

ICMS 42

42nd International Conference on Multidisciplinary Studies

“Recent Studies and Research”

Strasbourg

ICMS 42 Strasbourg

6-7 December 2024

Venue:

Strasbourg

BOOK OF PROCEEDINGS

Editors

Prof. Dr. Stanley Tweyman

Prof. Dr. Bob Barrett

Prof. Dr. Matti Itkonen

Assoc. Prof. Nataša Stojan

ISBN 978-1-915312-17-4



9 781915 312174



Research and Publishing

ICMS 42 Strasbourg
6-7 December 2024

Venue:
Strasbourg

ISBN 978-1-915312-17-4

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, Revisia 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

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

REAL CONDITIONS FOR UNREALISTIC OBLIGATIONS: THE CASE OF JUDICIAL OBLIGATIONS IN THE HOMELESS POPULATION 1

JACQUELINE MARQUES
ANA MARIA PIEDADE
PRECIOSA VERISSÍMO

THE CONGRESS OF DIBRA: THE CLASHES BETWEEN THE YOUNG TURKS AND ALBANIANS REGARDING EDUCATION AND THE WRITING OF THE ALBANIAN LANGUAGE 22

NEVILA MEHMETI

VOLUNTEERING A SCHOOL OF LIFE FOR EVERYONE: THE VOLUNTEERING EXPERIENCE WITH THE STUDENTS OF THE LUIGJ GURAKUQI UNIVERSITY SCUTARI- ALBANIA 36

DUKATA RADOJA

BIG DATA, ACCOUNTING AND THE FUTURE OF MANAGEMENT ACCOUNTING: TRENDS AND CHALLENGES 44

BRISJIDA ZENUNI RAMAJ

PROJECT MANAGEMENT AND IMPLEMENTATION OF BIM IN A PROJECT IN ALBANIA..... 58

VALMA PRIFTI

CHALLENGES AND PERSPECTIVES OF FINANCIAL MARKETS IN ALBANIA 66

INA PETRAJ

RADIOGRAPHIC ANALYSIS OF ENDODONTIC TREATMENT FAILURES: A CROSS-SECTIONAL STUDY 78

VALBONA DISHA

THE NEUTRAL ZONE TECHNIQUE: CASE REPORT 79

NEADA HYSENAJ¹
EDIT XHAJANKA¹
BELISA KALECI¹

SPORTS DISCOURSE IN AMERICAN, BRITISH AND CROATIAN NEWSPAPERS 81

NATASA STOJAN
EDIT XHAJANKA¹
NEADA HYSENAJ¹
ALKETA QAFMOLLA¹

TOWARDS A PROTECTED ENVIRONMENT: THE ORIGIN AND DEVELOPMENT OF ENVIRONMENTAL LAW 84

ISIDA BISHKA

ENVIRONMENTAL MANAGEMENT ACCOUNTING AND ENVIRONMENTAL COSTS, THE CASE OF ALBANIA 85

BRISEJDA ZENUNI RAMAJ

EDLIRA ALIAJ

Real Conditions for Unrealistic Obligations: the Case of Judicial Obligations in the Homeless Population

Jacqueline Marques

University Lusófona, Portugal, LusoGlobe
jacqueline.marques@ulusofona.pt

Ana Maria Piedade

Social Worker | Master's student in Social Service and
Social Policy at Lusófona University, Portugal

Preciosa Veríssimo

Social Worker at the General Directorate of Social
Reinsertion and Prison Services, Portugal

Abstract

This qualitative study aimed to analyse the suitability of the living conditions of the homeless population for fulfilling their judicial obligations. To this end, three categories of analysis were constructed: i) characterisation of the population; ii) perception of homeless people, which includes their view of the conditions for fulfilling judicial obligations and their impact on their lives; iii) perception of professionals, namely the suitability of judicial obligations and suggestions. The data was collected by interviewing: i) all the homeless people complying with judicial obligations monitored by a DGRSP team who came to the services between November and March 2024; ii) the professionals who monitor these situations. All the homeless people and professionals interviewed agree that their conditions are not suitable for them to fulfil their legal obligations imposed by the court. For homeless people, the cause of this difficulty is centred on the lack of housing. Another reason was the need for more sensitivity and suitability of the services to their real needs. It is interesting to realise that for professionals, housing is not directly mentioned as the main reason for the inadequacy of the obligations imposed. For them, the main difficulty centres on this population's personal and social characteristics, namely their instability and multiplicity of problems. They believe intervention with this population should be systematic and personalised (rather than generalised) to create the necessary conditions for compliance with any obligation. Only one individual considers that the fulfilment of obligations positively impacts their life, while the rest consider that it has no positive impact, so they see it only in its punitive aspect. This disparity in perceptions highlights a crucial question about the effectiveness and nature of judicial measures regarding the goal of social reintegration.

The research highlights the fact that judicial requirements often ignore the context and living conditions of homeless people and emphasises the significant impact of housing, economic and health conditions on the ability of homeless people to comply with judicial measures.

Keywords: Homelessness; Judicial obligations; Social intervention in justice; Human rights

Introduction

This article analyses the suitability of homeless person living conditions for fulfilling their legal obligations. To this end, the perceptions of homeless people and the professionals accompanying them were considered.

The existence of homeless people, like inequalities, is a phenomenon that has remained or persisted throughout human history. In the last decade, there has been a 70 per cent increase in homeless people (Fondation et al., 2023). This increase has occurred in almost every European Union country; in 2022, according to the 8th edition of the Fondation Abbé Pierre report, there will be approximately 895,000 homeless people. The reality in Portugal is no different, with, according to ENIPSSA (2022), 10,773 people experiencing homelessness on 31 December 2022, of which 5,975 were homeless and 4,798 were homeless.

People experiencing homelessness

There is no single concept of homelessness, as it is a problem that encompasses factors that go far beyond homelessness (Anderson & Snow, 1993; Rossi & Wright, 1987; Bento & Barreto, 2002). In Portugal, homelessness is considered, according to Council of Ministers Resolution no. ^o107/2017 of 25 July, "those who, regardless of their nationality, racial or ethnic origin, religion, age, gender, sexual orientation, socioeconomic status and physical and mental health condition" are homeless, i.e. "living in a public space, housed in an emergency shelter or with their whereabouts in a precarious place" or homeless, i.e. "in temporary accommodation designated for this purpose" (ENIPSSA, 2024).

The lack of housing is undoubtedly at the centre of the problem. Paton (2014) considers that the experience of gentrification among the working class, the result of global capital restructuring processes, poses severe problems of access to housing, which he sees as a violation of human rights. In the same vein, Harvey (2008) considers that the organisation of cities marginalises vulnerable groups by denying them access to urban spaces and essential services. For the author, the right to the city is a human right, and the absence of housing is an exclusion from this right.

International organisations such as the UN (2008) recognise the right to adequate housing as an essential component of the right to a decent standard of living: "The

States Parties to the present Covenant recognise the right of everyone to an adequate standard of living for himself and his family, including adequate food, clothing and housing, and to the continuous improvement of living conditions. The States Parties will take appropriate steps to ensure the realisation of this right, recognising to this effect the essential importance of international cooperation based on free consent" (art.^o 11^o, n.^o 1).

Despite being centred on the lack of housing, homelessness involves other needs and disruptions. It is a multifactorial and multidimensional process that includes deprivation, lack of resources and the loss of personal, family and social ties (Bento & Barreto, 2002).

Poverty, inequality and crime

The relationship between poverty and crime has always been studied in areas such as criminology and economics (Allen & Stone, 1999; Stretesky et al., 2004; Ross, 2020).

Merton (1968) analysed how social structures can lead to deviant behaviour. For the author, society defines valued cultural goals (such as wealth or success) and legitimate means to achieve them (such as work or education). However, not all individuals have equal access to these means, which can lead to deviance. In this way, the social structure creates conditions for deviance, especially for those who face structural barriers that limit their access to legitimate means. Thus, deviance is not simply the result of individual choices but a response to structural inequalities and societal tensions.

Based on structural factors, Young (1999) considers that the social exclusion caused by globalisation and economic inequality creates an environment where people are more vulnerable to criminal behaviour since limited access to legitimate resources can lead to involvement in illegal activities as a way of surviving.

Still, from a structural perspective, Wacquant (2009) analyses how the punitive turn in penal policy in the United States responds not to growing criminal insecurity but to the social insecurity generated by the fragmentation of wage labour. In this way, paternalistic programmes to penalise poverty have emerged, seeking to control the urban disorder caused by economic deregulation. According to the author, these programmes result from the combination of restrictive "workfare" and expansive "prison fare", using moralistic logic. In this scenario, a civic morality is established, where certain groups are labelled as deviant figures – teenagers, "welfare mothers", "street thugs", etc. - who are punished morally and judicially through an over-dimensioned and intrusive penal state that manages excluded populations, transforming issues of poverty into issues of public order.

Some research seeks to understand the relationship between social inequalities and crime. Khan et al. (2015) presented a study that found a positive relationship between

the crime rate and long-term poverty. Franco (2016) found that income inequality affects criminal behaviour, and from a similar perspective, Hazra's study (2019) concluded that an increase in social inequality impacts crime rates. In a recent study, Dong and Hou (2024) analysed the causal relationship between poverty reduction and crime rates in China. The study concludes that poverty reduction projects significantly reduce crime rates, with this inhibiting effect being observed mainly in property-related crimes such as theft and robbery.

The relationship between economic deprivation and crime occurs in a field where numerous variables interact, and the causality of this relationship is still controversial (Grover, 2008). Therefore, the relationship between homeless people and crime should not be viewed simply as a personal choice.

Judicial obligations

In Portuguese criminal law, a judicial imposition refers to an obligation or restriction a court imposes on an individual in criminal proceedings. For the subjects participating in the study, these obligations arise in cases of suspended sentences with probation and probation.

Probation "is based on a social reintegration plan, carried out with supervision and support, for the duration of the suspension" (art.^o 53^o, n.^o2 of the Penal Code - PC). This social reintegration plan, drawn up by professionals from the Portuguese social reintegration services, namely the DGRSP¹, includes the re-socialisation objectives, the actions to be taken to achieve them, and the support and supervision measures to be adopted (art.^o 54^o, n.^o2, PC). In these cases, the court can impose the "fulfilment of duties or the observance of rules of conduct" (art.^o. 50^o, n.^o 2, PC) that "are of interest to the rehabilitation plan and the improvement of the sentenced person's sense of social responsibility" (art.^o. 54^o, n.^o. 3, PC). It should be emphasised that the duties and the rules of conduct imposed cannot, under any circumstances, represent obligations whose fulfilment is unreasonable.

Probation can be accompanied by duties and rules of behaviour (art.^o 51^o and 52^o). In these cases, the individual is accompanied by social reintegration services and is subject to the abovementioned social reintegration plan.

Judicial impositions in Portuguese criminal law guarantee compliance with the law, protect society and the victim, and ensure the effectiveness of the criminal process. They also fulfil the objective of social reintegration.

¹ The mission of the General Directorate of Social Reintegration and Prison Services is to "develop policies for crime prevention, the execution of sentences and measures and social reintegration, and the coordinated and complementary management of the educational tutelage and prison systems, ensuring conditions compatible with human dignity and contributing to the defence of social order and peace" (art.^o. 2^o, D-L 215/2012, 28/09).

Methodology

The study aimed to analyse the suitability of the living conditions of the homeless population for fulfilling their legal obligations. To this end, a set of specific objectives was outlined: to characterise the population participating in the study, to analyse the perception of homeless people about the existence of conditions for fulfilling judicial obligations; to understand the impact of these impositions on their lives; to analyse the perception of professionals about the existence of conditions for fulfilling judicial obligations.

Three categories of analysis were created: i) characterisation of the population; ii) perception of homeless people, which includes their view of the conditions for fulfilling judicial obligations and their impact on their lives; iii) perception of professionals, namely the suitability of judicial obligations and suggestions.

The population participating in the study were: i) all the homeless people fulfilling judicial obligations monitored by a DGRSP team who came to the services between November and March 2024; ii) the professionals who monitor these situations.

The study was based on a qualitative methodology, whose data collection tool was the semi-structured interview, and its analysis was done through simple categorical content analysis.

All the interviewees were informed of the study's purpose and the confidentiality and anonymity of their responses. They freely agreed to take part and signed the informed consent form.

Presentation of results

Characterisation of the study participants

We interviewed 6 homeless people who were complying with a legal obligation. All were male, with a minimum age of 27 and a maximum of 63, with an average age of 47. Three were on probation, and another three were on suspended sentences with probation. The answers quoted will be labelled E1, E2, etc.

Five professionals, four female and one male, with degrees in social work (4) and nursing (1), were interviewed. These professionals belong to the different institutions that, together with the DGRSP, deal with these situations: 1 from the DGRSP, 1 from a therapeutic flat, 1 from a forensic psychiatry unit, 1 from an emergency accommodation centre, and 1 from the doctors of the world. Quotes from the answers will be labelled Ep1, Ep2, etc.

Perception of homeless people

Regarding the conditions for complying with judicial obligations, all the participants recognise the lack of conditions for complying with their judicial measures. The individuals give several reasons, namely lack of housing (E1, E3, E4, E5 and E6) and

lack of sensitivity and/or support from the services (E2, E3, E4, E5 and E6). About the lack of housing, two of the interviewees linked the absence of housing with the impossibility of integrating or remaining in the labour market: "I see my life at a standstill because if I had a house, I would have stability and I could get a job" (E5); "living in a hostel I cannot get a job as a night watchman (...) sleeping on the street is one of the obstacles" (E4).

About the lack of support from the services, mentioned by 5 the interviewees, all them referred to the lack of social or monetary support to organise their lives: "The services do not look at people (...) at the end of the imprisonment they close the door, I did not even have money for the bus ticket" (E2); "We are imprisoned and when it is over they send us out on the street as if we were animals (...) we have nowhere to go and we are abandoned" (E3); "Food is just dinner. What we get is not enough to rent a double room. How can we get back on our feet without work and home?" (E6).

Still, as a reason for the lack of support, one of the interviewees referred to the institutions' labelling of people experiencing homelessness as a homogenous mass: "Everything has the status of homelessness, and they are different situations. We are all in the same place, but I do not identify myself there". Another subject referred to the lack of professionalism on the part of the professionals: "The professionals do not know what drugs are or care about the person's real needs" (E2).

Everyone identified housing when asked about the conditions necessary for effectively fulfilling their obligations: "I suggest that there is somewhere to go. Returning to the street after imprisonment is returning to zero" (E3).

Only one interviewee interpreted the impact of the judicial obligations on their lives as positive: "It is doing me good, being here accompanied by the doctors" (E1). The others recognised this measure as punitive and harmful: "harmful in terms of getting a job because it is associated with a criminal record" (E6).

Professionals' perceptions

Regarding the conditions and suitability of judicial obligations, all the interviewees believe there are no adequate personal and social conditions for the injunctions imposed on these individuals. The interviewees consider this to be a volatile population with various problems that need more structured and regular intervention: "A homeless person is a person who is already broken, who needs a set of foundations" (Ep1); "A person who is on the street all day (...) if they do not have someone to supervise and guide them, I think it is difficult. Now, if they are in care, in a more structured reception centre, or a therapeutic flat, then I think it is possible" (Ep2); "Initially, they need to be stabilised on a physical level, in terms of food, on an emotional level, and in terms of health. Most of them have a psychiatric condition and need to be stabilised (...) the measures that are given are not at all appropriate" (Ep3); "First, we should find a way of providing more regular monitoring. I think they are put outside, and then they have to manage. And then create opportunities for them to

fulfil the measures imposed on them" (Ep4); "There is a group of individuals because of the problems associated with them, whether it is mental pathology, addiction, social exclusion (...) they do not have the conditions" (Ep5).

Four professionals add the fact that the obligations imposed by the court are generalised and not adapted to the real characteristics and conditions of this population: "You cannot be a generalist when applying these measures (...) the judge decrees rules of conduct or objectives and has no idea of the individual in their singularity" (Ep2); "you are asking for the same injunctions when they should not be the same if the conditions are not either" (Ep5).

Four professionals pointed out the need for more suitable social support measures. Three consider that the measures do not address the cause of the problems but act in a palliative way: "It is as if we were constantly working from a palliative perspective" (Ep2); all refer to the lack of programmes tailored to the needs of the individuals: "There is a lack of monitoring and programmes that are based on the real problems that exist" (Ep4).

In addition, one of the professionals mentions the mismatch in the timing of the justice system's actions, which usually do not coincide with the timing of social intervention – "The timing of the decision to pass judgment on a homeless person often takes place at a time when the citizen is already at a stage of integration into society (...) and often causes them to regress" (Ep1).

Another professional cites the lack of housing and employment as one of the central causes: "The issue of housing and economic conditions (...) I have individuals who want to work but have no way of paying for the past; their food is precarious, and they don't have adequate clothes to wear (...), and this contributes a lot to their failure to fulfil their obligations" (Ep5).

The suggestions for more effective action put forward by all the professionals was the creation of programmes and responses more suited to the needs of this population. Ep4 and Ep5 emphasise the need for responses that do not impose rigid selection criteria or conditions, allowing for more inclusive and universal access to support services – "adjusting responses to make them more welcoming and flexible, namely allowing individuals to bring their pets, drugs, drinks and medication" (Ep4). Ep1 emphasises the need to involve the recipients to increase this appropriateness: "There need to be responses and projects that meet people's needs (...) and for this to happen people need to be involved in their creation and development". Ep3 discusses the need for housing-centred responses: "The solution is not the street. This lack of response encourages recidivism in the world of crime". Finally, Ep2 believes that the responses should take place within the justice system itself: "Justice has to create its responses, (...) if we do not have structures, houses, residences, for these people linked to justice, where they can fulfil their measures, the risk factors increase, and they go through this cycle".

In addition, two professionals emphasise the need for more excellent monitoring before and after the court decision: "Creating conditions so that these people are monitored in the measures that are imposed (...) fruitful monitoring before, during and after the trial" (Ep1); "there needs to be a reference technician, a case manager" (Ep2).

Discussion and Conclusions

All of the homeless people and professionals interviewed agree that their conditions do not adequately reflect their ability to fulfil the legal obligations imposed by the court.

The cause of this difficulty for homeless people is the lack of housing. When asked about the conditions they would need to fulfil their obligations effectively, all identified housing, and three emphasised that this was the only way to find work. Another area for fulfilling their judicial obligations was the need for more sensitivity and suitability of the services to their real needs. They perceive court rulings as impractical or inadequate demands and social support services as inadequate and ineffective in the face of their real needs and difficulties.

It is interesting to realise that, for professionals, housing is not directly mentioned as the main reason for the inadequacy of the obligations imposed. For them, the main difficulty centres on this population's personal and social characteristics, namely their instability and multiplicity of problems. They believe intervention with this population should be systematic and personalised (rather than generalised) to create the necessary conditions for compliance with any obligation. It should be noted that although only one of the interviewees referred directly to the lack of housing, they all indirectly mentioned the need for their own structured space, allowing them to create the conditions to develop any intervention with these individuals.

Access to "decent housing is universally considered one of the basic needs of the human being" (ONU, 2002, p. 6). Although Amartya Sen (2003 [1999]) does not work specifically with the concept of homelessness, his approach suggests that the lack of adequate housing limits people's essential capacities, restricting their social and economic participation.

On the other hand, the interdependent relationship between housing and employment is unquestionable: the lack of housing prevents/difficulties maintaining or obtaining employment, and the lack of employment prevents maintaining housing. This cyclical relationship reflects the complexity of individuals' difficulties in vulnerable situations. The homeless people interviewed emphasise this relationship by considering employment as a means to an end: housing.

Despite this, several studies (Aiken et al., 2021; Toros et al., 2021; Lynn et al., 2021) show that the problem cannot be analysed solely as a lack of housing; it is a more complex problem that includes, for example, the breakdown of social relationships

and other forms of exclusion and limitation of fundamental rights, such as employment and health. From this perspective, being homeless is more than not having a home; it is being on the margins of society, excluded from fundamental rights. In this sense, the professionals consider that although housing is central, various structural problems in the lives of homeless people need to be addressed.

Homeless people find themselves in the process of social disqualification, which, according to Paugam (2006), occurs over time and is associated with situations of economic precariousness, prolonged unemployment and ruptures in social ties. In fact, according to the division into stages of the disqualification process proposed by the author, the homeless population finds itself at the level of greatest disqualification: rupture, in which the individual loses their connection with society. This is why the responses implemented must be structured according to the real characteristics and needs of the population, flexible, multidimensional, and regular to combat the progressive loss of status, precariousness and instability, stigmatisation and exclusion, and the rupture of social ties.

We cannot fail to highlight the professionals' agreement on the inadequacy of responses to the characteristics of the homeless population, whether due to their actions only in the consequences or due to their lack of flexibility and excessive normativity. Although presented only by a professional, the discrepancy between the moment of application of obligations and the moment of the crime is considered severe.

These reasons given by professionals justify that only one individual considers that fulfilling obligations positively impacts their life, while the rest consider that it has no positive impact, so they only see it in their lives as the punitive aspect. Considering that the intervention aims at reinsertion and, consequently, non-criminal recidivism and that the critical factor for this is the individual himself, these perceptions can influence the attitude and collaboration of individuals in the execution of the judicial measures imposed.

This disparity in perceptions highlights a crucial question about the effectiveness and nature of judicial measures regarding the objective of social reintegration. If we consider social reintegration as a process of reintegration into the community, that is, of reconnection and reconciliation of the individual with the community (Maruna, 2001); as a process of empowerment and personal transformation (Farrall, 2002); as a process of reconstructing the individual's personal and social identity, involving the reconciliation of their self-image with the perception of the community (McNeill, 2006); or as a process of social inclusion that aims to restore social ties and promote the active participation of the individual in community life (Hulsman & Celis, 2018), then and, based on the above, the objective of social reintegration inherent in the establishment of judicial obligations is not fulfilled.

The investigation highlights that judicial demands often ignore the context and living conditions of homeless persons, such as the lack of stable housing and the need for physical and emotional stabilisation. Reports highlight the significant impact of housing, economic, and health conditions on the ability of homeless people to comply with legal measures. Considering all the data collected through interviews with intervention subjects and professionals, these can now be used in favour of the intervention, seeking to adapt its intervention to the needs/suggestions highlighted.

Several authors and international organisations widely recognise homelessness as a severe violation of human rights because it prevents access to fundamental rights that guarantee a dignified life. This violation of human rights encompasses a set of losses, namely the right to housing, a set of civil and political rights, such as the right to protection against inhuman and degrading treatment, the right to private and family life and, in some cases, the right to life (Camacho, 2022).

References

- [1] Aiken, C.; Reina, V.J. & Culhane, D.P. (2021). Understanding Low-Income Hispanic Housing Challenges and the Use of Housing and Homelessness Assistance. *Cityscape: A Journal of Policy Development and Research* Vol. 23 Iss. 2. 123 – 157. <https://www.jstor.org/stable/27039955>
- [2] Allen, R. C. & Stone, J. H. (1999). Market and public policy mechanisms in poverty reduction: The differential effects on poverty crime. *Review of Social Economy*, 57(2), 156–173. <https://doi.org/10.1080/00346769900000033>
- [3] Anderson, L. & Snow, D. A. (1993). *Down on Their Luck, a Study of Homeless Street People*. University of California Press.
- [4] Anti-Pobreza, Madeira. https://www.eapn.pt/wp-content/uploads/2023/05/EAPN_ebook_LCSSA017_compressed.pdf
- [5] Bento, A. & Barreto, E. (2002). *Sem-Amor, Sem-Abrigo*. Climepsi Editores.
- [6] Camacho; S. (2022, junho 14). *Lutar contra a situação de Sem-Abrigo: uma*
- [7] Dong,H. & Hou,Q. (2024). *Poverty and Crime: New Evidence from a Nationwide Poverty Reduction Project in China*. *European Journal on Criminal Policy and Research*. <https://doi.org/10.1007/s10610-024-09600-1>
- [8] ENIPSSA (2022). *Inquérito Caracterização das Pessoas em Situação de Sem-Abrigo - 31 de dezembro 2022*. <https://www.enipssa.pt/documents/10180/11876/Inqu%C3%A9rito+Caracteriza%C3%A7%C3%A3o+das+Pessoas+em+Situa%C3%A7%C3%A3o+de+Sem-Abrigo+-+31+de+dezembro+2022+-+Quadros/b40f70be-40c0-478d-af46-f84b035dd57b>
- [9] ENIPSSA (2024). *Conceito de Pessoa Em Situação de Sem-Abrigo*. <https://www.enipssa.pt/conceito-de-pessoa-em-situacao-de-sem-abrigo>
- [10] Farrall, S. (2002). *Rethinking what works with offenders: Probation, social context and desistance from crime*. Willan. Cullompton.

- [11] Fondation Abbé Pierre & FEANTSA. (2023). 8^a Regard sur le mal-logement en Europe. https://www.fondation-abbe-pierre.fr/sites/default/files/2023-08/8_Regard_Europe_2023_VDEF.pdf
- [12] Franco, C. (2016). Revisão de Literatura e Evidências Empíricas sobre Economia do Crime. *Revista UNEMAT de Contabilidade*, V.5, n.º 9. <https://doi.org/10.30681/ruc.v5i9.813>
- [13] Grover, C. (2008). Crime and Inequality Devon. Willan
- [14] Harvey, D. (2008). The Right to the City. *New Left Review*, 53. <https://newleftreview.org/issues/ii53/articles/david-harvey-the-right-to-the-city>
- [15] Hazra, D. (2019). What Does (and Does Not) Affect Crime in India? *International Journal of Social Economics*, Vol. 47, n. 4, 503-521.
- [16] <https://doi.org/10.1214/20-AOAS1414>
- [17] Hulsman, L. & Celis, J. B. (2018). Penas perdidas: O sistema penal em questão. 3^a edição. Editora D'Plácido.
- [18] Khan, N.; Ahmed, J., Nawaz, M. & Zaman K. (2015). The Socio-Economic Determinants of Crime in Pakistan: New Evidence on an Old Debate. *Arab Economics and Business Journal*, 10(2), 73–81. <https://doi.org/10.1016/j.aebj.2015.01.001>
- [19] Lynn, C.G.; Byrne, T.H. & Culhane, D.P. (2021). Inflection points in community-level homeless rates. *The Annals of Applied Statistics*, Vol. 15, n.º2, 1037–1053
- [20] Maruna, S. (2001). *Making Good: How Ex-Convicts Reform and Rebuild Their Lives*. American Psychological Association
- [21] McNeill, F. (2006). A desistance paradigm for offender management. *Criminology and Criminal Justice*, 6(1), 39-62. https://www.sccjr.ac.uk/wp-content/uploads/2009/01/A_Desistance_Paradigm_for_Offender_Management.pdf
- [22] Merton, R. (1968). *Social Theory and Social Structure*. Free Press
- [23] ONU (2008). *International Covenant on Economic, Social and Cultural Rights*. <https://www.ohchr.org/en/instruments-mechanisms/instruments/international-covenant-economic-social-and-cultural-rights>
- [24] Paton, K. (2014). *Gentrification: A Working-Class Perspective*. Routledge. <https://doi.org/10.4324/9781315584348>
- [25] Paugam, S. (2006). *A Desqualificação Social*. Porto Editora
- [26] prioridade da Europa Social e um compromisso de todos [Conferência]. Rede Europeia
- [27] Ross, A. I. (2020). Vice, crime, and poverty: How the Western imagination invented the underworld. *American Historical Review*, 125(5), 1953–1954. <https://doi.org/10.1093/ahr/rhz1283>

- [28] Rossi, P. H. & Wright, J. (1987). The Determinants of Homelessness. *Health Affairs* 6(1), 19-32, <https://doi.org/10.1377/hlthaff.6.1.19>
- [29] Sem, A. (2003). *O Desenvolvimento como Liberdade*. Gradiva.
- [30] Stretesky, P. B., Schuck, A. M., & Hogan, M. J. (2004). Space matters: An analysis of poverty, poverty clustering, and violent crime. *Justice Quarterly*, 21(4), 817–841. <https://doi.org/10.1080/07418820400096001>
- [31] Toros, H.; Culhane, D.P. & Metraux, S. (2021). LA County's Homeless Initiative Annual Performance Evaluation: Year 4 Outcomes. http://works.bepress.com/dennis_culhane/252/ ; http://works.bepress.com/dennis_culhane/258/
- [32] Wacquant, L. (2009). *Punishing the Poor: The Neoliberal Government of Social Insecurity*. Duke University Press. <https://doi.org/10.2307/j.ctv11smrv3>
- [33] Young, J. (1999). *The Exclusive Society. Social Exclusion, Crime and Difference in Late Modernity*. SAGE Publications Ltd

Study View of the World Wrestling Championship U-23 Greco-Roman, Freestyle and Women's Wrestling Held in Tirana from October 21-30, 2024

Kujtim Kapedani

Altin Bulku

Abstract

A competitive atmosphere in the city of Tirana, or the World Wrestling Championship U-23 brought together coaches, athletes, sports doctors, presidents of federations, lecturers and many lovers of sports, to observe the fair duel between young people, on that wrestling mat which has been surprising and marveling people for 3000 years. As a former wrestling champion and with a 30-year experience in the pedagogy of the subject of Wrestling at the Sports University of Tirana, but not only, I thought together with Dr. Altin Bulku and a working group composed of specialists in the field to carry out a study on statistical data highlighting the work and the achievement of the participating opportunities, as a prerequisite to increase the quality of the sport of wrestling at the highest level. A total of 284 matches with 47 teams were held for the U-23 World Wrestling Championship for Greco-Roman wrestling, 263 matches with 53 teams participated for Freestyle Wrestling, and 209 matches for Women Wrestling with 38 teams. There were 242 young wrestlers participated in Greco-Roman wrestling, 222 wrestlers who participated in Freestyle Wrestling and 176 young women wrestlers who participated in Women Wrestling. Through some scientific parameters, this study will present and evidence the technical and tactical actions performed by young wrestlers also there we will show the number of technical action in the stand position and the par terre position (returns, take downs, holds and throws and the number of passivity), the number of matches finished with victories by "fall", victories by Superiority, Technical Points etc. Data analysis identified significant changes. All data analysis was performed through the statistical package SPSS (Statistical Package for Social Sciences, version 20.0) and M. Office. Excel 2010. Pearson and Spearman correlation coefficients were used to evaluate linear associations of numerical variables. For all applied statistical procedures, values of $p \leq 0.05$ were considered statistically significant.

Keywords: wrestling, match, catch (hold), fall (touch), technique, tactic, passivity, technical points.

Introduction

Seeing the activity that took place in the premises of the Fehti Borova sports hall from October 21-30, 2024, the World U-23 Championship of Freestyle Wrestling, Greco-

Roman and for women, there is no way not to be impressed, there is no way to don't make an impact. Wrestling, this sport so ancient that it makes you shut up and respect it every time I mention it, as ancient as man himself, comes from centuries to our days unbroken, like an immense necklace of pearls entwined with human virtue and adorned with the human values so indispensable to our civilization

"Wrestling can be defined as a contest between two wrestlers to gain superiority through technique, skills, strength, and intelligence, in accordance with the rules of the International Wrestling Federation (FILA) (Aslan C.S., 2013). In wrestling, athletes require very fast movements within a short period of time, and matches consist of 2 periods of 3 minutes each (Demirkan E. K. M., 2014). Wrestling is one of the most challenging sports, demanding anaerobic power due to the high load on the metabolic systems, where anaerobic energy provides a short, fast, and explosive burst of maximum power and strength (Cengiz A., 2013), (Jafari R A. D. A., 2016), and (Nikoioe R. C. M., 2017)."

"As one of the toughest and highest-pressure sports, wrestling has been accompanied by many challenges and complications. The involvement of different energy systems in the development of a wrestling competition on the one hand, and being one of the weight-sensitive sports on the other, has led athletes and coaches to pay special attention to physical preparation programs and their undeniable contribution to sports situations (Mirzaei B., Rahmani F., 2019). To be successful in competition, wrestlers must possess many unique qualities, including maximum strength, aerobic endurance, and anaerobic abilities (Demirkan E. K. M., 2015)."

"The in-depth analysis of this World Championship, organized on a grand scale by the Albanian Wrestling Federation and the World Federation for the first time in Albania, gives us the golden opportunity to scientifically examine the 'Invisible Variables' that directly influence the athlete's (wrestler's) performance. For example, the variables in each weight category, both in Greco-Roman and Freestyle wrestling, for this age group and for women as well."

Purpose of the study The main goal of this study is the complete and accurate collection of data which are the basis for the calculation of various technical-tactical parameters and coefficients.

Material & methods

"In this study, we have attempted to use the method of remote observation, along with the other methods mentioned above, such as data analysis, data comparison, mathematical statistics, classification, and modeling. We also aim for a more detailed treatment of the variables in each weight category of the most important wrestling activities for youth: Greco-Roman wrestling, Freestyle wrestling, and Women's wrestling".

In this sports activity of Greco-Roman Wrestling, or Freestyle, and for women, not only that the statistical data digitized by WWU, (World Wrestling Federation) but for study purposes, they were followed closely and observed very carefully by a working group from the Sports University of Tirana. Evidence of trophies, the number of medals won in each weight category, the number of matches played, points scored for each match, the number of inactivity, the number of matches for each weight category, the number of matches finished with a fall (touch), the number of matches with technical superiority. the number of matches completed with points between them and the competitive performance

A total of 284 matches with 47 teams were held for the U-23 World Wrestling Championship for Greco-Roman wrestling, 263 matches with 53 teams participated for Freestyle Wrestling, and 209 matches for Women Wrestling with 38 teams.

There were 242 young wrestlers participated in Greco-Roman wrestling, 222 wrestlers who participated in Freestyle Wrestling and 176 young women wrestlers who participated in Women Wrestling. Table 1

Table 1 Table of states, matches, and wrestler participant

	Greko-Romane	Free style	Women
Matches	284	263	176
Participating States	47	53	38
Wrestler participant	242	222	176

"Based on the distribution of medals, which reflects the level of the best athletes, it is evident that there has been a noticeable improvement in the wrestlers from countries such as Iran, Japan, Azerbaijan, India, and the USA in Freestyle wrestling. The wrestlers from Iran, Georgia, Azerbaijan, Armenia, and Moldova showed very good performances in Greco-Roman wrestling. As for Women's wrestling, the best performances were seen from athletes from the USA, Japan, Ukraine, China, India, and others. The weakest performances came from the wrestlers of Albania, North Macedonia, Puerto Rico, Slovakia, Syria, Kosovo, Morocco, and Panama."

"The data analysis identified significant differences. Only statistically significant results are included in the report. The entire data analysis was conducted using the SPSS statistical package (Statistical Package for Social Sciences, version 20.0) and M.Office. Excel 2010. The interpretation of all study results was done with great care, taking into account the type of study. Pearson and Spearman correlation coefficients were used to assess the linear relationships (associations) of numerical variables. For all statistical procedures applied, values of $p \leq 0.05$ were considered statistically significant."

"The study data drawn from this international World Championship event held in the final phase in Tirana show that both styles of wrestling, Greco-Roman and Freestyle,

have made progress in improving the quality of sports, which is reflected in the increase in pace, efficiency, and the level of rivalry in the matches held for each weight category.

The ratio of the efficiency parameter of the matches (matches won by fall compared to the total number of matches).

Greco-Roman Wrestling: 15 matches won by fall / 284 total matches = 0.052

Freestyle Wrestling: 18 matches won by fall / 263 total matches = 0.068

Women's Wrestling: 56 matches won by fall / 176 total matches = 0.318

Respecting our experimental fictional division between the two styles (Freestyle and Greco-Roman) in each weight category, according to the analysis above, it appears that in Greco-Roman wrestling, 15 matches ended with a fall (by fall, touch), or 5.28% of them, compared to 18 matches, or 6.84%, in Freestyle wrestling. In women's wrestling (Freestyle), 56 matches ended with a fall (by fall, touch), or 31.81%.

Matches with technical superiority: 114 matches in Greco-Roman wrestling, or 40.14% of them, compared to 87 matches, or 33.07%, in Freestyle wrestling, and in women's wrestling (Freestyle), 49 matches, or 27.84%.

Matches with points: 141 matches in Greco-Roman wrestling, or 49.64% of them, compared to 142 matches, or 53.99%, in Freestyle wrestling, and in women's wrestling (Freestyle), 102 matches, or 57.95%.

Table 2 Greco-Roman wrestling match

	Greco-Roman e weight I 55 kg 17 match	Greco-Roman e weight II 60kg 16 match	Greco-Roman e weight III-tê 63kg 17 match	Greco-Roman e weight IV 67kg 27 match	Greco-Roman e weight V 72kg 26 match	Greco-Roman e weight VI 77kg 30 match	Greco-Roman e weight VII 82kg 29 match	Greco-Roman e weight VIII 87kg 26 match	Greco-Roman e weight IX 97kg 18 match	Greco-Romane weight X 130kg 20 match
1	Match (by fall, touch) 1	Match (by fall, touch)	Match (by fall, touch) 3	Match (by fall, touch) 1	Match (by fall, touch) 3	Match (by fall, touch)	Match (by fall, touch)	Match (by fall, touch)	Match (by fall, touch) 2	Match (by fall, touch) 4
2	Match by superior ity point 13	Match by superior ity point 12	Match by superior ity point 12	Match by superior ity point 12	Match by superior ity point 10	Match by superior ity point 12	Match by superio rity point13	Match by superio rity point 8	Match by superior ity point 13	Match by superiorit y point 9

3	Match by point 4	Match by point 12	Match by point 11	Match by point 19	Match by point 15	Match by point 23	Match by point 17	Match by point 19	Match by point 11	Match by point 12
---	------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

Table 3 Free style wrestling matches

	Free style weight I 57kg 12 match	Free style weight II 61 kg 11 match	Free style weight III 65 kg 23 match	Free style Weight IV 70 kg 23 match	Free style weight V 74 kg 25 match	Free style weightV I 79 kg 29 match	Free style weightV II 86 kg 24 match	Free style weightV III 92 kg 26 match	Free style weight IX 97 kg 18 match	Free style weight X 125 kg 14 match
1	Match (by fall, touch)	Match (by fall, touch) 2	Match (by fall, touch)	Match (by fall, touch) 4	Match (by fall, touch)	Match (by fall, touch) 3	Match (by fall, touch) 2	Match (by fall, touch) 4	Match (by fall, touch) 1	Match (by fall, touch) 2
2	Match by superiority point 2	Match by superiority point 7	Match by superiority point 18	Match by superiority point 6	Match by superiority point 7	Match by superiority point 12	Match by superiority point 9	Match by superiority point 6	Match by superiority point 8	Match by superiority point 12
3	Match by point 16	Match by point 14	Match by point 11	Match by point 15	Match by point 17	Match by point 13	Match by point 20	Match by point 14	Match by point 14	Match by point 8

Table 4 Women's Wrestling Match (Free)

	Women weight I 50kg 10 match	Women Weight II 53 kg 11 match	Women weightIII 55 kg 13 match	Women weighIV 57 kg 15 match	Women weight V 59 kg 23 match	Women weightVI 62kg 19 match	Women weightVII 65 kg 22 match	Women weightVII 68 kg 21 match	Women Weight X 72 kg 14 match	Women weight X 76 kg 14 match
1	Match (by fall, touch) 8	Match (by fall, touch) 3	Match (by fall, touch) 5	Match (by fall, touch) 4	Match (by fall, touch) 4	Match (by fall, touch) 7	Match (by fall, touch) 9	Match (by fall, touch) 4	Match (by fall, touch)7	Match (by fall, touch) 5
2	Match by superiority point 5	Match by superiority point 6	Match by superiority point 4	Match by superiority point 3	Match by superiority point 7	Match by superiority point 9	Match by superiority point 4	Match by superiority point 2	Match by superiority point 4	Match by superiority point 5
3	Match by point 10	Match by point 9	Match by point 13	Match by point 11	Match by point 12	Match by point 6	Match by point 11	Match by point 17	Match by point 7	Match by point 6

To more accurately reflect the dynamics of the technical and physical levels between the two styles, special attention was given to highlighting and studying the technical and physical level through the execution of various actions and holds in each match, which, according to the specific styles, are best presented in the table.

Referring to the data in Table No. 5 (of indicators), it shows that the changes in the indicators of sporting quality have increased, indicating that both coaches and athletes have worked more effectively, both in terms of physical preparation and technical development. The corresponding comparisons between the two styles (Greco-Roman and Freestyle) are presented in the indicator tables (Table No. 5).

Table 5. Table of Indicators of Sports Qualities

	Greko –Romane Wrestling			Free style			Women		
	Match	%	Coeffici.	Match	%	Coeffici.	Match	%	Coeffici.
Victories by fall	15	5.28	0.0528	18	6.84	0.068	56	31.81	0.318
Victories by super.	114	40.1	0.401	87	33.07	0.330	49	27.84	0.278
Victories by points	141	49.64	0.496	142	53.99	0.539	102	57.95	0.579

Conclusions

Through the statistics, in this conclusion we will argue the current state of the two wrestling styles (Greco-Roman, Freestyle, and for Women), as well as where the focus of future work with young wrestlers should be directed.

The activity statistics demonstrate an absolute dominance of simple holds, which highlights the need for a more qualitative and serious approach in training the youth teams, focusing on teaching, practicing, and perfecting high-quality holds (4- and 5-point holds).

The increase in the indicators of technical actions on the mat shows that coaches and athletes have worked more effectively in terms of physical preparation, technical-tactical development of wrestlers, and have the right concepts for fighting both on the mat and standing. Furthermore, they clearly understand that a wrestler who excels at fighting on the mat creates a superiority over an opponent who is lacking in this aspect, and generally wins matches with a clear tecnic.

The improvement of sporting quality in wrestling is linked to both the physical and the technical-tactical levels. In wrestling, tactical actions are related to the tactical variations used to execute technical moves on the mat, which is divided into three areas: the fighting zone, the passive zone, and the defense zone. Referring to the fact that executing technical actions in the above-mentioned zones reflects, to some extent, the technical-tactical level of the wrestlers.

Therefore, to reach the levels of modern high-level wrestling, it is essential that both coaches and athletes increase their overall training, especially in specialized

exercises. This work will lead to athletes understanding and mastering the technical aspects of wrestling and applying them in any situation, regardless of how prepared the opponent may be.

The reduction of technical actions in the center of the mat and their increase in the other areas of the mat are critical tasks for coaches and specialists in this sport, especially in improving the work toward mastering complex techniques, with every move and hold. These include offensive, defensive, and counter-offensive actions. I emphasize this because mastering all attacking and defensive actions with quality not only leads to executing technical moves in the center of the mat but also increases tactical variations, allowing the transition from offense to defense and then to counter-offense.

I recommend that in the future, coaches base their training on scientific principles and ensure that the training process allows athletes to achieve a comprehensive preparation, combining a variety of tactical variations. Additionally, the volume and intensity should be increased, particularly in training matches, by raising the number of matches and considering the technical-tactical actions, linked to both the athlete's and the opponent's abilities.

Referring to the indicators mentioned above, it is essential for coaches and specialists to strengthen their training efforts by applying various holds, not only under demonstrative conditions but, especially, under conditions that increase neuromuscular tension.

Therefore, the conclusion is that wrestlers improve their quality level in matches when they perform as many high-level technical actions as possible, both in standing and on the mat.

Based on this conclusion, I recommend that the work of coaches be increased to elevate the level of effective wrestling on the mat.

References

- [1] Barbas I, F. I. (2011). Physiological and performance adaptations of elite Greco-Roman wrestlers during a one-day tournament. *Eur J Appl Physiol*; 111(7);, 1421-1436. doi:10.1007/s00421-010-1761-7
- [2] Boyko VF, D. G. (2004). *Physical preparation of wrestlers*. Kiev: Olympic Literature; Kiev.
- [3] Cengiz A., D. B. (2013). Physiology of Wrestlers Dehydration. *Turkish Journal of Sport and Exercise* 15(2);, 1-10.
- [4] Cicioğlu H.İ., K. R. (2007). Seasonal Changes on Some Physical and Physiological Characteristics of Wrestlers Aged 15-17 Years. *Spormetre, Beden Eğitimi ve Spor Bilimleri Dergisi*, 4,, 151-156.

- [5] Demirkan E. (2011). n. The monitoring of weight fluctuation and hydration status in cadet wrestlers (ages 14-17) during a training camp period leading up to competition. *International Journal of Wrestling Science*; 1(2):, 12-18.
- [6] Demirkan E., K. M. (2014). Physical Fitness Differences between Freestyle and Greco-Roman Junior Wrestlers. *J Hum Kinet* 8(41);, 245-251. doi: 10.2478/hukin-2014-0052
- [7] Demirkan E., K. M. (2015). Comparison of physical and physiological profiles in elite and amateur young wrestlers. *J Strength Cond Res* 29(7), 2015. doi: 10.1519/JSC.0000000000000833
- [8] Gierczuk D, B. Z. (2018). Response time and effectiveness in elite greco-roman wrestlers under simulated fight conditions. *Journal of Strength and Conditioning Research*; 32(12);, 3433-3440. doi:<https://doi.org/10.1519/jsc.0000000000002868>
- [9] Horswill CA. (1992). Applied Physiology of Amateur Wrestling. *Sport Med*; 14(2);, 114-143. doi:10.2165/00007256-199214020-00004
- [10] Jafari R A., D. A. (2017). Anthropometrical profile and bio-motor abilities of young elite wrestlers. *Physical Education of Students* 20(6);, 63-69. doi:10.15561/20755279.2016.0608
- [11] Jafari R.A., D. A. (2016). Anthropometrical Profile and Bio-motor Abilities of Young Elite Wrestlers. *Physical Education of Sports*, 6; 63-69.
- [12] Korobeynikov G, B. M. (2022). Comparative analysis of psychophysiological states among Croatian and Ukrainian wrestling. *Journal of Physical Education & Sport*; 8(22), 1832-1838. doi:<https://doi.org/10.7752/jpes.2022.08230>
- [13] Kraemer WJ, F. A.-M. (2001). Physiological and performance responses to tournament wrestling. *Med Sci Sports Exerc*; 33(8);, 1367-1378. doi:10.1097/00005768-200108000-00019
- [14] Latyshev M, L. S. (2020). The analysis of the results of the Olympic freestyle wrestling champions. *J Hum Sport Exerc*; 15(2);, 400-410. doi:10.14198/jhse.2020.152.14.
- [15] Latyshev NV, L. S. (2008). Analysis of competitive activity finalists Games of the XXIX Olympiad in Beijing in freestyle wrestling. *Theory and methods of physical education*.
- [16] López-González DE, M. B. (2013). Reliability of A New Time-Motion Analysis Model Based on Technical-Tactical Interactions for Wrestling Competition. *Int J Wrestl Sci*; 3(1);, 21-34. doi:10.1080/21615667.2013.10878967
- [17] Miarka B, .. (2016). Demandas técnico-táticas e fisiológicas de combates da luta olímpica. *RAMA*; 11(1);, 18-31. doi:10.18002/rama.v11i1.3309
- [18] Nikoie R., C. M. (2017). Physiological determinants of wrestling success in elite Iranian senior and junior Greco-Roman wrestlers. *J Sports Med Phys Fitness* 57(3);, 219-226. doi:10.23736/S0022-4707.16.06017-5

- [19] Ozer B B. (2017). Assessment of The Relationships between Physical and Motor Features of Young Wrestlers from Turkey. *Journal of Anthropology of Sport and Physical Education* 4(3), 13-25.
- [20] Podlivaev B. (2015). Model Wrestlers in Freestyle Women's Wrestling. *Int J Wrestl Sci*; 5(1);, 22-27. doi:10.1080/21615667.2015.1028127
- [21] Pryimakov O, .. I. (2020). Physiological criteria of functional fitness and determinants of physical work capacity of highly skilled wrestlers. *Physical education of students*; 24(4);, 205-212.
doi:https://doi.org/10.15561/20755279.2020.0403
- [22] Rahmani F., M. B. (2019). Comparison of the physical fitness traits of Azerbaijan and Iran senior Greco-Roman national wrestling teams. . *Physical education of students*, (3),, 155-159.
- [23] Roklicer R, T. T. (2020). Fitness and anthropometric profiles of Serbian elite Greco-Roman wrestlers. *Science & Sports*; 35(2);, 115-116.
doi:https://doi.org/10.1016/j.scispo.2019.10.008
- [24] Rovniy A, M. K. (2018). Optimization of judoist training process at a stage of gradual decline of sporting achievements. *Journal of Physical Education and Sport*; 18(4);, 2447-24563. doi:https://doi.org/10.7752/jpes.2018.04367
- [25] Soto DAS, A.-M. E. (2020). Making Decisions and Motor Actions with Technical Biomechanical Classifications in Male Judo Weight Categories. *Journal of Human Kinetics*; 72(1);, 241-252.
doi:https://doi.org/10.2478/hukin-2019-0110
- [26] Taggart A, M. S. (2019). Effects of Martial Arts Training on Motor Functioning: A Scoping Review. *ournal of Sport & Exercise Psychology*; 41, 22-23.
- [27] Tropin Y, L. M. (23-28). Improvement of the Technical and Tactical Preparation of Wrestlers with the Consideration of an Individual Combat Style. *Sport Mont* 19(2);, 2021. doi:https://doi.org/10.26773/smj.210604
- [28] Tünnemann, H. (2013). Evolution and adjustments for the new rules in wrestling. *International Journal of Wrestling Science*; 3(2);, 94-104.
doi:https://doi.org/10.1080/21615667.2013.10878992
- [29] Vasconcelos BB, P. G. (2020). Effects of High-Intensity Interval Training in Combat Sports: A Systematic Review with Meta-Analysis. *J Strength Cond Res*; 34(3);, 888-900. doi:10.1519/JSC.0000000000003255
- [30] William K. (2004). The Physiological Basis of Wrestling: Implications for Conditioning Programs. *The Strength and Conditioning Journal*; 26(2);, 10-15. doi:https://doi.org/10.1519/00126548-200404000-00001

The Congress of Dibra: the Clashes Between the Young Turks and Albanians Regarding Education and the Writing of the Albanian Language

Nevila Mehmeti

Faculty of Education, University "Aleksandër Moisiu" Durrës, Albania
nevilamehmeti@yahoo.com

ORCID: 0009-0002-0633-1217

Abstract

This paper aims to highlight the Young turk policy against education in the native language in Albanian territories, as well as the opposition to the use of the Latin alphabet for writing the Albanian language. The study's objective is to analyze the developments of the Congress of Dibra as an attempt by the Young turks to hinder the spread of education in the Albanian language and to impose the Arabic alphabet. The aim of this paper is to reveal the efforts of the Albanians to resist Yung turk pressure regarding education and the Albanian language. The methodology used for this paper involves analyzing archival sources, publications by both albanian and foreign authors, as well as contemporary press, focusing specifically on the issues surrounding the opening of schools and the writing of the mother tongue throughout Albanian territory. By establishing research questions and utilizing document analysis methods, the goal is to reach accurate conclusions. The Young turks surprisingly viewed the struggle for the spread of education and the teaching of Albanian with the Latin alphabet as a hostile stance from the Albanians, rather than as a natural right. The true aim of the Young turks was to quell Albanian resistance and to force their approval of the non-use of the arabic alphabet. They also sought to hinder the spread of education in Albanian territories. The Albanians demanded the opening of schools, their funding, expansion into all regions, and the official allowance of the use of the Albanian language. This unwavering insistence forced the Young turks to take responsibility for education in Albanian territories. This would provide the opportunity for schools to be established across the entire territory, not just where economic conditions allowed.

Keywords: Congress of Dibra, Young turk policy, Albanian patriots, Latin alphabet, national education.

Introduction

This paper explores two of the most pressing educational issues facing Albanians in the early 20th century: the establishment of national schools and the determination of an alphabet for the Albanian language. The paper discusses the efforts of the Albanian patriots and the significant pressure exerted by the Young turk government to prevent the opening of schools and to impose the use of the Arabic script for writing the Albanian language.

The proclamation of the Ottoman Constitution in July 1908 was initially met with joy and enthusiasm by Albanians, who hoped it would secure their political freedoms and national rights, as promised by the Young turk movement. However, after coming to power, the Young turks reneged on the promises made to the Albanians. Despite the obstacles created by the Young turk government, Albanian patriots persevered. They established national clubs, opened Albanian schools, introduced Albanian language instruction at foreign schools, and campaigned for the adoption of a unified alphabet for the Albanian language throughout the Albanian territories. (History of the Albanian People, 2002)

The establishment of schools and the teaching of the Albanian language soon became part of a broad patriotic movement. "According to archival documents and contemporary Albanian press reports, between August and November 1918, around 20 day schools and 15 evening courses and schools were opened in Albanian regions, marking significant progress in the field of education in Albania." (Lirija, 1909)

The spread of schools and the expansion of Albanian language instruction made it increasingly clear that a standardized alphabet was urgently needed. In response to this need, the Congress of Monastir was convened from November 14–22, 1908, with representatives from all Albanian territories. The Congress decided to adopt two Latin-based alphabets for writing the Albanian language. Despite intense pressure from the Young turks to impose the Arabic alphabet, the Albanian delegates successfully resisted and maintained the Latin script. (History of the Albanian People, 2002)

This paper also briefly addresses the disagreements between the Young turks and the Albanians during the Dibra Congress, which became a focal point of these tensions. However, the paper does not delve into other issues discussed at the Congress, focusing instead on those related to education and language.

The paper continues with an explanation of the methodology used, followed by the presentation of results, discussion, conclusions, and references.

Methodology

The methodology for this study combines both qualitative and quantitative approaches to explore the conflict between Albanians and the Young turks over the

Albanian language alphabet and the opening of Albanian schools. The research process can be divided into several key stages:

a-Preliminary Research and Data Collection

The first step involved conducting preliminary research to gather relevant facts and evidence regarding the issues of the Albanian language alphabet and the establishment of schools. The data collected was organized chronologically, allowing for a clearer understanding of the achievements made by Albanian patriots in the field of education. This stage relied heavily on archival documents and articles from the contemporary press, providing a historical context for the study.

b-Use of Published Literature

A significant portion of the research draws from publications by both Albanian and foreign authors, which offer detailed insights into the educational situation in the Albanian territories during the early 20th century. These sources help provide a broader view of the cultural and political context in which these educational movements occurred.

c-Research Questions

After gathering the initial data, two key research questions were formulated to guide the study

1-What were the primary objectives of the Young turk policy regarding education and the Albanian language in Albanian territories?

2-What strategies did Albanian patriots use to resist the pressures from the Young turks concerning education and the Albanian language?

These questions are addressed in the Results section of the paper.

d-Approach and Analytical Framework

A qualitative descriptive and analytical approach was used to analyze the collected data. This approach was chosen because it allows for an in-depth exploration of historical events and the experiences of individuals and groups involved in the educational struggles of the time. As noted by Lichtman (2006), qualitative research helps in understanding complex phenomena by exploring them in their natural context. Additionally, qualitative descriptive research (Lambert & Lambert, 2012) aims to offer a comprehensive overview of events or experiences, as they were lived by the relevant groups or individuals.

e-Analysis

The collected facts and evidence were analyzed both qualitatively and quantitatively, with a focus on identifying key patterns and themes related to the educational initiatives and language issues during this period.

This methodology provides a structured approach to understanding the complex dynamics between Albanian patriots and the Young turk government, offering insights into the educational developments of the early 20th century in Albania.

Results

When the Young turk Revolution succeeded, Albanians, who may have viewed themselves as more backward in comparison to other nations, rushed to seize every opportunity and freedom offered by the new constitution to advance their interests. However, once in power, the Young turks quickly abandoned the promises they had made to the Albanians, particularly regarding education. "The greatest threat to the Young turks came from Albania. The creation of an Albanian school system was seen as dangerous, so the Sultan ordered that any efforts to open schools be suppressed. The 1908 revolution had given hope to Albanians. They believed that this new freedom would lead to the creation of schools, the publication of newspapers, and steps toward achieving autonomy. By 1909, this Albanian movement provoked the Young turks, who then introduced their policy of Ottomanism" (Schevill, 2002). The data show that the new leaders of the Ottoman Empire had no intention of deepening decentralization; on the contrary, they sought to take measures that leaned towards centralization. "The Young turks' new allies quickly betrayed the Albanians. They pursued a policy of full Ottomanization in Albania, actively opposing Albanian schools, especially the Latin alphabet" (Bourcart, 2004).

One year after the adoption of the Ottoman Constitution, many things had changed. Albanians had hoped to transform their educational and cultural movement into a well-organized, coordinated effort both within Albania and abroad. The **Manastir Congress**, with delegates from all Albanian regions, including from abroad, showcased collective decision-making, the harmonization of interests among Albanians regardless of religion, and the involvement of the clergy in key decisions. This was a testament to the strength of the movement. However, the new Ottoman leaders realized that the Albanians were pushing for more than they had anticipated. In response, the **Committee of Union and Progress**—which had long cooperated with the Albanians—adopted a dual approach in 1909, attempting to avoid openly opposing the Albanians. Meanwhile, in Filat, propaganda against the Albanian language was being spread in the name of the Sultan. In contrast, a letter from the Thessaloniki **Club** promoted the opposite: "The Thessaloniki Club received a letter from the Committee of Union and Progress stating that the Albanian language could be freely taught and that Albanians could choose the alphabet they wished" (Leka, 1940).

Strangely, the Young turks viewed the Albanians' struggle to teach the Albanian language using the Latin alphabet as an antagonistic stance, rather than a natural right for Albanians—just as it was for any other nation. "Initially, the Young turks supported teaching in Albanian and the Latin script, but they quickly abandoned this

position, thinking it would deepen the division between them and the Albanians. They banned the Latin alphabet and supported the Arabic alphabet" (BOA PR. SYS, dosya No.147/25).

The contradictory actions of Ottoman officials were seen by the Albanians as divisive, rather than an opportunity for cooperation. The study reveals that Ottoman officials declared freedom for the spread of education in the Albanian language and the use of the desired alphabet on the one hand, while on the other hand, they supported pro-Arabic alphabet movements in the name of alleged loyalty to the Sultan.

The Young turks initiated a broad campaign that mobilized anyone supporting the idea of the Arabic alphabet, including Albanian deputies and officials who had willingly adopted Young turk policies. To further this agenda, the **Committee of Union and Progress** was established in Istanbul. As part of their extensive propaganda to impose the Arabic alphabet, the Young turks sought to influence the Albanians, either through persuasion or coercion, by organizing a forum where non-Ottoman nationalities, including Albanians, could meet and discuss various issues. This forum came to be known as the **Congress of Dibra**. "The preparations for the Congress, which had started a year earlier, aimed to reinforce cooperation between Albanians and the Ottomans. In the **Congress of July 23**, the reformers were supported by the government, and the Congress was organized by Albanian reformers in collaboration with the government. In fact, the government had allowed the opening of primary schools just before the Congress took place" (BOA PR. SYS, dosya 244/43).

When the Young turks realized that the Albanian national movement had surpassed their expectations, they sought to curb it by organizing this Congress. The Ottoman authorities saw the Congress as an opportunity to manipulate the Albanian issue in order to reach a favorable outcome by imposing the will of delegates representing various factions. Naturally, the Congress was structured so that the Young turks would not openly oppose the almost independent educational policies being pursued by the Albanians. For this purpose, the **Committee of Union and Progress** "assigned the task of distributing invitations to a local constitutional commission, which had been set up specifically for this purpose in Dibra, in order to create the impression that the gathering was initiated by the Albanians themselves" (History of the Albanian People, 2002). An inter-Albanian gathering, with the presence of Young turk authorities, initially seemed like a positive initiative. After the violent events of Xhavit Pasha's expeditions, both sides had the opportunity to resolve their differences and reopen the path to dialogue in order to address the problems that existed between them.

The Young turk propaganda deliberately chose Dibra as the location for the Congress, as "the Albanian Club of Dibra was under the control of the Young turks. This is why

the club was named the Ottoman-Albanian Constitutional Committee of Dibra” (B.O.A, PR. SYS, dosya 245/23).

The data shows that, for over a year, Albanians had not received a full response regarding the permission to open schools, and the use of the Latin alphabet was questioned by the Ottoman parliament. This raised the question: what was the new motive behind bringing Albanians and Young turks together again? “The Young turks, who thought of Albanians simply as a Muslim population, with no political ideals other than the desire to pay taxes, were convinced that through cunning and force, they could subdue them and turn them into ordinary Ottomans. This would then serve as an example for other nationalities” (Qemali, 2008).

The Sublime Porte was clear about what the Albanians sought in education: the use of their language and the opening of schools. These demands had been clearly stated in the Young turk parliament, where Albanian deputies had asked the government to honor its promises, but the response they received was the same: silence. “One of the goals of the Dibra Congress was for the Young turks to impose the Arabic alphabet on the Albanian delegates, thus invalidating the decision made in Manastir” (Çelik, 2004). Therefore, the real aim of the Young turks was to end the resistance of the Albanians and legitimize the use of the Arabic alphabet. All of this was left in the hands of a forum where Albanians were in the minority, and the majority, who would make the decision, were largely ignorant of the Latin alphabet issue, as the Congress had become a gathering of all the nationalities under Ottoman rule in the European part of the Empire.

It turns out that the Young turks carefully orchestrated the invitations to participants in such a way that the voice of the Albanian patriots, who had no intention of compromising the national cause, would be in the minority. To this end, the list of invitees was carefully selected, including Young turk elements who would be ready to support any decision that would be made at the Congress in favor of the Sublime Porte. “The invitations were primarily sent to the Muslim elites and clergy, among whom the Young turk committees and provincial governors quickly selected their supporters as delegates for the Congress” (AQSH, 1909). To delay and prevent the participation of Albanian nationalists, another tactic was used: invitations were sent five days before the Congress was due to begin.

However, this maneuver by the Ottoman officials did not catch the Albanians off guard. They had already mandated some of their most prominent patriots from the nearby cities to attend the Congress. The appointment of these figures, known for their steadfast defense of the Albanian cause, was the best solution under the circumstances. Despite the challenging situation, the solution offered by the Albanian clubs proved effective. Among the most notable names at the Congress were: Sotir Peci, Fehim Zavalani, Abdyl Ypi, Loni Longori, Llambi Kota, Aqif Pashë Biçaku (from Elbasan), Hafiz Ali Korça, and others. The Albanians were represented by the core

group of delegates from the Manastir Congress. Naturally, in addition to them, there were also Albanians who supported the Young turks. It is noteworthy that in the selection of pro-Young turk delegates, the names of those who openly opposed the use of the Latin alphabet stand out. Among them was a person who declared himself as the representative of the city of Manastir. In contemporary documents, he appears under the name “Mufti Rexhep Nuredini, a staunch defender of the Albanian alphabet with Turkish characters.” Furthermore, a number of Young turk officers infiltrated the congress delegates, many of whom were dressed in civilian clothes” (Skëndi, 2000).

The Young turk policy of denying national education to the Albanians led to the proliferation of foreign schools in all Albanian territories, which, in turn, fueled anti-Albanian propaganda. This policy caused a loss of trust among the Albanian population, who, like their neighbors, hoped they would one day have their own national school. Despite being a system based solely on primary education, the Young turk government had not yet bothered to establish a national network of schools in Albania according to the needs of each vilayet, region, village, or city. The worst part was that nothing suggested that the Sublime Porte would have the will, in the future, to officially help establish a national school system in Albania.

The patriotic segment of the Albanian delegates at the Congress initially focused on demanding accountability from the Young turks for failing to keep their promises regarding the development of education in Albania through state funding. As before, they reminded the official authorities of their obligations under the constitution, for which they had fought together. However, it was evident that the Sublime Porte had done very little for education in the Albanian territories. “Regarding the education issue, it sparked harsh discussions. Hafiz Ali Efendi stated that there were still villages where no state primary schools existed, which needed to be built. He called for the national language, Albanian, to be taught in all schools in Albania” (BOA PR. SYS, dosya No.145/61). The demand for the opening of schools came quite naturally. Language and education could not develop in a country lacking educational institutions, regardless of the efforts and sacrifices made by the Albanians to open them. “Unlike most of their neighbors, the Albanians did not have a state, the decisive tool for nurturing a full national consciousness, and above all, they did not have their own school system” (Glenny, 2007). Therefore, the insistence on education was seen as the cornerstone of national identity.

Further analysis shows that the issue that took the most time in the discussions at the Congress was the use of the Albanian alphabet. Taking advantage of the presence in the commission of forty people, including “five Ottoman officials and several high-ranking Muslim clerics sent by the governors of Shkodra and Kosovo” (History of the Albanian People, 2002), the Young turks attempted to impose the use of the Arabic script for the Albanian language. “This propaganda in favor of writing the Albanian language with Arabic letters initially had some success. At the Dibra Congress, the

Young turks tried to win over the delegates from Northern Albania, persuading them to vote in favor of using the Turkish language, since this would mean voting for the Sultan and against the infidels. As a result, they opposed the wishes of the delegates from Central and Southern Albania, who wanted Turkish to be used as the language of instruction in Albanian schools" (Jaray, 2006). Despite hours of discussions, it seemed that neither side was willing to yield from their positions.

This behavior led the well-known cleric, Hafiz Ali Korça, to raise the issue of schools first, before discussing the alphabet. However, "the language went where it hurt the most." "When Zyhdi Efendi asked what alphabet would be used in schools, some supported the Latin alphabet, others the Arabic one, while a portion suggested not opening this discussion for fear it would cause divisions among the Albanians" (BOA PR. SYS, dosya No.145/61). The intervention of Zyhdi Bey, asking the Albanians for their opinion on the alphabet, was more than just a question. Through this provocation, the aim was to create divisions among the Albanians, showing the Ottoman officials and diplomats that they did not share the same opinion regarding the development of their own language.

The conclusions drawn from the Congress of Dibra show that Albanians faced the challenges posed by the Young turks with great dignity. They did not shy away from discussion but instead remained resolute in defending the decisions made at the Congress of Manastir, particularly regarding the protection of the Latin alphabet. After the intervention of Zyhdi Bey, the issue of the alphabet began to capture the delegates' attention. Tensions were further escalated by the statement of Riza Bey. "Riza Bey, who was not a supporter of the Albanian language, said that Turkish was sufficient for teaching in schools" (Çelik, 2004). In response to this thesis raised by Riza Bey, "Said Aga Kruja told Riza Bey that teaching in Albanian required development, and that such development cannot be achieved with Turkish" (Çelik, 2004).

Therefore, it can be concluded that Albanians did not wish to identify their language with Ottoman Turkish. Furthermore, no one had the mandate, the courage, or the desire to violate the decisions made almost a year earlier in Manastir. Expanding further on Said Kruja's idea, the cleric Rexhep made it clear that for Albanians, there was no turning back. "Mufti Rexhep Efendi emphasized that a great deal of work had been done to teach in the Albanian language" (Çelik, 2004). The Congress began with much emotion, debating the issue of schools, but was intentionally diverted by the Young turks and their supporters to focus on which alphabet would be used for teaching the Albanian language. To end this failed attempt, Abdyl Ypi reminded the participants of the Congress once again of the rights granted to the Albanian people by the Ottoman Constitution. "Abdyl Bey said that the Albanian language was guaranteed by the Ottoman Constitution and, as a result, should be taught in the official language" (Çelik, 2004). The meaning of these words is clear: Constitutional rights were inalienable, and as such, they could not be put into question by any forum.

They had to be implemented fully in accordance with the laws established, as would be expected in any emancipated society. Therefore, it was not within the mandate of this Congress to question the rights that Albanians had won through the constitution.

Meanwhile, the Albanian patriots reminded the official authorities, both implicitly and explicitly, that the issue of how the Albanian language would be written was entirely a matter for Albanians. "Halim Bey, after supporting teaching in the Albanian language, proposed that a congress be held to address the issue of the alphabet" (BOA PR. SYS, dosya No. 147/25). Halim Bey's proposal sought to silence the debates on this issue by passing it to another congress, one that would be more inclusive of Albanians. The request from the Albanians was very clear: "Only the request for schools and teaching in Albanian as the official language, and with which alphabet it would be taught, was something that belonged solely to the Albanians" (BOA PR. SYS, dosya No. 145/61).

The Young turks expected a final decision to be made on the use of the Arabic alphabet, but this did not happen. Finally, a compromise solution was reached, attempting to satisfy both sides. In one of the most important decisions of the Congress, the issues of schools and the use of the alphabet were merged into one point. "In every part of Albania, primary, secondary, commercial, and lyceum schools would be opened, and the native language, Albanian, would be used, as well as in official schools, but the method of teaching with either the Turkish or Latin alphabet would depend on the preference of the individual. The costs would be covered by the government" (Skëndi, 2000). The decision to open schools at three levels—primary, secondary, and professional (commercial)—was one of the most important achievements of this Congress. This came as a result of pressure exerted by patriots during the sessions of the Congress.

As mentioned earlier, Albanians laid bare the dire state of education in Albania, reminding the government of the promises made to them: the opening of schools, their funding, the extension of education to all regions, and the official permission for the use of the Albanian language, etc. Albanians, who had made every effort for many years to open schools of all levels in their regions, now saw this aspiration, for which they had sacrificed so much, legalized through this decision. The network of schools would no longer be limited but would include all three levels: from primary to secondary education. This had been lacking, and now it was being realized for the first time in Albania. Notably, the decision to open professional schools with commercial and craft training was significant. These schools were aligned with the development and traditions that Albanians had in various crafts and trades.

The teaching of the Albanian language, with government funding, eliminated one of the biggest difficulties that Albanians had faced up until that time. Schools could no longer depend on the goodwill and contributions of the wealthy or the local population where they were opened. In those years, such contributions—both

financial and human—were made with great sacrifices, solely to develop Albanian language education. Now, Albanian would be taught in all the schools that existed, as well as those that would be opened with the financial support of the Young Turk government. With this decision, all privately established schools would have the opportunity to be legalized and operate as real educational institutions, with the state fulfilling all of its obligations. Taking responsibility for education by the state would allow schools to spread geographically across the entire territory, not just where there were economic possibilities. In this way, the opportunity to expand education among Albanians within the country—at least up to the level of secondary education—was created.

Similarly, the decision that these schools would be funded by government resources was another act to be praised. Naturally, the most important and delicate issue discussed was that of the use of the alphabet. Almost a year earlier, Albanians at the Congress of Manastir had made a decision to adopt the Latin alphabet. Now, after nearly a year of work, efforts, and hard work to spread it throughout the schools of the country, and even teaching it in the afternoons to the general population, the situation had almost returned to square one with the decision of the Congress of Dibra.

The Young Turks continued to demonstrate their disapproval of the use of the Latin alphabet for the Albanian language. The adoption of the Latin alphabet by the Albanians was seen by the Young Turks as a first step that would take Albanians further away from the Sublime Porte and closer to Western states such as Italy and Austria-Hungary.

The analysis of the data suggests that the renewed discussion of the use of the Arabic alphabet for writing Albanian left a bitter taste, primarily for Albanians, but also for their supporters in Europe. For Albanian patriots, this was seen as an open attempt to divide them. Furthermore, the decision to allow the use of either alphabet for teaching the Albanian language, based on personal preference, contradicted previous instructions from the Ottoman Ministry of Education, which had allowed the teaching of Albanian in secondary schools. "At the Congress of Dibra, the issue of the alphabet was discussed. Some Albanian representatives wanted the Albanian language to be written in the Arabic script, while others preferred the Latin script. After many speeches were made, the matter was put to a vote, and the votes were split in half. It was then decided that anyone could write Albanian as they wished" (Dielli, 2009). From this passage of the time, it was clear that unity among the Albanians was seriously threatened. The decision angered many of those who had done everything possible to introduce the Latin alphabet for writing Albanian.

Discussion

In this section, we will address two central research questions related to the Young Turk policies regarding education and the Albanian language in Albanian territories,

as well as the strategies employed by Albanian patriots to resist these pressures. This topic is crucial for understanding the historical context and the impact of educational policies on the Albanian national identity.

1. Objectives of the Young turk policy regarding education and the albanian language

The analysis of the facts reveals that the Young turk policies aimed to achieve several key objectives:

Cultural identity subjugation: One of the primary goals of the Young turks was to sever the Albanians from their distinct cultural identity. This was done by imposing the Turkish language and culture on the Albanian population. By doing so, the Young turks sought to solidify their control over the Albanians, ensuring their assimilation into the broader Ottoman structure.

Social control through education: Education was seen as a crucial tool for enforcing control. The Young turks sought to eliminate the use of the Albanian language in schools and public institutions, effectively stifling any form of cultural resistance. As noted in the *History of the Albanian People* (2002): “In 1909, the Young turks intensified their opposition to the Albanian national and cultural movement by closing Albanian schools and imposing the Arabic alphabet on the Albanian people.”

These objectives aimed to erase the Albanian identity and culture through systematic restrictions on education and the use of the Albanian language.

2. Strategies used by albanian patriots to resist young turk pressures

In response to these efforts, Albanian patriots employed several strategies to resist the Young turk policies and defend their language and cultural identity. The key strategies included:

Opening private schools: One of the most significant strategies was the establishment of private schools that provided education in the Albanian language. These schools became key institutions for the preservation of Albanian culture and language, despite the oppressive policies of the Young turks.

Mobilizing the albanian diaspora: Albanian patriots were also able to activate support from Albanians living abroad. The Albanian diaspora played a critical role in supporting the educational movement in the homeland, helping to fund and advocate for the preservation of the Albanian language.

Participation in key historical events: A notable example of resistance was the Congress of Dibra. This congress became a pivotal event where Albanian patriots publicly expressed their demands for schools in the Albanian language and protested against the policies of the Young turks.

As emphasized in the History of the Albanian People, (2002):

“It is of particular importance that the Albanian patriots transformed the Congress of Dibra into a battleground against the Young turk reaction, defending the rights of the Albanian people and forcing the Young turk organizers to accept some of their demands.”

These actions highlight the determined efforts of the Albanian patriots to defend their cultural and linguistic rights despite the systemic pressures imposed by the Young turk government.

3. Impact of these efforts

The resistance efforts of the Albanians during this period not only helped preserve their cultural and linguistic identity but also played a significant role in the broader development of the Albanian national identity. The perseverance in protecting education in the Albanian language laid the groundwork for the eventual establishment of a national education system and the strengthening of Albanian cultural institutions.

As a result, the Albanian resistance against Young turk policies was not only about protecting the language but also about asserting national sovereignty and identity. This resistance would later contribute to the consolidation of the Albanian state and its educational system after the establishment of independence in 1912.

4. Recommendations for further research

Given the significance of these historical events, it is recommended that further research be conducted to better understand the full impact of the Young turk policies on Albanian education and identity. Future studies should:

Examine in greater depth the specific educational policies of the Young turks, especially concerning the use of the Albanian language in schools and the closing of Albanian-language institutions.

Provide more detailed statistical and archival data on the development of private schools and other educational initiatives by the Albanian patriots during this period.

Analyze additional instances where Albanians clashed with the Young turk policies, particularly in areas such as language use, cultural preservation, and political autonomy. These conflicts came to light not only at the Congress of Dibra but also in other moments of national resistance.

By expanding this research, we can gain a more comprehensive understanding of how the policies of the Young turks shaped Albanian identity and the efforts of Albanian patriots to resist these pressures.

Conclusions

Considering the circumstances under which the Congress of Dibra was convened, we can conclude that the way the decision to leave the choice of using the Arabic or Latin alphabet in the hands of individuals was imposed, was a temporary victory for the Young turks. They did not realize that this attempt, and the satisfaction from the decisions made, would not last long. By opposing the Albanians precisely on what was most important to them at that moment— the alphabet—they only accelerated the positive developments in the field of Albanian national education.

Thus, it is clear that, based on the intensity of the proceedings, the way they were organized, the government pressure, and the influence of the Young turk agents on the ground, even harsher decisions could have been made. The determination of the Albanian patriots ensured that the issues of education and the use of the Latin alphabet for the Albanian language were not sidelined during the Congress.

For this reason, it is important to emphasize that, although the Congress of Dibra insisted until the end to overcome its initial goals, it attempted throughout its sessions to transform into a Congress aimed at the submission of the Albanians. With half-hearted decisions that had little chance of being implemented, Albanians became the most determined opponents of Young turk policies.

The findings suggest that, after the Congress of Dibra, a response to the decisions taken was expected. The Albanian patriots, in order to implement their educational platform, needed to secure teachers, books, and curricula. There was nothing left to do but to resume a broad action to take control of the situation in which national education was found. This goal would serve as the basis for organizing the Congress of Elbasan, which was needed to repair the damage caused by the Congress of Dibra.

In this context, it is important to highlight that the Congress of Dibra marked a pivotal moment in the history of Albanian education, where the need for schools in the Albanian language and for writing the Albanian language with the Latin alphabet was expressed, despite the confrontation and pressure from the Young turks. This Congress became a symbol of Albanian resistance.

Finally, the findings of this study show that the Young turk policy towards education and the Albanian language had the main goal of subjugating the Albanians by severing their ties with their cultural identity. This policy was most clearly expressed in the prohibition of education in the native language and the promotion of the Arabic alphabet. However, the Albanian patriots mobilized to resist these repressive policies, creating private schools and seeking support from Albanians abroad. Their efforts showed a high level of commitment to preserving national identity. The efforts for education in the Albanian language not only helped preserve this identity, but also laid the foundation for the further development of national education, the writing of the Albanian language, and the independence of the country.

References

- [1] Academy of Sciences. (2002). History of the Albanian People, Volume II. Toena.
- [2] AQSH. (1909, July 23). Letter from Xhemal Belegu to Mustafa Asim Kruja (F. 37, D. 7., Fl. 61). Archives of the Government of Albania (AQSH).
- [3] Archives of the Prime Ministry of the Ottoman Empire (BOA PR. SYS). (n.d.). Undated Document (File No. 147/25). Archives of the Prime Ministry of the Ottoman Empire.
- [4] Archives of the Prime Ministry of the Ottoman Empire (BOA PR. SYS). (n.d.). Undated Document (File No. 244/43). Archives of the Prime Ministry of the Ottoman Empire.
- [5] Archives of the Prime Ministry of the Ottoman Empire (BOA PR. SYS). (n.d.). Undated Document (File No. 245/23). Archives of the Prime Ministry of the Ottoman Empire.
- [6] Archives of the Prime Ministry of the Ottoman Empire (BOA PR. SYS). (n.d.). Undated Document (File No. 145/61). Archives of the Prime Ministry of the Ottoman Empire.
- [7] Bourcart, J. (2004). Albania and the Albanians. Dituria.
- [8] Çelik, B. (2004). The Unionists and the Albanians. Buke Kitaplari.
- [9] Dielli. (1909). The Sun No. 22, August 27.
- [10] Glenny, M. (2008). The History of the Balkans 1804-1999. Toena.
- [11] Jaray, Louis G. (2006). In the New Kingdom of Albania. ASD Studio.
- [12] Lambert, V. A., & Lambert, C. E. L. (2012). Editorial: Qualitative descriptive research: An acceptable design. Pacific Rim International Journal of Nursing Research, 16(4).
- [13] Leka. (1940). Document 11. Leka, XII. The Immaculate Virgin.
- [14] Lichtman, M. (2006). Qualitative research in education: A user's guide. Thousand Oaks, CA: SAGE.
- [15] Lirija. (1909). Freedom No. 56, August 8. Thessaloniki.
- [16] Qemali, I. (2008). Albania and Albanians. Redona.
- [17] Schevil, F. (2002). The History of the Balkans and Civilization. Uegen.
- [18] Skëndi, S. (2000). The Albanian National Awakening. Phoenix.

Volunteering a School of Life for Everyone: The Volunteering Experience with the Students of the Luigj Gurakuqi University Scutari-Albania

Dukata Radoja

Luigj Gurakuqi University of Scutari – Albania
d.radoja@hotmail.com

Abstract

Volunteering is an ideal value because it expresses nobility of mind and love for the common good. It is a value that belongs to and touches the citizen and every person of any age and profession who believes in the values of solidarity. The purpose of this study is to learn more about the identity of volunteering, the protagonists of this experience which on the one hand is beautiful and on the other demanding. What spirit guides people, groups, associations driven to take on commitments by doing good in the many suburbs of the world. To do good you need to know how to do it, as he says (Volterrani A, 2009), therefore, the integral formation of the person who wants to devote himself to the good of others is fundamental. The school and university context has proved to be the ideal place to give birth, grow and develop volunteering, because the university context finds the structure, resources, and skills for training aimed at the person and for voluntary associations. Studying is also an interweaving of theoretical knowledge and experience of young students, who with their enthusiasm, energy and creativity give importance to the common values of all. On the one hand, concrete examples are reported of those who have made courageous choices in life and on the other hand, the study was relevant for understanding: what do young people think about volunteering? why do they think it is important? in which contexts would they like to engage? and what would they need to have prospective opportunities? At the end, suggestions are made for the future, including by the young people themselves who believe in values, believe in justice and dream of a better world, in the hope that favorable conditions will be created for young people, they will find space and trust on the part of managers and institutions.

Keywords: Volunteering, Youth, Values, Community, Training, Solidarity, University, Future.

What is volunteering?

The term volunteering comes from the Latin *voluntas*, i.e. will, which "identifies the set of activities carried out by those who offer their commitment to assist the disabled, the poor, the sick and the elderly. To protect the environment, to promote cultural activities, to reach populations affected by disasters or people fleeing their countries"¹.

Volunteering is a positive/altruistic and disinterested service, aimed at the peripheries of humanity; periphery meaning every man and woman who experiences a condition of suffering. Volunteering is that "pillar" that builds bridges of fraternity wherever there is a need; overcoming differences of language, culture, creed and origin. Thanks to the many years of volunteering I have been able to see, many dried tears, how much love poured into the hidden and humble service of disinterested people who decide to become help and support for others, simply because they believe in it, because they feel it and consequently they realize it².

Who does the volunteering?

In today's world, faced with situations of poverty, or suffering people, we are often inclined to turn our gaze to the other side and continue on the path³. But there are people who, when they see a problem, a human suffering, don't turn their gaze, they don't think of themselves, but of the person who is suffering, they stop, face the situation, heal the wounds, take charge, and then conclude without expect nothing, these are the protagonists of volunteering, people capable of changing their projects, their lifestyle by putting themselves next to anyone whoever they are. Others leave courageously to many countries of the world to help, because they feel strongly inside them that every man and woman who suffers is my neighbor and my child, my brother/sister⁴.

Volunteers are those who become the voice of the voiceless; Pope Francis speaking of Mother Teresa, when he proposed her as an example to the world of Volunteering said: This little and great woman leaned over the exhausted people, left to die on the edge of the earth, recognizing the dignity that God had given them; he made his voice heard to the mighty of the earth, so that they might recognize their guilt in the face of the crimes (...) of poverty created by themselves. This tireless woman, help us to

¹ Cfr. Comodo V., (ed.), *Terzo Settore. Risorse per enti ecclesiastici e famiglie religiose*, IF PRESS Roma, 2018, p. 28.

² Cfr. Pestelli G, *Volontariato di un Medico fisiatra nei paesi del terzo mondo*, Scutari- Albania, 09/ottobre/2018.

³ Cfr. Gaglione M, Marco G., (a cura), *The Economy of Francesco. Il racconto dei protagonisti per una nuova economia*, Avvenire, Milano, 2022, p. 17.

⁴ Cfr. Romano D., *Un Avvocato volontario; Diritti umani e responsabilità cittadina*, Scutari- in Fjala e Paqes, nr.09/2017.

understand gratuitous love, free from any ideology and any constraint, poured out towards everyone without distinction of language, culture, race or religion. Mother Teresa loved to say: "maybe I don't speak their language, but I can smile" we carry her smile in our hearts¹.

Why volunteer?

Volunteering is a pedagogical tool, through which it is possible to recognize the humanity present in every person in need, it is possible to discover new cultures, develop skills, exchange ideas. The experience with young university students in Albania helped us a lot because, after each planned activity, the training meeting for the group followed. We started with an educational topic and then reflected on the meaning, personal motivation and way of acting.

Afterwards, moments of sharing continued, the difficulties encountered, the things to improve, the novelties to propose. This matured the desire to continue in a spirit of communion and faithful to the objectives².

In the questionnaire addressed to 236 people to the question, why volunteer? For 65.44% of the interviewees, they believed it: desire to help people; 42.23% for personal experience and solidarity; 31.79% training opportunities; 27.15% new and group experiences; and finally for 38.36% they considered it a school of life. While others wanted to take more space for the answers:

volunteering is the best training ground for human, psychological and social training; it matures you as a person, as a citizen and as a professional, it is a place of relationship;

thanks to voluntary work I have known the meaning of the suffering of many people; with volunteering I learned to work in a group and serve without expecting a reward; experiences of solidarity are important, they make us more sensitive and supportive, helping others,

I learned to value what I have, I changed my way of thinking and acting;

for those who believe in God volunteering is a gift, for the citizen and every person it is a social duty; values are transmitted through volunteering, every person who believes in the common good and in the future.

Spirit of volunteering

Those people who are capable of listening are inclined to volunteer. Those who are willing to understand first and then to intervene with respect for the people entrusted

¹ Cfr. Comodo V., *Il Volontariato nel Cuore di Papa Francesco*, IF PRESS, Roma, 2020, p. 56.

² Cfr. Knowles M., *La formazione degli adulti come autobiografia. Il percorso di un educatore tra esperienza e idee*, Raffaello Cortina, Milano, 1996, p. 138.

to them, in relation to the environments and situations in which they are called to operate. Because in volunteering we start from an unpaid action, nor to be told good, but we start to help, to serve, to support, to accompany, to raise up.

Those who feel they are called to serve the children, young people, the elderly or the sick for whom they choose to devote themselves freely can do volunteer work, because they are able to stand beside them, not to teach, but to accompany. They are willing to work synergistically and interact with each other. The volunteer has an open, respectful and helpful spirit towards everyone, even in the most complex and difficult situations they encounter ¹.

Attitudes of volunteering

Sometimes we understand what we have to do, but when it comes to how to do it and what it entails, it costs us sacrifice, tiredness, and so we find it hard to preserve those values we believe in. Instead, those who believe in it overcome any sacrifice, criticism, opinion and put themselves at the service of others. The voluntary service is important to the extent that it brings to mind the attitudes that characterize it:

Brotherly action; faced with suffering, the volunteer offers his help, becomes responsible, because he is animated by brotherly love, values and a sense of justice².

Pay in person; those who believe in certain principles and identify with volunteer missions don't just sacrifice time, economic resources, health, affections, but often also pay with their own lives. Sometimes in situations it is not enough to bandage up the wounds, but to lay the poor man on one's shoulders, taking charge personally. We think adopting a child, or hosting a sick foreigner in one's home, is not a one-day good work, but a long-term one.

Operate free and unconditionally; the gift I give is a reciprocal gift which builds a social bond, making oneself available to those in need. Because goods are for sharing, structures are for those who need them, otherwise they lose their meaning³.

Volunteer experience

Volunteering is a school of life for everyone; it is a gym open to all ages, any profession, creed and origin, it is good for everyone, from the humblest person to that of the highest social level or role he has, he is invited to get involved in these experiences.

Referring to voluntary groups and associations, Pope Francis underlines: it is nice to see thousands of young people able to make their time available, to give up their own

¹ Cfr. Gandolfo M. G., *L'Albania vola Alto, Ruolo del Cattolicesimo nella ricostruzione dell'Albania*, Minerva Assisi 2020,

² Cfr. Conferenza di Romano John P., *Un viaggio fra Australia – Albania: Valori dei Giovani Oggi*, Scutari- in Fjala Paqes, nr.11/2016.

³ Cfr. Ferrari L., *Testimoni di prossimità, Formarsi al Volontariato*, Paoline Editore, 2020, p.49.

comforts, to allow themselves to be moved by the needs of the most fragile and to dedicate themselves to them, giving freshness to solidarity¹.

But it is also nice to see people of the third age, engaged in the various fronts of their context; attention to children in schools and many other important services in the area. This attests that the elderly are like trees that continue to bear fruit, even under the weight of the years, they can make their original contribution to a society rich in values and to the affirmation of the culture of life.

This is why the field of volunteering is important because it creates new ways of living, values any age, promoting volunteering as an experience of giving and enrichment.

In the survey carried out with young people in Albania, to the question, if you would have the possibility to get involved in voluntary groups or organizations? 84.37% answered in favour, while 15.62% were not interested. This is important to understand that young people appreciate and need to be questioned, to have possibilities for expression and impulses.

When asked in which type of organization you would like to contribute/collaborate, 81.7% wanted religious associations, 8.4% state organizations and 10.21% non-governmental organizations.

As for, were the volunteering experiences important to their life and their profession? little for 7.24%, quite 14%, a lot 41.54%, and extremely a lot 37.20%.

The university is a training place for volunteering

Anyone can do volunteering, the territory, the religious community, the various associations can promote it, but for volunteering to become lasting, prospective and prophetic, the ideal place for training is the university. The school and university context is the most suitable place to be born, grow and apply, for the structure, because it finds the resources, the skills and achieves the objectives, forming the person first of all by instilling those values that are at heart and for the good of all².

The university is the ideal ground in which to plant the seed of volunteering. Therefore, to carry out training, you need people with the skills, you need the resources, the methods, the objectives to be achieved ... therefore the most suitable place is the university because volunteering belongs to today, but with the look of tomorrow³.

The field of is vast for every people, for every country, if we refer to the figures according to (ISTAT 2015), in Italy alone there are over 5 million people who freely,

¹ Cfr. Comodo V., *Il Volontariato nel Cuore di Papa Francesco*, IF PRESS, Roma, 2020, p. 97.

² Cfr. De Luca C, *Una teoria pedagogica della solidarietà*, Anicia, Roma, 2008, p. 138.

³ Cfr. Rivoluzione del Parlamento europeo del 12 giugno 2012, *Riconoscere e promuovere le attività di volontariato nell'UE* (2011/2293(INT)).

autonomously and consciously decide to put at the disposal of others one's own voluntary and free action.

University and Volunteering

It is very interesting to see in Italy that more and more schools and universities are taking voluntary initiatives and starting local, national and international collaborations to apply adequate programs always in the altruistic field. They are demanding experiences for everyone, but they are always indispensable for growth and formation for life.

These programs show that schools and universities are no longer intended as places of learning and confined to the building or faculty premises, but are increasingly open to dialogue, both with the territory in which they arise and with the whole society. Through this dialogue, students can develop a sense of belonging to the community, civil conscience, a spirit of solidarity and all the other dimensions that allow them to grow as active subjects and participants in human events, thanks to the accompaniment of teachers¹.

In this process of human growth, the entire educating community is called to collaborate with their professionalism and with the richness of humanity they bring, to help young people to be builders of a world of solidarity and peace.

Youth and Volunteering

To think about the training paths of young people for volunteering, we need to think about values that are proper to them: equality, freedom, dignity, political, economic and social solidarity; values that are the aim and at the same time the methodological guide of the training action in the voluntary sector².

Through voluntary projects young people can become "workers of intellectual charity" starting from the university itself, because it is the place of formation in "wisdom" and integral education of the person. In this perspective, the university offers its indispensable contribution to the renewal of society³. In promoting voluntary work in the academic field, young people can also become privileged actors in the social field.

If an incentive is given to student volunteers in assistance programs for the sick, in rest homes, family homes, in the emergency room ... and in many other social and cultural fields, in the end the whole benefit does not fall only on the young person

¹ Cfr. Spinelli A., (a cura), *La formazione del Volontariato*, Laboratorio Sociologico Teoria, Epistemologia, Metodo, FrancoAngeli, 6° Ed. 2022. p. 18-21.

² Cfr. Caritas Italiana (a c. di 2000). *Una carta d'identità dl volontariato. Materiali e percorsi per la ricerca e la formazione*, Edizioni Lavoro, Roma, p. 37;

³ Cfr. De Luca C, *Il Volontariato per la formazione dell'uomo solidale*, Rubbettino Soveria Mannelli, 2008, p 39.

who does it, to the one that benefits from it, but the entire territory collects the benefit. In fact, there are many young people who after a period of study wish to do voluntary work, this is the strength of young people. It is proof that young people can change the world, with their energy, strength and enthusiasm they manage to upset even the strongest powers with their revolution:

because young people have a special sensitivity to recognize the suffering of others;

because they are looking for paths in which to realize the impulses of the heart in the service of humanity,

because every person wants to give their life meaning, making that available that he possesses, on the basis of the human values and principles that characterize him. The profession, career, family, mission, work, friendship, make sense when the man find your happiness¹.

Concluding remarks

For volunteering to be lived, shared and prospective, it is necessary that all the responsible institutions/organisations work in synergy, networking, creating opportunities, to safeguard resources and make them bear fruit.

For the culture of volunteering to be known for its values, there is a need for projects that are appropriate to the time and context, consistent with the needs of the realities and accessible to all. Young people are the strength, they are the promoters; in order for them to become protagonists, it is necessary for them to find space, trust and a field on the part of those in charge...

On the occasion of the European Year of Volunteering, a fact-finding survey in Europe was promoted. It has been seen that a high percentage of young people believe in volunteering.

Another important aspect is adequate training for people. Forming is an imperative that concerns every group. It is because without continuous/permanent training it is not possible to put volunteers in a position to better follow their service and ensure that the mission is accomplished. They share the mission of their group and work daily for its realization, they are the face and soul of the organizations themselves. Taking care of people is fundamental, it must be done with attention and competence, to support them in the experience of solidarity, an area of personal and community growth, well-being and self-realization.

¹ Cfr. Frankl E. V., *Në kerkim të kuptimit të jetës, (perkth shqip), Tiranë 2007, p. 139.*

Bibliography

- [1] Aramini M., *Prendersi cura. Custodire la persona nel tempo della malattia*, Feltrinelli, 2009;
- [2] Caritas Italiana (a c. di 2000). *Una carta d'identità del volontariato. Materiali e percorsi per la ricerca e la formazione*, Edizioni Lavoro, Roma;
- [3] Comodo V., (ed.), *Terzo Settore. Risorse per enti ecclesiastici e famiglie religiose*, IF PRESS, Roma, 2018;
- [4] Comodo V., *Il Volontariato nel Cuore di Papa Francesco*, IF PRESS, Roma, 2020;
- [5] De Luca C, *Il Volontariato per la formazione dell'uomo solidale*, Rubbettino Soveria Mannelli, 2008;
- [6] Del Luca C, *Una teoria pedagogica della solidarietà*, Anicia, Roma, 2008;
- [7] e idee, Raffaello Cortina, Milano, 1996;
- [8] Ferrari L., *Testimoni di prossimità, Formarsi al Volontariato*, Paoline Editore, 2020;
- [9] Frankl V., *Ku qendron Kuptimi i jetës*, Shpresa Prishtine, 2010;
- [10] Gaglione M, Marco G., (a cura), *The Economy of Francesco. Il racconto dei protagonisti per una nuova economia*, Avvenire, Milano, 2022;
- [11] Gandolfo M. G., *L'Albania vola Alto, Ruolo del Cattolicesimo nella ricostruzione dell'Albania*, Editrice Minerva Assisi 2020,
- [12] ISTAT, *Aspetti della vita quotidiana* (5 febbraio 2015);
- [13] Knowles M., *La formazione degli adulti come autobiografia. Il percorso di un educatore tra esperienza*
- [14] *Libro di Cronaca: Un Esperienza indimenticabile con i giovani Universitari*, Scutari- Albania, 2014;
- [15] Radoja D, "La Pace e il volontariato nella realtà albanese", in "Giussano Oggi, 06/05/2008;
- [16] Spinelli A., (a cura) *La Formazione del Volontariato, Laboratorio Sociologico: Teoria, Epistemologia, Metodo*, FrancoAngeli, 6° Ed. 2022;
- [17] Spinelli A., *La formazione nel Volontariato fra Realtà e possibilità*, Franco Angeli, 2016;
- [18] Volterrani A., *Il gusto del volontariato*, Exorma, Roma, 2009

Big Data, Accounting and The Future of Management Accounting: Trends and Challenges

Brisejda Zenuni Ramaj

Accounting Department, Faculty of Economy, University of Tirana, Albania
Email: brisejda.zenuni@gmail.com

Abstract

The emergence of big data has revolutionized various sectors, including accounting, and has significantly impacted international development efforts. This abstract explores the intersection of big data, accounting, and international development, highlighting their interdependence and potential impacts. Big data involves large volumes of disparate information that can be processed and analyzed to extract valuable insights. In the context of accounting, big data offers tremendous opportunities to improve financial reporting, auditing, and decision-making processes. Furthermore, the use of big data in international development initiatives can facilitate evidence-based policy formulation, improve resource allocation, and address socio-economic challenges more effectively. This abstract examines the potential benefits and challenges associated with incorporating big data into international development accounting practices. It also discusses the ethical considerations and data privacy issues that need to be addressed to harness the full potential of big data in this field. By analyzing the convergence of big data, accounting, and international development, this abstract contributes to the understanding of how these fields can jointly drive positive change and promote sustainable development worldwide. Recent developments in technology have driven the use of Industry 4.0 in manufacturing companies using virtual models through the use of machines, influencing the creation, growth of the value chain and the increased use of intelligence in the production process. These changes are also expected to dramatically affect current business models and affect the field of management accounting. The adjustment of existing procedures to adapt to changes to improve analysis and decisions is likely to become more intelligent and automated. This paper explores a new management accounting.

Keywords: Big Data, Management Accounting; Industry 4.0, International Development, Accounting

Introduction

Big data refers to extremely large and complex data sets that exceed the capabilities of traditional data processing methods. They include large volumes of structured and unstructured data, generated at high speed from diverse sources such as social media, sensors, transactions, and more. The term "big data" also encompasses the variety and authenticity of data, emphasizing the different formats and quality issues associated with its collection and analysis. Characterized by its volume, velocity, and variety, big data presents new opportunities and challenges for organizations across industries.

Volume refers to the sheer scale of the data, often measured in peta-bytes or even exabytes, requiring scalable solutions preservation and processing. Velocity emphasizes the speed at which data is generated, requiring real-time or near-real-time analysis to extract valuable insights and inform timely decision-making. Diversity implies different types of data, including text, images, audio, video, and more, requiring flexible techniques to handle and integrate heterogeneous data sources. Big data analytics involves the use of advanced computational tools and techniques such as data mining, machine learning, and artificial intelligence.

By processing and analyzing large and diverse data sets, organizations can uncover hidden patterns, correlations, and trends that were previously inaccessible. These insights can drive strategic decision-making, optimize operations, improve customer experiences, and enable innovation.

However, working with big data also presents challenges. Truth refers to accuracy, reliability and quality of the data, as they may contain errors, inconsistencies or biases affecting the validity of the analysis results. Furthermore, big data initiatives require robust infrastructure, including storage systems, processing power, and specialized software tools, along with skilled professionals capable of processing and interpreting the data effectively.

In summary, big data represents massive and heterogeneous data sets created at high speed from diverse sources. It offers significant potential for organizations to gain insights and make data-driven decisions.

However, harnessing the power of big data requires addressing challenges related to volume,

velocity, variety, authenticity, infrastructure, and expertise. This paper reviews research that uses big data and/or machine learning (ML) methods to provide insights into the use of accounting information in valuing equity. It focuses on studies that provide insights into the quality and forecasting of earnings, as well as the use of accounting information in assessing risk and predicting stock returns.

The ability to perform accounting-based analysis on large groups of companies has increased in recent years due to improvements in data availability and modeling

techniques. In particular, the Securities and Exchange Commission (SEC) structured disclosures in the Extended Business Reporting Language (XBRL) format now provide comprehensive, machine-readable “as-is” financial statement data for essentially all U.S. public companies. This data enables more accurate and consistent measurements of accounting factors, which can provide more informative insights. Furthermore, developments in ML methods enable the extraction of insights from large sets of financial variables, as well as from unstructured data, which can be used to predict financial anomalies, earnings, and stock returns.

The paper continues as follows: 1. Describes studies that use big data or ML methods to predict financial anomalies or to inform the quality of accounting estimates. 2. Also, discusses studies that provide evidence on the informativeness of big data or ML methods for future earnings or profits. 3. Describes research that uses big data or ML methods to inform risk dimensions. 4. Reviews studies that provide evidence on the usefulness of textual disclosures and/or ML methods applied to accounting features in predicting stock returns. 5. Provides recommendations regarding the use of big data and ML methods in accounting research and practice.

The role and impact of "big data" in different sectors

Business Sector: Big data has transformed the business sector by enabling organizations to make data-driven decisions and gain a competitive advantage. It helps companies analyze customer behavior, preferences, and trends, leading to more targeted marketing strategies and personalized customer experiences. Big data analytics also helps in supply chain optimization, inventory management, and predictive maintenance, increasing operational efficiency and cost effectiveness. Moreover, it facilitates risk assessment, fraud detection, and cybersecurity in the business field.

Finance Sector: In the finance sector, big data plays a crucial role in areas such as risk management, fraud detection, and investment decision-making. By analyzing large amounts of financial data in real time, financial institutions can identify patterns, anomalies, and potential risks, allowing for proactive risk mitigation. Big data analytics also helps with credit scoring, fraud detection, and anti-money laundering efforts, improving security and regulatory compliance. Furthermore, it enables algorithmic trading, portfolio optimization, and personalized financial recommendations.

The Importance of Accounting in Economic Development

Accounting plays a crucial role in the economic development of a country. Here are some key reasons why accounting is important in driving economic growth:

Facilitating decision-making:

Accounting provides accurate and reliable financial information that aids in decision-making

by individuals, businesses, and policymakers. Financial statements, reports, and analyses enable investors to assess the financial health and performance of companies, helping them to make informed investment decisions. Similarly, businesses rely on accounting information to assess profitability, identify cost-saving opportunities, and determine investment priorities. Policymakers use accounting data to formulate economic policies and regulations that foster a favorable business environment and promote economic growth.

Attracting investment:

Sound accounting practices and financial reporting increase investor confidence, leading to increased investment flows. Transparent and reliable financial information reduces information asymmetry and mitigates the perceived risks associated with investing in a particular country or company. When investors have access to accurate accounting information, they are more likely to allocate their capital, stimulating economic growth, job creation and innovation.

Enabling access to capital:

Accounting information plays a vital role in accessing capital through various channels such as loans, equity financing and capital markets. Lenders and financial institutions assess the creditworthiness and risk profile of borrowers based on their financial statements and accounting data. Similarly, companies seeking to raise funds through Initial Public Offerings (IPOs) or the issuance of debt securities must provide transparent and reliable financial information to attract investors. The efficient allocation of capital facilitated by accounting contributes to investment, expansion, and economic development.

Ensuring financial stability:

Accurate and timely financial reporting helps identify potential financial risks and vulnerabilities in the economy. Accounting standards and regulations provide a framework for transparency, risk disclosure, and risk assessment, reducing the likelihood of financial crises. By monitoring and reporting on financial activities, accounting contributes to the stability of the financial system, protecting investors, creditors, and the overall economy from fraudulent practices and excessive risk-taking.

Supporting government revenue collection:

Accounting plays a key role in facilitating tax collection and promoting fiscal discipline. Accurate accounting records enable tax authorities to assess and collect taxes effectively, ensuring that governments have the revenues they need to finance public infrastructure, services, and social welfare programs. Reliable financial information also helps with budgeting, spending control, and resource allocation, promoting responsible fiscal policies and sustainable economic development.

Promoting good governance and accountability:

Accounting promotes transparency, accountability, and good governance practices. Clear accounting standards and regulations ensure that companies adhere to ethical reporting practices, preventing fraudulent activities, and promoting corporate responsibility. Transparent financial reporting enhances the credibility of businesses, strengthens investor confidence and fosters trust in the overall economic system. Effective accounting practices contribute to a favorable business environment, attracting investment and fostering economic growth.

In conclusion, accounting plays a vital role in economic development by providing essential financial information for decision-making, attracting investment, facilitating access to capital, ensuring financial stability, supporting government revenue collection and promoting good governance. Sound accounting practices increase transparency, mitigate risks and contribute to the overall efficiency and sustainability of economic systems, ultimately fostering economic growth and prosperity.

The Evolving Role of Big Data in Accounting Practices

The evolving role of big data in accounting practices has the potential to revolutionize the field by improving financial analysis, improving decision-making and enabling more effective risk management.

Here are some key aspects of the evolving role of big data in accounting:

Advanced financial analytics:

Big data analytics allows accountants to analyze large volumes of structured and unstructured financial data from multiple sources. By integrating internal financial data with external data sources such as market trends, customer behavior and social media, accountants can gain deeper insights into financial performance, risk factors, and market opportunities. This enables more accurate and comprehensive financial analysis, facilitating better forecasting, budgeting, and strategic planning.

Improved fraud detection and risk management:

Big data analytics provides powerful tools for detecting and preventing fraudulent activities and managing financial risks. By analyzing large sets of data, accountants can identify patterns, anomalies, and suspicious transactions that may indicate fraudulent behavior. Advanced analytics techniques, such as anomaly detection algorithms and predictive modeling, enable proactive risk identification and mitigation. Big data analytics also improves risk assessment and management by providing real-time monitoring and alerting systems.

Real-time financial reporting:

Traditionally, financial reporting has been retrospective, providing historical information. However, big data analytics enables real-time or near-real-time financial

reporting, allowing accountants to access and analyze financial data as it is generated. This enables organizations to have more up-to-date and accurate financial information, supporting timely decision-making and providing stakeholders with a more accurate picture of the organization's financial position.

Automation and Efficiency:

Big data analytics can automate routine accounting tasks, reducing manual effort and improving efficiency. For example, data entry, reconciliation, and financial statement preparation can be automated using machine learning algorithms and Robotic Process Automation (RPA). This not only saves time, but also minimizes errors and allows accountants to focus on higher-value activities such as data analysis and strategic decision support.

Predictive Analytics:

Big data analytics enables accountants to use predictive analytics to forecast future financial results and trends. By analyzing historical data and applying statistical models and algorithms, accountants can make predictions about revenue, costs, market trends, and financial performance. This supports proactive decision-making, enabling organizations to anticipate challenges, identify growth opportunities, and make data-driven strategic decisions.

Compliance and Auditing:

Big data analytics can help monitor compliance and audit processes. By analyzing large volumes of financial data, accountants can identify potential compliance issues, detect irregularities, and assess the effectiveness of internal controls. Big data analytics tools can automate data collection, analysis, and reporting, making compliance and audit processes more efficient and effective.

Data-driven decision-making:

The availability of big data and advanced analytical tools empowers accountants to make more informed, data-driven decisions. By leveraging insights from big data analytics, accountants can evaluate alternative scenarios, assess risks, and assess the impact of different strategies. This leads to better decision-making, improved financial performance, and more effective resource allocation.

Two research questions emerge during the paper:

1. What will be the future of management accounting in this industry and business environment?
2. How should current procedures be re-engineered?

To answer these questions, this paper explores a new paradigm of management accounting, called Management Accounting 4.0, by providing an in-depth examination of the concepts, tasks, models, and related factors that drive or hinder the transition.

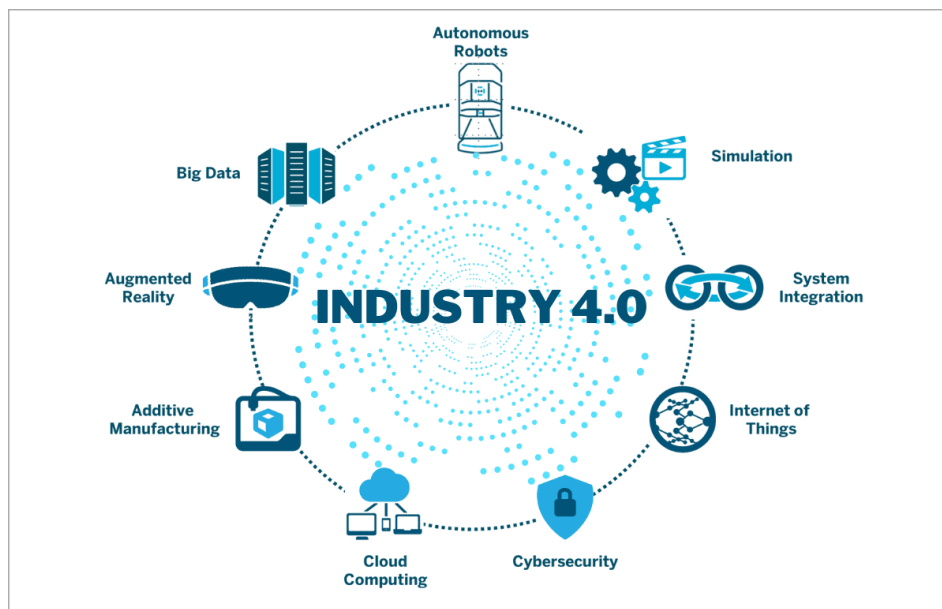
It also proposes a roadmap towards it from the perspective of vision, strategy, requirements, and priority areas.

This paper contributes to the literature in several ways:

First, it provides illustration of a possible management accounting model that is based on Industry 4.0 technologies and infrastructures.

Second, it outlines a roadmap that helps the accounting profession move towards Management Accounting 4.0 and highlights key tasks in the transition.

Third, it provides insights for both academia and practice on how to prepare for the coming revolution in management accounting.



Source: <https://www.calsoft.com/what-is-industry-4-0/>, July 18, 2022 by Sam Meloeny

To be more precise, Industry 4.0 is essentially a revised approach to manufacturing that uses the latest technological inventions and innovations, especially in the fusion of operational technology, information and communication. Industry 4.0 uses the tools provided by advances in operational, communication and information technology to increase the levels of automation and digitalization of production and industrial processes. The aim is to manage the entire value chain process, improving efficiency in the production process and coming up with products and services that are of high quality. This vision follows the principle of higher quality, not at the expense of lower price. This philosophy has produced the smart factory of the future, where errors and costs are improved and profits are increased.

Literature review

The recent industrial revolution is a complex of technological innovations that are creating a modern economy and replacing human effort and skills with machines and inanimate power. (Richard Brunet-Thornton, Felipe Martinez, 2017) (Deloitte, 2018). Industry 4.0 first became publicly known in Germany at the Hanover Fair in 2011 and quickly spread to other countries, including the United States (Vogel Heuser and Hess 2016). Since then, more than 100 different definitions of Industry 4.0 have emerged and within five years more than 1600 academic papers were published, about 20 percent of which were published in business, management, and accounting journals (Muhuri et al. 2019; Nakayama, De Mesquita Spinola, and Silva 2020). Industry 4.0 emphasizes advanced digital integration and increased intelligence of a business entity (Muhuri et al. 2019).

The concept of Industry 4.0 promises many positive changes in today's manufacturing, including mass customization, flexible manufacturing, increased production speed, higher product quality, reduced errors, optimized efficiency, data-driven decision-making, better customer proximity, and improved working life. The future of many businesses will depend on their relationship with artificial intelligence, the Internet of Things (IoT), Big Data, Cloud computing and cyber-physical systems that are enablers of Industry 4.0 and on the investments they will make in the development of these technologies and their undisputed importance, but as a main point, Industry 4.0 itself and the innovations and opportunities it brings in the modern era of doing business or intelligent production have been the basic reasons for choosing this field of study. Technological innovations and their applications lead to significant changes in the business environment. Improved connectivity and automation, as well as intelligent and decentralized decision-making, are expected to improve the efficiency and productivity of operations and will have a strong economic impact on related businesses (Muhuri et al. 2019; Oztemel and Gursev 2020).

Germany launched Industry 4.0 initiatives in 2011, which were estimated to contribute up to 78 billion euros to German GDP by 2025 (Pfeiffer 2017). In addition, a recent study shows that 70 percent of CEOs believe that "long-term business success requires the integration of Industry 4.0 technologies into their operations" (Deloitte 2020). Industry 4.0 will also have a profound impact on the management accounting profession, which focuses primarily on supporting financial decision-making, budgetary control, and managing a company's key financial and operational drivers through sophisticated analysis of business transactions (Ittner and Larcker 2001). Management accounting will benefit from the use of tools and infrastructures that are implemented by Industry 4.0. Studies about big data in accounting have increased (Arnaboldi et al., 2017; Bhimani, 2020; Dagilienė & Klovienė, 2019; Janvrin & Weidenmier Watson, 2017; McKinney et al., 2017).

Methodology

International cooperation, academic research begins to be scarcer, even within the scope of the UN 2030 SDGs, which by their very nature seem to be a representative area of application of Big Data for measurement and accounting. Compared to the international one is analyzed through qualitative and quantitative assessment. The qualitative assessment provides a general understanding of the issues that exist with the legal implementation and full implementation of international education standards through the adoption of laws, the development of rules and regulations, the requirements of the government and professional accounting bodies.

As the methodology used is bibliometric analysis, a section on bibliographic framework is not necessary. Thus, the rest of the section will explain the data, instrument and methodology used. The methodology involves two stages: 1) conducting article searches in WoS using relevant search terms including big data, accounting and international development and 2) importing the search results into the R programming tool to perform bibliometric analyses such as bibliographic merging, synonym analysis and word cloud analysis among others. The next section will show the results along with its discussion. Finally, the conclusions are drawn by highlighting some interesting insights. First, the development of big data in international cooperation is less used than in other fields such as marketing, operations, social networks, so there is an opportunity to develop it. Second, academic literature related to the three areas studied (Big Data, international cooperation, and accounting) is practically non-existent, with reports from international organizations being the current top priority. Third, health and climate change are the most important topics.

Challenges and Limitations of Integrating Big Data into Accounting Processes

While integrating big data into accounting processes offers significant benefits, it also presents several challenges and limitations that organizations should be aware of. Here are some key challenges to consider:

Data Quality and Accuracy: Big data often involves a large amount of data from various sources, and ensuring the quality and accuracy of this data can be challenging. Inaccurate or incomplete data can lead to flawed analysis and incorrect financial decisions. Accountants need to establish data validation and cleansing processes to ensure the reliability and integrity of the data used for analysis.

Management Accounting 4.0

Technological advances have also led to three changes in the history of management accounting. Accounting Management 4.0 emerged alongside Industry 4.0, which supports the technologies and infrastructures that companies use to improve their production and business operations. Accountants will use data collected along the

value chain and intelligent functions to significantly improve effectiveness, efficiency and timeliness in decision-making support.

Table 1: Management Accounting 4.0: The Future of Management Accounting The main focuses and tools in Management Accounting 1.0 through 4.0.			
Management Accounting 1.0–4.0			
Management Accounting 1.0	Management Accounting 2.0	Management Accounting 3.0	Management Accounting 4.0
Manual accounting	Computerized accounting	The use of business intelligence and nonfinancial data	Semiautomation and enhanced intelligence in management accounting
Processes	Tools: ERP	Tools: Business Intelligence software	Tools: Sensors, CPS, IoT, Big Data, AI, cloud, blockchain
Tools: Calculators			

Source: Author

Accounting Management 4.0 uses the technologies promoted by Industry 4.0, such as smart sensors, IoT, CPS, Big Data, Cloud, AI and blockchain, to collect data regarding business transactions across the entire value chain, to model and visualize business activities and to immediately intervene in risky transactions and processes. It enables effective, efficient and real-time decision support through agile planning, using a range of measures, identifying inefficiencies in real time and reporting personalized information.

Management accounting 4.0 based on the Meta-theory model of accounting information systems

Management Accounting 4.0 is not just about the use of Industry 4.0 technologies in accounting. Instead, it can lead to a fundamental transformation of management accounting in terms of the profession’s time, approach, and mindset. This paper uses the organizing principles of Mauldin and Ruchala’s (1999) meta-theoretical model of accounting information systems (AIS) to provide an initial illustration of Management Accounting 4.0.

The adaptation of Mauldin and Ruchala’s (1999) model is shown in Figure. According to the first organizing principle of the model, tasks are the central focus of Management Accounting 4.0. Four main tasks have been identified:

- a timely collection of data from new sources,
- creating an integrated data model to discover patterns and relationships between multiple sources,
- enhanced intelligence to facilitate management,
- monitoring, ongoing controls, and timely actions.

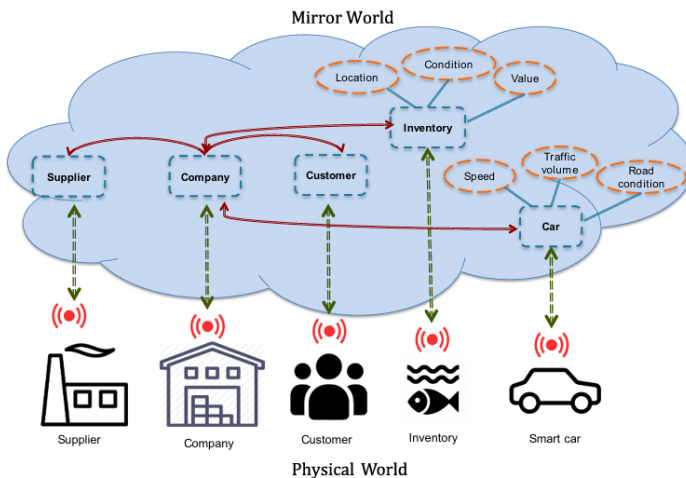
These tasks guide the design process of Management Accounting 4.0 in terms of methods and instances.

A question for accountants in this new environment is how they use data collected from a variety of sources for analysis and decision-making. An intuitive approach is to analyze each data source individually. For example, the relationship between weather data and sales performance may drive abnormally high sales under certain weather conditions (Yoon 2016). Therefore, integrating data from different sources is necessary for management accountants to perform comprehensive analysis.

Due to the recent trend of "Big Data", management accountants have started to use large amounts of information from new sources in addition to traditional accounting systems. The main data set in Industry 4.0 that enables the connection between the real world and its virtual model is captured or generated by a large number of sensors connected to the Internet (which become IoT devices¹). This data is transmitted to computers or other computing devices for further analysis and monitoring. For example, if goods are equipped with sensors and GPS and continuously report their locations and conditions to accountants' computers or smartphones via the Internet, accountants can monitor inventory whenever they want or receive alerts when sales data in ERP systems does not match the physical movement of products. Such a strategy could improve the quality of inventory and asset monitoring and controls, especially

especially when people find it difficult to examine, e.g., biological inventories and inventories stored in inaccessible locations (Dai and Vasarhelyi 2020). For example, oil and gas companies could use satellites to continuously monitor methane emissions to assess the effectiveness of their methane compressors in real time (Yu, Dai, and Vasarhelyi 2023).

Figure 2: A Simplified Model of Management Accounting 4.0



This model (shown in Figure 2) could monitor activities and status of the physical world in real time and further enable agile planning and budgeting by providing predictions in a changing environment. For example, seafood companies would use sensors that continuously report the water temperature, turbidity, pH, and so on to the mirror world. The mirror world would monitor the data and predict trends or abnormal fluctuations to estimate the budget for maintaining good water quality. Sensors embedded in cars can also transmit data such as speed, road condition, traffic volume, and so on to the mirror world, which would be used by insurance companies to estimate loss reserves for their customers.

As each business sector and object continuously uploads its data, the mirror world could create a large “shared” ledger that allows cross-verification among related transactions. A blockchain system could serve as the shared ledger and enable timely verification from other independent parties upon each transaction.

Conclusion and recommendation

Integrating data from different sources is necessary for management accountants to perform comprehensive analyses.

However, data integration is challenging. One challenge is finding a theoretical approach to design an integrated model. As the scope of data to be collected has expanded significantly, the existing accounting data model, i.e., the widely used Resource-Event-Agent (REA) model (McCarthy 1982), will no longer be sufficient to support data modeling in the new environment. IoT devices can also play an important role in collecting environmental data.

The relatively slow but accelerating evolution of social structures, systems and accounting competencies discussed in this paper creates a Pandora’s box of incompatible elements, making technological progress problematic. Some events, such as economic crises or social disruptions caused by pandemics, can accelerate change. Remote normative research, as presented in this paper, can also serve to generate ideas and incentives for change. Other accelerating factors can include demands/pressure from various actors, the development of enabling applications and competitive cost pressures.

Layers of technology and the use of analytics will change the natural roles of the three lines of defense (management, internal audit, and external audit) by automating parts of the process and changing the attributes of its actors. Internal audit has already taken a more aggressive role in adopting technology (Vasarhelyi, Alles, Kuenkaikaw, and Littley 2012). External audit, particularly external audits of nonpublic companies, has in some cases adopted advanced analytics to reduce its risks, although this may be worrisome given the lack of encouragement from regulators. Business organizations are increasingly using advanced analytics and AI in their management processes. All three lines of defense will collaborate closely in the Management

Accounting 4.0 environment to increase timeliness and effectiveness in protecting company assets and stakeholder equity.

To prepare for the transformation, companies should enhance the technological background of their employees. Companies should enrich their human resources with more IT specialists (e.g., security experts and data analysts) who can both provide support to accountants in performing data-driven analyzes and decision-making and secure the Management Accounting 4.0 environment. To facilitate collaboration between accountants and IT specialists, communication skills would be critical and should be an important component in training programs.

It also illustrates the potential performance of Management Accounting 4.0 from the perspective of data-driven planning and budgeting, cost analysis and allocation, continuous monitoring and control, accurate performance analysis and personalized reporting. Finally, this study demonstrates a roadmap towards Management Accounting 4.0, including a comprehensive vision, strategic approach, requirements and priority areas.

Limitations of the paper

This study only provides theoretical analysis regarding the impacts of Management Accounting 4.0 on the accounting profession, while empirical evidence still needs to be collected to prove its feasibility. Finally, since many technologies discussed in this paper are still under development, more applications and challenges will appear later. Research should continue to enable a smooth transition towards Management Accounting 4.0 and enable its tremendous potential for business rationalization and economic improvement.

References

- [1] Alles, M. G., J. Dai, and M. A. Vasarhelyi. 2021. Reporting 4.0: Business reporting for the age of mass customization. *Journal of Emerging Technologies in Accounting* 18 (1): 1–15. <https://doi.org/10.2308/jeta-10764>
- [2] Alles, M., and G. L. Gray. 2020. Will the medium become the message? A framework for understanding the coming automation of the audit process. *Journal of Information Systems* 34 (2): 109–130. <https://doi.org/10.2308/isys-52633>
- [3] Alles, M., M. A. Vasarhelyi, and H. Issa. 2013. Rethinking the practice and value added of external audits: The AICPA's Audit Data Standards (ADS) Initiative. Rutgers, The State University of New Jersey (Working paper). <http://archive.xbrl.org/26th/sites/26thconference.xbrl.org/files/ACDM11MichaelAlles.pdf>
- [4] Chen, C. 2020. Study on the application of big data analysis in financial management—Take Guangxi branch of China tower as the research object.

Financial Management Research 2: 42–45. (in Chinese).

<http://www.fmrmag.com/CN/Y2020/V2/I2/5>

- [5] Dai, J., and M. A. Vasarhelyi. 2020. Continuous audit intelligence as a service (CAIaaS) and intelligent app recommendations. *Journal of Emerging Technologies in Accounting* 17 (2): 1–15. <https://doi.org/10.2308/jeta-10751>
- [6] Kagermann, H., J. Helbig, A. Hellinger, and W. Wahlster. 2013. Recommendations for implementing the strategic initiative INDUSTRIE 4.0: Securing the future of German manufacturing industry. Final Report of the Industrie 4.0 Working Group. Forschungsunion and Acatech. <https://en.acatech.de/publication/recommendations-for-implementing-the-strategic-initiative-industrie-4-0-final-report-of-the-industrie-4-0-working-group/>.
- [7] López-Herrera, A. G., Cobo, M. J., Herrera-Viedma, E., & Herrera, F. (2016). A bibliometric study about the research based on hybridizing the fuzzy logic field and the other computational intelligent techniques: A visual approach. *International Journal of Hybrid Intelligent Systems*, 7(1), 17-32. <https://doi.org/10.3233/his-2010-0102>
- [8] Mauldin, E. G., and L. V. Ruchala. 1999. Towards a meta-theory of accounting information systems. *Accounting, Organizations and Society* 24 (4): 317–331. [https://doi.org/10.1016/S0361-3682\(99\)00006-9](https://doi.org/10.1016/S0361-3682(99)00006-9)
- [9] McKinney, E., Yoos, C. J., & Snead, K. (2017). The need for ‘skeptical’ accountants in the era of Big Data. *Journal of Accounting Education*, 38, 63-80. <https://doi.org/10.1016/j.jaccedu.2016.12.007>
- [10] Mell, P., and T. Grance. 2011. *The NIST Definition of Cloud Computing*, Special Publication. Gaithersburg, MD: National Institute of Standards and Technology. <http://csrc.nist.gov/publications/nistpubs/800-145/sp800-145.pdf>
- [11] Meyer, M., Grant, K., Morlacchi, P., & Weckowska, D. (2014). Triple Helix indicators as an emergent area of enquiry: A bibliometric perspective. *Scientometrics*, 99(1), 151-174. <https://doi.org/10.1007/s11192-013-1103-8>
- [12] UN DESA. (2015). Inequality and the 2030 Agenda for Sustainable Development. In *Development Issues* (Vol. 4). <https://www.un.org/development/desa/dpad/publication/no-4-inequality-and-the-2030-agenda-for-sustainable-development/>
- [13] UN Global Pulse, & UNHCR. (2017). *Rescue Patterns in the Mediterranean Partners*: <https://doi.org/Project Series, no. 29, 2017>
- [14] Williams, B. C., & Plouffe, C. R. (2007). Assessing the evolution of sales knowledge: A 20-year content analysis. *Industrial Marketing Management*, 36(4), 408-419. <https://doi.org/10.1016/j.indmarman.2005.11.003>

Project Management and Implementation of Bim in a Project in Albania

Valma Prifti

Polytechnic University of Tirana
Email: vprifti@fim.edu.al

Abstract

Information technologies and systems have become a familiar, inevitable or vital part of business. Firms with a focus on information systems are trying to gather the information needed for decision-making at various levels of management. Their influence is very visible in the way a business is managed and operated. They offer not only relief and faster solutions to problems, but also quality and efficiency. This paper focuses on the implementation and impact of Building Information Modeling (BIM) on monitoring and controlling construction projects. It identifies the challenges and potentials of this technology in improving the performance of construction companies, emphasizing the need for fundamental changes in work processes to increase productivity. Additionally, a specific case illustrates the tools used for project management during the implementation of BIM. In conclusion, the study asserts that the full utilization of BIM requires significant changes in work processes to improve productivity and emphasizes that BIM is a key tool for achieving the goals of construction projects.

Keywords: Information technology, Business, Software, Project Management, digitalisation.

Introduction

An information system is a way through which data or information flows inside/outside a company, from an employee or department to other employees or departments/organizations. They are being used by companies or any type of institution at all levels of its management and operation. Their influence is very visible in the way a business is managed and operated. They offer not only relief and faster solutions to problems, but also quality and efficiency. In an enterprise, the recognition of problems as well as the design of strategies for the management of information systems is very important for its continuity, which exercises its activity in such a dynamic environment and prone to changes. Technology, in rapid development, has changed the way we communicate and manage information. Building Information Modeling (BIM), an advanced technology in Building Information Modeling, is altering the landscape of the construction industry. This 3D virtual model provides an efficient

tool for organization and control of projects, coordinating models, and uncovering potential clashes. The use of BIM by managers and contractors has improved project management and risk control, bringing about a fundamental change in the way construction is carried out. The precise geometry and accurate data in BIM are utilized for the development of cost estimates and plans, bringing about a fundamental change in how projects are executed in the construction industry. This is a significant step forward, moving away from traditional practices and bringing innovation to construction processes [1], [10], [5].

The text focuses on the lack of information and clear guidelines for the use of BIM in companies in Albania. It identifies the difficulties that the society faces in the implementation of BIM and attempts to explain the impact of this technology on construction project management. Describing the research objectives, including the identification of opportunities for effective BIM management, presenting a case study, analyzing the current use of BIM technology in projects, studying best practices in BIM management, and drawing conclusions and recommendations for improving the future use of BIM. A construction project is a group of specific activities organized into smaller parts with a defined purpose. Project management aims to coordinate these activities to ensure timely, budgeted, and high-quality completion. The construction industry faces unique challenges in adopting new technology, requiring good collaboration and effective communication to achieve project goals. Project management in construction is complex, involving various roles and skills that must collaborate to ensure quality results within set deadlines and budgets. The construction industry faces challenges in adopting new technology, so companies need to explore innovations to improve project monitoring. Monitoring and control are key elements for project success. Monitoring and control in projects involve assessing progress and addressing organizational challenges. This process defines actions, timeframes, and responsibilities. Small projects may be easier to monitor, but complex projects require advanced tools and techniques to assess the project team's progress. Risk management in projects includes identifying, assessing, managing, and controlling risks. These are done in four steps: identification begins in the early stages by creating a preliminary list of risks, assessment involves evaluating the probability and impact to develop response strategies, the third step includes selecting and planning actions to control risks. The final step is monitoring and reviewing the status of risks at regular intervals and after any significant project activity. Quality management in projects involves ensuring budget and time goals using quality control techniques to identify and prevent defects in the early stages of the project [14], [4], [2].

The use of technology such as Building Information Modeling (BIM) allows for accessible project data maintenance and appropriate efficiency monitoring. Project time management involves monitoring and organizing time for specific tasks. The use of time management software helps assess resources, team productivity, and

facilitates employee payment calculations. This helps break the project into manageable parts and ensures completion within planned deadlines.

Material and Methods

In the construction industry, there has been a significant increase in Albania's GDP in recent years, but challenges are hindering its productivity. Besides issues with material and information flow, there are delays in collaboration and a lack of standardization, characteristics that make it difficult for the sector to adopt technological innovation. Moreover, construction projects appear as unique entities, diverse in technical, financial, and socio-political nature, requiring continuous and specific adjustments for each case. The construction industry operates based on customer requirements, distinguishing it from other sectors that simply follow market pressure. Government regulations and procurement policies have a powerful impact on technological development in this field. Supply chain management is a crucial aspect of construction, requiring a high level of adaptability and flexibility compared to other sectors. Innovation is a critical component that makes the construction industry competitive, even though its level is described as lower than in other industries. These innovations fall into three main categories: advancements in materials and production methods, innovative management techniques, and innovative tools of information technology (IT). Improvements in materials and equipment enhance productivity, innovative techniques provide better process control, while IT tools provide accurate information in real-time, reducing construction costs and time. In conclusion, to enhance innovation in construction, the exchange of knowledge and technological skills is essential for improved management in this sector [7], [12], [15].

Case description and analysis

Building Information Modeling, is more than a three-dimensional representation of a building. It integrates information for the design, construction, and operation of objects in a single environment. BIM reduces the need for extensive documentation and provides a reliable basis for construction decisions from start to finish.

The implementation of BIM is influenced by a lack of trust in the offered information, cost, lack of engineers' experience, and necessary training. Researchers have identified four categories of factors influencing BIM adoption: organizational, project selection, services, and software. Organizational factors are critical for initiating the process, while technical factors also have an impact. Initial implementation requires clarity and clear objectives for using this technology. BIM is a complex field that requires careful attention to achieve successful implementation.

BIM, or Building Information Modeling, brings benefits such as model-based decision-making, alternative possibilities in design, and various analyses such as costs, energy, and the building's lifecycle. It allows information exchange and its management, connects organizations, and facilitates multidisciplinary coordination. It offers

intelligent documentation, supporting decisions in the conceptual phase. An implementation plan for BIM should contain various information related to the project, starting from project schedule and location data, detailed illustration of the BIM implementation process, collaborative effort list, offering strategy for the project, among many other important elements that need to be documented and included.

- BIM is a method for managing a construction project from start to finish, while CAD is mainly used for design.
- BIM uses parameters to design 3D models, while CAD uses line-by-line designs.
- BIM provides more information than CAD models, such as cost, plan, and constructability.
- BIM is used only for buildings, while CAD is used for various engineering projects.
- BIM uses a single database accessible to all project members, while CAD uses separate files.

The "Bellevedere Korça" project is a residential and tourist villa complex planned to be built near the "Rinia" park in Korçë. This complex will include the construction of more than 80 villas with 9 different typologies, ranging in size from 150 to 500 square meters. The construction is planned to commence on September 15, 2021, and conclude on December 30, 2025. This project is the subject of a study to analyze the effectiveness of using BIM in the context of constructing the "Bellevedere Korça" villa complex.

In the "Bellevedere Korça" project, the implementation of BIM began gradually as part of the company's preparation for the necessary application programs. This process did not start from the beginning of the project but developed gradually over the past year. BIM interventions have influenced project monitoring and control, especially in data reporting and communication between different parties.

The project has numerous models created by different designers and architects, which are integrated into the "Navisworks" program to avoid unnecessary file conversions. These models are then provided to facility managers to support continuous facility operation and management, and to design consultants for their use in their work.

However, due to the massive scale of the project and the traditional management approach, it is not practical to consolidate all information into a single model. In the future, there will be BIM involvement in the key project management stages, where the use of this technology will have particular importance.

Results and discussions

Risk Analysis

The main categories of risk management in projects include property, investment time extension, financing, zoning regulations, real estate market, building permit approval, geological risk, as well as risks during the construction/development phase. The implementation of BIM and the use of AEC standards have brought changes to risk response strategies. The methods used include the risk assessment matrix, determining the probability and impact of each risk. Based on the identified level of risk, decisions can be taken for risk avoidance, reduction, or acceptance.

Table 1. Risk Table

		Impact				
		1 = Extremely low	2 = Low	3 = Average	4 = High	5 = Very high
Pr ob ab ilit	1 = Extremely low	1	2	3	4	5
	2 = Low	2	4	6	8	10
	3 = Average	3	6	9	12	15
	4 = High	4	8	12	16	20
	5 = Very high	5	10	15	20	25

The Risk Register is a table that records every potential risk in a project and includes information about their identification and response. For the specific project, no potential risk cases have been identified so far, and this is the current status of the risk register for this project. To manage these risk levels, a risk register has been developed, but as of now, no potential risk cases have been identified in the project at hand.

Cost, Time, Quality Management

Cost management is critical for the success of projects. The main objective is to prevent budget overruns, avoid unexpected risks, and optimize resources for future planning. In the mentioned project, cost monitoring indicates that the majority of the work is being carried out within the budget, but there are slight changes in the pool area, which were not planned. Also, excavation works have exceeded the initial budget, resulting in a variance from the forecasted amount. This information provides a clear view of the project's situation, allowing an assessment of the possibility of budget overrun in the completion phase. Time management through BIM has been enhanced by using the TimeEye application in the Microsoft Office 365 package. This

has facilitated the monitoring of work time and budget control. Through this application, employees mark the start and finish of their tasks, allowing the calculation of time spent on the project. The method of assigning tasks with set deadlines and predefined budgets has helped improve the monitoring of team involvement in their projects. Through the application, the company has enabled:

1. Time tracking with a single click.
2. Project monitoring in Microsoft Teams.
3. Synchronization of all project-related information within the platform.
4. Timely delivery of assigned tasks.

The use of tables and graphs in the application displays the distribution of time for project tasks and presents information related to the budget, indicating whether the work is under budget, within it, or has overruns. This analysis is based on the cost per hour/work for each employee and does not include the constructive development of the project itself.

Quality control and assurance are essential in a project. While control addresses issues after identification, assurance aims to prevent them. Quality management requires collaboration, well-coordinated BIM processes, and clear communication. The use of Microsoft Office 365 for documentation and communication has aided more efficient collaboration and reduced information losses. Teams allow effective collaboration within the group, increasing productivity and facilitating information sharing within the team.

Transition from CAD Design to BIM

The implementation of BIM in the residential project has brought significant advantages in project management. BIM has provided 3D modeling of the object, aiding in anticipating issues, coordinating, and analyzing constructions. The use of BIM has impacted the improvement of data distribution and allowed a quick response to changes. This method has fulfilled the project's requirements more efficiently and coordinated, enhancing the quality and safety of the final structure. Regarding expenses, although the implementation of BIM causes considerable initial costs, the comparison with 3D CAD shows that BIM is more efficient and requires less working time, reducing labor hours. A survey of BIM users in a company has shown positive feedback regarding its impact on project management, increased efficiency, and cost reduction. Even though the use of BIM is not fully realized in all projects, the majority of users have appreciated the process improvement when it is utilized. The survey indicates that the use of BIM has facilitated coordination and improved project documentation, making it more accessible and efficient. Users have appreciated the increased efficiency of documentation with the use of BIM. However, challenging interactions with contractors and partners have been a hurdle in the adoption of BIM. Nevertheless, the majority of respondent's value BIM as a valuable tool for monitoring

and managing projects, considering it a significant change to improve the efficiency and quality of the work process.

Conclusion and recommendations for future research

BIM has brought significant changes and innovations to construction, emphasizing that this model is a big step forward in transforming construction processes. The paper provides a significant theoretical and practical contribution to the field of construction management, identifying clear benefits of using BIM, including the improvement of monitoring processes, cost and time reduction, as well as the enhancement of project quality. The conducted survey confirms that traditional project management methods lag behind when it comes to the use of BIM. The results show that the benefits of using BIM are evident, and this model has the potential to be more widely employed in projects. The paper describes the importance of identifying best practices in BIM implementation management, offering guidelines for successful BIM implementations. However, it is emphasized that more research is needed to better understand the effects and benefits of using BIM in various construction projects. The lack of data and clear ways to measure the effects of BIM are key challenges that need to be addressed to fully assess the impact of this model on construction projects. Therefore, the conclusions and suggestions of the final chapter highlight the importance of continued studies and research in the field of BIM to better understand its benefits and impact on various construction projects.

Acknowledgment

This study was carried out with the cooperation and financial support of AKKSHI within the National Project "Digitalization of industrial and service companies in Albania" in Polytechnic University of Tirana.

References

- [1]. M.A. Salih, M.M. Hamad, W.M. Jasim, "Optimization feature selection techniques for big data using multi-phase particle swarm optimization algorithm", *International Journal on Technical and Physical Problems of Engineering*, Issue 56, Vol.15, No. 3, pp. 188–196, September 2023.
- [2]. Prifti V., and Dhoska K., Information systems in project management and their role in decision making. *International Journal on Innovative Technical and Physical Problems of Engineering*, 2022; 14(53); 189-194.
- [3]. Pesce D., and Neirotti P. The impact of IT-business alignment on firm performance: The evolving role of IT in industries. *Information and Management*, 2023; 60(5);103800.
- [4]. V. Prifti, I. Markja, K. Dhoska, A. Pramono, "Management of Information Systems, Implementation and Their Importance in Albanian Enterprises", *IOP Conference Series Materials Science and Engineering*, Vol. 909, pp. 1-11, 2020.

- [5]. James A. O'Brien, (2014). "Introduction to Information Systems"-Second Alternate Edition, McGraw-Hill.
- [6]. Crawford, L., & Hassner- Nahmias, A.H. (2010). Competencies for managing change. *International Journal of Project Management*,405 - 412.
- [7]. Drury -Grogan, M. L. (2014). Performance on agile teams: Relating iteration objectives and critical decisions to project management success factors. *Information and Software Technology*,506 -515.
- [8]. M. Braglia, M. Frosolini, "An Integrated Approach to Implement Project Management Information Systems within the Extended Enterprise", *International Journal of Project Management*, Vol.32, pp.18-29,2014.
- [9]. O'Brien, J.A., & Marakas, G.M. (2007), *Management information systems -10th ed.*, by McGraw-Hill/Irwin, a business unit of The McGraw-Hill Companies.
- [10]. Nowduri, S., & Al-Dossary,S. (2012). Management Information Systems and Its Support to Sustainable Small and Medium Enterprises *International Journal of Business and Management*; Vol. 7, No. 19, pp. 125–131.
- [11]. Hasan, Y., & Shamsuddin,A., & Aziati, N.(2013), The Impact of Management Information Systems adoption in Managerial Decision Making :A Review, *The International Scientific Journal of Management Information Systems* ,pp.010-017.
- [12]. V. Prifti, "Optimizing a business in e-commerce", *American Journal of Multidisciplinary Research and Development*, Vol. 4, No. 3, pp. 54-60, 2022.
- [13]. Asemi, A., & Safari, A., & Zavareh, A.A.(2011). The Role of Management Information System (MIS) and Decision Support System (DSS) for Manager's Decision Making Process. *International Journal of Business and Management*,Vol. 6, No. 7;pp 164 – 173.
- [14]. A. Jerbrant, "Organising project-based companies", *International Journal of Managing Projects in Business*, Vol 6, pp. 365-378, 2013.
- [15] V. Prifti, D. Sinoimeri, A. Lazaj, B. Dini, K. Luniku "Using Machine Learning Techniques in increasing the efficiency of sales forecasting in Albania", *Proc. of the Joint International Conference:10th Textile Conference and 4th Conference on Engineering and Entrepreneurship*, pp. 24-34, 2024.

Challenges and Perspectives of Financial Markets in Albania

Ina Petraj

Lecturer in Financial Law
Faculty of Political and Legal Sciences,
Aleksander Moisiu University, Durrës, Albania
Email: inapetraj@uamd.edu.al

Abstract

This article examines the challenges and perspectives of financial markets in Albania, focusing on their impact on economic development, financial stability, and the legal environment. In Albania, financial markets face numerous challenges, including a lack of liquidity, an underdeveloped capital market, regulatory fragmentation, and limitations in financial education. Furthermore, the dominance of the banking sector and low regional and international integration restrict opportunities for diversification and sustainable development of these markets. An important element addressed in this article is the impact of the legal framework on the functioning of financial markets. The current legislation is often considered fragmented and unsuitable for fostering a competitive and transparent environment. The article proposes substantial reforms in the legal and regulatory framework to improve access to financing, enhance investor protection, and increase the efficiency of financial markets. Additionally, it emphasizes the importance of aligning regulations with international standards to prepare Albania for integration into the European Union. Finally, concrete measures are suggested for the development of financial markets, including improving financial education, developing a stock exchange, and fostering technological innovation, thereby contributing to a more sustainable and effective financial environment. This article aims to provide a comprehensive approach to addressing existing challenges and identifying opportunities to strengthen the role of financial markets in Albania's economy.

Keywords: financial markets, economic challenges, Albania, legal framework, integration, technological innovation, financial stability.

Introduction

The financial services sector has undergone profound and transformative changes across much of the world over the past twenty-five years. Many European countries, as well as others globally, have experimented with various models of regulation and

supervision to ensure the optimal functioning of financial markets and the protection of consumer interests. These efforts aim to identify a truly successful and effective model that aligns with the developmental circumstances of each country. Financial markets have grown year by year, driven by the activities of firms operating within these markets—banking, securities, insurance, and pensions—now offering their financial services and products globally. The need to succeed in the market and increase profitability has led these companies to provide increasingly complex and sophisticated products. However, the path to the present, where financial markets are still far from perfect, has been long and challenging. This journey has been difficult not only for the firms operating in these markets but also, and perhaps more significantly, for the states responsible for creating the laws and institutions necessary to support them.

The need to address market imperfections and the challenges of resource allocation can be considered the theoretical foundation for public intervention in the economy. Such intervention aims to ensure stability, equitable resource distribution, and efficiency in economic activities (Cervellati E.M., Fioriti E., 2003, p.2).

State intervention in financial markets is essential to ensure their efficient functioning and the stability of the economy. Financial markets are often sensitive to crises, such as the bankruptcy of major institutions or the devaluation of financial instruments. Without state intervention, these situations could escalate, negatively impacting the entire financial system and the real economy. Through mechanisms such as supervision, deposit guarantees, and emergency interventions, the state plays a pivotal role in preventing these crises and safeguarding financial stability.

Another important reason for state intervention in the regulation and supervision of financial markets is the protection of investors and consumers. Often, these groups lack sufficient knowledge to understand the complexity of financial instruments and the associated risks. The state ensures transparency in financial information, establishes standards for fair treatment of consumers, and combats fraudulent practices, thereby safeguarding the interests of market participants.

In addition, financial markets often encounter failures and anomalies such as monopolies, information asymmetry, and negative externalities, which can lead to inefficient resource allocation and hinder competition (Stiglitz et al., 1993). State intervention helps regulate these situations, ensuring a fair and efficient market for all participants.

Maintaining public trust in financial markets is also a major objective of state intervention. Without trust, markets may face situations such as bank runs and a collapse in the value of capital markets. State regulation ensures that consumers and investors feel protected and have confidence in the financial system.

In a globalized world, alignment with international standards is essential for attracting foreign investors and ensuring fair competition in international markets.

Moreover, financial markets are often targets of illegal activities such as money laundering and tax evasion. Through effective regulations and monitoring, the state helps combat these activities.

Finally, state intervention fosters economic and social development by promoting equal access to finance, supporting strategic sectors of the economy and encouraging savings and investments. In this way, the state ensures that financial markets are transparent, stable, and contribute to the sustainable development of the economy.

Literature Review

Since the 2000s, literature on financial markets has reflected significant transformations in the global financial landscape, encompassing economic crises, technological advancements, and the growing complexity of financial instruments. Authors such as Robert Shiller and Michael Lewis have explored the impact of major crises, such as the 2008 financial meltdown, emphasizing the psychological and systemic factors that lead to financial collapses. Their works, including "Irrational Exuberance" and "The Big Short", remain key references for understanding speculative factors and their influence on financial stability.

Another significant area is the role of technology and innovation in finance. Authors such as Marcos López de Prado and Henri Arslanian have explored the use of artificial intelligence, FinTech, and cryptocurrencies, providing insights into how these technologies are transforming global financial markets. Works like "Machine Learning for Asset Managers" and "The Future of Finance" delve into the impact of new technologies on asset management and financial decentralization in detail.

Meanwhile, authors such as Andrew W. Lo and Peter Bernstein have proposed new theoretical approaches, including the Adaptive Markets Hypothesis and the importance of risk management. Furthermore, works like "Crashed" by Adam Tooze provide a historical analysis of the impact of financial crises on international relations and global economic policy.

Ethical and social developments in finance have been explored by authors such as Robert Shiller in "Finance and the Good Society", emphasizing the need for social responsibility and a more ethical financial system. Similarly, Thomas Piketty in "Capital in the Twenty-First Century" analyzes the impact of financial markets on economic inequality, sparking a global debate on their reform.

These works have enriched the understanding of the evolution of financial markets, offering valuable lessons on regulation, innovation, and sustainable approaches. They remain essential guides for researchers and professionals, reflecting the challenges and opportunities of 21st-century financial markets.

In Albania, literature on financial markets has gradually developed, mirroring the country's economic and financial transformations. Institutions such as the Bank of Albania and the Financial Supervisory Authority (AMF) have played a significant role

in this regard, publishing studies and materials addressing financial developments and market regulation. For example, the Bank of Albania has analyzed the relationship between financial development and economic growth, while AMF has focused on market governance and regulatory policies.

Academic institutions have also contributed through research materials and publications that explore the structure and functioning of financial markets in the country. At the same time, individual researchers have examined important topics such as the impact of global crises and the role of capital markets in Albania, highlighting challenges and opportunities related to integration into international markets.

However, financial literature in Albania faces significant challenges, including the lack of updated resources and limited access to reliable data. Additionally, there is a need for greater focus on empirical studies that address the specific dynamics of Albania's financial markets.

Analysis of the Challenges Facing Financial Markets in Albania

Financial markets in Albania have a crucial role in economic development, but they face numerous challenges that hinder their full and efficient development. These challenges are linked to a lack of liquidity, an underdeveloped capital market structure, fragmented regulations, and limited financial education. Below is an analysis of some of the most significant challenges:

Lack of Liquidity

Lack of liquidity is one of the primary challenges facing financial markets, as it directly impacts their efficient functioning and the ability to attract investors. Low liquidity creates an environment where transactions become more difficult and costly, hindering buyers and sellers from completing deals quickly and at low costs. This situation triggers a chain of negative effects that impact the entire market.

One major issue caused by low liquidity is high price volatility. In low-liquidity markets, even small transactions can lead to significant changes in asset prices, creating uncertainty for investors. This uncertainty affects investor confidence, making markets less attractive and reducing trade volumes. As a result, investors tend to favor highly liquid markets, where they can buy and sell assets without significant loss of value.

Lack of liquidity also affects businesses' ability to raise capital. In underdeveloped financial markets, companies face difficulties in securing funds for projects and expansion. This results in higher capital costs, as investors demand greater returns to compensate for the risks associated with low liquidity. Consequently, financially viable projects may become less feasible.

Furthermore, lack of liquidity can have systemic impacts during financial crises, exacerbating the effects of economic shocks. Low-liquidity markets are less flexible and more sensitive to sudden changes, increasing the risk of market instability. A clear example is the 2008 global financial crisis, where lack of liquidity contributed to the spread of issues across the financial system.

In conclusion, lack of liquidity is a significant barrier to the development of financial markets, negatively affecting investor confidence, price stability, and business financing. Addressing this challenge requires improvements in market infrastructure, regulatory reforms, and the promotion of greater investor participation to build a more efficient and competitive financial system.

Underdeveloped Capital Market

Albania has a limited capital market, where stock exchanges and other essential institutions for trading equities and bonds are either in their early stages of development or entirely absent. This situation hinders businesses from raising capital through open markets and limits opportunities for investment diversification for individuals and institutions.

Currently, Albania lacks a fully functional capital exchange market, despite efforts to establish one. In 2017, the Albanian Securities Exchange (ALSE) was created with the aim of providing a platform for trading financial instruments, such as government and corporate bonds. However, its activity has been limited, and trading in equities or other typical instruments of a developed exchange has not been realized.

Albania's financial system remains dominated by the banking sector, while capital markets are still in their infancy. Low liquidity, the absence of a broad investor base, and an underdeveloped regulatory framework are among the primary obstacles to the functioning of a robust stock exchange. Additionally, limited financial literacy and the lack of advanced infrastructure negatively affect interest and participation in the market.

Despite these challenges, there is significant potential for the development of a stock exchange in Albania. Reforms to the legal and regulatory framework, combined with efforts to encourage domestic and foreign investment, could create a favorable environment for a capital market. Furthermore, improving financial literacy and building modern infrastructure would enhance public and institutional investor interest.

If these challenges are successfully addressed, Albania could develop a stock exchange that would significantly contribute to economic development and diversify financial resources in the country.

Regulations and Transparency

Although Albania's legal and regulatory framework has improved in recent years, it remains fragmented and often ineffective in practical implementation. The lack of transparency and unclear regulations create uncertainty for investors and hinder the development of a stable and competitive market. Additionally, insufficient oversight increases the risk of financial fraud. The regulatory framework for financial markets in Albania is built on a series of laws, regulations, and institutions designed to ensure the stable and efficient functioning of the financial system. It encompasses sectors such as banking, insurance, capital markets, and other financial institutions. Despite notable progress, the regulatory framework still faces challenges related to harmonizing with international standards and the need for more effective oversight.

The primary institution overseeing and regulating the banking financial markets is the **Bank of Albania**, which is responsible for regulating the banking system and supervising financial stability. The Bank formulates and implements monetary and macroprudential policies aimed at maintaining the stability of the financial sector. On the other hand, the **Financial Supervisory Authority (AMF)** plays a crucial role in regulating and overseeing non-banking financial markets, including capital markets, insurance, and pension funds. The AMF works to improve transparency and create a safer environment for investors and consumers while aligning the regulatory framework with European Union directives.

Specific laws, such as the **Law on Banks**, the **Law on Insurance**, and the **Law on Capital Markets**, define the rules and standards financial institutions and market participants must follow. These laws are supported by detailed regulations aimed at ensuring fair market operations and consumer protection.

In its efforts to improve financial markets, Albania has undertaken reforms to align its legal framework with international standards and European Union requirements. However, effective enforcement of these rules remains a challenge. The lack of a developed capital market and the fragmentation of the financial sector necessitate more coordinated oversight and improvements in the legal infrastructure. Enhancing the regulatory framework and ensuring its effective implementation are critical steps for fostering a competitive, transparent, and efficient financial system in Albania.

Dominance of the Banking Sector

The Albanian financial system is dominated by the banking sector, leaving little room for the development of alternative financial markets. Banks account for the majority of financial activity, while capital markets and non-banking institutions remain underdeveloped. This dominance creates a centralized system that limits flexibility and financial innovation.

The predominance of the banking sector over the non-banking sector in Albania is the result of several historical, economic, and cultural factors. Following the transition

from a centralized economy to a market economy, banks were the first financial institutions to be established and consolidated. They became the cornerstone of financial activity, offering traditional services such as deposits and loans. Meanwhile, non-banking institutions, such as capital markets and investment funds, remained underdeveloped due to the lack of tradition and infrastructure (Musta E., Shehu E., 2015).

Another key factor is the absence of a well-developed capital market. Albania lacks a functional stock exchange where equities and bonds can be traded, thereby limiting opportunities for alternative financing for businesses and investors. Consequently, businesses rely primarily on banks for funding, while individuals prefer bank deposits as a safe form of savings.

This reliance on the banking sector restricts competition and reduces the availability of diverse financial products. Addressing this imbalance requires targeted reforms to encourage the growth of non-banking financial institutions, develop a functional capital market, and promote financial education. A more diversified financial system would enhance resilience, foster innovation, and create more opportunities for both businesses and individual investors.

High public trust in banks also plays a significant role in their dominance. Banks are strictly supervised by the Bank of Albania, making them appear safer in the eyes of citizens and investors. In contrast, non-banking institutions are perceived as less reliable due to limited oversight and insufficient information available to the public.

Additionally, the lack of financial education restricts the use of non-banking instruments. Many individuals and businesses lack sufficient knowledge to understand the benefits of alternative financial products, such as investment funds or bonds, leading them to rely on traditional banking services.

The dominance of the banking sector is further reinforced by the fact that Albanian banks are connected to international institutions, bringing substantial capital and expertise. Meanwhile, non-banking institutions have not attracted similar levels of investment and remain underdeveloped.

As a result, the banking sector in Albania has become the cornerstone of the financial system, overshadowing the non-banking sector. To balance this situation, it is essential for Albania to promote the development of alternative financial markets, such as stock exchanges and investment funds, improve financial literacy, and establish a legal and regulatory framework that encourages diversification of funding sources. Only then can a more diverse and sustainable financial system be achieved.

Limitations in Financial Education

The Organisation for Economic Co-operation and Development (OECD) has paid special attention to the development of financial literacy worldwide (AMF, 2023). According to the terminology used by the OECD, financial education can be defined as

"the process by which financial consumers/investors improve their understanding of financial products, concepts, and risks and, through information, instruction, and/or objective advice, develop the skills and confidence to become more aware of financial risks, make informed choices, know where to seek help, and take other effective actions to improve their financial well-being."

In Albania, the development of financial literacy and consumer education has been fragmented and limited to isolated initiatives by various actors in the financial market. Informative activities in this field have primarily focused on macroeconomic aspects, including general economic and financial developments at the national level. However, these efforts have had little impact on the average consumer or individual investor seeking to engage in financial markets.

Traditional media, particularly outlets with an economic focus, have played an important role in reporting on economic developments in the country. Nevertheless, they still do not pay adequate attention to the needs of individual consumers or investors, leaving a significant segment of the population without the necessary information to make informed financial decisions.

Another challenge affecting financial literacy is the limited inclusion of financial concepts in the education system. Specifically, pre-university curricula lack sufficient elements of financial education, leaving young people without the essential foundations to understand and manage personal finances or participate in financial markets.

To improve the situation, it is essential for educational institutions, media, and financial actors to collaborate in building a sustainable and inclusive approach to financial education. This includes integrating financial literacy into school curricula, developing awareness campaigns, and creating clear and accessible resources for consumers and individual investors. Only through a coordinated effort can financial literacy in Albania be strengthened and broader participation of the population in financial markets be achieved.

Low Regional and International Integration

Albania faces the challenge of limited integration into regional and global financial markets, a barrier that significantly impacts the country's economic development. This situation restricts the opportunities to attract foreign capital, which is essential for financing large projects and fostering economic growth. The lack of strong connections to international markets also deprives Albania of the benefits that come from adopting best international practices, which could enhance the efficiency and transparency of its financial markets.

Greater integration into regional and global markets would have numerous positive effects. Firstly, it would improve competition within Albania's financial system, creating a more dynamic and attractive environment for investors. Secondly, it would

open pathways for diversifying funding sources, enabling Albanian businesses to access cheaper and longer-term capital.

To achieve this integration, concrete steps must be taken, such as aligning the regulatory framework with international standards, strengthening collaboration with international financial institutions, and promoting transparency and financial stability. Additionally, active participation in regional and global initiatives, alongside the development of necessary financial infrastructure, would be crucial for enhancing Albania's interaction with other markets.

Financial integration is not merely an objective but a necessity for Albania to fulfill its ambitions for economic development and to fully leverage the potential of international financial markets.

Economic and Political Uncertainty

Macroeconomic and political uncertainty is one of the main obstacles to the development of financial markets in Albania. This factor negatively impacts the stability and efficient functioning of the financial system, creating an uncertain environment for both domestic and foreign investors. Frequent changes in fiscal and monetary policies, often unstable and unpredictable, generate uncertainty for markets and financial actors.

Political instability is another element that exacerbates the situation, affecting investor confidence and hindering the attraction of capital. Investors typically seek a stable and predictable environment for their investments, and in the absence of such conditions, they often avoid such markets, favoring more stabilized and lower-risk alternatives.

Another consequence of macroeconomic and political uncertainty is the volatility of interest rates and exchange rates, which impacts the price stability of financial instruments and increases risk for investors. These conditions also make access to international markets more difficult, limiting opportunities for the development of domestic financial markets.

To address this challenge, it is essential for the government and financial institutions to take steps to ensure political and macroeconomic stability. Establishing a clear and consistent fiscal and monetary framework, along with policies that promote transparency and predictability, would help strengthen investor confidence. Additionally, improving political dialogue and avoiding internal conflicts would contribute to creating a more favorable environment for investments and financial development. In this way, Albania could build a more stable and attractive financial system for investors.

Technological Limitations and Innovation

Albania is still in the early stages of integrating modern technologies into its financial markets, a factor that significantly affects the development of the financial system and broader population inclusion in this sector. The limited use of digital platforms for financial transactions and the lack of advanced technological infrastructure creates barriers to innovation and easier access to financial services.

Digital platforms are a fundamental pillar for modernizing financial markets, facilitating trading processes, access to financial products, and personal finance management (López de Prado, M., 2020). In Albania, these platforms are still underdeveloped or used on a limited scale, making it difficult for individuals and businesses to benefit from faster and more efficient financial services. This technological gap also hinders the adoption of more complex financial products, such as online investments or the use of FinTech solutions.

Another obstacle is the lack of stable technological infrastructure that would enable financial markets to operate more efficiently and transparently. Without adequate infrastructure, such as advanced payment systems, platforms for trading financial instruments, and reliable data storage systems, financial markets remain limited in their potential to attract investment and enhance financial inclusion.

To address this situation, Albania must invest in the development of technological infrastructure and promote the use of digital platforms. Financial institutions and the government should collaborate to foster innovation and create a favorable environment for FinTech and other modern technologies. Additionally, awareness campaigns and financial education focused on the use of digital technologies can increase their adoption among the population. By taking these measures, Albania can create a more efficient, inclusive, and competitive financial system that meets the demands of a modern economy.

Perspectives of Financial Markets in Albania

The development of financial markets in Albania is a complex process, yet it holds clear and promising prospects for the future. The improvement of the legal and regulatory framework is one of the main pillars of this process. Recent reforms, focused on harmonization with European Union directives and international standards, are expected to enhance investor confidence and facilitate the country's integration into global markets.

Another essential aspect is the development of financial infrastructure. Investments in electronic trading platforms and payment systems are crucial for improving the efficiency and transparency of the markets, making them more accessible and attractive to investors. Moreover, the diversification of financial products, including investment funds and corporate bonds, will help provide more opportunities for investors and better distribute risk.

Financial education is another key factor in this process. Increasing financial literacy among the public will not only help individuals and businesses make better decisions but also expand the investor base. Strategies developed by Albanian financial institutions aim to raise awareness and improve the financial culture in the country (AMF 2023-2027).

Regional and international integration remains another significant opportunity. Collaboration with other markets and participation in regional initiatives provide access to capital and better managerial practices. Furthermore, new financial technologies, such as FinTech and blockchain, can bring revolutionary changes to Albanian financial markets, improving transaction transparency and security.

Lastly, supporting the private sector and encouraging new ventures are vital for the further development of financial markets. Fiscal incentives and the creation of a favorable environment for startups will help boost competition and innovation.

Conclusions and Recommendations

Financial markets in Albania face a range of challenges that limit their potential to contribute to the country's economic development. The lack of liquidity remains a major obstacle, restricting the flow of capital and hindering investors' ability to execute transactions efficiently. Furthermore, Albania still lacks a developed stock exchange, which would enable the trading of shares and bonds, thereby limiting alternatives for financing and investment. The dominance of the banking sector, where most financial activity is concentrated, also hinders market diversification.

Despite these challenges, the prospects for the development of financial markets are promising. The alignment of the regulatory framework with international standards and European Union directives lays a strong foundation for building a more stable and attractive financial system for investors. The establishment of a functional stock exchange would be a significant step forward, opening up new opportunities for businesses and individuals to mobilize capital and expand financing sources.

Technology also presents significant opportunities to enhance market efficiency and transparency. The adoption of FinTech and other digital solutions can improve access to financial services and facilitate transactions. Moreover, investment in financial education is crucial to raising awareness and equipping the population with the skills needed to effectively use financial instruments.

Regulatory reforms remain a key element for policymakers. Enhancing oversight and creating fiscal incentives for investors and businesses that utilize financial markets would help establish a more favorable investment environment. Banks, on the other hand, can play a significant role by diversifying their services and promoting financial products that connect capital markets with businesses and consumers.

Albanian businesses should better leverage opportunities to diversify their funding sources by utilizing financial markets as an alternative to traditional bank loans. The

adoption of technology and staff training on financial instruments are essential steps to improve their competitiveness and resilience.

In conclusion, overcoming challenges and realizing the potential of financial markets requires a comprehensive approach and collaboration among policymakers, financial institutions, and the private sector. By addressing these issues and implementing concrete measures, Albania can build a modern, competitive financial system integrated with the global economy.

Bibliography

- [1] Autoriteti i Mbikëqyrjes Financiare. (2023). Strategjia për Edukim dhe Përfshirje Financiare 2023-2027. Retrieved from www.amf.gov.al
- [2] Cervellati, E.M., & Fioriti, E. Financial Supervision in EU Countries. Italy, January 2007. (This work is an updated version of the article titled "Financial Regulation and Supervision in EU Countries," presented at the EFMA Annual Meeting, Helsinki, 25-29 June 2003). p. 2.
- [3] López de Prado, M. (2020). Machine Learning for Asset Managers. Cambridge University Press.
- [4] Musta, E., & Shehu, E. (2016). Analiza e konkurrueshmërisë së sistemit bankar në Shqipëri sipas madhësisë së bankave. Retrieved from ResearchGate: Analiza e Konkurrueshmërisë.
- [5] Organisation for Economic Co-operation and Development (OECD). (2022). Financial Literacy and Inclusion in Developing Economies. Retrieved from www.oecd.org
- [6] Shiller, R. J. (2015). Irrational Exuberance. Princeton University Press.
- [7] Stiglitz et al. (1993). The Role of the State in Financial Markets. World Bank Research Observer, Annual Conference on Development Economics Supplement.
- [8] Tooze, A. (2018). Crashed: How a Decade of Financial Crises Changed the World. Viking Press.

Radiographic Analysis of Endodontic Treatment Failures: A Cross-sectional Study

Valbona Disha
Albanian University, Albania

Extended Abstract

Background: The success of endodontic treatments varies significantly, with failures often associated with incorrect root canal treatments leading to periapical periodontitis. The quality of crown restoration in endodontically treated teeth also plays a crucial role in treatment prognosis. Treatment outcomes can be evaluated through clinical, radiological, and histopathological parameters.

Methods: This cross-sectional study examined 573 endodontically treated teeth from 234 patients (54% female, 46% male) over a 6-month period in a private dental clinic. Radiographic assessment focused on three key parameters: periapical condition (periodontal ligament status), root canal treatment quality (length, density, procedural errors), and crown restoration integrity. The evaluation was conducted using standardized 2D radiographic examination protocols.

Results: The maxillary arch showed higher treatment failure rates (52%). Molar teeth exhibited the highest failure rate (71%), with mandibular molars accounting for approximately two-thirds of these cases. Technical inadequacies included under-obturation (66%), poor filling density (39%), and missed canals (16.7%). Procedural complications included broken instruments (3%) and ledge formation (2.5%). Crown integrity analysis revealed incomplete restorations in 31% of cases, complete restorations in 43%, and crowned teeth in 26%.

Discussion: The high failure rate in molars aligns with previous studies, likely due to complex root canal anatomy. The study found no gender-based differences in periapical lesion occurrence. The significantly high rate of under-obturation (66%) exceeds previously reported figures, such as Akbar I's (2015) finding of 46.90%. The study's limitation to 2D radiographic examination may have affected the comprehensive assessment of treatment failures.

Conclusions: Endodontic failures were predominantly associated with under-obtured and poorly filled canals. Treatment failures were observed in both crowned and non-crowned teeth, suggesting that while coronal restoration is important, the quality of the endodontic treatment itself remains paramount for long-term success.

Keywords: endodontic failure, root canal treatment, radiographic assessment, under-obturation, crown restoration

The Neutral Zone Technique: Case Report

Neda Hysenaj¹

Edit Xhajanka¹

Belisa Kaleci¹

¹Faculty of Dental Medicine, University of Medicine, Tirana
University Dental Clinic, Tirana, Albania

Abstract

The number of patients treated with total removable dentures is still high, despite the development in the field of implantology. A 68-year-old patient with loose dentures and complaints regarding pronunciation and phonetic came to the University Dental Clinic with the wish to construct new stable dentures. In clinical examination, moderate resorption of the lower residual ridge was observed. In order to achieve optimal stability and retention, the construction of new dentures was done using the third impression technique. The following procedures were done: The primary impression was made with alginate. The individual trays were constructed and sectional border molding was done. After constructing the master cast, the base and the occlusal rims were prepared. The record with the face bow was done. The piezography impression was achieved by instructing the patients for the phonetic exercises. During the third impression, the periprosthetic organs left their impression during the phonetic movements. By respecting the neutral zone, the surrounding tissue supports the denture. The forces applied by the tongue are balanced by the forces applied by the cheek and lips. The area where the artificial teeth would be arranged was registered. During the try-in stage, another impression was taken with light silicone to check for the piezographic technique. After confirming aesthetic and centric occlusion, the traditional flasking and polymerizing procedures were done. Immediately, in the insertion phase the patient reported improvement of stability and improvement of the phonetic was observed. The number of adjustments were minimal. The reported satisfaction of the patient was also confirmed clinically by two experts in the field and the satisfaction of the patient was re-confirmed again after 1 weeks, 2 weeks, 1 month and 6 months. This is a clinical case that highlights the importance of the use of the third impression in order to increase the outcome of the total removable dentures. This presentation is in the framework of the project funded by the National Agency for Scientific Research and Innovation of Albania (NASRI).

Keywords: Total removable denture, third impression, stability, retention.

Sports Discourse in American, British and Croatian Newspapers

Natasa Stojan

Faculty of Humanities and Social Sciences in Split, Croatia

Abstract

Sport is an important part of culture and society with its influential and pervasive role in various spheres of people's lives. The aim of the study is to analyse media representation of the Paris Olympic Games 2024 in newspaper headlines from The Times, The New York Times and Večernji list. The corpus is composed of headlines related to the Paris Olympics published from 11 July to 12 August 2024. This paper provides an in-depth analysis of newspaper headlines in the context of sport and interprets them through the lens of CDA. The work of Wodak, Fairclough and van Dijk has been particularly taken into consideration to analyse specific discursive practices in the field of sport and to focus on complex interrelationships between texts and sociocultural practice in British, American and Croatian newspaper discourse. Results of our study have shown that sport has diverse socio-political and cultural implications in different societies and the context in which sports discourse is embedded helps to understand social realities and power relations in the society.

Keywords: newspaper headlines, CDA, Olympics 2024, The Times, The New York Times, Večernji list

Case Report: Complete Removable Denture Constructed with the Piezographic Impression with Light Silicone

Edit Xhajanka¹

Neada Hysenaj¹

Alketa Qafmolla¹

¹Faculty of Dental Medicine, University of Medicine, Tirana
University Dental Clinic, Tirana, Albania

Abstract

The lack of stability and retention is one of the main disadvantages of total removable dentures, especially in the lower jaw. In order to achieve better results in this regard, the third impression procedure has been introduced in the construction of total removable dentures. A 70-year-old male edentulous patient, who presented in the University Dental Clinic with old loose dentures, that he had worn for 7 years. The main complaint was the lack of stability and retention. After careful examination of the current dentures and the oral cavity conditions, where a high resorption of mandibular residual ridge was present, the following treatment plan was decided: the construction of new dentures with the piezographic impression. First impressions were made with stock tray with alginate. Individual trays were constructed with photopolymerizing resin. The final impression was taken with zinc oxide eugenol. The master cast was obtained and the occlusal and base rims were made. The face bow record was done and the centric occlusion record was made. The casts were mounted on the articulator and the teeth set up was done. In the try-in stage, the piezographic impression was registered with light silicone. The piezographic impression was registered during functional and phonetic movements. The pattern of silicone based on the piezographic impression was done. The flasking and polymerizing procedure were realized based on the traditional cycle. The dentures were clinically evaluated regarding the stability and retention of the new dentures. Also, the patient satisfaction was evaluated after 1 week, 2 weeks, 1 month, 6 months and 1 year after denture insertion and he was highly satisfied in all parameters based on the respective questionnaire. This case emphasizes the benefits of using the third impression, especially in clinical cases with high resorption of the residual ridge. This presentation is part of the project: "The evaluation of total removable dentures constructed using the third impression versus the conventional method," funded by the National Agency for Scientific Research

and Innovation (NASRI), Board of Administration Decision No. 6, dated 10.06.2024, No. 936/1 Prot.

Keywords: Complete removable denture, piezographic impression, light silicone.

Towards a Protected Environment: The Origin and Development of Environmental Law

Isida Bishka

Assistant lecturer, Faculty of Political Sciences and Law
University of Durres “Aleksandër Moisiu”

Abstract

From the urgency of defending the planet arises the international environmental law, which over the years has evolved from the first pioneering agreements to a complex system of norms today. This entire international legal framework reflects the growing global awareness for a sustainable environment, which is why its protection is at the center of the interests of the international community. Undoubtedly, today the environment is considered a global common good, a fundamental value and right, and consequently, its protection and conservation correspond to the interests of all states, granting it importance equal to all primary human needs. The purpose of this presentation is to examine the evolution of international environmental law, exploring the most important milestones and pioneering agreements that have shaped key principles and, consequently, its development. In addition to analyzing significant milestones at the international level, such as the Earth Summit in 1992, the Kyoto Protocol in 1997, the Johannesburg Conference in 2002, and the Paris Agreement in 2015, the analysis will also introspectively focus on the legislation of the European Union. In particular, European environmental law today stands as one of the fundamental pillars of union policy, having a considerable impact as it harmonizes national policies, thus also ensuring the commitment to protect a healthy and uncontaminated environment. Through historical analysis, the aim is to better understand the evolution of international regulations regarding the environment. Consequently, the goal is to understand how this sector has not only evolved to become essential in the international arena but also to grasp what the future challenges are and whether the path taken is in the right direction to promote a sustainable environment and protect our common home, our planet.

Keywords: International environmental law, sustainability, climate change, EU environmental legislation.

Environmental Management Accounting and Environmental Costs, The Case of Albania

Brisejda Zenuni Ramaj

Accounting Department, Faculty of Economy, University of Tirana, Albania
Email: brisejda.zenuni@gmail.com

Edlira Aliaj

Affiliation: Lecture in Economics Department, University of "Ismail Qemali", Faculty of Economy, University of Vlora, Albania

Abstract

Environmental Management Accounting (EMA) is a comprehensive approach that enables organizations to incorporate environmental considerations into their management practices. The procedures of environmental management accounting include a series of steps to address systematically environmental costs and benefits. Full cost accounting goes beyond financial accounting taking into account direct and indirect environmental costs. Integrating procedures and principles of accounting to environmental management, organizations can effectively integrate environmental considerations in their decision-making processes. This integration leads to the improvement of environmental performance, cost savings and sustainable practices, contributing to long-term success and environmental stewardship. Environmental problems arise due to the interaction between economic and environmental activities. The higher the intensity, the higher the impact on environmental degradation. Therefore, environmental issues have been a serious problem to monitor and need a proactive action by the parties involved. Analyzing the case of Albania as a country acceding to be part of the European Union.

Keywords: Environmental management accounting, Environmental Costs, developing countries,