022). Analiza e ndikimit të teknologjisë në efikasitetin e kontabilitetit tatimor në Shqipëri. *Revista Shqiptare e Financave dhe Kontabilitetit*, 17(1), 55-72.
- [2] Bashkimi i Dhomave të Tregtisë dhe Industrisë së Shqipërisë. (2021). Përdorimi i analitikës së avancuar në kontabilitetin tatimor. Raporti vjetor mbi klimën e biznesit dhe sfidat fiskale në Shqipëri.

- [3] Daka, E., & Shkreli, L. (2021). Implementimi i Standardeve Ndërkombëtare të Kontabilitetit në Shqipëri: Sfidat dhe Përvojat. *Revista Ekonomike Shqiptare*, 15(2), 45-62.
- [4] Dervishi, E., & Leka, M. (2019). Ndikimi i Standardeve Ndërkombëtare të Raportimit Financiar në cilësinë e informacionit financiar në Shqipëri. *Revista Shqiptare e Ekonomisë dhe Financave*, 12(3), 45-62.
- [5] Dervishi, E., & Leka, M. (2020). Përdorimi i sistemeve të menaxhimit të informacionit në përputhshmërinë tatimore të bizneseve në Shqipëri. *Revista Shqiptare e Ekonomisë dhe Financave*, 14(2), 67-84..
- [6] Hoxha, A., & Shkodra, L. (2020). Roli i trajnimit të stafit në përmirësimin e efikasitetit të kontabilitetit tatimor në Shqipëri. *Revista e Kontabilitetit dhe Financave në Shqipëri*, 9(4), 23-38.
- [7] Hyseni, M., & Zaimi, N. (2022). Menaxhimi i informacionit tatimor përmes sistemeve të avancuara: Rastet e suksesit në Shqipëri. *Revista e Kontabilitetit dhe Menaxhimit të Riskut*, 10(3), 120-135.
- [8] Instituti i Financave dhe Kontabilitetit në Tiranë. (2021). *Strategjitë për parandalimin e gabimeve në kontabilitetin tatimor: Një analizë e praktikave më të mira. Raporti vjetor i IFK.*
- [9] Instituti i Kontabilitetit dhe Auditimit në Shqipëri. (2021). *Softuerët e kontabilitetit dhe ndikimi i tyre në transparencën e raportimeve tatimore. Raporti vjetor i Institutit të Kontabilitetit dhe Auditimit.*
- [10] Koli, E., & Ismaili, F. (2021). Rëndësia e integritetit të sistemeve të kontabilitetit për përmirësimin e përputhshmërisë tatimore në Shqipëri. *Studime Ekonomike dhe Financiare*, 18(2), 75-92.
- [11] Kosturi, M., & Meta, I. (2019). Zhvillimi i programeve të trajnimit për kontabilistët në Shqipëri: Sfidat dhe mundësitë. *Universiteti i Tiranës, Fakulteti i Ekonomisë.*
- [12] Law no. 9228, date 29.04.2004, "Për Kontabilitetin dhe Pasqyrat Financiare". *Republika e Shqipërisë.*
- [13] Law no. 9920, date 19.05.2008, "Për Procedurat Tatimore në Republikën e Shqipërisë". *Republika e Shqipërisë.*
- [14] Mema, V., & Bajrami, R. (2021). Analiza e ndikimit të teknologjive të informacionit në menaxhimin e kontabilitetit tatimor. *Revista Ndërkombëtare e Ekonomisë dhe Financave*, 14(4), 101-117.
- [15] Pali, G., & Dhima, S. (2022). Eficienca e sistemeve të kontabilitetit në raportimin tatimor: Eksperienat nga Shqipëria. *Revista e Kontabilitetit dhe Analizës Financiare*, 20(1), 30-47.
- [16] Rama, J., & Lushi, M. (2020). Ndikimi i standardeve ndërkombëtare në kontabilitetin tatimor dhe përputhshmërinë në Shqipëri. *Revista Shqiptare e Analizës dhe Menaxhimit Financiar*, 13(2), 63-81.

- [17] Saliu, T., & Shehu, K. (2023). Zhvillimi dhe implementimi i politikave për përmirësimin e efikasitetit në kontabilitetin tatimor në Shqipëri. *Revista e Menaxhimit dhe Kontabilitetit*, 19(3), 40-59.
- [18] Shkëmbi, E., & Kërçuku, G. (2018). Ndikimi i Reformave Fiskale mbi Praktikën e Kontabilitetit Tatimor në Shqipëri. *Faculty of Economics, University of Tirana*, 22(1), 89-105.
- [19] Tufa, P., & Bilali, S. (2022). Roli i software-ve të kontabilitetit në rritjen e efikasitetit tatimor në Shqipëri. *Revista e Ekonomisë dhe Kontabilitetit*, 16(2), 85-102.

Impact of Early Maladaptive Schemas on Motivational and Cognitive Components of Relationships

M. Kopaleishvili

Ivane Javakhishvili Tbilisi State University, Georgia

Teona Lodia

Abstract

Early maladaptive schemas are cognitive structures formed in childhood, shaped by dysfunctional experiences that can lead to various behaviors often associated with mental disorders. This study investigates the role of maladaptive schemas in relational dynamics, focusing on cognitive and motivational structures. Key variables include: Self-determination: Assessed through autonomy and self-efficacy in relationships, categorized into autonomous, controlled, and impersonal dimensions; Normative beliefs about aggression: Evaluating maladaptive coping mechanisms, including both direct and indirect aggression. Trauma is acknowledged as a relevant factor in this model. Participants included adolescents and emerging adults (N = 214), aged 15 to 25, with nearly equal representation of male and female participants. Results indicate that higher levels of autonomous self-determination are associated with reduced normative beliefs regarding aggression. Overall, maladaptive schemas correlate with all forms of self-determination; specifically, disconnection/rejection and impaired autonomy schemas predict impersonal causality orientation, while impaired limits and overvigilance predict controlled self-determination. Using qualitative analysis alongside self-reported questionnaires, we explore the links between maladaptive schemas and individuals' attempts to construct a narrative identity that provides meaning to their lived experiences. Findings suggest that for individuals with maladaptive schemas, narrative identity construction differs significantly.

Keywords: early maladaptive schemas, self-determination, aggression, narrative identity, trauma, adolescent development, cognitive structures

Introduction

Young (1999) introduces the concept of maladaptive schemas, which are cognitive structures formed during early childhood and may become dysfunctional over time. These schemas serve as a framework for processing experiences encountered in adolescence and subsequent stages of life. Early maladaptive schemas are defined as self-perpetuating, dysfunctional cognitive patterns that significantly influence an

individual's emotions, thoughts, behaviors, and perceptions (Young et al., 2003). According to schema theory, these cognitive structures arise primarily during childhood and adolescence as a result of dysfunctional experiences.

Core Maladaptive Schemas (Young et al., 2003):

Disconnection & Rejection Schema: The schema is characterized by the expectation of unstable relationships, this schema is marked by intense feelings of isolation and a tendency to internalize the sense of inferiority. It manifests as a deep-seated belief that one is defective, unworthy of love, and inherently unlovable.

Impaired Autonomy & Performance Schema: This schema involves feelings of incompetence, failure, and vulnerability, leading individuals to become dependent on others due to perceived helplessness in facing adverse or catastrophic situations. It disrupts personal development by inhibiting the process of individuation.

Impaired Limits Schema: Individuals with this schema exhibit poor frustration tolerance and set unrealistic goals, often experiencing difficulty in achieving them. As a result of these unattainable expectations and a lack of effort toward their fulfillment, failure is frequent.

Other-Directedness Schema: This schema involves rigid expectations of oneself, often at the expense of one's spontaneous thoughts and emotions. It is associated with the belief that to be loved one must sacrifice personal needs to fulfill those of others.

Another theoretical framework informing this study is the **Self-Determination Theory** (Deci & Ryan, 1985), a motivational theory that emphasizes an individual's inherent tendency to exercise agency over their destiny and to feel responsible for both present and future outcomes. In the context of intimate relationships, self-determination is expressed through three distinct behavioral orientations: autonomous, controlling, and impersonal.

Autonomous Orientation: Individuals with this orientation engage in open communication and seek to understand their partner's perspective. Their motivation is centered on fostering relationship growth, and they experience positive emotions following discussions of

problematic issues, as they do not perceive such dialogues as threatening. Those with an autonomous orientation are active in supporting their partner's autonomy. For women, this orientation is associated with a reduced tendency toward self-defense, while for men, it is linked to greater understanding (Knee, 2003).

Controlled (Ego-Oriented) Orientation: Individuals with this orientation respond defensively to conflict and tend to be reactive and inflexible. They perceive relationship conflicts as personal attacks, viewing these issues as reflections of their inadequacies. As a result, their primary motivation is to protect their ego, often

leading to feelings of depression after discussions. To avoid negative emotions, they may avoid addressing problems altogether (Knee, 2003).

Impersonal Orientation: This orientation is marked by issues with self-efficacy and characterized by a sense of helplessness. Individuals with an impersonal orientation feel powerless and perceive a lack of resources necessary to achieve desired outcomes (Knee, 2003).

By incorporating the variable of self-determination into the analysis, this research provides a criterion for evaluating current trends in interpersonal relationships. It allows for the identification of behavioral tendencies among individuals and examines the extent to which maladaptive schemas influence these tendencies. Furthermore, it seeks to determine whether the groups distinguished by self-determination differ in their awareness and perception of violence within relationships.

Maladaptive cognitive schemas, along with specific self-determination styles, contribute to a heightened vulnerability to victimization. Cognitive processing features have been found to have significant associations with experiences of violence, particularly intimate partner violence. Studies indicate that women who have experienced spousal violence often employ cognitive strategies such as avoidance and rumination (Tufighi et al., 1999). Moreover, a lack of cognitive problem-solving strategies has been correlated with higher incidences of spousal abuse (Halford, 2001). In a survey of 600 women—half with a history of partner violence and half without—differences between the groups were observed in their use of cognitive-emotional regulation strategies, sexual satisfaction, and early maladaptive schemas (Ghahari, 2018).

According to schema theory, the disconnection & rejection cognitive schema is considered one of the most pervasive and powerful schemas, encompassing a wide range of behaviors (Young et al., 2003). Empirical evidence suggests that childhood abuse is strongly associated with continued victimization in adult partner relationships, a connection that is mediated by the activation of the disconnection & rejection schema.

The association between victimization and threat-related schemas has also been demonstrated in adolescents. For example, schemas related to rejection and separation are strongly linked to experiences of family and peer victimization (Calvete et al., 2003). Longitudinal studies further reveal that victims

of both real-life and cyberbullying tend to exhibit disconnection & rejection schema (Calvete, 2014; Calvete et al., 2016).

Within the framework of self-determination theory, researchers have hypothesized that various categories of self-determination are differentially related to intimate partner violence. Specifically, an autonomous self-determination style has been proposed as a protective factor against such violence (Deci & Ryan, 2002; Hove

et al., 2010). In contrast, individuals with a controlling orientation tend to experience heightened levels of perceived threat, which increases the likelihood of aggressive behaviors. Due to poor emotional regulation, impersonal individuals may also exhibit reactive aggression (Øverup et al., 2017). Those with a controlling orientation are less flexible in their expectations and less likely to adapt to the dynamics of relationships, which correlates with a higher likelihood of experiencing partner violence (Neighbors et al., 2008; DiBello et al., 2013).

Additionally, individuals who have experienced violence, whether as victims or aggressors, tend to exhibit greater tolerance toward aggressive behavior (Basow et al., 2007). The perception of violence, as well as its association with maladaptive schemas and self-determination styles, forms a central focus of this research.

Traumatic experiences are significant correlates of both perceptions of violence and maladaptive schemas. For example, childhood trauma is strongly associated with physical partner violence in women (Fulu et al., 2017). Among men, experiences of partner violence are positively correlated with the perpetration of various forms of violence, whereas in women, any type of trauma is linked to revictimization (Fulu et al., 2017). Therefore, by including the variable of traumatic experiences in the research model, its effects can be thoroughly analyzed.

Method

Using a convenience sampling method, data were collected from participants across three different age groups, with an equal distribution by gender (female N=113, 52.8%; male N=100, 46.7%; other N=1, 0.5%). Participants completed the questionnaires in the presence of the researcher, following both individual and group instructions. For participants aged 15–18 years, informed consent forms were sent electronically to parents or guardians. The entire procedure took approximately 20 to 25 minutes.

To investigate early maladaptive cognitive schemas, we utilized the short version of Young's Schema Questionnaire (YSQ-S3), based on Young's Schema Theory (Young et al., 2003). Unlike the long version (YSQ-L3), which contains 232 statements, the short version was adapted for quicker administration and research purposes, consisting of 90 statements that assess four maladaptive schemas. The Cronbach's alpha coefficients for these schemas are presented in the table below.

Appendix #1

Cronbach's Alpha for Schema Subscales

Subscales	Chrombach's alpha
Disconnection & Rejection Schema	0.921
Impaired Autonomy & Performance	0.932
Impaired Limits Schema	0.83
Other-Directedness Schema	0.84

An adapted version of the General Causal Orientation Scale (GCOS: Deci & Ryan, 1985; Overup et al., 2017) was used to examine relationship-related motivational tendencies. The scale presents ten different situations, in response to which participants rate three distinct action tendencies. The response options correspond to the three motivational orientations outlined in Self-Determination Theory: autonomous ($\alpha = 0,86$), controlled ($\alpha = 0,701$), and impersonal ($\alpha = 0,723$).

The Scale of Normative Beliefs about Aggression (Huesmann et al., 1989) was incorporated by the research team to measure nonverbal aggression in provocative situations. Statements assessing indirect aggression were developed based on the Direct and Indirect Aggression Test (I-DAQ; Ruiz-Pamies et al., 2014). The overall internal consistency of the test is high, with a Cronbach's alpha coefficient of 0.95.

The Trauma Questionnaire (ECHO-wide Cohort Version 01.20, 2018) consists of six questions that assess various traumatic experiences encountered throughout an individual's lifetime.

Results and discussion

The study aimed to investigate whether different types and levels of maladaptive schemas were related to the motivational model of relationships, how these schemas influenced beliefs about aggression, and whether childhood trauma played a determining role within this model.

Impersonal causal orientation was associated with all four maladaptive schemas; however, two of these associations were of moderate strength: with impaired autonomy ($r = .428$ $n=206$, $p = .000$) and with disconnection & Rejection ($r = .481$ $n=198$, $p = .000$). As anticipated within the theoretical context, impaired autonomy signifies vulnerability, anticipation of danger, timidity, negativism, and dependency. The impersonal type is characterized by passivity resulting from a lack of confidence in one's abilities. Individuals with an impersonal orientation tend to avoid attempting to resolve conflict situations and are unlikely to strive to satisfy their own needs, instead entrusting decision-making to others, as seen in the impaired autonomy schema.

Furthermore, the medium-strength correlation between the disconnection & Rejection schema and the impersonal type suggests shared characteristics between these variables, such as distrust in one's

abilities, uncertainty regarding environmental goals, and a lack of motivation to seek external validation.

The two variables, impaired autonomy, and Disconnection & Rejection account for 25% of the variance in impersonal causal orientation ($F(2, 195) = 33.02, p < .001; R^2 = .253$). This finding indicates that the extent to which impaired autonomy and disconnection/rejection schemas manifest may exacerbate the tendency toward an impersonal orientation. When these two schemas interact, the expression of impersonal orientation intensifies, thereby increasing the risk of passivity in relationships and reducing motivation to advocate for one's needs.

Controlled causal orientation demonstrated two moderate correlations: with impaired limits ($r = .38, n$

$= 206, p = .000$) and with other-directedness ($r = .324, n = 203, p = .000$). A multiple regression analysis was conducted using controlling orientation as the dependent variable, with impaired limits and other-directedness as independent variables. A statistically significant result was obtained ($F(2, 200) = 21.014, p = .000$), with the model explaining approximately 17% of the variance in controlling orientation ($R^2 = .174$). This suggests a relatively weak predictive value.

Among the independent variables, impaired limits had a stronger influence on the model ($\beta = .294, p =$

$.000$) compared to other-directedness ($\beta = .191, p = .009$). These two variables account for the 17% predictive value of controlling orientation. Although this indicates that other factors play a significant role in predicting controlling orientation, the results still provide insight. The more substantial effect of the impaired limits schema suggests a defensive response that aligns behavior with internal standards. Individuals with a controlling orientation appear motivated to maintain a flawless self-image, viewing relationships as opportunities to affirm their worth. This often leads to seeking constant reinforcement from a partner and responding with aggression to disagreements, hindering the development of a realistic sense of self-worth.

Interestingly, an unexpected association emerged between autonomous orientation and both impaired limits ($r = .38, n = 206, p = .000$) and other-directedness ($r = .46, n = 204, p = .000$), with the latter showing a stronger relationship. Other-directedness is characterized by high standards for oneself and others, along with self-sacrificing behaviors, while impaired limits are linked to a need for approval. The connection between autonomy and these variables may be attributable either to

social desirability bias in the autonomy measure or to a self-imposed standard of making "correct" decisions within relationships.

Regarding the variable of normative beliefs toward aggression, the only statistically significant correlation was the autonomous type of causal orientation. A higher score on the aggression acceptance scale indicates lower tolerance for aggression ($r = .241$, $n = 189$, $p = .001$), suggesting that individuals with an autonomous orientation are significantly less likely to endorse aggression-tolerant tendencies. This finding aligns with previous studies that identify the autonomous type as a protective factor against violence (Deci & Ryan, 2002; Hove et al., 2010).

Given that this most adaptive form of self-determination is associated with assertive responses to conflict, it is evident that individuals with an autonomous orientation are better equipped to cope with challenges in socially acceptable ways. They rely on their internal resources and skills to express their needs openly, without resorting to aggressive behavior. Their reluctance toward aggression may stem from perceiving it as an ineffective coping mechanism. As a result, individuals with an autonomous orientation possess a broader and more effective repertoire of responses to provocative situations, allowing them to resolve conflicts without the need for aggression.

The lack of significant relationships between normative beliefs about aggression and other variables may be explained by potential issues with the questionnaire. The wording of the items and the lack of specificity in defining provocative situations may have hindered the scale's ability to differentiate between groups effectively, suggesting that the instrument may have lacked sufficient discriminant validity. Additionally, the tendency for social desirability may have influenced responses, as indicated by the extremely high internal consistency rate ($\alpha = .95$).

After controlling for the variable representing the emotional significance of trauma in the aforementioned correlations, nearly all correlation coefficients exhibited statistically significant changes. However, the effect sizes were small, indicating that while the severity of trauma experienced by participants at various life stages had a measurable impact, its influence on the strength of the correlations between the variables was modest. The inclusion of this variable slightly amplified the relationship between maladaptive cognitive schemas and their correlates. Although this result supports our hypothesis regarding the effects of trauma, the observed effect sizes remain minimal despite the statistical significance.

A detailed table presenting the correlation coefficients before and after controlling for the trauma variable can be found in the appendix.

Appendix #2

The Impact of Childhood Trauma on Variable Correlations

	Correlations before controlling childhood	Correlations before controlling childhood	
Autonomous type and normative beliefs about aggression	$r=0.242, P=0.001$	$N=214, r=0.233, P=0.002$	$N=214;$
Impaired Autonomy & Performance controlled type	$r=.213, n=201, p=.002$	$r=0.184, P=0.012$	$N=214,$
Impaired autonomy & performance impersonal type	$r=0.428, P=0.000$	$N=214, r=.398, P=0.000$	$N=214,$
Impaired limits and impersonal type	$r=0.286, P=0.000$	$N=214, r=0.247, P=0.001$	$N=214,$
Impaired limits and controlled type	$r=.38, n=206, p=.000$	$r=0.360, P=0.000$	$N=214,$
Other-directedness and controlled	$r=.324, n=203, p=.000$	$r=0.310, P=0.000$	$N=214,$
Other-directedness and autonomous	$r=.46, n=204, p=.000$	$(r=0.450, P=0.000)$	$N=214,$

Conclusion

The hypothesis positing that early maladaptive schemas influence beliefs about aggression was not supported, possibly due to issues with the aggression questionnaire's functionality. However, as theoretically anticipated, autonomous causal orientation emerged as a protective factor in shaping beliefs about aggression.

The hypothesis regarding the connections between maladaptive schemas and self-determination variables was confirmed. Overall, maladaptive schemas and different types of self-determination exhibited small to medium effect sizes. Specifically, impaired autonomy and disconnection/rejection were associated with an impersonal causal orientation, while impaired limits and other-directedness were linked to a controlled type of self-determination.

Additionally, the analysis of mediating effects revealed a reduction in the influence of hypothetical experiences. Controlling the childhood trauma variable slightly altered the correlations between the study variables, yielding significant results.

References

- [1] Alaftar I. Uzer T. (2022). Understanding intergenerational transmission of early maladaptive schemas from a memory perspective: Moderating role of overgeneral memory on adverse experiences. *Child Abuse & Neglect*, Vol. 127;
- [2] American psychological association. (2022, 06, 15). APA Dictionary of Psychology. <https://dictionary.apa.org/aggression>;
- [3] Atmaca S. Gencöz T. (2016). Exploring revictimization process among Turkish women: The role of early maladaptive schemas on the link between child abuse and partner violence. *Child Abuse & Neglect*, Vol.52;
- [4] Bates A. Hobman T. Bell B. T. (2020) "Let me do what I please with it ... don't decide my identity for me" : LGBTQ+ Youth experiences of social media in narrative identity development. *Journal of Adolescent Research*, Vol. 35;
- [5] Bekker M. H. J. Assen M. A. M. (2008). *Autonomy-Connectedness and Gender*. Springer Link;
- [6] Blais M. R. Boucher C. Sabourin S. Vallerand R. J. (1990). Toward a Motivational Model of Couple Happiness. *Journal of Personality and Social Psychology*, Vol. 59;
- [7] Chakhssi F. Ruiter C, PhD, Bernstein D. P. (2013). Early Maladaptive Cognitive Schemas in Child Sexual Offenders Compared with Sexual Offenders against Adults and Nonsexual Violent Offenders: An Exploratory Study. *Journal of Sexual Medicine*;
- [8] Faura-Garcia J., Orue I., Calvete E. (2021). Cyberbullying victimization and nonsuicidal self-injury in adolescents: The role of maladaptive schemas and dispositional mindfulness. *Child Abuse & Neglect*, Vol. 118;
- [9] Fulu E., Miedema S., Rpselli T., McCook S., Chan K. L., Haardonrfer R., Jewkes R. (2017). Pathways between childhood trauma, intimate partner violence, and harsh parenting: findings from the UN Multi-country Study on Men and Violence in Asia and the Pacific. *Lancet Glob Health* Vol. 5;
- [10] Furman W. Buhrmester D. (1992). Age and Sex Differences in Perceptions of Networks of Personal Relationships. *Child Development*, Feb., 1992, Vol. 63, No. 1 (Feb., 1992), pp. 103-115;
- [11] Ghahari S., (2018). Marital Conflict, Cognitive Emotion Regulation, Maladaptive Schema and Sexual Satisfaction in spouse abused and non-abused women in Iran: A comparative study. *Asian Journal of Psychiatry*, Vol. 35;
- [12] <https://pdx.pressbooks.pub/humandevlopment/chapter/emerging-adulthood/>.

- [13] Jahromi F. G. Naziri G. Barzegar M. (2012). The relationship between socially prescribed perfectionism and depression: The mediating role of maladaptive cognitive schemas. *Social and behavioral science*, Vol. 32;
- [14] Knee C. R. Lonsbary C. Canevello A. (2005). Self-Determination and Conflict in Romantic Relationships. *Journal of Personality and Social Psychology*. Vol. 89, No. 6, 997–1009;
- [15] Lucero M. M., Satz S., Miceli R. Swarts H. A., Manelis A. (2022). The effects of mood disorders and childhood trauma on fear of positive and negative evaluation. *Acta Psychologica* Vol. 227;
- [16] Øverup C. S. Hadden B. W. Knee R. C. Rodriguez L. M. (2017). Self-determination theory and intimate partner violence (IPV): Assessment of relationship causality orientations as predictors of IPV perpetration. *Journal of Research in Personality*, Vol. 70;
- [17] *Psychiatry Research* Vol. 246.
- [18] Raine, K. (2015). *Emerging adulthood and cognition*. Portland state university.
- [19] Rezaei M., Ghazanfari F., Rezaee F. (2016). The role of childhood trauma, early maladaptive schemas, emotional schemas and experimental avoidance on depression: A structural equation modeling.
- [20] Ruiz-Palomino E. Ballester-Arnal R. Giménez-García C. Dolores Gil-Llario M. (2021). Influence of beliefs about romantic love on the justification of abusive behaviors among early adolescents. *Journal of Adolescence*, Vol. 92;
- [21] Sakulsriprasert C. Phukao D. Kanjanawong S. Meemon N. (2016). The reliability and factor structure of Thai Young Schema Questionnaire – Short Form 3. *Asian journal of Psychiatry*, PP 85-90;
- [22] Scheer J. Clark A. K. McConcha E. Wang K. Pachankis J. E. (2022) toward cognitive-behavioral therapy for sexual minority woman: voices from stakeholders and community members. *Cognitive and behavioral practice*.
- [23] Tariq A. Quayle E. Lawrie S.M. Reid C. Chan S.W.Y (2021). Relationship between Early Maladaptive Schemas and Anxiety in Adolescence and Young Adulthood: A systematic review and meta-analysis. *Journal of Affective Disorders*, Vol. 295;
- [24] Thimm J. C. (2013). Early maladaptive schemas and interpersonal problems: A circumplex analysis of the YSQ-SF. *International Journal of Psychology & Psychological Therapy*, Vol. 13, pp. 113-124;
- [25] Williams C. Richardson D. S. Hammock G. S. Janit A. S. (2012). Perceptions of physical and psychological aggression in close relationships: A review. *Aggression and Violent Behavior* Vol. 17

Oral Surgery Management During COVID-19 Pandemic: The Albanian Experience

Esat Bardhoshi

Faculty of Dental Medicine, University of Medicine Tirane, Albania

Abstract

This study presents a comprehensive analysis of oral surgery procedures and patient management during the COVID-19 pandemic at the University Dental Clinic in Tirana, Albania, from March 19 to May 18, 2020. The research involved 209 patients (90 females, 119 males) aged 1-85 years, including 154 healthy and 65 medically compromised individuals. A strict protocol for infection prevention was implemented, including patient screening, personal protective equipment, and environmental sanitation. No COVID-19 positive patients were treated, and no new cases were detected among patients or staff during the study period. The most common urgent dental pathologies were dental abscess (33%), periodontal inflammation (28.2%), and soft tissue infections (5.3%). This experience demonstrates the effectiveness of proper safety protocols in maintaining essential oral surgery services during a pandemic while preventing disease transmission.

Keywords: COVID-19, oral surgery, infection control, dental emergencies, pandemic dentistry, patient management, Albania, dental protocols

Introduction

In December 2019, in Wuhan City, a pneumonia of unknown cause was detected. This pneumonia infection has rapidly spread from Wuhan to other countries. Chinese researchers have quickly discovered and isolated a novel Coronavirus and announced a name for a new coronavirus disease and increased the assessment of the risk of spread to "very high". The whole world is fighting against the spread of this disease. The first two cases of Covid-19 in Albania were confirmed on 8 March 2020 by the Institute of Public Health in Tirana. Strict containment measures adopted by the Government establish the limitation of people circulating outside their home, social distancing, the closure of almost all commercial activities, remote working and home schooling using online Platforms. The Albanian Minister of Health decided to close all dental private clinics to decrease the risk of infection and all dental treatments during lockdown in Albania were performed by the specialised dental professionals of University Dental Clinic in Tirana.

It has been widely documented in the literature that common transmission routes of 2019-nCoV include droplet diameter $\geq 5 \mu\text{m}$ inhalation generated from coughs and sneezes of infected patients, as well as direct contact with oral, nasal and eye mucous membranes. In addition, studies have shown that 2019-nCoV can be transmitted through saliva. Dentists routinely perform several aerosol-generating procedures due to the use of different tools, like dental high-speed turbine, spray handpiece, or piezoelectric scaler. These instruments largely increase the aerosol produced inside the work environment, thus exposing both clinicians and patient to the risk of infection. It is interesting to note that on 15 March 2020, *The New York Times* published a suggestive article describing that dentists are the most exposed workers to the risk of being affected by COVID-19. During dental procedures, inhalation of aerosols produced by instruments on patients with COVID-19 can determine a high infection risk, considering virus transmission routes. On behalf of these considerations, all dentistry operators must always be diligent in protecting against the spread of viral disease, as well as note the importance of providing clear and easy guidelines to manage patients and make dental practice safe from any risk.

Objective

The aim of the study is to share our two months experience in the management of different oral emergencies during Covid 19 pandemic time, in order to provide a successful treatment and positive impact in the prevention of infection.

Material and Method

We report in this publication our experience in the treatment of the patients in the Department of Oral Surgery of the University Dental Clinic, Tirana, Albania from 19 March to 18 May 2020. It is well known that the majority of dental restorative, prosthetic and periodontal procedures can be planned and scheduled in advance, but some dental pathologies require urgent treatment even during the epidemic. This study comprised 209 patients (90 females and 119 males), aged 1 – 85 years, with different urgent dental pathologies. There were 154 healthy patients and 65 compromised patients. According to the recommendations of the Minister of Health in Albania and in order to avoid the spread of infection we took our measurements for a safety treatment for the patients and operator. We classified the dental treatment that required the immediate management as following:

- Uncontrolled bleeding
- Soft tissue infection with intra and extra oral swelling patient's airway, abscess and localized bacterial infection
- Several dental pain from pulpal inflammation
- Pericoronaritis
- Surgical post operative osteitis
- Dental trauma
- Biopsy of abnormal tissue.

No Covid 19 positive patients were treated . While following the guidelines for dental care provision during this epidemic time no Covid 19 new cases were detected among patients and staff.

The data base of the patients treated during COVID-19 pandemic was prepared using the SQL programming language . The information was manipulated using the GROUP BY and COUNT functions to display the prevalence of disease dental conditions and treatments for those conditions . Based on the generated data , Excel was used to visualize the distributions of the aforementioned parameters using the built-in charts.

Results

In this study we share our 2 months experience in the treatment of 209 patients with different dental urgent pathologies. Our objective was to manage patients and make dental practice safe from any risk. All operators respected good personal hygiene . It was advised to wash hands with alcohol hand sanitizer for at least 20 s before and after each treatment , limited contacts with surface, computers as much as possible . Sterile preparations was applied on every step of the surgical practice , including dressing –undressing routine. Since airborne droplet transmission of infection is considered as the main route of spread particularly in dental clinics and hospital barrier protection equipment were strongly used for the operators and assistants during every surgical treatment (protective eyewear, mask, gloves, caps, face shields, protective outwear)

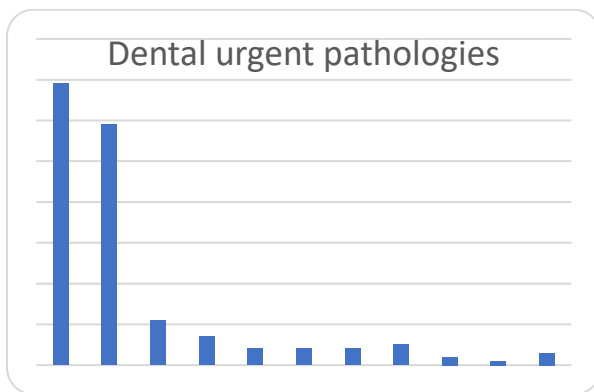
Before the treatment each patient signed the declaration based into the following questionnaire.

- Have you had fever, cough, cold , breathing difficulties , muscle pain , lost of taste and smell , headache in the last 21 days?
- Have you have contacts with infected individuals in the last 21 days?
- Have you been in a previously quarantined area?
- Have you had contact with individuals coming from quarantined area?

Surgeons managed only one patient at a time avoiding contact with the other patients. The patients arrived at the University Dental Clinic and immediately they were admitted to a “ standby area “ under social distancing measures. We took also some rules for clinical areas. Everything that could come into contact with the patient had been disinfected . Every surface in the waiting room was considered at risk and for this reason it had been sanitized and properly ventilated before and after each appointment. A preoperational antimicrobial mouthrinse was used for every patient prior the treatment due to the fact that it generally believed to reduce the number of microbes. The patient discharged was performed under strict measurements , the prescription and advices were given into the discharge area.

Table 1. Distribution of dental urgent pathologies

Dental urgent pathologies	Number
Dental Abscess	69
Periodontal inflammation	59
Soft tissue infection	11
Dental Trauma	7
Bleeding	4
Epulis hemorrhagic	4
Pericoronaritis	4
Acute arthritis	5
Surgical postoperative osteitis	2
Sinusitis	1
Acute sialoadenitis	3



Age	Number
0-19 years	17
20-39 years	79
40 - 59 years	69
60 - 79 years	41
> 80 years	3

Surgical treatment	Nr
Consultation	42
Dental Extraction	56
Draining	12
Trepanation, antibiotic therapy	6
Antibiotic therapy	85
Hemostasis	4
Laser	4

Discussion: The management of dental healthcare during the COVID-19 pandemic presents unique challenges, particularly regarding patient identification and treatment of asymptomatic carriers. Our findings align with recent studies suggesting the effectiveness of treating all patients as potentially infected. The implemented protocols demonstrated success in preventing virus transmission while maintaining essential oral surgical services.

The age distribution analysis revealed that most patients (37.8%) were between 20-39 years, followed by 40-59 years (33%), suggesting that younger and middle-aged adults were more likely to seek emergency dental care during the pandemic. This demographic pattern may be attributed to various factors, including higher mobility during lockdown restrictions and essential worker status.

Our treatment approach emphasized minimally invasive procedures when possible, with antibiotic therapy (40.7%) and dental extractions (26.8%) being the most common interventions. This conservative approach aligns with international guidelines for dental care during the pandemic period.

Conclusion: This study demonstrates that essential oral surgery services can be safely maintained during a pandemic through strict adherence to comprehensive safety protocols. The experience at the University Dental Clinic in Tirana provides a valuable model for dental practice management during public health crises. Future research should focus on long-term outcomes and the development of standardized protocols for similar situations.

References

- [1] Gamio L. The Workers Who Face the Greatest Coronavirus Risk. *The New York Times*. 2020.
- [2] Meng L, Hua F, Bian Z. Coronavirus Disease 2019 (COVID-19): Emerging and Future Challenges for Dental and Oral Medicine. *Journal of Dental Research*. 2020;99(5):481-487.
- [3] Peng X, Xu X, Li Y, et al. Transmission routes of 2019-nCoV and controls in dental practice. *International Journal of Oral Science*. 2020;12(1):1-6.
- [4] Izzetti R, Nisi M, Gabriele M, Graziani F. COVID-19 Transmission in Dental Practice: Brief Review of Preventive Measures in Italy. *Journal of Dental Research*. 2020;99(9):1030-1038.
- [5] Coulthard P. Dentistry and coronavirus (COVID-19) - moral decision-making. *British Dental Journal*. 2020;228(7):503-505.
- [6] Ge ZY, Yang LM, Xia JJ, Fu XH, Zhang YZ. Possible aerosol transmission of COVID-19 and special precautions in dentistry. *Journal of Zhejiang University-SCIENCE B*. 2020;21(5):361-368.
- [7] World Health Organization. Considerations for the provision of essential oral health services in the context of COVID-19. 2020.
- [8] Barabari P, Moharamzadeh K. Novel Coronavirus (COVID-19) and Dentistry– A Comprehensive Review of Literature. *Dentistry Journal*. 2020;8(2):53.

Challenges in Integrating Sustainable Development Goal (SDGs) into Governmental Programs: the Case of North Macedonia and Southeast European Countries

Besa Kadriu

SEEU/Faculty of contemporary Social Science
besa.kadriu@seeu.edu.mk

Besime Ziberi

Colleagues AAB Prishtina

Abstract

This paper examines the challenges faced by North Macedonia and other Southeast European (SEE) countries in integrating the United Nations Sustainable Development Goals (SDGs) into their governmental programs. Despite their commitment to sustainable development, SEE countries encounter numerous obstacles, including fragmented governance, political instability, limited financial resources, and weak institutional capacities. In North Macedonia, these challenges are exacerbated by a lack of political continuity and dependence on external funding, which undermines national ownership of the SDG agenda. Additionally, the slow pace of public administration reform and insufficient collaboration between central and local governments hinder effective implementation. This study highlights the need for a multi-stakeholder approach, enhanced regional cooperation, and stronger policy frameworks to bridge the gap between SDG aspirations and on-the-ground realities. Recommendations focus on strengthening institutional capacities, promoting fiscal decentralization, and developing tailored policies that align with both EU integration requirements and sustainable development priorities.

Keywords: Institutions, reforms, political obstacles, administration

Analysis of Newspaper Headlines in The Times and The New York Times: UEFA Euro 2024 and Paris Olympics 2024

Nataša Stojan

Faculty of Humanities and Social Sciences, Split, Croatia

Abstract

Sporting events have numerous positive impacts on individual communities, countries, and the society in general. They transcend geographical and cultural boundaries, and contribute to societal well-being by connecting communities around the world. The Olympics and the Euro (UEFA European Football Championship) are among the most popular sporting events in the world. Mainstream media around the world have reported on these two major sporting events. The analysis of media language is an integral part of research on various contemporary aspects of social and cultural changes. Thus, analysis of media representation of important sporting events offers a valuable insight into linguistic and discursive aspects of media power and the complex relationship between language and society. The aim of the study is to analyse media representation of UEFA Euro 2024 and the Paris Olympic Games 2024 in *The Times* and *The New York Times*. The corpus is composed of headlines related to UEFA Euro 2024 (published from 15 June to 16 July, 2024) and headlines related to the Paris Olympics (published from 11 July to 12 August, 2024). Headlines are analysed by using theoretical and methodological framework of CDA, which is employed for describing, interpreting and explaining different aspects of discursive practices in newspaper discourse. The focus is on establishing correlations between particular examples of media language and societal, institutional and cultural contexts.

Keywords: newspaper headlines, CDA, UEFA Euro 2024, Olympics 2024, *The Times*, *The New York Times*