



UNIVERSITETI - UNIVERSITY - UNIVERZITETI
"HAXHI ZEKAI"

REPUBLIKA E KOSOVËS REPUBLIKA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË		UNIVERSITETI UNIVERZITETI "HAXHI ZEKAI" PEJË
REKTORATI		
Nr. / Br. / No.	3536	Nr. i faq/ Br. sht / No. pg. 4
Data / Datum / Date: 06.12.2023		Pejë / Peç

Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, nenit 14 të Rregullores për Veprimtari Kërkimore-Shkencore dhe Artistike në UHZ, nr. Ref. 2862/23. Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

V E N D I M

- I. Për ndarjen e çmimit "Punimi më i mirë i vitit" ose "Vepra artistike më e mirë e vitit", përzgjedhja e 4 (katër) kandidatëve si në vijim;
 1. Prof. Ass. Dr. Elvis Elezaj – Fakulteti i Biznesit
 2. Prof. Ass. Dr. Petrit Nimani – Fakultetit Juridik
 3. Prof. Ass. Dr. Bekë Kuqi – Fakultetit MTHM
 4. Prof. Ass. Dr. Granit Kastrati – Fakultetit Agrobiznesit
 5. Prof. Asoc. Ma. Hysen Nimani – Fakultetit i Arteve
- II. Obligohet Zyra e financave që pagesa të behet në vlerë prej 200.00 euro për secilin kandidatë, sipas nenit 14 pikës 3 të Rregullores për Veprimtari Kërkimore-Shkencore dhe Artistike në UHZ, nr. Ref. 2862/23.
- III. Pjesë përbërëse e këtij vendimi është edhe lista e kandidatëve për "Punimi më i mirë i vitit" ose "Vepra artistike më e mirë e vitit".
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu



Vendimi t'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektores për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës



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PUNIMI MË I MIRË I VITIT 2023 - UHZ

Lista e kandidatëve;

Nr.	Kandidatët	Punime shkencore	Autor	Revista shkencore	Platforma	Nr. i citimeve	Impakt faktor/SJR	Fusha e studimit	Kontributi social
1.	Prof. Ass. Dr. Elvis Elezaj (Fakulteti i Biznesit)	Quantitative strategic planning matrix as a superior strategic management tools and techniques in evaluating decision alternatives: A multi-stage exhibition for creationizing strategic leadership https://mendejournal.org/index.php/mende/article/view/229	Autori parë	Mendel: ✓ P: Brno University of Technology ✓	SCOPUS Q2	0	CiteScore 2.0 SJR 0.36 H-INDEX 14	PO Planifikimi strategjik	Hulumtimi sjell një proces hapash (ekspozitash) të ndërtimit të rrugës për vendime strategjike të cilat qojnë në krijim të liderizmit në treg. Përmes vëlgjës QSPM ndërtojmë një sere variantesh të cilat testohen hap-pas-hapi për të matur efektet dhe qëndrueshmërinë e secilit variant.

2.	Prof. Ass. Dr. Petrit Nimani (Fakulteti Juridik)	The constitutional and legal position of national minorities in Kosovo: Ahitisaari package and the privilege of minorities https://ajee-journal.com/the-constitutional-and-legal-position-of-national-minorities-in-kosovo-ahitisaari-package-and-the-privilege-of-minorities	Autori parë	Access to Justice in Eastern Europe AJEE ✓ P: Access to Justice in Eastern Europe AJEE ✓	SCOPUS Q2	0	CiteScore 0.8 SJR 0.2 H-INDEX 3	PO Administrativ kushitetues	PO
3.	Prof. Ass. Dr. Bekë Kuqi (Fakulteti MTHM)	The Landscape of the White Drin is a Tourist Attraction in the Development of Local Tourism http://www.ecoet.com/The-Landscape-of-the-White-Drin-is-a-Tourist-Attraction-in-the-Development-of-Local,154922,0,2.html	Autori parë	Ecological Engineering and Environmental technology ✓ P: Polskie Towarzystwo Inzynierii Ekologicznej ✓	SCOPUS Q3	2	CiteScore 1.2 SJR 0.22 H-INDEX 7	PO Turizëm	PO
4.	Prof. Ass. Dr. Granit Kasrati (Fakulteti Agrobiznesit)	Analysis of chemical elements in honey samples in the territory of Kosovo https://www.sciencedirect.com/science/article/abs/pii/S0889157523003794	Autori parë	Journal of Food Composition and Analysis ✓ P: Academic Press Inc. ✓	SCOPUS Q1 WOS SCIE	0	CiteScore 5.7 SJR 0.65 H-INDEX 130	PO Kimi	Ky punim është hulumtimi i parë dhe më i madh i bërë ndonjëherë në këtë fushë të hulumtimit në Republikën e Kosovës. Meqenëse mjalti përdoret shumë si produkt ushqimor më vlera të larta ushqyese, edhe rëndësia e hulumtimit në aspektin e cilësis dhe ushqimore - elementeve ushqyese dhe atyre toksike (metaleve të rënda si shkaktar të kancerit) është shumë e rëndësishme sepse përdoret si ushqim nga grupmoshat e ndryshme të shoqërisë.



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REPUBLIKA E KOSOVËS REPUBLIKA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË		UNIVERSITETI UNIVERZITETI "HAXHI ZEKA" PEJË
REKTORATI		
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Data / Datum / Date:	06.12.2023	Pejë / Peë

Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, lidhur me ankesa nr. Ref. 821, dt. 29.11.2023, të studentit Arbër Berisha. Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, mori këtë:

V E N D I M

- I. **REFUZOHET** ankesa me nr. Ref. 821, dt. 29.11.2023, e parashtruar nga Arbër (Musa) Berisha student në Fakultetin Juridik, niveli master.
- II. Vendimi hyn në fuqi ditën e nënshkrimit.

A r s y e t i m

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar ankesën nr. Ref. 821, dt. 29.11.2023, e parashtruar nga Arbër (Musa) Berisha student në Fakultetin Juridik, niveli master, është ankuar ndaj vendimit me nr. Ref. 3369, dt. 23.11.2023 i nxjerr nga komisioni për ndarjen e bursave për shkak mos plotësimit të kriterëve të parapara në konkurs për ndarjen e bursave universitare për vitin akademik 2023/2024.

Këshillin Drejtues pas shqyrtimit mori vendim që të refuzohet ankesa e lartcekur, me arsyetimin që sipas nenit 3 pika 1.4, të Rregullores për ndarjen e bursave nr. Ref. 1194/23, nuk e lejohet studentit të i ndahet bursa pasi që është përsëritës.

Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.



Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu

Vendimi l'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Arkivit të UHZ-së.



UNIVERSITETI - UNIVERSITY - UNIVERZITETI
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REPUBLIKA E KOSOVES REPUBLICA OF KOSOVO MINISTRIA E ARSIMIT, SHKENCES DHE TEKNOLOGJISE		UNIVERSITETI UNIVERZITETI "HAXHI ZEKU" PEJE
REKTORATI		
Nr. / Br. / No. <u>3538</u>	Nr. i faq/ Br. str / No. pg. <u>1</u>	
Data / Datum / Date: <u>06.12.2023</u> Pojë / Page		

Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, lidhur me kërkesën e Prof. Ass. Dr. Mersiha Kalac-Kacamakovié, për mbështetje financiare për publikimin e punimit shkencor me titull "Challenges and perspectives of law and digitalization: case study of contract law" ne revisten Human Researchin Rehabilitation e indeksuar ne SCOPUS (Q4), Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHET** kërkesa nr. Ref. 3158 dt 02.11.2023, e parashtruar Prof. Ass. Dr. Mersiha Kalac-Kacamakovié për mbështetje financiare për publikimin e punimit shkencor me titull "**Challenges and perspectives of law and digitalization: case study of contract law**" ne revisten Human Researchin Rehabilitation e indeksuar ne SCOPUS (Q4).
- II. Shuma e aprovuar për mbështetje financiare për publikime shkencore të publikuara në SCOPUS, Q4, është në shumë prej **500 euro**, sipas nenit 11 të Rregullores për Veprimtari Kërkimore Shkencore të UHZ-së ref.nr. 2909/22.
- III. Shërbimi financiar e procedon shumën e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Arsyetim

Komisioni për Kërkesa dhe Ankesa të drejtuara KD-së, në mbledhjen e mbajtur më dt, 29.11.2023, ka shqyrtuar propozimet e Grupit për Kërkime Shkencore nr. Ref. 3402, dt, 29.11.2023, lidhur me kërkesën Prof. Ass. Dr. Mersiha Kalac-Kacamakovié për mbështetje financiare për publikimin e punimit shkencor me titull "Challenges and perspectives of law and digitalization: case study of contract law" ne revisten Human Researchin Rehabilitation e indeksuar ne SCOPUS (Q4), ne revisten Investment management and financial innovations e indeksuar ne SCOPUS (Q4). Komisioni i ka rekomanduar Këshillit Drejtues që kjo kërkesë të aprovohet.

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar raportin e Komisionit për Kërkesa dhe Ankesa të drejtuara KD-së dhe, morri vendim që të aprovohet rekomandimi i këtij komisioni lidhur me kërkesën e lartcekur. Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu



Vendimi i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektores për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës



Universiteti "Haxhi Zeka" në Pejë

Formulari për aplikim për mbështetje financiare për publikimin e Punimeve Shkencore në Revista Shkencore / Pjesëmarrje në Konferenca Shkencore Ndërkombëtare

Informata për aplikuesit

Emri dhe mbiemri	Mersiha Kalač Kačamaković
Data e lindjes	10.05.1982
Titulli/grada shkencore	Dr.sc
Njësia akademike (UHZ)	Fakulteti i Biznesit
Fusha(t) e specializimit hulumtues	Menaxhment
Posta elektronike	mersiha.kalac@unhz.eu
Numri i telefonit	044-340-596

Informata për punimin shkencor

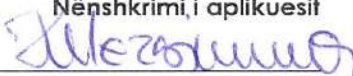
Emri i punimit	CHALLENGES AND PERSPECTIVES OF LAW AND DIGITALIZATION: CASE STUDY OF CONTRACT LAW
Autori/ët e punimit	Krasniqi, A. & Kalac Kacamakovic, M.
Roli i aplikuesit në punim (në revistë shkencore)	<input type="checkbox"/> Autor i parë <input checked="" type="checkbox"/> Autor korrespondent
Emri i revistës	Human Research in Rehabilitation
Indeksimi i revistës ¹	Scopus
Vegëza për tek faqja informuese për revistën	https://human.ba/
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	Jo

¹ Vetëm punimet e publikuara në revista të indeksuara në WEB OF SCIENCE dhe SCOPUS do të mbështeten.

Informata për konferencën shkencore ndërkombëtar /performancën artistike

Titulli i konferencës shkencore/performancës artistike ²	
Autorët e punimit/performancës artistike ³	
A) Roli i aplikuesit në performancën artistike	<input type="checkbox"/> Solist <input type="checkbox"/> Mysafir <input type="checkbox"/> Korepetitor
B) Roli i aplikuesit në konferencë	<input type="checkbox"/> Prezantues i punimit në konferencë
Vegëza për tek faqja informuese për konferencën apo performancën	
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	

Nënshkrimi i aplikuesit



² Konferencat dhe performancat e realizuara në vendet fqinje të Kosovës, nuk do të mbështeten.

³ Nëse aplikoni për mbështetje të pjesëmarrjes në performancë artistike, plotësoni njërin nga opsionet në rubrikën A. Nëse aplikoni për mbështetje të pjesëmarrjes në konferencë shkencore, plotësoni rubrikën B.



UNIVERSITETI - UNIVERSITY - UNIVERZITET
"HAXHI ZEKA"

GRUPI PËR KËRKIME SHKENCORE

Pejë, dt. 02.11.2023

Deklaratë nën betim

Unë MERSIHA KALAJ KACANAVCI deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit

Mersiha Kalaj Kacanavci



UNIVERSITETI - UNIVERSITY - UNIVERZITET
"HAXHI ZEKAI"



Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, lidhur me kërkesën e Prof. Ass. Dr. Enkeleda Lulaj, për mbështetje financiare për publikimin e punimit shkencor me titull "Investigating accounting factors through audited financial statements in businesses toward a circular economy: Why a sustainable profit through qualified staff and investment in technology" në revistën Administrative sciences, e indeksuar në SCOPUS (Q2), Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHET** kërkesa nr. Ref. 3081, dt. 25.10.2023, e parashtruar Prof. Ass. Dr. Enkeleda Lulaj, për mbështetje financiare për publikimin e punimit shkencor me titull "**Investigating accounting factors through audited financial statements in businesses toward a circular economy: Why a sustainable profit through qualified staff and investment in technology**" në revistën Administrative sciences, e indeksuar në SCOPUS (Q2).
- II. Shuma e aprovuar për mbështetje financiare për publikime shkencore të publikuara në SCOPUS, Q2, është në shumë prej **500 euro**, sipas nenit 11 të Rregullores për Veprimtari Kërkimore Shkencore të UHZ-së ref.nr. 2909/22.
- III. Shërbimi financiar e procedon shumë e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Arsyetim

Komisioni për Kërkesa dhe Ankesa të drejtuara KD-së, në mbledhjen e mbajtur më dt. 29.11.2023, ka shqyrtuar propozimet e Grupit për Kërkime Shkencore nr. Ref. 3402, dt. 29.11.2023, lidhur me kërkesën Prof. Ass. Dr. Enkeleda Lulaj, për mbështetje financiare për publikimin e punimit shkencor me titull "Investigating accounting factors through audited financial statements in businesses toward a circular economy: Why a sustainable profit through qualified staff and investment in technology" në revistën Administrative sciences, e indeksuar në SCOPUS (Q2). Komisioni i ka rekomanduar Këshillit Drejtues që kjo kërkesë të aprovohet.

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar raportin e Komisionit për Kërkesa dhe Ankesa të drejtuara KD-së dhe, morri vendim që të aprovohet rekomandimi i këtij komisioni lidhur me kërkesën e lartcekur. Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu

Vendimi t'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektores për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës



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UNIVERSITETI "HAXHI ZEKA"

Formulari për aplikim për mbështetje financiare për publikimin e Punimeve Shkencore
në Revista Shkencore / Pjesëmarrje në Konferenca Shkencore

Informata për aplikuesin

Emri dhe mbiemri	Enkeleda Lulaj
Data e lindjes	29.11.1986
Titulli / grada shkencore	Prof.Ass.Dr.
Njësia akademike (UHZ)	Fakulteti i Biznesit
Fusha(t) e specializimit hulumtues	Financa dhe Kontabilitet
Posta elektronike	Enkeleda.lulaj@unhz.eu
Numri i telefonit	049-353-912

Informata për punimin shkencor

Emri i punimit	Investigating Accounting Factors through Audited Financial Statements in Businesses toward a Circular Economy: Why a Sustainable Profit through Qualified Staff and Investment in Technology?
Autorët e punimit	Enkeleda Lulaj, Blerta Dragusha, Eglantina Hysa
Roli i aplikuesit në punim (në revistë shkencore)	<input checked="" type="checkbox"/> Autor i parë <input checked="" type="checkbox"/> Autor korrespondent <input type="checkbox"/> Autor i dytë
Emri i revistës	Administrative Sciences
Indeksi i revistës ¹	Scopus Q2
Vegëza për tek faqja informuese për revistën	https://www.mdpi.com/2076-3387/13/3/72 https://doi.org/10.3390/admsci13030072
A jeni mbështetur financiarisht nga	Jo.

¹ Vetëm punimet e publikuara në revista të indeksuara në Web of Science dhe Scopus do të mbështeten.

ndonjë institucion tjetër vendor? Nëse po, specifikoni.	
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Informata për Konferencën shkencore / performancën artistike

Titulli i konferencës shkencore/performancës artistike²	
Autorët e punimit/performancës artistike³	
A) Roli i aplikuesit në performancë artistike	<input type="checkbox"/> Solist <input type="checkbox"/> Mysafir <input type="checkbox"/> Korepetitor
B) Roli i aplikuesit në konferencë	<input type="checkbox"/> Prezantues i punimit në konferencë
Vegëza për tek faqja informuese për konferencën apo performancën	
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	

² Konferencat dhe performancat e realizuara në vendet fqinje të Kosovës, nuk do të mbështeten.

³ Nëse aplikoni për mbështetje të pjesëmarrjes në performancë artistike, plotësoni njërin nga opsionet në rubrikën A. Nëse aplikoni për mbështetje të pjesëmarrjes në konferencë shkencore, plotësoni rubrikën B.

SHTOJCAT



UNIVERSITETI - UNIVERSITY - UNIVERZITET
"HAXHI ZEKA"

GRUPI PËR KËRKIME SHKENCORE

Pejë, dt.

Deklaratë nën betim

Unë ENKELEDA LULAJ deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit



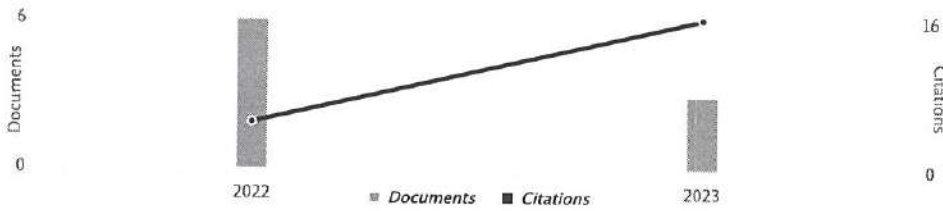
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Lulaj, Enkeleda

University "Haxhi Zeka", Peja, Serbia 57419925200 <https://orcid.org/0000-0002-5325-3015>

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Lulaj, E.
Business, Management and Economics Engineering, 2023, 21(1), pp. 19-47

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Dragusha, B., Hasaj, B., Kruja, A., Lulaj, E.
Journal of Eastern European and Central Asian Research, 2023, 10(2), pp. 189-200

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Investigating Accounting Factors through Audited Financial Statements in Businesses toward a Circular Economy: Why a 2 Citations

Lulaj, E., Dragusha, B., Hysa, E.

Administrative Sciences, 2023, 13(3), 72Show abstract  Related documents

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The Effect of Perceptions on Tourism: An Econometric Analysis of the Impacts and Opportunities for Economic and Financial Development in Albania and Kosovo

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Tase, M., Lulaj, E.

Sustainability (Switzerland), 2022, 14(13), 7659Show abstract  Related documents

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The Correlation of Financial-Stress and Educational-Teaching Factors on Students during Online Learning in the Covid-19 (Cov19) Pandemic

4
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Article

Investigating Accounting Factors through Audited Financial Statements in Businesses toward a Circular Economy: Why a Sustainable Profit through Qualified Staff and Investment in Technology?

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Abstract: This study examines the investigation of accounting factors through audited financial statements in businesses by analyzing the qualified staff and investment in technology for sustainable profit. Therefore, the main goal is to analyze whether qualified staff and investment in technology affect the sustainability of profit in businesses through the investigation of accounting factors in the audited financial statements toward a circular economy, more specifically in these financial items: total assets (TASS), and intangible assets (IASS), total liabilities (TLIA), total income (TREV), and net financial income (NFI), based on questions about which financial items businesses should take care of, as well as businesses that do not invest in technologies and skilled staff: does this hinder profit sustainability? Therefore, for this study, data are collected from the financial statements (balance sheet and income statement) of (N = 800) businesses according to their activity (manufacturing businesses = 256, service businesses = 192, and distribution businesses = 353) during the period (2020–2022). The results show that each of the variables and factors had a significant impact on sustainable profit through the circular economy in (N = 800) businesses. However, to have a sustainable profit in business, it is strongly recommended to pay attention to these findings: businesses should (a) be careful with total liabilities, (b) increase the performance of total assets, (c) increase the performance of net financial income, (d) increase the performance of total business income, and (e) increase and develop the skills of workers, as well as improve technology (equipment, machinery, etc.). With implications and limitations, it was difficult to access some of the financial statements; there are only a limited number of variables, so the same models can be analyzed for other businesses, variables, and countries.

Keywords: accounting; circular economy; auditing; financial statements; sustainable profit; businesses



Citation: Lulaj, Enkeleda, Blerta Dragusha, and Eglantina Hysa. 2023. Investigating Accounting Factors through Audited Financial Statements in Businesses toward a Circular Economy: Why a Sustainable Profit through Qualified Staff and Investment in Technology? *Administrative Sciences* 13: 72. <https://doi.org/10.3390/admsci13030072>

Received: 24 January 2023

Revised: 15 February 2023

Accepted: 27 February 2023

Published: 1 March 2023



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1. Introduction

Day by day, the importance and impact of the investigation of accounting factors through audited financial statements are increasing based on qualified staff and investments in technology (equipment, machinery, etc.) toward a new approach in businesses. So, while changes in the global business environment have driven business transformation into more innovative businesses, they move toward profit sustainability by focusing on the efficiency of the costs recorded in the accounting financial statements. To see the importance of the circular economy in businesses, according to (Korhonen et al. 2018), the circular economy (CE) is currently one of the concepts most promoted by the EU, several national governments, and various businesses around the world. Where the (CE) is important for its power to attract both the business community and the policy-making community in

terms of the sustainability of profits, there is still a need for other scientific research to ensure the actual effects of the (CE) on the sustainability of profit. The implementation of the (CE) for different disciplines includes practical errors and an increasing variety of technological procedures to meet the need for the support of interested parties, in addition to improved business models (Wiesmeth 2020). Regarding the circular economy in terms of manufacturing businesses according to (Balanay et al. 2022), other regions such as East and Southeast Asia, Japan, China, Germany, Finland, and the Philippines were also researched in the production, energy, and forestry sectors, where the importance is emphasized and the scientific information is necessary for the advancement of the circular economy for a sustainable sector of profit through innovations that must be brought by the businesses of different countries. Furthermore, regarding the impact of the circular economy on businesses according to (Wójcik-Karpacz et al. 2023), the reinforcing factors of sustainable profit in businesses are the right technologies and digitalization, as well as managerial skills. To see the consequences of the circular economy on businesses in developing markets, according to (Dantas et al. 2022), the consequences of the circular economy show that policymakers should reevaluate their business policies by promoting open innovation within the circular economy. To see the effects of circular economy innovation and business model innovations on the sustainability of business profit according to (Hysa et al. 2020; Rehman et al. 2022), innovations have positive effects on performance and the sustainability of profit. Furthermore, if we talk about circularity and innovation, we do not only discuss the micro-level impact it has in companies but also the micro-level dimension that is linked with social innovation, energy transition, environment, and related issues (Popescu et al. 2022).

1.1. Investigating Accounting Factors, Financial Statements, Auditing, Qualified Staff, and Investment on Technologies for Sustainable Profit in Businesses toward a Circular Economy

All the assessments so far are sending businesses to develop five important points, such as a fundamental evolution of financial reporting standards, the benefits of the connection of financial reporting and non-financial reporting as the main challenge to obtain holistic and coherent information, double materiality, and the effect of reversion to identify financial reporting in two perspectives: external-internal (how ESG factors affect the development, performance, position of the business—often identified as financial materiality) and internal-external (as business activity affects ESG factors—often identified as environmental and social materiality), and potential linkage approaches (direct linkage and indirect linkage); location of non-financial information is a central lever for integrating FI and NFI; the location of NFI is of prime importance (EFRAG 2021). According to (Karasioğlu et al. 2021), the impact of accounting ethics on the quality of financial reports is emphasized to make correct decisions for sustainable profit; businesses must have qualified and confident managers when making decisions, but, according to (Scapens 1990), there are few researched case studies as a research method can help the practice of accounting for the investigation of financial statements. To analyze the audit of financial statements according to (Waterhouse and Tiessen 1978), the organizational structure (evolution and emergence in human behavior) and the efficient design of accounting systems increase the sustainability of business profit. According to (Lucianetti et al. 2018), businesses must analyze unforeseen factors (decentralization and environmental uncertainty) as they play an important role in the sustainability of profit, while, related to the organizational strategy to have sustainability, future investigations should be done since there was no strong correlation. A similar opinion, but related to the research being done by academics, there are gaps caused by low research performance in this field and that the discipline is facing a continuous decline emphasized by (Argilés and Garcia-Blandon 2011) according to (Azudin and Mansor 2018) and (Merchant 2008), where there is a gap in the accounting literature from the perspective of a developing economy by elaborating the current stages of development of business and the impact of three factors (structure, potential, and technology) on business profit sustainability. However, according to (Robu and Istrate

2015), the issue of harmonizing national financial reporting standards with international financial reporting standards to guarantee homogeneity and comparability of reported information is mandatory. To investigate the impact of the timelines of the audited financial statements on business sustainability (Ha et al. 2018), it is pointed out that financial leverage and industry do not affect the timing of financial reports; it is also emphasized that there are differences between businesses at the time of publication of financial reports. To investigate the effect of financial reporting ambiguity and audit quality (Chae et al. 2020), a business with opaque (weak) financial reporting increases the risk of the volatility of a company's profit and its prosperity. According to (De Villiers and Molinari 2022), (Mardi et al. 2020), and (Al-Ajmi 2008), it is pointed out that for businesses to have a sustainable profit, their financial statements must be clear, stable, reliable and open-access for everyone; on the contrary, hiding information, blaming others, refusing to admit that there are problems, and refusal to address problems affect profit volatility, so business leaders can apply these lessons to crisis management in their companies. To investigate the relationship between reliability, the complexity of audited financial statements, and market reactions, according to (Alduais et al. 2022), the most complex financial reports are associated with lower current returns, and they negatively affect sustainable earnings or the expectation of future returns. To investigate the impact of the work of auditors on the management of business profits between two periods of the global financial crisis and its consequences, according to (Ghafran et al. 2022), the workload of the auditor harms the quality of income, where it is suggested that auditors working in some companies are less effective and that they should consider the importance of jurisdiction related to governance to have sustainability of profit. According to (Ghafran et al. 2022), the main concerns for businesses are the lack of choice in audit firms and the issues related to their governance and accountability. A similar opinion regarding these concerns and especially in the audit fees of the financial statements is emphasized by (Goddard and Schmidt 2021), labeling the negative implications for the quality of the audit and the damage to the auditor–client relationship, but, according to (Humphrey and Moizer 1990), the professional behavior of the audit and the ability of the auditors serve the function of protecting the interests of the country.

1.2. Investigating Variables of Audited Financial Statements in Businesses (TASS, IASS, TLIA, TREV, and NFI) for Sustainable Profit in Businesses toward a Circular Economy

Regarding the investigation of audited financial statements in businesses, taking into account all the independent variables, contributions were made by many authors emphasizing their importance in the sustainability of profit. Therefore, the availability of electronic data, including (activators, smart devices, tags, integrated computers, and mobile devices), for accounting statements is of great importance, and every day their importance is increasing to make an audit of the highest quality (Tan et al. 2018). The study of (Kacani et al. 2022) took into consideration the benchmarking instrument, which indicated that those sub-industries performing better both in short- and long-term risk display a higher outsourcing potential and more opportunities for integration in global value chains. To investigate the impact of all variables on the sustainability of profit, the financial position of the business in the market, and the reforms in the financial statements through the accounting of the audited financial statements, according to (Lulaj 2021a), (Lulaj 2021b), the impact of accounting on the preparation of financial statements is becoming more and more necessary, that large businesses have a better financial position compared to small businesses, and that insolvency is greater among small businesses. Regarding the variable of intangible assets (IASS), according to (Hu et al. 2022), foreign ownership increases with the increase in intangible assets. According to (Uddin et al. 2022), intangible assets provide competitive advantages and increase business productivity and efficiency. However, corporate resilience to the shocks of COVID-19 highlights the critical role of intangible assets, whereas, according to (Lim et al. 2020), a significant and growing part of corporate assets consists of non-recourse assets; high risk of evaluation and the weak collateralization of some intangible assets (goodwill) may discourage debt financing. Furthermore, businesses

that use recent changes in accounting rules are allowed to observe market-based valuations of intangible assets. Regarding the total assets variable (TASS), according to (Wang 2022), emphasizing that the optimal choice of the portfolio of risk-averse entrepreneurs in a costly state-verification framework, according to the analyzed model, it is concluded that opposite responses of the firm's leverage and share are generated assets that are consistent with empirical evidence. So, the purpose and main objectives of this research are to find an analysis for improving the sustainability of business profit through the investigation of qualified staff and investments in technology (equipment, machinery, etc.) based on the variables obtained in the study. How much influence do these factors have on sustainability and where should businesses be careful of the circular economy?

2. Literature Review

To investigate the impact of profit sustainability in businesses for financial accounting items, according to (Caddy 2000), there has been a focus on the intellectual assets of the business and to some extent on an equivalence between intellectual assets and intellectual capital where, with each debit (in the sense of increase), the possibility of a loan (in the sense of a reduction) must be allowed. According to (Zambon et al. 2020), the financial value is related to the generation of net cash flows over time to have appreciable profit in businesses. According to (Ellis et al. 2022), financial reporting for general purposes has evolved to meet the needs of existing and potential investors, as well as creditors, providing information related to the evaluation and expected return, time, and uncertainty of future monetary flows, as well as the care of the management on the economic resources of the company. Financial reporting and ESG have also emerged to meet information needs in recognition of the fact that sound financial decisions are based on broader analyses than those derived from financial information. The research field of accounting information systems (AIS) emerged about 30 years ago as a subfield of accounting, but it is in danger of developing further as an isolated discipline, according to (Jans et al. 2023). According to (Haji et al. 2023), on balance, a significant number of questions remain on the net effects of CSR reporting regulations.

In this case, to investigate the competition within the external market and the phenomena of the tendering of the audits of financial statements (Beattie and Fearnley 1998), the development of a competitive tender and the examination of the change of the auditor strengthen the stability of the business in the market. However, according to (He et al. 2016), poor audit quality and high fees harm the sustainability of business profit. To investigate the impact of technology on the sustainability of profit through the analysis of financial statements, according to (Türegün 2019), businesses have taken a step forward in the field of technology and accounting programs, while in the coming years financial reporting will become stronger thanks to learning (training and education of staff), artificial intelligence, blockchain, and the use of big data, showing the transformation of financial reporting with technological changes. A similar opinion was given by (Mohd and Khan 2021), emphasizing the importance of future research in this field. According to (Carcello and Neal 2003), it is very important that businesses do not pressure auditors to modify financial statements, regardless of ongoing issues, as well as not dismiss the auditors from their positions just because they refuse to issue unaltered reports. This is highlighted by (Ishak 2016), emphasizing the importance of responsibility and guidelines in business governance codes according to international accounting and financial reporting standards to have real and sustainable profits, and also in rules and principles (Cao and Coram 2020), as well as in standard No. 5 (Janvrin et al. 2020), as well as according to (Velte 2022), which emphasizes the importance of financial restatements and the usefulness of financial information (Lev 2018) to have profit consistency. To further investigate the impact of technology on the accounting and auditing of business financial statements, according to (Salijeni et al. 2021), technology facilitates the creation of opportunities to provide quality business reports, particularly for the stability of profit, but according to (Castka et al. 2020), technology improves the process of auditing financial statements. According to (Li 2019), the importance of tech-

nology at the time of financial reporting, the strengthening of the supervision of accounting statements, the application of technology, and, first of all, the verification of accounting transactions, are emphasized. According to (Mironiuc et al. 2015), the importance of the value of comprehensive income for net income is emphasized to ensure the sustainability of profit. To investigate the impact of human behavior on the production/service or distribution process, according to (Corrado et al. 2009), the productivity and income of workers have decreased significantly over the last 50 years, affecting the sustainability of profit in the business. According to (Iatridis 2016), changing the tone of financial reporting to pessimistic lowers the cost of capital. Furthermore, according to (Ahadiat and Mackie 1993), emphasizing ethics in accounting increases sustainable profit. To investigate the impact of human behavior on the sustainability of profit, according to (Kusnic and Davanzo 1986), businesses should not create income inequality for workers, increasing the need for greater care; furthermore (Allal-Chérif et al. 2023), businesses must make sustainable innovations to achieve excellence in simplicity (Agyei-Boapeah et al. 2022; Alfaro et al. 2019) by eliminating barriers (time or space), as well as by implementing sophisticated software that helps sustainable profit. According to (Macve 2015), accounting and auditing work in different ways within businesses in different countries and cultures. According to (Xu and Xu and Xuan 2021), in the current stage of business development, a high level of internal control can facilitate its effectiveness. By (Merello et al. 2022), the digitization process is affecting all markets and increasing consumer awareness of the sustainable behavior of companies to have a sustainable profit (Lin et al. 2021) through the implementation of a strategic attitude to profit-related opportunities based on the strategic systems audit (SSA), according to the authors' research (Peecher et al. 2007). According to (Bakre 2008), the financial reporting of a heavy socioeconomic and political technology is emphasized for the colonial and post-colonial era of business globalization. Therefore, the emphasis on the business is complex, and, on speed changes (Hui and Fatt 2007), facing stationary challenges in the chain is related to changes in developing markets (Soundararajan et al. 2021), as well as more sustainability and integration in corporate culture, as well as in profit reporting for interested parties (Rezaee 2016). According to (Chams and García-Blandón 2019), businesses are becoming more and more aware of these aspects every day, based on the well-being of workers (Sun et al. 2020) and their ethical activities (human behavior) before entering the complex world of business (Low et al. 2008). According to (Al-Mana et al. 2020), privatization can lead to improved performance and sustainable profit efficiency as shareholder-owned businesses generally perform better than national players, so this is a topic of continuing interest regarding the relationship between corporate governance and managerial choices (Nazir and Afza 2018), as well as regarding to what extent financial reporting facilitates the allocation of capital to appropriate investment projects to have a sustainable profit (Roychowdhury et al. 2019). According to (Bebbington et al. 2007) and (Lulaj and Iseni 2018), profit sustainability assessment models should be proposed according to cost–volume–profit analysis. According to (Zhang et al. 2021), business solvency, profitability, and development ability are closely related to profit sustainability, fulfilling the intelligent demand for modern financial data analysis in the cloud servers (Bi 2022), and in recent years, businesses have paid more and more attention to business data in the cloud server (Yang 2021). According to (Chen 2022), the lines between financial and managerial accounting to investigate sustainable profit are constantly being mixed as a result of the new economic norm, which is bringing this relationship closer every day, but the continuous progress of economic globalization through science and technology for sustainable profit has become an important direction for the development of businesses to detect entrepreneurial problems and prevent risks (Hou 2022; Panait et al. 2022), since in the current competitive environment, businesses pay the market great importance on financial performance evaluation research, paying attention to workers' talents to increase sustainable profit (Chen 2021). According to (Yang and Jiang 2020), the hybrid approach greatly improves the accuracy of the data in the accounting financial statements. Regarding the implications of the policy of total assets, according to (McDonough and Yan 2022),

businesses must make capital investment decisions based on the state of the total assets of the business.

Regarding the total liabilities variable (TLIA), according to (Colovic et al. 2022), businesses that start operating in the informal sector and later move to the formal sector are less likely to directly receive profit sustainability in the global value chain. According to (Tang and Rowe 2022), the very close connection of the subsidiary to the main company can be potentially harmful to the sustainability of profit. According to (Dawid and Muehlheusser 2022), strict obligations can hinder business investments and their recognition by the market. Regarding the total revenue variable (TREV), according to (Gebauer et al. 2020), businesses with new digital offers are currently using new digital technologies such as the internet of things (IoT), artificial intelligence (AI), or big data (BD), but these offerings rarely increase total revenue as businesses are struggling with business dynamics (BD). According to (Kabir and Su 2022), income from contracts with customers affects the practice of recognizing income and financial statements of businesses, while profits use more the modified retrospective method than the full retrospective method. Regarding the variable of the net financial income (NFI), according to (Kabbach-de-Castro et al. 2022), productivity and hindered income jointly direct the distribution of capital within an internal capital market. According to (Villani 2021), various factors can change the values of the index of external financial dependence, and that stability finds less empirical support. To evaluate the circular economy model of a manufacturing company, according to (Chiarot et al. 2022), the reuse and recycling of material should be reduced by focusing on optimizing the performance of assets and helping to improve the sustainable performance of machinery and equipment. According to (Han et al. 2020), a business in a circular economy must be flexible to market changes in response to changes in technology, economy, and environment to achieve sustainability of profit. Regarding the determination of the factors that lead to a short-term orientation strategy to have business profit sustainability in a circular economy, according to (Gerlich 2023), it is very challenging for businesses to transform a long-term strategy into a short-term strategy for stable profit evaluation. According to (Milios 2018), to have sustainability of profit in businesses, one of the main areas of (CE) is repair and reproduction.

3. Methodology

3.1. The Purpose of the Paper

A study of the investigation of accounting factors through audited financial statements in businesses analyzing qualified staff and investments in technology (equipment, machinery, etc.) for sustainable profit toward a circular economy has not been conducted before; therefore, the main goal is to determine whether qualified staff and investment in technology affect the sustainability of profit in businesses through the investigation of accounting factors in the audited financial statements toward a circular economy—more specifically in these financial items: total assets (TASS), intangible assets (IASS), total liabilities (TLIA), total income (TREV), and net financial income (NFI)—based on questions about which financial items businesses should take care of, as well as businesses that do not invest in technologies and skilled staff. Does this hinder profit sustainability? In addition, where there is a difference, which of the factors has a greater impact on the sustainability of profit based on the sustainable profit factor (F1) and the two sub-factors, (F1.1 or investigation of accounting factors TASS, TLIA, TREV and NFI, and F1.2 or investigation of accounting factors TASS, TLIA, and IASS)? The objectives of this research are:

- (1) Investigation of empirically audited financial statements for 800 businesses regarding sustainable profit: which financial items are sustainable and of which financial items should companies be careful?
- (2) Businesses that do not invest in technology (equipment, machinery, etc.) and qualified staff—does this hinder the sustainability of profit?

Through these goals, based on the factors taken in the study, the hypotheses will be proven. Therefore, this research will (a) bring an approach to profit sustainability through

audited financial statements, (b) investigate investments in technology and qualified staff by businesses for sustainable profit, and (c) learn something special about how to be careful about financial items that hinder the stability of profit.

3.2. Methods

For this study, data were collected based on audited financial statements for businesses (N = 800) according to their activity (manufacturing businesses = 256, service businesses = 192, and distribution businesses = 353) to investigate the qualified staff and investments in technology (equipment, machinery, etc.) for sustainable profit. A total of five variables divided into three sessions were analyzed through four analyses, namely descriptive analysis, factor analysis, data reliability analysis, and multiple regression analysis using SPSS version 23.0 for Windows. The research was conducted during the years (2020–2022), but the audited financial statements for 2020 were analyzed as they were reported and published by (the Ministry of Finance and the General Audit Office). The analyses included several processes in which some of the factors were deleted to make the model acceptable, in which case, as stated in the conceptual model, the purpose of these analyses is to obtain reliable data (KMO above the value of 0.600, alpha above the value of 0.700, and R^2 above the 0.800 value, as elaborated in (Lulaj et al. 2022)). To investigate the influence of factor analysis, according to (Cudeck 2000) and (Goretzko et al. 2021), factor analysis aims to determine the number of fundamental influences based on a domain of variables in this research to analyze sustainable profit and determine the extent to which each variable is related to the factors of obtaining information on businesses for (qualified staff, investments in technology (equipment, machinery, etc.), accounting, financial statements, and auditing). While regarding the reliability analysis, according to (Taber 2018), this analysis is used to demonstrate that the tests and scales that have been built or approved for research are suitable for the purpose. In this case, five variables, two financial statements, and 800 businesses with three types of activities were tested, creating one factor with two sub-factors. Therefore, for this study to be as qualitative and reliable as possible, methods and tests adapted to this research were used, as presented in Figure 1.

3.2.1. Data Collection

Data collection was carried out from the results of descriptive, factorial analysis (KMO, Barlet test, PCA, etc.), reliability analysis (alpha, etc.), and multiple regression analysis (R, R^2 , adjusted R^2 , Std. error of the estimate, F, Sig. F, Durbin-Watson, Anova), as elaborated in Figure 1.

3.2.2. Hypotheses

While the investigation of sustainable profit for all variables was analyzed according to the following equations elaborated by (Carroll and Green 1997):

$$\hat{Y}_i = b_0 + b_1 X_{i1} + b_2 X_{i2} \quad (1)$$

It is a linear equation for predicting values of Y that minimizes the sum of squared errors associated with investigating accounting factors through audited financial statements to achieve sustainable business profitability.

$$\sum_{i=1}^{12} e_i^2 = \sum_{i=1}^{12} (Y_i - \hat{Y}_i)^2 \quad (2)$$

$$\text{Or } H_0 = \beta_1 = \beta_2 = 0$$

$H_A = \beta_1 \neq 0$ - and not all parameters are equal to zero

The hypotheses raised in this research are based on the above equations for sustainable business profit and are elaborated as follows.

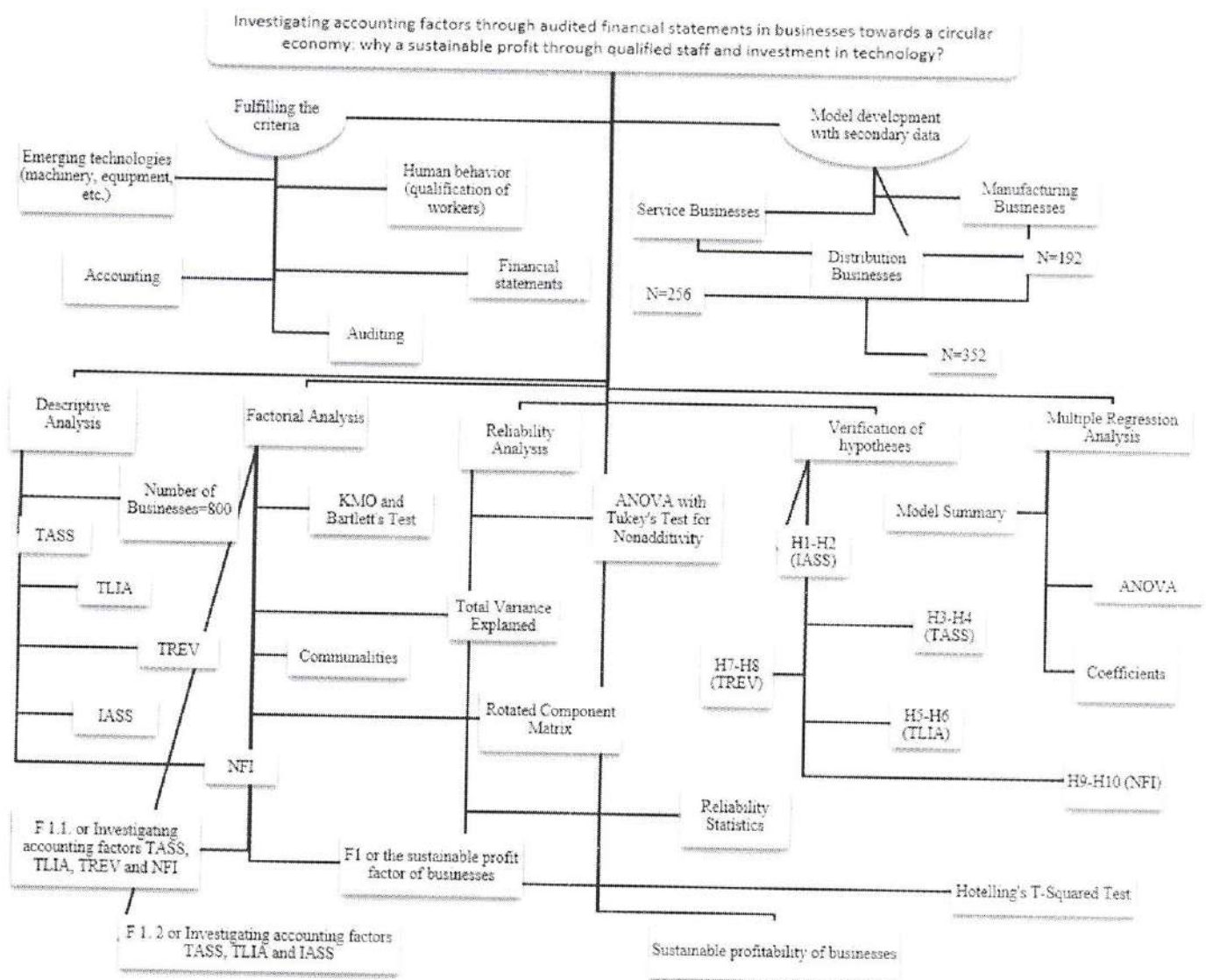


Figure 1. Research procedure/outline followed to conduct research to investigate sustainable profitability in 800 businesses. Data processing by the authors.

Hypotheses for the IASS Variable

- H₁.** Independent variables have a significant impact on the variable of intangible assets (IASS).
- H₂.** There is a difference between the importance of the independent variables in the intangible assets variable (IASS).

$$\hat{y} = \alpha_0 + \beta_1(TASS) + \beta_2(TLIA) + \beta_3(TREV) + \beta_4(NFI) + \mu$$

The purpose of this hypothesis was to see the impact of independent variables on (IASS) and determine which had a greater positive or negative impact for sustainable profit.

Hypotheses for the TASS Variable

- H₃.** The independent variables have a significant impact on the total assets variable (TASS).
- H₄.** There is a difference between the importance of the independent variables on the total assets variable (TASS).

$$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(TLIA) + \beta_3(TREV) - \beta_4(NFI) + \mu$$

The purpose of this hypothesis was to see the impact of the independent variables on (TASS) and determine which had a greater positive or negative impact for sustainable profit.

Hypotheses for the TLIA Variable

H₅. *The independent variables have a significant impact on the total liabilities variable (TLIA).*

H₆. *There is a difference between the importance of the independent variables on the total liabilities variable (TLIA).*

$$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(TASS) + \beta_3(NFI) - \beta_4(TREV) + \mu$$

The purpose of this hypothesis was to see the impact of the independent variables on (TLIA) and determine which had a greater positive or negative impact for sustainable profit.

Hypotheses for the TREV Variable

H₇. *The independent variables have a significant impact on the total revenue variable (TREV).*

H₈. *There is a difference between the importance of the independent variables on the total revenue variable (TREV).*

$$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(NFI) + \beta_3(TASS) - \beta_4(TLIA) + \mu$$

The purpose of this hypothesis was to see the impact of the independent variables on (TREV) and determine which had a greater positive or negative impact for sustainable profit.

Hypotheses for the NFI Variable

H₉. *Independent variables have a significant impact on the variable of net financial income (NFI).*

H₁₀. *There is a difference between the importance of independent variables in the variable of net financial income (NFI).*

$$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(TLIA) + \beta_3(TREV) - \beta_4(TASS) + \mu$$

The purpose of this hypothesis was to see the impact of the independent variables on (NFI) and determine which had a greater positive or negative impact for sustainable profit.

Figure 1 presents the research procedure related to the investigation of accounting factors through audited financial statements in businesses, considering qualified staff and investment in technologies for sustainable profit. Initially, the fulfillment of the research criteria emphasized new technologies, qualified staff, accounting, financial statements, auditing, sustainable profit, etc., while the development of models was carried out through secondary data reported for financial periods for 800 businesses in Kosovo divided according to their activity (production, servicing, and distribution). In this research, analyses (descriptive, factorial, multiple regression, and reliability) were used, validating the raised hypotheses (H₁, H₂, H₃, H₄, H₅, H₆, H₇, H₈, H₉, and H₁₀) for all sessions and all variables (TASS, TLIA, TREV, IASS, and NFI), investigating how many businesses have sustainable profit.

4. Empirical Results

In this research, as discussed in the methodology, four econometric analyses are included: descriptive analysis, factorial analysis, data reliability analysis, and multiple regression analysis as follows.

1. Descriptive analysis for the investigation of accounting factors through audited financial statements for sustainable profit in businesses;
2. Factor analysis and reliability analysis for investigating accounting factors through audited financial statements for sustainable profit in businesses;
3. Multiple regression analysis for investigating accounting factors through audited financial statements for sustainable profit in businesses;
4. Validating hypothesis for investigating accounting factors through audited financial statements by analyzing qualified staff and investments in technology (equipment, machinery, etc.) for sustainable profit in business.

4.1. Descriptive Analysis for the Investigation of Accounting Factors through Audited Financial Statements for Sustainable Profit in Businesses

Table 1 presents the descriptive analysis related to the investigation of accounting factors through audited financial statements for 800 businesses (manufacturing, service, and distribution), analyzing qualified staff and investments in technology (equipment, machinery, etc.) for sustainable profit based on all the variables of this research such as total assets (TASS), intangible assets (IASS), total liabilities (TLIA), total revenues (TREV), and net financial income (NFI). Therefore, there was no lack of data after analyzing the audited financial statements.

Table 1. Descriptive analysis of the number of the investigated businesses.

		Statistics						
N	Valid	No.	Activity	TASS	IASS	TLIA	TREV	NFI
	Missing	800	800	800	800	800	800	800
		0	0	0	0	0	0	0

Table 2 presents the descriptive analysis related to the activity or type of businesses that were researched in this study. In total, three business activities were included according to their participation in this research, such as 256 manufacturing businesses or percentage (32%), 192 service businesses or percentage (24%), as well as 352 distribution businesses or percentage (44%).

Table 2. Descriptive analysis for the activity of the investigated businesses.

		Activity			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Manufacturing	256	32.0	32.0	32.0
	Service	192	24.0	24.0	56.0
	Distribution	352	44.0	44.0	100.0
	Total	800	100.0	100.0	

Figure 2 presents the descriptive data for the researched businesses according to the number and types of businesses related to the investigation of accounting factors through audited financial statements, analyzing qualified staff and investments in technology (equipment, machinery, etc.) for sustainable profit according to the number of businesses (N = 800), according to the financial statements (FS = 2 or balance of condition (TASS, IASS, and TLIA), and balance of success (TREV and NFI), as well as according to the activity of businesses (production, service, and distribution). In addition, according to the results of the figure, the largest number of businesses in this research were distribution businesses—in percentage, (N = 352 or 44%).

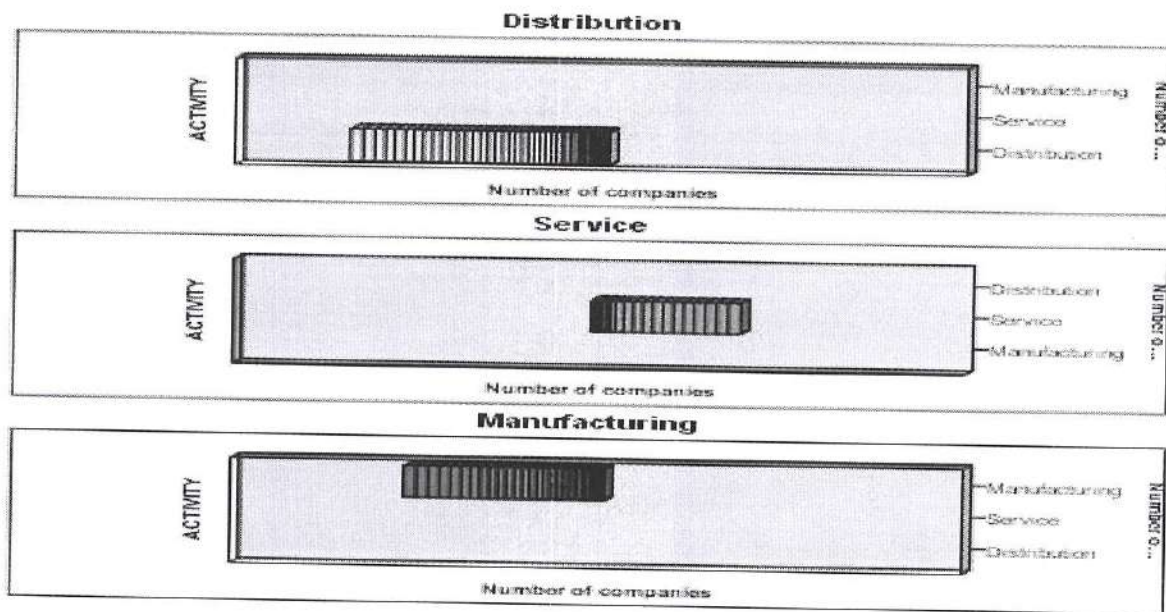


Figure 2. Descriptive analysis according to the number and activity of investigated businesses. Data processing by the authors.

4.2. Factor Analysis and Reliability Analysis for Investigating Accounting Factors through Audited Financial Statements for Sustainable Profit in Businesses

In this session, the results of factorial and reliability analysis were analyzed for all variables related to the investigation of accounting factors through audited financial statements in businesses for sustainable profit, then a factor with two sub-factors was created as follows:

- F1 or sustainable profit factor in businesses;
- F 1.1 or investigation of TASS, TLIA, TREV, and NFI accounting factors;
- F 1.2 or investigation of TASS, TLIA, and IASS accounting factors.

4.2.1. The Results of the Sustainable Profit Factor in Businesses

Table 3 presents the results of the sustainable profit factor in businesses for all the variables obtained in this study. According to the KMO test, the data are suitable for factorial analysis related to the investigation of accounting factors through audited financial statements in businesses for sustainable profit (KMO = 0.803 or 80%), while according to Bartlett's test of sphericity, the data are important enough to measure the analysis of qualified staff and investments in technology (equipment, machinery, etc.) for sustainable profit (Sig. = 0.000). According to communalities, the variables that have the highest common variance are (NFI and TASS). According to total variance explained, two larger factors with a value of 1 were created, which together explain the variance of 77%. According to the rotated components matrix, it is noted that two sub-factors (F1.1 and F1.2) have been created. While in the first sub-factor, the variable that has greater weight for the sustainable profit of businesses through human behavior or the work of employees and emerging technologies is (TREV = 0.883), in the second sub-factor, the variables that have a weight greater are (TLIA = 0.695 and TASS = 0.685).

Table 4 presents the results of the sustainable profit factor through reliability analysis for all variables of this study. According to Cronbach's alpha, the data have very high reliability ($\alpha = 0.961$ or 91%). According ANOVA with Tukey's test for non-additivity, the difference between the variables related to the sustainable profit in businesses through audited financial statements is statistically significant ($p = 0.000$), while according to Hotelling's T-squared test, there is a difference important among the variables for sustainable profit in businesses.

Table 3. Results of sustainable profit factor in business through factor analysis.

KMO and Bartlett's Test			Communalities			Total Variance Explained		Rotated Component Matrix		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	0.803		Factors	Initial	Extraction	Initial Eigenvalues	Rotation Sums of Squared Loadings	Factors	Sub-factors	
									F.1.1	F.1.2
Bartlett's Test of Sphericity	Approx. Chi-Square	2274.685	IASS	1.000	0.587	2.724	47.431	NFI	0.940	0.036
	df	10	TASS	1.000	0.815	1.129	77.058	TREV	0.883	0.027
	Sig.	0.000	TLIA	1.000	0.785	0.865		IASS	-0.248	0.725
PCA-MATRIX			TREV	1.000	0.780	0.154		TLIA	0.549	0.695
			NFI	1.000	0.885	0.129		TASS	0.588	0.685

Figure 3 presents the results of sustainable profit through the audited financial statements in businesses, taking into account the analysis of qualified staff and investments in technology (equipment, machinery, etc.) through the studied variables where the importance of two sub-factors is emphasized: F1.1 (investigation of TASS, TLIA, TREV, and NFI accounting factors) and F 1.2 (investigation of TASS, TLIA, and IASS accounting factors).

Table 4. Results of sustainable profit factor in business through reliability analysis.

ANOVA with Tukey's Test for Non-Additivity						
		Sum of Squares	df	Mean Square	F	Sig.
Between People	Between People	16,015,018,683,524,993,000.000	799	20,043,828,139,580,716.000		
	Between Items	6,564,201,617,575,351,300.000	6	1,094,033,602,929,225,220.000	124.301	0.000
	Nonadditivity	24,618,292,153,668,825,000.000	1	24,618,292,153,668,825,000.000	6713.468	0.000
	Residual Balance	17,575,934,665,844,765,000.000	4793	3,667,000,764,833,041.000		
	Total	42,194,226,819,513,590,000.000	4794	8,801,465,752,923,152.000		
Within People	Total	48,758,428,437,088,944,000.000	4800	10,158,005,924,393,530.000		
	Total	64,773,447,120,613,930,000.000	5599	11,568,752,834,544,370.000		
Hotelling's T-Squared Test						
4990.051	826.471	6	794		0.000	
					Reliability Statistics	
					Cronbach's Alpha	N of Items
					0.961	7
					PCA-MATRIX	

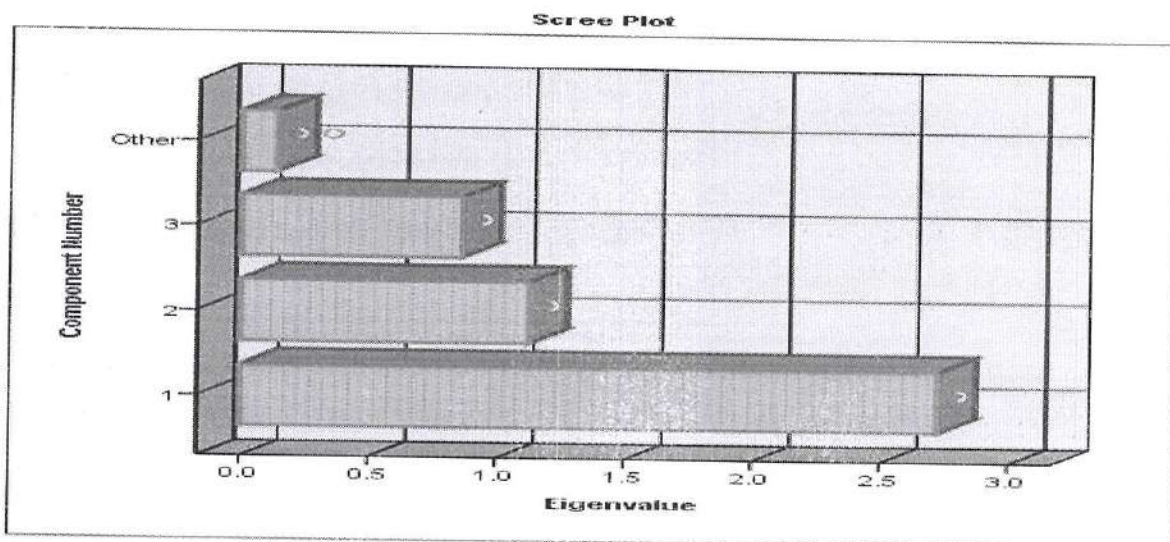


Figure 3. Scree plot of the sustainable profit factor in businesses.

4.2.2. The Results of the First Sub-Factor (F1.1) of Sustainable Profit through the Investigation of TASS, TLIA, TREV, and NFI Accounting Factors

Table 5 presents the results of the first sub-factor (F1.1) of sustainable profit in business for all variables obtained in this study. According to the KMO test, the data are suitable for factorial analysis related to the investigation of TASS, TLIA, TREV, and NFI accounting

factors for sustainable profit (KMO = 0.818 or 82%), while according to Bartlett’s test of sphericity, the data are important enough to analyze qualified staff and investments in technology (equipment, machinery, etc.) to remain stable in the variables of the first factors (Sig. = 0.000). According to communalities, the change that has the highest common variance is (NFI). According to total variance explained, a larger factor of 1 value has been created, which explains the variance of 68%. According to the rotated component matrix, a factor (F1.1) is created, where the variable that has the greatest weight for the sustainable profit of businesses through human activities or labor work and developing technology is (NFI = 0.854).

Table 5. Results of the first sub-factor (F1.1) of sustainable profit through factor analysis.

KMO and Bartlett’s Test		Communalities			Total Variance Explained		Rotated Component Matrix		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	0.818	Factors	Initial	Extraction	Initial Eigenvalues	Rotation Sums of Squared Loadings	Factors	Sub-factor F1.1	
Bartlett’s Test of Sphericity	Approx. Chi-Square	2285.209	TASS	1.000	0.701	2.715	67.885	NFI	0.854
	df	6	TLIA	1.000	0.653	0.994		TASS	0.837
	Sig.	0.000	TREV	1.000	0.632	0.156		TLIA	0.808
	PCA-MATRIX		NFI	1.000	0.729	0.135		TREV	0.795

Table 6 presents the results of the first sub-factor (F1.1) through reliability analysis for all variables of this study. According to Cronbach’s alpha, the data have very high reliability ($\alpha = 0.837$ or 84%). According to ANOVA with Tukey’s test for non-additivity, the difference between variables related to the sustainable profit of businesses through audited financial statements is statistically significant ($p = 0.000$), while according to Hotelling’s T-squared test, there is an important difference among the variables under the first factor (F1.1) for sustainable profit in businesses.

Table 6. The results of the first sub-factor (F1.1) of sustainable profit in businesses through reliability analysis.

ANOVA with Tukey’s Test for Non-Additivity						
		Sum of Squares	df	Mean Square	F	Sig
Within People	Between People	27,849,097,855,760,130,000.000	799	34,854,940,995,945,096.000		
	Between Items	3,251,902,239,610,027,000.000	3	1,083,967,413,203,342,340.000	85.753	0.000
	Nonadditivity	12,814,002,862,658,808,000.000	1	12,814,002,862,658,808,000.000	1755.881	0.000
	Residual Balance	17,485,444,384,121,932,000.000	2396	7,297,764,767,997,467.000		
	Total	30,299,447,246,780,740,000.000	2397	12,640,570,399,157,588.000		
	Total	33,551,349,486,390,768,000.000	2400	13,979,728,952,662,820.000		
	Total	61,400,447,342,150,890,000.000	3199	19,193,637,806,236,604.000		
		Hotelling’s T-Squared Test				
340.772	113.306	3	797		0.000	
					Reliability Statistics	
					Cronbach’s Alpha	N of Items
					0.837	4
					PCA-MATRIX	

Data processing by the authors.

Figure 4 presents the results of sustainable profit through the audited financial statements of businesses, taking into account the analysis of qualified staff and investments in technology (equipment, machinery, etc.) through the variables studied, where the importance of the first sub-factor (F1.1) is emphasized or the investigation of TASS, TLIA, TREV, and NFI accounting factors

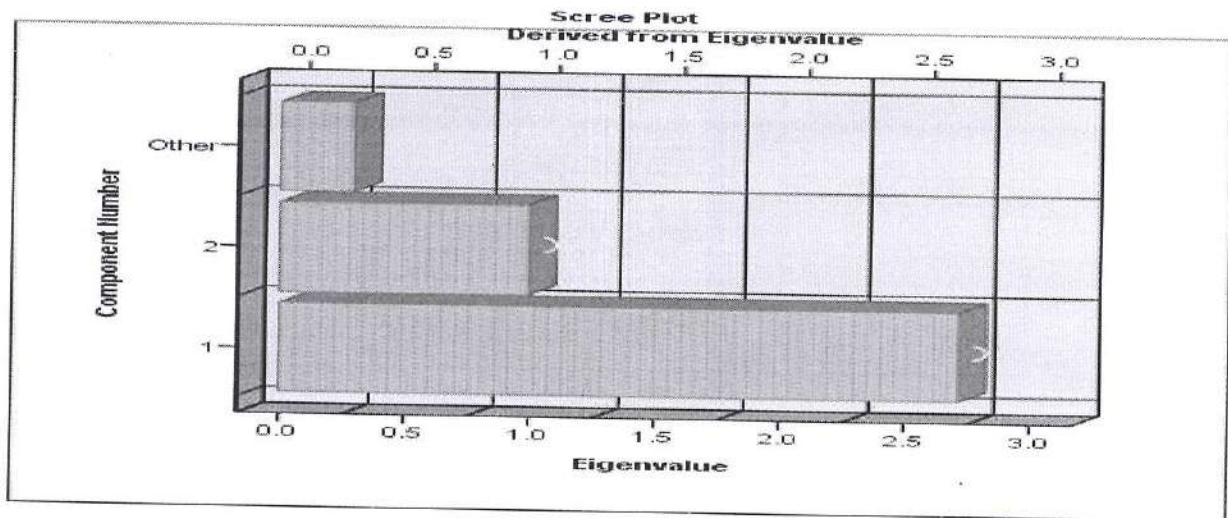


Figure 4. Scree plot of the first sub-factor (F1.1) of sustainable profit in business.

4.2.3. The Results of the Second Sub-Factor (F1.2) of Sustainable Profit through the Investigation of TASS, TLIA, and IASS Accounting Factors

Table 7 presents the results of the second sub-factor (F1.2) of sustainable profit for all variables obtained in this study. According to the KMO test, the data are suitable for factorial analysis related to the investigation of accounting factors through audited financial statements in businesses for sustainable profit (KMO = 0.713 or 71%), while according to Bartlett’s test of sphericity, the data are important enough to measure the analysis of qualified staff and investments in technology (equipment, machinery, etc.) for sustainable profit based on the variables under the second factor (Sig. = 0.000). According to communalities, the variables that have the highest common variance are (TASS and TLIA). According to total variance explained, a factor greater than 1 has been created, which explains the variance of 63%. According to the rotated component matrix, a sub-factor (F1.2) has been created, where the variables that have the greatest weight for the sustainable profit of businesses through human behavior or the work of employees and emerging technologies are (TASS = 0.951 and TLIA = 0.949).

Table 7. Results of the second sub-factor (F1.2) of sustainable profit through factor analysis.

KMO and Bartlett’s Test		Communalities			Total Variance Explained		Rotated Component Matrix		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	0.713	Factors	Initial	Extraction	Initial Eigenvalues	Rotation Sums of Squared Loadings	Factors	Sub-factor F1.2	
Bartlett’s Test of Sphericity	Approx. Chi-Square	1025.200	TASS	1.000	0.904	1.889	62.963	TASS	0.951
	df	3	TLIA	1.000	0.900	0.958	31.949	TLIA	0.949
	Sig.	0.000	IASS	1.000	0.585	0.153	5.088	IASS	0.591

PCA-MATRIX

Table 8 presents the results of the second sub-factor (F1.2) as stable through reliability analysis for all variables of this study. According to Cronbach’s alpha, the data have very high reliability ($\alpha = 0.873$ or 87%). According to ANOVA with Tukey’s test for non-additivity, the difference between variables related to the sustainable profit of businesses through audited financial statements is statistically significant ($p = 0.000$), while according to Hotelling’s T-squared test, there is an important difference between the variables of the second sub-factor (F1.2) for sustainable profit in business.

Table 8. Results of the second sub-factor (F1.2) of sustainable profit through reliability analysis.

ANOVA with Tukey's Test for Non-Additivity							
		Sum of Squares	df	Mean Square	F	Sig.	
Within People	Between People	31,104,022,603,656,884,000.000	783	39,724,166,799,050,936.000			
	Between Items	979,732,230,293,473,150.000	1	979,732,230,293,473,150.000	75.532	0.000	
	Nonadditivity	8,764,078,942,720,470,000.000	1	8,764,078,942,720,470,000.000	4922.309	0.000	
	Residual	Balance	1,392,336,398,035,725,310.000	782	1,780,481,327,411,413.500		
	Total		10,156,415,340,756,195,000.000	783	12,971,156,246,176,494.000		
	Total		11,136,147,571,049,669,000.000	784	14,204,269,861,032,740.000		
	Total	42,240,170,174,706,550,000.000	1567	26,956,075,414,618,092.000			
Hotelling's T-Squared Test							
75.532	75.532	1	783		0.000		
Reliability Statistics							
Cronbach's Alpha						N of Items	
0.873						3	
PCA-MATRIX							

Data processing by the authors.

Figure 5 presents the results of sustainable profit through the audited financial statements of businesses, taking into account the analysis of qualified staff and investments in technology (equipment, machinery, etc.) through the variables studied, where the importance of the second sub-factor (F1.2) or the investigation of TASS, TLIA, and IASS accounting factors.

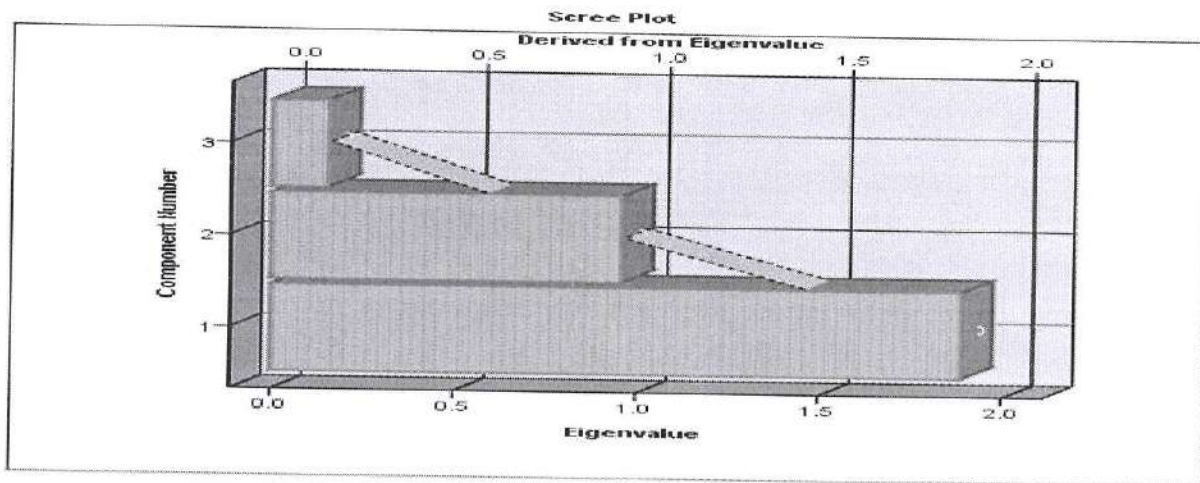


Figure 5. Scree plot of the second sub-factor (F1.2) of sustainable profit.

4.3. Multiple Regression Analysis for Investigating Accounting Factors through Audited Financial Statements for Sustainable Profit in Businesses

In this session, through multiple regression analysis, all the variables obtained in this study (TASS, IASS, TLIA, TREV, and NFI) were analyzed for the investigation of accounting factors through audited financial statements for sustainable profit in businesses by considering qualified staff and investments in technology (equipment, machinery, etc.).

Table 9 presents the multiple regression analysis for the factor (IASS) related to the investigation of accounting factors through audited financial statements in businesses for sustainable profit including model summary, ANOVA, and coefficients. According to R square, 78% of the change in the dependent variable is explained by the independent variables (TASS, TLIA, TREV, and NFI), while the remaining 22% is explained by other variables that are not included in the model by random error. According to the Durbin-Watson test, there is no autocorrelation (1.833) between the variables. According to the ANOVA analysis, the model is significant at every significance level (Sig. = 0.000), while according to the beta coefficient, the independent variable that affects the model the most is (NFI = -519 or -52%). Therefore, the hypotheses are accepted (H₁ and H₂).

$$\hat{y} = \alpha_0 + \beta_1(TASS) + \beta_2(TLIA) + \beta_3(TREV) + \beta_4(NFI) + \mu$$

$$= 0.189 + 0.161x_1 + 0.189x_2 + 0.393x_3 - 0.519x_4 + 0.022\mu$$

Table 9. Multiple regression analysis for factor (IASS).

Model Summary										
IASS	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
	0.890	0.784	0.878	8,491,628.7	0.784	14.150	5	770	0.000	1.833
ANOVA										
	Model	Sum of Squares		df	Mean Square	F	Sig.			
IASS	Regression	5,101,491,613,238,856.000		5	1,020,298,322,647,771.200	14.150	0.000			
	Residual	55,522,974,140,050,720.000		770	72,107,758,623,442.500					
	Total	60,624,465,753,289,576.000		775						
Coefficients										
		Beta		t	Sig.					
IASS	(Constant)			0.189	0.035					
	TASS	0.161		2.421	0.016					
	TLIA	0.189		1.357	0.075					
	TREV	0.393		5.865	0.000					
	NFI	−0.519		−7.312	0.000					

Data processing by the author.

The *p*-value is less than the 5% significance level; H_0 is rejected and accepted, $(\beta_1, \beta_2, \beta_3, \beta_4) \neq 0$.

Table 10 presents the multiple regression analysis for the factor (TASS) related to the investigation of accounting factors through audited financial statements in businesses for sustainable profit including model summary, ANOVA, and coefficients. According to R square, 73% of the change in the dependent variable is explained by the independent variables (IASS, TLIA, TREV, and NFI), while the remaining 27% is explained by other variables that are not included in the model by random error. According to the Durbin-Watson test, there is no autocorrelation (1.917) between the variables. According to the ANOVA analysis, the model is significant at every significance level (Sig. = 0.000), while according to the beta coefficient, the independent variable that affects the model the most is (TLIA = 0.777 or 78%). Therefore, the hypotheses are accepted (H_3 and H_4).

$$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(TLIA) + \beta_3(TREV) - \beta_4(NFI) + \mu$$

$$= 0.084 + 0.147x_1 + 0.777x_2 + 0.245x_3 + 0.101x_4 + 0.027\mu$$

The *p*-value is less than the 5% significance level, H_0 is rejected and accepted, $(\beta_1, \beta_2, \beta_3, \beta_4) \neq 0$.

Table 11 presents the multiple regression analysis for the factor (TLIA) related to the investigation of accounting factors through audited financial statements in businesses for sustainable profit including model summary, ANOVA, and coefficients. According to R square, 72% of the change in the dependent variable is explained by the independent variables (TASS, IASS, TREV, and NFI), while the remaining 28% is explained by other variables that are not included in the model by random error. According to the Durbin-Watson test, there is no autocorrelation (1.954) between the variables. According to the ANOVA analysis, the model is significant at every significance level (Sig. = 0.000), while according to the beta coefficient, the independent variable that affects the model the most is (TASS = 0.812 or 81%). Therefore, the hypotheses are accepted (H_5 and H_6).

$$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(TASS) + \beta_3(NFI) - \beta_4(TREV) + \mu$$

$$= 0.210 + 0.027x_1 + 0.812x_2 + 0.157x_3 - 0.114x_4 + 0.028\mu$$

Table 10. Multiple regression analysis for factor (TASS).

Model Summary										
IASS	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				Durbin-Watson	
					R Square Change	F Change	df1	df2		Sig. F Change
	0.857	0.734	0.732	113,160,712.48393	0.734	425.375	5	770	0.000	1.917
ANOVA										
Model		Sum of Squares		df	Mean Square	F	Sig.			
IASS	Regression	272,353,953,251,997,450		5	5,447,079,065,039,948,800	425.375	0.000			
	Residual	986,011,707,440,093,600		770	12,805,346,849,871,346.0					
	Total	3,7095,512,399,600,680,000		775						
Coefficients										
		Beta		t		Sig.				
IASS	(Constant)			0.084		0.094				
	IASS	0.147		2.421		0.016				
	TLIA	0.777		36.240		0.000				
	TREV	0.245		1.226		0.021				
	NFI	0.101		2.577		0.010				

Data processing by the authors.

Table 11. Multiple regression analysis for factor (TLIA).

Model Summary										
IASS	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				Durbin-Watson	
					R Square Change	F Change	df1	df2		Sig. F Change
	0.850	0.722	0.721	38,488,552.72757	0.722	501.437	4	771	0.000	1.954
ANOVA										
Model		Sum of Squares		df	Mean Square	F	Sig.			
IASS	Regression	2,971,251,952,944,959,500.0		4	742,812,988,236,239,870.000	501.437	0.000			
	Residual	1,142,135,260,809,414,400.0		771	1,481,368,691,062,794.200					
	Total	4,113,387,213,754,374,100.0		775						
Coefficients										
		Beta		t		Sig.				
IASS	(Constant)			0.210		0.000				
	IASS	0.027		1.358		0.175				
	TASS	0.812		36.281		0.000				
	NFI	0.157		3.942		0.000				
	TREV	−0.114		−3.031		0.003				

Data processing by the authors.

The p -value is less than the 5% significance level, H_0 is rejected and accepted, $(\beta_1, \beta_2, \beta_3, \beta_4) \neq 0$.

Table 12 presents the multiple regression analysis for the factor (TREV) related to the investigation of accounting factors through audited financial statements in businesses for sustainable profit including model summary, ANOVA, and coefficients. According to R square, 75% of the change in the dependent variable is explained by the independent variables (IASS, NFI, TASS, and TLIA), while the remaining 25% is explained by other variables that are not included in the model by random error. According to the Durbin-Watson test, there is no autocorrelation (1.701) between the variables. According to the ANOVA analysis, the model is significant at every significance level (Sig. = 0.000), while

according to the beta coefficient, the independent variable that affects the model the most is (NFI = 0.890 or 89%). Therefore, the hypotheses are accepted (H₇ and H₈).

$$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(NFI) + \beta_3(TASS) - \beta_4(TLIA) + \mu$$

$$= 0.181 + 0.109x_1 + 0.890x_2 + 0.043x_3 - 0.104x_4 + 0.025\mu$$

Table 12. Multiple regression analysis for factor (TREV).

Model Summary										
IASS	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					
					R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
	0.864	0.747	0.745	73,883,346.2	0.747	453.931	5	770	0.000	1.701
ANOVA										
Model		Sum of Squares			df	Mean Square		F	Sig.	
IASS	Regression	12,389,486,791,683,520,000			5	2,477,897,358,336,704,000.00		453.931	0.000	
	Residual	4,203,236,622,434,580,500.0			770	5,458,748,860,304,650.000				
	Total	16,592,723,414,118,100,000			775					
Coefficients										
		Beta		t		Sig.				
IASS	(Constant)			0.181		0.000				
	IASS	0.109		5.865		0.000				
	NFI	0.890		41.604		0.000				
	TASS	0.043		1.226		0.221				
	TLIA	-0.104		-3.027		0.003				

Data processing by the authors.

The *p*-value is less than the 5% significance level, H₀ is rejected and accepted, (β₁, β₂, β₃, β₄) ≠ 0.

Table 13 presents the multiple regression analysis for the factor (NFI) related to the investigation of accounting factors through audited financial statements in businesses for sustainable profit including factors through audited financial statements in businesses for sustainable profit including model summary, ANOVA, and coefficients. According to R square, 78% of the change in the dependent variable is explained by the independent variables (TASS, IASS, TLIA, and TREV), while the remaining 22% is explained by other variables that are not included in the model by random error. According to the Durbin-Watson test, there is no autocorrelation (2.033) between the variables. According to the ANOVA analysis, the model is significant at every significance level (Sig. = 0.000), while according to the beta coefficient, the independent variable that affects the model the most is (TREV = 0.777 or 78%). Therefore, the hypotheses are accepted (H₉ and H₁₀).

$$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(TASS) + \beta_3(TLIA) - \beta_4(TREV) + \mu$$

$$= 0.278 - 0.125x_1 + 0.084x_2 + 0.125x_3 + 0.777x_4 + 0.022\mu$$

The *p*-value is less than the 5% significance level, H₀ is rejected and accepted, (β₁, β₂, β₃, β₄) ≠ 0.

4.4. Validating Hypothesis for Investigating Accounting Factors through Audited Financial Statements by Analyzing Qualified Staff and Investments in Technology (Equipment, Machinery, etc.) for Sustainable Profit in Business

Table 14 presents the validation of hypotheses (H₁–H₁₀) for all sessions and all analyses. According to this table, the regression analysis proves the importance of each independent factor and variable and their influence on the dependent variables related to the investigation of the accounting factors through the audited financial statements to see the sustainable profit given to the qualified staff and investments in technology (equipment,

machinery, etc.). According to the results of the factor (IASS), the hypotheses (H₁ and H₂) are verified, where the influence of independent variables on intangible assets to have sustainable profit is emphasized. According to the results of the factor (TASS), the hypotheses (H₃ and H₄) are verified, where the influence of the independent variables on the total assets to have a sustainable profit is emphasized. According to the results of the factor (TLIA), the hypotheses (H₅ and H₆) are verified, where the influence of the independent variables on the total liabilities is emphasized to have a stable profit. According to the results of the factor (TREV), the hypotheses (H₇ and H₈) are verified, where the influence of the independent variables on the total income is emphasized to have a stable profit. According to the results of the factor (NFI), the hypotheses (H₉ and H₁₀) are verified, where the influence of the independent variables on the net financial income to have a sustainable profit is emphasized.

Table 13. Multiple regression analysis for factor (NFI).

Model Summary										
IASS	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
	0.883	0.779	0.777	6,512,640.1	0.779	542.320	5	770	0.000	2.033
ANOVA										
Model		Sum of Squares		df	Mean Square		F	Sig.		
IASS	Regression	115,011,145,035,664,896.00		5	23,002,229,007,132,980.000		542.320	0.000		
	Residual	32,659,151,302,284,872.000		770	42,414,482,210,759.570					
	Total	147,670,296,337,949,760.00		775						
Coefficients										
		Beta		t		Sig.				
IASS	(Constant)			0.278		0.781				
	IASS	−0.125		−7.312		0.000				
	TASS	0.084		2.577		0.010				
	TLIA	0.125		3.919		0.000				
	TREV	0.777		41.604		0.000				

Data processing by the author.

Figure 6 presents the model of the investigation of accounting factors through audited financial statements (IAAFSBCS) to verify the hypotheses raised for all variables (TASS, IASS, TLIA, TREV, and NFI) through the analyses and sessions of this study. Therefore, through the validation of the hypotheses (H₁–H₁₀), all variables have a significant impact on the sustainable profit in businesses (N = 800), as detailed in Table 14.

Table 14. Approval of hypotheses for all analyses.

Analyses	Factors	Hypotheses	The Equations	Accepted/Rejected
Descriptive	Manufacturing			
	Service	N/A	N/A	This method estimates the number of participating businesses in future analyses
	Distribution			
Factorial	F1.1	TREV = 0.883 NFI = 0.854		
	F1.2	TLIA = 0.695 TASS = 0.685 TASS = 0.951 TLIA = 0.949	N/A	This method preceded the validation of the hypotheses
Reliability	F1.1	$\alpha = 0.961 \approx 91\%$		
	F1.2	$\alpha = 0.837 \approx 84\%$ $\alpha = 0.873 \approx 87\%$	Sig. = 0.000	This method ensures the reliability of the data
Multiple regression	TASS	H ₁	$\hat{y} = \alpha_0 + \beta_1(TASS) + \beta_2(TLIA) + \beta_3(TREV) + \beta_4(NFI) + \mu$ = 1.189 + 0.161x ₁ + 0.189x ₂ + 0.393x ₃ - 0.519x ₄ + 0.022μ	Rejected H ₀
	IASS	H ₂		Accepted ($\beta_1, \beta_2, \beta_3, \beta_4$) ≠ 0
	TLIA	H ₃	$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(TLIA) + \beta_3(TREV) - \beta_4(NFI) + \mu$ = 0.684 + 0.147x ₁ + 0.777x ₂ + 0.245x ₃ + 0.101x ₄ + 0.027μ	Rejected H ₀
	TREV	H ₄		Accepted ($\beta_1, \beta_2, \beta_3, \beta_4$) ≠ 0
Multiple regression	IASS	H ₅		
	TLIA	H ₆	$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(TASS) + \beta_3(NFI) - \beta_4(TREV) + \mu$ = 7.410 + 0.027x ₁ + 0.812x ₂ + 0.157x ₃ - 0.114x ₄ + 0.028μ	Rejected H ₀
	TREV			($\beta_1, \beta_2, \beta_3, \beta_4$) ≠ 0

Table 14. Cont.

Analyses	Factors	Hypotheses	The Equations	Accepted/Rejected
TREV	IASS	H ₇	$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(NFI) + \beta_3(TASS) - \beta_4(TLIA) + \mu$ $= 3.681 + 0.109x_1 + 0.890x_2 + 0.043x_3 - 0.104x_4 + 0.025\mu$	Rejected H ₀
	NFI			
	TASS			
	TLIA			
NFI	IASS	H ₉	$\hat{y} = \alpha_0 + \beta_1(IASS) + \beta_2(TLIA) + \beta_3(TREV) - \beta_4(NFI) + \mu$ $= 0.684 + 0.147x_1 + 0.777x_2 + 0.245x_3 - 0.101x_4 + 0.022\mu$	Rejected H ₀
	TLIA			
	TREV			
	NFI			

Data processing by the authors.

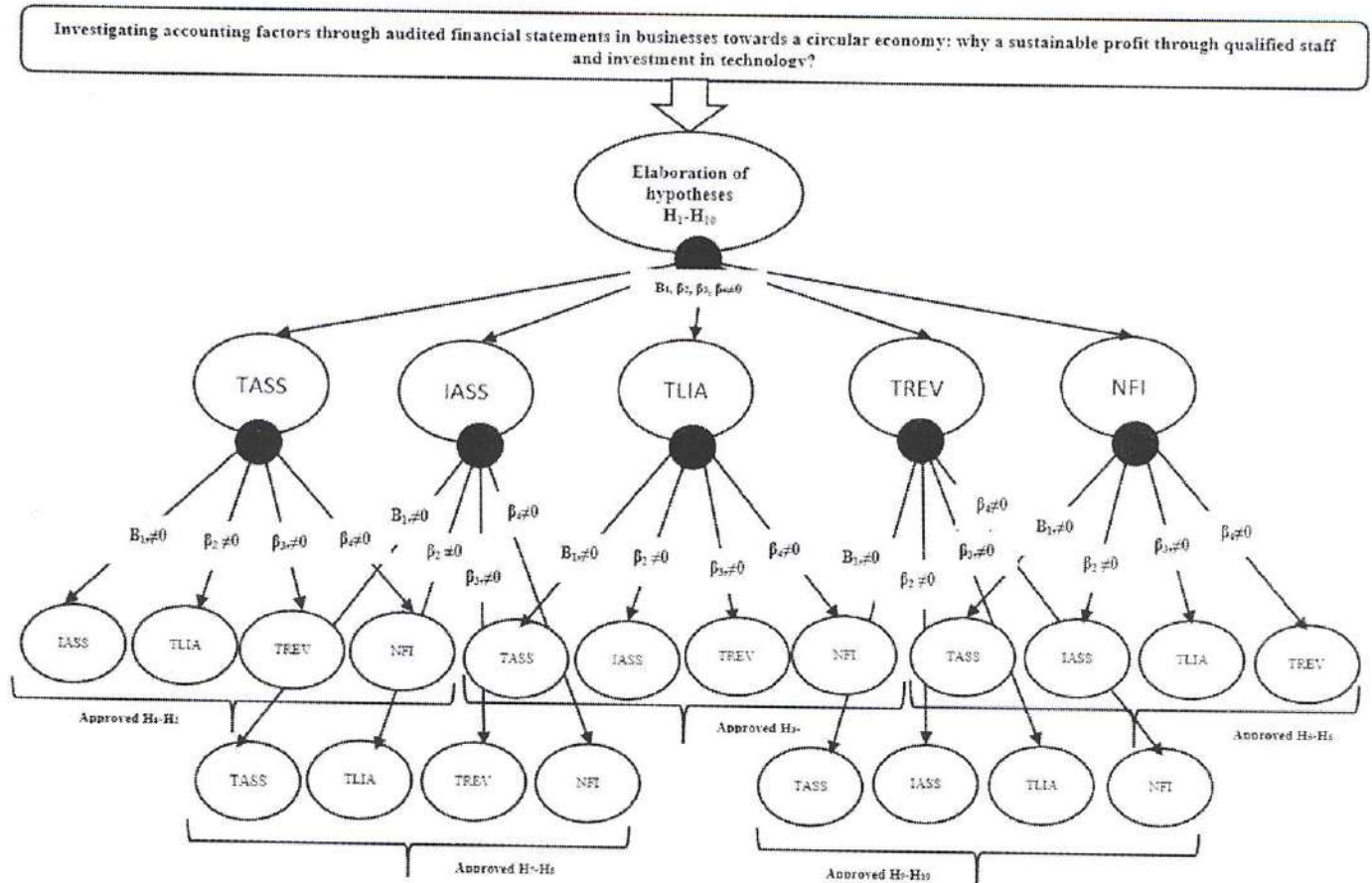


Figure 6. Elaboration of the hypotheses of the IAAFSBCS model. Data processing by the authors.

5. Discussion

To analyze the findings of this study by making comparisons with the discussions of other authors, the contribution was made to the findings of each variable in each included analysis. According to (Rossi et al. 2020), smart assets can support the circular economy in the design, evaluation, and comparison of circular initiatives for products, materials, assets, and processes to monitor circular efficiency and to have sustainability of profit. Regarding the variable of intangible assets (IASS), according to (Labidi and Gajewski 2019), businesses can increase the liquidity of the stock market around new capital offers by increasing the level of a declaration of their intangible assets, indicating that some French businesses provide insufficient information on their intangible assets. To investigate how the determinants of investment in intangible assets (IASS) in Europe, (Thum-Thyssen et al. 2019) explore these barriers and their drivers, concluding that assets are tangible and intangible in that they are affected somewhat differently by some key determinants tested such as (regulatory framework and external financing), while according to the results of this analysis, to have a sustainable profit, businesses must increase the performance of net financial income, taking into account technology (equipment and advanced machines), as well as qualified staff, in a circular economy. Regarding the variable of total assets (TASS), according to (Le et al. 2022), when business growth becomes more aggressive, their restructuring should focus on increasing total assets by merging and buying smaller businesses to stabilize their financial sustainability. Therefore, to investigate the development of a new multi-period asset-liability management model, according to (Hosseinienezaz and Jasemi 2022), a portfolio of four assets ((investment in the stock exchange, bonds, three foreign currencies (euro, dollar, and yen) and gold) is the best investment strategy. According to the results of this analysis, to have a stable profit, businesses must be careful about total liabilities in a circular economy. Regarding

the total liabilities variable (TLIA) to investigate the auditor's liability and price of excess cash holdings for foreign businesses, according to (Smith et al. 2021), it is noted that auditors require a fee premium for foreign-incorporated businesses with large cash holdings. According to (Chambers and Reckers 2022), other analyses should be made regarding the effects of the auditor's choices in order not to cause liabilities. While investigating whether governments support businesses through the distribution of public revenues and expenditures in the form of subsidies, grants, and taxes to have sustainability of profit, according to (Lulaj and Dragusha 2022) and (Lulaj 2022), the country must support businesses through the fair distribution of expenses or public revenues for businesses to have stability in cases of financial crises. While according to the results of this analysis, to have a sustainable profit, businesses must be careful in increasing the performance of the total assets of the business in a circular economy. Regarding the total revenue variable (TREV) to investigate the interaction between revenue logic, revenue model, and business model concepts, according to (Sainio and Marjakoski 2009), the revenue logic analysis consists of evaluating software-industry-level determinants and exploring alternative pricing principles and revenue models that impact revenue generation. According to (Gebauer and Fleisch 2007), employee motivation increases the sustainability of business income and profit, leading to more investments. While according to the results of this analysis, it is emphasized to have a stable profit, businesses must increase the performance of net financial income in a circular economy. Regarding the variable of net financial income (NFI) to investigate how the level of exposure to fair value accounting moderates the changes in the importance of the accounting value of net capital and net income during a crisis period, according to (Adwan et al. 2020), the importance of the accounting value of capital increases, while that of net income decreases during the financial crisis. According to (Balli et al. 2020), borrowing and investment are the main channels for smoothing out a large number of fluctuations in net financial income, while according to the results of this analysis, to have a sustainable profit, businesses must increase the performance of the total business income in a circular economy.

6. Conclusions

Based on the literature review and the findings of this study, it is observed that the investigation of accounting factors through audited financial statements in businesses, considering qualified staff and investments in technology (equipment, machinery, etc.), for sustainable profit is increasing day by day and some of the research pointed out that there is still a need for continuous analysis to see the impact of financial factors on the sustainability of profit. In the findings of this research, the factors (accounting, auditing, financial statements, financial items, qualified staff, investments in technology (equipment, machinery, etc.)) were elaborated, emphasizing where businesses should be careful to have sustainability of profit. In the descriptive analysis section, the financial statements of 800 businesses (manufacturing, service, and distributors) were analyzed, where the largest percentage of businesses were distributor businesses (352 businesses or 44%). In the factor analysis section, one factor (sustainable profit) and two sub-factors were created for human behavior and emerging technologies related to the investigation of sustainable profit factors (TASS, TLIA, TREV, NFI, and IASS), where the data were adequate and significant enough to measure sustainable profit analysis. The rotation matrix highlights the significance of the factors (F1.1: TREV = 0.883, TLIA = 0.695, TASS = 0.685, NFI = 0.854, and F1.2: TASS = 0.951 & TLIA = 0.949). In the reliability analysis section, according to Cronbach's alpha data, the data have high reliability for each factor ($\alpha = 0.961$ or 91%, $\alpha = 0.837$ or 84%, $\alpha = 0.873$ or 87%). In the multiple regression analysis section, all factors have a significant impact on the model, and there is a difference between the impact of the independent variables on the dependent variable. Regarding the factor (IASS), the variable that had the most impact was (NFI = -519 or -52%), where businesses should take into account investments in technology (advanced equipment and machinery) and have qualified staff. Regarding the factor (TASS), the variable that affected it the most was (TLIA = 0.777 or 78%), where

businesses should be careful about total liabilities. Regarding the factor (TLIA), the variable that influenced it the most was (TASS = 0.812 or 81%), where businesses should be careful about total assets. Regarding the factor (TREV), the variable that had the most impact was (NFI = 0.890 or 89%), where businesses should be careful about net financial income. Regarding the factor (NFI), the variable that influenced it the most was (TREV = 0.777 or 78%), where businesses should be careful with the total income. Considering all the factors and variables of this study, it is strongly recommended that businesses pay attention to total liabilities, total assets, net financial income, and total income. This paper can help not only businesses in the state of Kosovo but can also help businesses in all countries of the world in terms of sustainability of profit, taking into account the factors (accounting, auditing, financial statements, financial items, technology, and qualified staff). As implications and limitations, it was difficult to access some of the financial statements and there are only a limited number of variables; therefore, the same models can be analyzed for other businesses, variables, and other countries.

Author Contributions: Conceptualization, E.L. and B.D.; methodology, E.L., B.D. and E.H.; software, E.L. and B.D.; validation, E.L. and B.D.; investigation, E.L., B.D. and E.H.; data curation, E.L., B.D. and E.H.; writing—original draft, E.L. and B.D.; writing—review and editing, E.L., B.D. and E.H. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Institutional Review Board Statement: The study was conducted according to the guidelines of the Declaration of Helsinki, and ethical review and approval were waived for this study, for the reason that this study was conducted individually and independently by the institution where they work, respecting the anonymity of the interviewer.

Informed Consent Statement: Informed consent was obtained from all subjects involved in the study.

Data Availability Statement: The data used to support and prove the findings of this study are available from the corresponding author upon request.

Conflicts of Interest: The authors declare no conflict of interest.

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"HAXHI ZEKAI"

	REPUBLIKA E KOSOVËS REPUBLIKA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË	UNIVERSITETI UNIVERZITET "HAXHI ZEKAI" PEJË
REKTORATI		
Nr. / Br. / No. <u>3540</u>	Nr. i faq/ Br. str / No. pg <u>1</u>	
Data / Datum / Date: <u>06.12.2023</u> Pejë / Peje		

Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, lidhur me kërkesën e Prof. Ass. Dr. Suada A. Dzogovié, për mbështetje financiare për publikimin e punimit shkencor me titull "Negative trend in the positioning of women in international business" në revistën Human Researchin Rehabilitation e indeksuar ne SCOPUS (Q4), Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHET** kërkesa nr. Ref. 3085, dt. 26.10.2023, e parashtruar Prof. Ass. Dr. Suada A. Dzogovié, për mbështetje financiare për publikimin e punimit shkencor me titull "**Negative trend in the positioning of women in international business**" në revistën **Human Researchin Rehabilitation e indeksuar ne SCOPUS (Q4)**.
- II. Shuma e aprovuar për mbështetje financiare për publikime shkencore të publikuara në SCOPUS, Q4, është në shumë prej **500 euro**, sipas nenit 11 të Rregullores për Veprimtari Kërkimore Shkencore të UHZ-së ref.nr. 2909/22.
- III. Shërbimi financiar e procedon shumë e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Arsyetim

Komisioni për Kërkesa dhe Ankesa të drejtuara KD-së, në mbledhjen e mbajtur më dt, 29.11.2023, ka shqyrtuar propozimet e Grupit për Kërkime Shkencore nr. Ref. 3402, dt. 29.11.2023, lidhur me kërkesën Prof. Ass. Dr. Suada A. Dzogovié, për mbështetje financiare për publikimin e punimit shkencor me titull "Negative trend in the positioning of women in international business" në revistën Human Researchin Rehabilitation e indeksuar ne SCOPUS (Q4). Komisioni i ka rekomanduar Këshillit Drejtues që kjo kërkesë të aprovohet.

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar raportin e Komisionit për Kërkesa dhe Ankesa të drejtuara KD-së dhe, morri vendim që të aprovohet rekomandimi i këtij komisioni lidhur me kërkesën e lartcekur. Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu

Vendimi t'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektores për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës



REPUBLIKA E KOSOVËS REPUBLIKA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË		UNIVERSITETI "HAXHI ZEKA" PEJË
REKTORATI		
Nr. / Br. / No.	3085	Nr. i faq/ Br. str / No. pg 3
Data / Datum / Date:	26/10/2023	Pajë / Peë

Universiteti "Haxhi Zeka" në Pejë

Formulari për aplikim për mbështetje në publikime në revista shkencore/pjesëmarrje në konferenca shkencore

Informata për aplikuesin

Emri dhe mbiemri	Suada A. Džogović
Data e lindjes	January 9, 1965
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Njësia Akademike (UHZ)	Fakulteti i Biznesit (teaching in Bosnian language)
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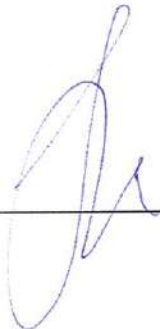
Informata për punimin shkencor

Emri i punimit	NEGATIVE TREND IN THE POSITIONING OF WOMEN IN INTERNATIONAL BUSINESS
Autorët e punimit	DŽOGOVIĆ, Suada A., Cucović, Anita

Roli i aplikuesit në punim (në revistë shkencore)	<input checked="" type="checkbox"/> Autor i parë <input type="checkbox"/> Autor korrespondent <input type="checkbox"/> Autor i dytë
Emri i revistës	Human Research in Rehabilitation (The International Journal for Education/Rehabilitation and Psychosocial Research)
Indeksi i revistës ¹	SCOPUS
Vegëza për tek faqja informuese për revistën	https://human.ba/wpdm-package/full-text-263/?ind=1694425597321&filename=1694425597wpdm_Article-4.pdf&wpdmdl=2012&refresh=64fef3eb683e81694430187
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	NO

Parashtruesi i kërkesës

Suada A. Džogović _____



¹ Vetëm punimet e publikuara në revista të indeksuara në Eeb of Science dhe Scopus do të mbështeten.

SHTOJCAT



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"HAXHI ZEKA"

GRUPI PËR KËRKIME SHKENCORE

Pejë, dt.

Deklaratë nën befim

Unë Suada A. Džogović deklaroj nën befim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit



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"HAXHI ZEKA"

REPUBLICA E KOSOVËS REPUBLICA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË		UNIVERSITETI UNIVERZITET "HAXHI ZEKA" PEJË
REKTORATI		
Nr. / Br. / No.	3541	Nr. i faq / Br. str / No. pg 1
Data / Datum / Date:	06.12.2023	Pajë / Pajë

Këshilli Drejtues

Data: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, lidhur me dy kërkesat e Prof. Ass. Dr. Elvis Elezaj, për mbështetje financiare për publikimin e dy punimeve shkencor. Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHEN** dy kërkesat me nr. Ref. 3256/23 dhe nr. Ref. 3257/23, të parashtruar nga Prof. Ass. Dr. Elvis Elezaj, për mbështetje financiare për publikimin e dy punimeve shkencor me titull, si në vijim;
 1. **"Applying the SPACE Model for strategic decision-making in SMEs: An empirical analysis from Kosovo"** ne revistën *International journal of sustainable development and planning* e indeksuar ne SCOPUS (Q3), ne vlerë 500€.
 2. **"Quantitative strategic planning matrix as a superior strategic management tools and techniques in evaluating decision alternatives: a multi-stage exhibition for creatinizing strategic leadership"** ne revistën *Mendel* e indeksuar ne SCOPUS (Q2), ne vlerë 500€.
- II. Shuma e aprovuar për mbështetje financiare për publikime shkencore të publikuara në SCOPUS, është në shumë prej 500 euro, sipas nenit 11 të Rregullores për Veprimtari Kërkimore Shkencore të UHZ-së ref.nr. 2909/22.
- III. Shërbimi financiar e procedon shumën e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.



Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu

Vendimi t'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektore për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës



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Formulari për aplikim për mbështetje financiare për publikimin e Punimeve Shkencore
në Revista Shkencore / Pjesëmarrje në Konferenca Shkencore

Informata për aplikuesin

Emri dhe mbiemri	Elvis Elezaj
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Informata për punimin shkencor

Emri i punimit	Quantitative Strategic Planning Matrix as a Superior Strategic Management Tools and Techniques in Evaluating Decision Alternatives: A Multi-Stage Exhibition for Creationizing Strategic Leadership
Autorët e punimit	Elvis Elezaj & Bekë Kuqaj
Roli i aplikuesit në punim (në revistë shkencore)	<input checked="" type="checkbox"/> Autor i parë <input type="checkbox"/> Autor korrespondent <input type="checkbox"/> Autor i dytë
Emri i revistës	Mendel Journal
Indeksimi i revistës ¹	Scopus
Vegëza për tek faqja informuese për revistën	https://doi.org/10.13164/mendel.2023.2.090
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	Jo

¹ Vetëm punimet e publikuara në revista të indeksuara në Web of Science dhe Scopus do të mbështeten.

Informata për Konferencën shkencore / performancën artistike

Titulli i konferencës shkencore/performancës artistike²	
Autorët e punimit/performancës artistike³	
A) Roli i aplikuesit në performancë artistike	<input type="checkbox"/> Solist <input type="checkbox"/> Mysafir <input type="checkbox"/> Korepetitor
B) Roli i aplikuesit në konferencë	<input type="checkbox"/> Prezantues i punimit në konferencë
Vegëza për tek faqja informuese për konferencën apo performancën	
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	

Nënshkrimi i aplikuesit:


² Konferencat dhe performancat e realizuara në vendet fqinje të Kosovës, nuk do të mbështeten.

³ Nëse aplikoni për mbështetje të pjesëmarrjes në performancë artistike, plotësoni njërin nga opsionet në rubrikën A. Nëse aplikoni për mbështetje të pjesëmarrjes në konferencë shkencore, plotësoni rubrikën B.

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Unë Elvis Elezaj deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit

Quantitative Strategic Planning Matrix as a Superior Strategic Management Tools and Techniques in Evaluating Decision Alternatives: A Multi-Stage Exhibition for Creationizing Strategic Leadership

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Abstract

Evaluation of alternatives to making decisions still remains as the most difficult field for every manager. Considering that uncertainty, stress, emotions and many other factors still remain insurmountable during decision-making in the work of managers. The research will bring a contemporary approach to the evaluation of alternatives through the multi-stage method by conducting a series of exhibitions for an effective decision. Model will create a logical structure derivation of exhibitions by revealing options and paths toward strategic leadership. The research used mixed methods of data collection to create a more meaningful and integrative research design. The sample was elongated over a survey of 250 organizations. The research brings to the surface a clear analysis of the following path as a guide and practically used to gain differentiating advantages towards the long-term through Strategic Attractiveness Position in Industry (ST-API). From this analysis structure, a clearness leadership orientation is created for managers, a recommendation for strategic leadership, revealing a group of strategies to undertake depending on the ST-API dimension IFE (Internal Factor Evaluation) or ST-API dimension EFE (External Factor Evaluation) through crafting "Options" since the organizations are concentrated in the vicinity of the corner (nook) in quad IV, conclusively in "growth and build". Occurred in this axle, organizations are advised to orient their actions towards the "develop products" in order to go towards longevity and leaderism in the industry.

Keywords: QSPM Model, Evaluation, Decision-Making, Multi-Stage and Strategic Leadership.

Received: 19 June 2023

Accepted: 30 August 2023

Online: 05 September 2023

Published: 20 December 2023

1 Introduction

Utilization of techniques and tools in the process of strategic management [41] means an important and very applied element in the entire managerial world. This dimension expresses a component with more weight and more influence from managers to achieve their strategic goals [25, 33, 26] and, in general, their objectives towards a successful and highly effective management. The use of these models from the scientific world to show real and meaningful results [42] towards the instructions that managers need to govern with different organizations, it has even generated a lot of applicability in the professional world towards the search for results and effects for a strategic leadership and organizational differentiation to competitiveness in the industry [19].

The Quantitative Strategic Planning Matrix model, acronymsly "QSPM" model, is a super technique that gives the organization's leaders a clear and very concrete analysis of its internal and external resources [16] to build an "image" or "simulacrum" on how to

position ourselves and raise the level of attractiveness to consumers. The QSPM model has brought very powerful results in many economic and business aspects [18, 11] by using the resources from Internal Factors Evaluation (IFE) and External Factors Evaluation (EFE) to create an approach that will enable many managers and leaders of organizations to take a closer look at a new way of makes long-term decisions [28, 21]. What the research will bring to the surface is the help and support that I will find using internal and external variables to build a practical and very clear guide to make strategic planning [13] towards creating leadership in the industry.

Many researchers and professionalisms in the business world have tried to always look for new approaches to face the changes because the environment always produces challenges and chances [29] for businesses in such a way that they will be able to adapt these chances and challenges as opportunities to take certain decisions. The research has arrived as a new opportunity for certain activities which from time-to-time are showing uncertainty [17] towards making decisions and most

of the time managers are facing stress, emotions and logical, emotional and mental uncertainty towards stable and effective decision making [4, 1]. The research uses a clear craft methodology of the steps towards exhibitions, known as multi-stage, which will practically serve the managers to first create a certain analysis and then produce a good decision [15, 2]. Through many stages, the research will produce a well-flowed overview by identifying the weight and ranking [38] of each of the internal and external variables of the model to derive concretely the group and the set of highly valued alternatives that the model recommends to follow.

2 Literature Review

Model is a superb-model from the Strategic Management Tools and Techniques (SMTT) group that knows the field of strategic management and which many managers tend to have used to achieve attractiveness and a certain position in the industry [34]. The Quantitative Strategic Planning Matrix (QSPM) model is mainly used to evaluate many different options offered by the exhibits or derivative stages of the internal and external analysis of the organization, these alternatives belonging to the strategic component, trying to make a clear determination of which of the strategic alternatives is more attractive [9, 10] and more sought after towards the industry. The model highlights an opportunity that shows which of the selected or targeted alternatives is considered more feasible and gives priority to other alternatives. In order to reach this stage to evaluate and select which of the alternatives is more acceptable, suitable and beneficial [30] for the organizations, definitely creating a system of building different expositions which we call multi-stage to build the base of framework towards a clear decision.

Evaluation and decision-making is a very difficult and challenging concept [8] for managers since they build a large part of the evaluations on the basis of judgments and perceptions from dealing with unstructured or non-routine problems [31] and that most of the time they represent phenomena that do not produce the same characteristics and attributes. The nature of evaluation and decision-making is constantly unknown practically by managers, but they try to create new approaches through scenarios, systematic plans, empirical analyzes and various statistical and mathematical models [39, 40] which will provide them with a longevity and profitevity path. Regarding many studies and research done by the authors [7, 24] the usage of SMTTs, specifically the QSPM model, which from a meta-analytical point of view is a very certain product of analysis to make sustainable decisions, turns out to be very effective [5]. It is important to emphasize that the evaluation of alternatives to make decisions [32], especially those that have a long-term and sustainable orientation [12], requires a high consumption of time and expenses during its creationism. However, managerial experience has shown that decisions are always oriented to create organizational stability,

because there is always a dose of doubt about the effect of the decision [35].

To judge and evaluate a set of alternatives is not something unconscious or unknown to the leaders of organizations, moreover it represents a daily function of every manager, and this is a very confronting segment day-by-day for managers to achieve success [37]. But related to this, the nature of the evaluation of alternatives does not imply a narrowly treated segment, it implies that the external environment [20] of the organization should also be considered, where it also plays an important role during the analysis and implementation of the decision [3]. Having in mind these environments, both from the inside and from the outside, an integral approach [27] can be created which would be weighed and evaluated in parallel in such a way that it creates an impact and a basis for making a decision. Given the fact that internal analysis is a resource that can be formed, treated or even structured according to changes, and the other part of outside it is not under our control, we can create a mechanism to adapt to those circumstances and condits [6]. The creation of this parallelism of analysis and evaluation provides a duality approach to managerial judgment that can help many managers to build distinctive advantages and industrial differentiation, thus can leading to a strategic reflection [14] and consistent leadership.

3 Research Methodology

The methodology of this research is based on the application of mixed methods during data collection. Starting from this methodology, during the data collection, the survey design was used and through the questions, the type of quantitative method was applied during the data collection. The survey contained a set of questions that were totally based on primary data and focused on the management aspects and functions of the organization, respectively directors or senior managers (CEOs). This methodology allows the evaluation of questions by combining it with additional interpretations and elaborations, once to create a qualitative approach where the researcher creates the opportunity to generate more information about the event or phenomenon.

For this segment, it is very necessary to make the elaborations by the leaders of the organizations by studying in depth the details, behaviors and management actions. The sample is made up of several sections, the focuses of which are the axes of the SWOT analysis, which play an important role in identifying the focus of the organizations. It is distributed at the national level by 250 respondent organizations as powerful representative samples [36, 22, 23] which have completed the survey. These organizations mainly belong to the production sector and which have a size mainly from 10-50 employees, which are specifically the sector of small businesses, where it is seen as the greatest opportunity for them to apply models for growth and development. The questions from the survey sample were coded with ranking numbers from 1 to 4

Table 1: IFE Matrix dimension for organizations, Variables of axle's **Strengthens** and **Weaknesses**.

	Weight	Rating	WScore
Strengths			
(S1) Capital circle	0.08	3	.24
(S2) Increasing investments	0.07	1	.28
(S3) Possibility of growth	0.06	3	.18
(S4) Extend in markets	0.08	1	.32
(S5) Infrastructure	0.09	3	.27
(S6) Profitevity	0.09	2	.18
(S7) Quality	0.06	1	.24
(S8) Concentration	0.07	3	.21
Weaknesses			
(W1) Exportation	0.03	2	.06
(W2) Skills and competence	0.04	3	.12
(W3) Innovation	0.02	2	.04
(W4) Market penetration	0.05	3	.15
(W5) Profitable industry	0.07	4	.28
(W6) Technology	0.08	2	.16
(W7) Limited investments	0.06	3	.18
(W8) Financing	0.05	2	.10
Sum	1.00	1-4	3.01

(where, 1 very low, 2 slight low, 3 average and 4 superior or very high).

Through these emmerations, the respondents will be clearer and more likely to answer the questions more freely, determining the value of the ranking of the variables through their objectivity. After the data collection, the samples were subjected to the process of organization and extraction of the results by processing the assessment of the weight and rate of each variable. Further, the analysis of this data after the build of the dimensions of IFE and EFE, specifically the crafting of internal and external exhibitions, has resulted in the schematic presentation of the model, positioning and clearly specifying the concentration of organizations in which framework they are performing throughout the industry. The exhibits have also flowed post-schematically, revealing and showing which group of strategic alternatives should be undertaken by the leaders of the organizations. Furthermore, the evaluation of the various post-recommendation "Options" was done and finally, the final exhibition of the strategies from the chart was made, identifying which one is the best. After the calibration (filtering) of the best alternative, it will be recommended as a sustainable and leading strategic option.

4 Results and Discussion

In the segment of results and discussions, the various exhibits derived from the SWOT analysis are presented. Furthermore, this segment is divided into several sessions which identify the exhibitions divided into two dimensions: Internal Factor Evaluation (IFE) and that of External Factor Evaluation (EFE). Within the IFE dimension, a series of analyzes from the Strengthens and Weaknesses component have been addressed, while the Opportuneness and Threatens have been addressed in the external EFE dimension.

From the analyzes made in the IFE dimension, in

Table 2: EFE Matrix dimension for organizations, Variables of axle's **Opportuneness** and **Threatens**.

	Weight	Rating	WScore
Opportuneness			
(O1) Systematic increment	0.06	3	.18
(O2) Quality in improving	0.07	2	.14
(O3) Focused in innovation	0.08	3	.24
(O4) Penetration in international markets	0.09	2	.18
(O5) Motivation of staff	0.05	3	.15
(O6) Consultancy	0.04	3	.12
(O7) Employees education	0.04	3	.12
(O8) Investments in targets	0.02	1	.04
Threatens			
(T1) Rivalism	0.07	3	.21
(T2) Taxation	0.05	3	.20
(T3) Black economy	0.09	4	.36
(T4) Unstable environment	0.08	2	.24
(T5) Laws in force	0.07	3	.28
(T6) Staff migration	0.08	3	.24
(T7) Income taxes	0.06	3	.18
(T8) Crisis	0.05	2	.10
Sum	1.00	1-4	2.81

Table 1, Strengths and Weaknesses were dealt with in the analysis part. During the process of analyzing the internal analysis of organizations, specifically the first exhibition of Strengths, we noticed that the variables that mostly played the role of power were Extend in markets (.32), Infrastructure (.27), Increasing investments (.28), Quality (.24) and Capital circle (.24). These variables were the key focus that most respondents referred to in order to generate the most important indicators that they paid attention to. To proceed further with Weaknesses which were also present and much more important to see more closely which were with the keys that marked importance.

The variables that mostly played the role of Weakness were: Profitable industry (.28), Limited investments (.18), Technology (.16) and Market penetration (.15). These indicators which showed the most influence of the organizations which, although subject to a lot of rivalry, are constantly conveying the industry and its attractiveness to position themselves as best as possible. This dimension expresses great importance by looking at the strong and weak sides of the organization which relentlessly tries to take advantage of the opportunities of the environment and following the demand of consumers.

On the other hand, the analyzes carried out in the EFE dimension, in Table 2, where the Opportuneness and Threats are dealt with in the analysis part. During the process of analyzing the external analysis of organizations, specifically the second exhibition on Opportuneness, we noticed that the variables that mostly played the role of power were: Focused in innovation (.24), Systematic increment (.18), Penetration in international markets (.18), Motivation of staff (.15) and Quality in improving (.14). These variables were the key focus that most respondents referred to generate as indicators or Key Performance Indicators (KPIs) the most important that they were given importance to.

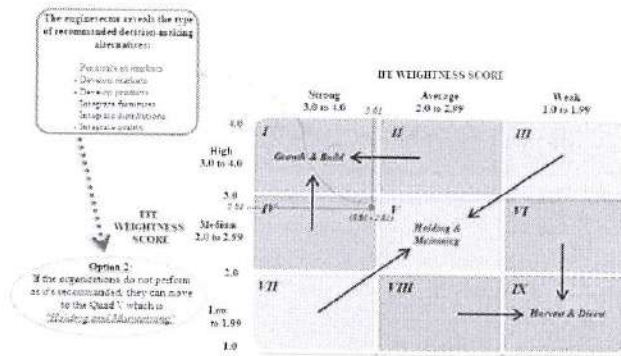


Figure 1: Graphical view of organizations posturing in quadrants and Strategic Attractiveness Position in Industry "quad-IV" (ST-API-quad IV or ST-API^{quad IV}).

To proceed further with the Threats which were also present and much more important to see more closely which were with the keys that marked importance and weight.

The variables that played the most role in Threats were: Black economy (.36), Laws in force (.28), Staff migration (.24), Unstable environment (.24) and Rivalism (.21). These indicators, which showed the most influence from the external environment of organizations which, although subject to a lot of competition and a market with uncertain indications and accompanied by many changes, are constantly conveying the industry and its attractiveness for to be positioned as best as possible. This dimension expresses great importance considering the Opportunities and Threats of organizations which are relentlessly attacked with both opportunities and threats and many challenges of change from the environment.

In Figure 1, specifically that of the graphic presentation and the clear view that the organizations are spreaded in the industry, it is the clear step where they are concentrated by position and in which frame of the model. From the graph, we see that the organizations are in a good and relatively stable industrial position, always starting from their point-positioning in the framework. From the resulting analyses, we can say that the values obtained from the two exhibitions treated in advance of the first and second, respectively IFE and EFE, turn out to be IFE=3.01 and EFE=2.81.

After the graphic presentation of these two dimensions, we can say that the organizations are in a desirable territory and location, because they face even more challenges to maintain this position, which will also be addressed and debated in the discussion session. The results reveal that the organizations are positioned in the IV quadrant or ST-API-quad IV (ST-API^{quad IV}) or in "growth and build" which expresses the most desired and requested quadrant by the organizations. This quad is a genuine positioning and at the same time it shows a maturity of the organizations and a point which argues a good stability for the organizations, regarding this aspect the organizations are in an important cycle where their focus is the costumers and

their behaviors.

Furthermore, even though this position is desired, it is at the edge of quadrant IV or ST-API-quad IV (ST-API^{quad IV}) and quadrant V or ST-API-quad V (ST-API^{quad V}) where it expresses a point-cut between two axes with distinct orientation, and definitely organizations should focus a lot to maintain this axle-positioner. From this position, organizations are presented with a series of steps and alternatives that must be taken to create a comfort zone and preserve this axis of stability. The alternatives that are shown are a group of variants that managers must be careful and be able to implement to create the possibility of maintaining this concentration area.

The group of alternatives derives from penetrate in markets, develop products, develop markets, integrate furniture's, integrate distributions and integrate quality. This positioning creates a good and very solid comfort for them so that they can continue with the improvement of the various weaknesses that they identified during the interviews. But this does not mean that they should create a large or superior area of their comfort by not focusing on the aspects of the weak sides because the environment is constantly changing and they can pass another axis which cannot create maturity or sustain stability. Therefore, they should take the steps that emerge from the model chart as a recommended recommendation of strategic alternatives, devoting themselves and focusing on the creation of new products and development of new markets through innovative products and services, the creation of routes and lines of new relationships with retailers and channels with distributors, especially focusing on the continuous improvement of quality in products and services.

Based on this prism, we can say that they can maintain this consistency, on the contrary, if they do not respect this recommendation, they will go to "Option 2" and may move to a decline in the positioning of different quads, such as the V quad or ST-API-quad V (ST-API^{quad V}) where it is expressed by "hold and maintain". Based on this, we can say that not complying with this recommendation derives many other effects and consequences for organizations, starting from the change of the quad's focus, and for more, the change of orientation to another group of strategic alternatives which cannot generate stability noted.

If organizations are oriented to attract as many powerful positions in the industry as possible, they can try to improve through the two axes of the model, referring to IFE and EFE. Furthermore, organizations can generate other options, respectively post-option 2 (Figure 2), this expresses a possibility of building "Option 3" where the model will generate a direction if they want to improve the internal side by referring you to the powers that be advancing them, or by improving their weaknesses so that the steering vector gets more weight in the I quadrant or by moving it horizontally to the left in ST-API-quad I (ST-API^{quad I}). Or on

Table 3: QSPM Model for organizations, Creation of alternatives post-revelation ST-API-quad IV or ST-API-quad V (Calibrating best alternative).

	Weightiness	Penetrate in Markets		Develop Markets		Develop Products		Integrate Furniture's		Integrate Distributors		Integrate Quality	
		R	Ws	R	Ws	R	Ws	R	Ws	R	Ws	R	Ws
Strengthens													
(S1) Capital circle	0.08	3	.24	3	.24	1	.32	3	.24	2	.16	3	.24
(S2) Increasing investments	0.07	3	.21	3	.21	3	.21	2	.14	3	.21	4	.28
(S3) Possibility of growth	0.06	2	.12	3	.18	4	.18	-	-	3	.18	3	.18
(S4) Extend in markets	0.08	2	.16	2	.16	2	.16	3	.24	4	.32	2	.16
(S5) Infrastructure	0.09	4	.36	3	.27	2	.18	2	.18	3	.27	2	.18
(S6) Profitivity	0.09	3	.27	3	.27	3	.27	3	.27	3	.27	3	.27
(S7) Quality	0.06	3	.18	4	.24	3	.18	4	.24	3	.18	4	.24
(S8) Concentration	0.07	2	.14	2	.14	2	.14	-	-	2	.14	3	.21
Weaknesses													
(W1) Exportation	0.03	2	.06	3	.09	2	.06	-	-	3	.09	2	.06
(W2) Skills and competence	0.04	2	.08	2	.08	2	.08	2	.08	3	.12	1	.04
(W3) Innovation	0.02	1	.02	3	.06	3	.06	2	.04	2	.04	2	.04
(W4) Market penetration	0.05	2	.10	2	.10	1	.05	1	.05	2	.10	3	.15
(W5) Profitable industry	0.07	2	.14	3	.21	2	.14	3	.21	3	.21	2	.14
(W6) Technology	0.08	1	.08	1	.08	2	.16	3	.24	2	.16	3	.24
(W7) Limited investments	0.06	2	.12	2	.12	3	.18	3	.18	3	.18	2	.12
(W8) Financing	0.05	1	.10	3	.15	3	.15	2	.10	2	.10	1	.05
Opportuneness													
(O1) Systematic increment	0.06	2	.12	3	.18	3	.18	3	.18	2	.12	3	.18
(O2) Quality in improving	0.07	2	.14	2	.14	3	.21	3	.21	3	.21	3	.21
(O3) Focused in innovation	0.08	3	.24	3	.24	4	.32	-	-	2	.16	4	.32
(O4) Entry in internat. markets	0.09	2	.18	2	.18	2	.18	-	-	1	.09	3	.27
(O5) Motivation of staff	0.05	4	.20	3	.15	3	.15	2	.10	2	.10	3	.15
(O6) Consultancy	0.04	2	.08	2	.08	4	.16	2	.08	-	-	2	.08
(O7) Employees education	0.04	3	.12	4	.16	3	.12	3	.12	3	.12	3	.12
(O8) Investments in target	0.02	3	.06	3	.06	3	.06	2	.04	3	.06	3	.06
Threatens													
(T1) Rivalism	0.07	3	.21	2	.14	3	.21	3	.21	2	.14	3	.21
(T2) Taxation	0.05	2	.10	2	.10	2	.10	2	.10	-	-	2	.10
(T3) Black economy	0.09	2	.18	3	.27	3	.27	4	.36	3	.27	2	.18
(T4) Unstable environment	0.08	2	.16	2	.16	2	.16	3	.24	2	.16	3	.24
(T5) Laws in force	0.07	3	.21	3	.21	2	.14	-	-	2	.14	-	-
(T6) Staff migration	0.08	4	.32	4	.32	4	.32	3	.24	3	.24	2	.16
(T7) Income taxes	0.06	2	.12	2	.12	3	.18	2	.12	2	.12	2	.12
(T8) Crisis	0.05	1	.05	1	.05	1	.05	4	.20	3	.15	3	.15
Sum of attractiveness score	1.00	1-4	4.87	1-4	5.13	1-4	5.33	1-4	4.41	1-4	4.81	1-4	5.15

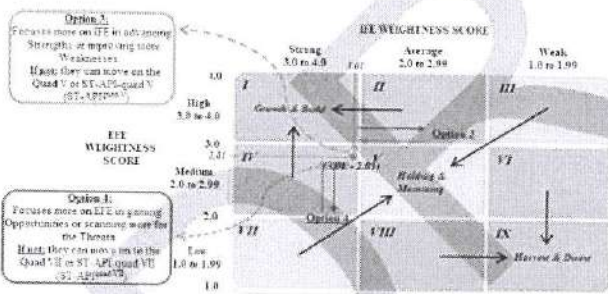


Figure 2: Graphical view post-option 2, implementation of "Option 3" & "Option 4".

the other hand, we can build another option "Option 4" where this other intervention can also be oriented to the part of using the opportunities from the created environment, specifically EFE showing flexibility and power of adaptation and at the same time creating support mechanisms and read the risk that may come in the future in such a way that the leading vector is directed vertically upwards and positioning it as much as possible towards the quadrant of I or ST-API-quad I (ST-API-quad I). On the contrary, if these analytical recommendations and advices derived from the results are not implemented, organizations have the tendency and possibility to run away from the cur-

rent focus. Furthermore, ignoring "Option 3" organizations have the possibility to lose their leadership in the market and move in the direction of the V-quadrant or ST-API-quad V (ST-API-quad V) horizontally to the right. Or disregarding the recommendation "Option 4" can lead to even worse consequences for organizations where they can take a position in the direction of quadrant VII or ST-API-quad VII (ST-API-quad VII) directly downward, because once they can to move to the "hold and maintain" axle, which further minimizes the loss of the trend in the industry.

From Table 3 we can see that through this the calibrations and filtering of each variant or alternative have been done, looking more closely at the weight and ranking of each variable that has an impact on each alternative. Table 3 reveals to us which of the alternatives have the highest score of weight and ranking results, thus being expressed through the sum attractiveness score, where the most ranked alternative in this group of variants turns out to be the "develop products" or creation the product diversifications which has a value of 5.33 more than the attractiveness measured in the industry.

5 Conclusions and Recommendations

Based on the results obtained from the analysis, we can conclude that the influence of the QSPM model creates a new situation for organizations, a situation that promotes the improvement of the competitive position and at the same time creates conditions for a sustainable leadership. For more, this situation can lead to a long-term of their life cycle, even though they always claim that dimension. From the revealed results, it appears that the organizations have a genuine focus on the fourth quadrant (IV) or ST-API-quad IV (ST-API^{quad IV}). Otherwise, this should not be taken as a issue of creating a comfort zone which will constantly produce positivism for them, they should take care of this position and attractiveness in order to keep alive their importance and relationship with the consumer.

Although these results revealed the group of alternatives that should be undertaken, they showed an exhibition of where their reality is of the actual performance and that from now on we should refer more to the calibration of these alternatives in order to create a filtering as possible clear and more effective that should be undertaken and which should be seen in Table 3. And from this exhibition it turns out that the most requested variant according to the weight and ranking of each of the variables turns out to be develop products as the best and most marked alternative for the exhibition. It is recommended that organizations have a clear focus of their orientation, concentrating as much as possible on "Options 3 and 4" in order to avoid conditions and situations unfavorable to the creation of various inadequacies, both internal and external organizations. Referring to "Option 3", organizations must pay attention to the internal environment of organizations, promoting as much as possible the advancement and ensuring the performance of indicators or KPIs so that they keep their focus towards the satisfaction of the consumer and the industry in general. As long as we refer to "Option 4", the organizations are obliged to constantly carry out and monitor the environment, looking for opportunities to adapt and maximize these opportunities in order to ensure that the gap between the expectations of the organizations and the production of environmental effects is reduced as much as possible.

Furthermore, they must systematically deal with the threat component by building scenarios and mobilizing and adapting their internal resources to the environment as much as possible. Therefore, as a recommendation, the core of the research is for organizations to focus mostly on the development of new products, to create diversifications, to build a variety of products so that they do not focus only on one product. This will help them to create a greater consistency regardless of the fluctuating cycles of operation in the industry, for more they should look towards the focus of the consumer's needs in such a way that more product development leads to longevity and leadership in the

industry.

Acknowledgement: Highest acknowledgment is dedicated to all the businesses in Kosovo that responded to the survey without any hesitation, also special acknowledgment goes to Mendel Journal.

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Formulari për aplikim për mbështetje financiare për publikimin e Punimeve Shkencore
në Revista Shkencore / Pjesëmarrje në Konferenca Shkencore

Informata për aplikuesin

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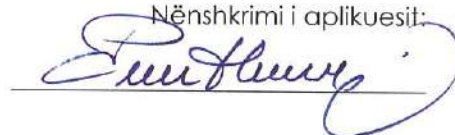
Emri i punimit	Applying the SPACE Model for Strategic Decision-Making in SMEs: An Empirical Analysis from Kosovo
Autorët e punimit	Elvis Elezaj, Qemajl Sejdiqja & Bekë Kuqaj
Roli i aplikuesit në punim (në revistë shkencore)	<input checked="" type="checkbox"/> Autor i parë <input type="checkbox"/> Autor korrespondent <input type="checkbox"/> Autor i dytë
Emri i revistës	International Journal of Sustainable Development and Planning
Indeksi i revistës ¹	Scopus
Vegëza për tek faqja informuese për revistën	https://doi.org/10.18280/ijscdp.180824
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	Jo

¹ Vetëm punimet e publikuara në revista të indeksuara në Web of Science dhe Scopus do të mbështeten.

Informata për Konferencën shkencore / performancën artistike

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Autorët e punimit/performancës artistike ³	
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B) Roli i aplikuesit në konferencë	<input type="checkbox"/> Prezantues i punimit në konferencë
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Nënshkrimi i aplikuesit:



² Konferencat dhe performancat e realizuara në vendet fqinje të Kosovës, nuk do të mbështeten.

³ Nëse aplikoni për mbështetje të pjesëmarrjes në performancë artistike, plotësoni njërin nga opsionet në rubrikën A. Nëse aplikoni për mbështetje të pjesëmarrjes në konferencë shkencore, plotësoni rubrikën B.

SHTOJCAT



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Pejë, dt.

Deklaratë nën betim

Unë Elvis Elezaj deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit

Applying the SPACE Model for Strategic Decision-Making in SMEs: An Empirical Analysis from Kosovo



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<https://doi.org/10.18280/ijstdp.180824>

ABSTRACT

Received: 15 May 2023

Revised: 21 July 2023

Accepted: 25 July 2023

Available online: 29 August 2023

Keywords:

strategic decision-making, evaluation & analysis, SPACE model, Kosovo, SMEs and AHP-MCDM

The research aims to see the weightiness of evaluation, the approach of internal and external analysis of the organization and the impact that this approach can influence on organizations, therefore the model of the SPACE and its importance in decision-making through managerial function in organizations in Kosovo. The study focuses in the way of analyzing the factors, of the SPACE model in national organizations, analyzing the type of concentration in the industry through the results achieved. This model derives internal and external analyzes of organizations by determining the format of the strategic decision-making method and their application in strategic orientations for organizations. The model tries to provide a basis for sustainable and long-term decision making, as the economy is developing day-by-day and managers are facing more uncertainty. The research used a series of methodologies starting by the conceptual framework of the model of SPACE, flowing through with AHP-MCDM approach to see the consistency and randomness indexes for providing the sustain decision making and contemporary practical guidance for managers. The study processed with 500 surveyed Small and Medium Enterprises (SMEs) in Kosovo. The results through this research turn out to be that organizations' applying the SPACE for decision-making can gain's strong orientation towards in industry, pertinently Strategic Position in industry (STPi) especially in aggressively position against competition. It is recommended that businesses follow such a path of practicing Strategic Management Tools and Techniques (SMTT) for a meaningful strategic decision-making and for better posturing.

1. INTRODUCTION

Decision-making can be defined as an extremely broad and complex notion that can be extent over a wide process from the solution offered between the created variants to a solution of the most profitivity option. Referring the study of Koontz Wehrlich [1], they define decision-making as a process where the choice of direction, respectively a way of selecting between options among several variants offered. Managerial decision-making process is a complex duration interval attributed to the direction of many stages that should be derived as a summary of the nature of the change in the environment and the integration of the best variants that can fulfill the mission and the vision of the organization, respectively problem solving. Based on the studies done by Schermerhorn [2] emphasizes that decision-making is a broad process which implies the choice as the best action in the group or among many options.

Given that many definitions were discussed above, it can be said that decision-making is a process that implies a research and investigation of many possible options that the manager may have available to make them. It means that to make a decision is to be faced with a situation whose decision-maker “cuts” the situation between one option among the many options decided to solve the problem. Therefore, referring to

decision-making, we are dealing with a very complex and variability category that depends on the situations created, where no change represents the same consequences.

But, it can say that decision-making in a short or long interval which is created depends on the changes, and it will represent a selection of an option among several options that have been generated according to the created problem.

However, a complete and systematic outline is closely and deeply connected to a research-scientific base and crucially necessary to make analyzes so that we can make effective decisions in organizations. An organization's internal analysis skills must be adapted to the challenges and changes in the external environment in which they operate. Although other methods have certain advantages that rely on analysis from the internal view of the organization, some of them only see the environment as an unmanageable and non-controlling element and that we must always adapt to it. Regarding to this, it cannot be a separation between the environments, it functions as a composite union and a direct connection as a “symbiosis” [3].

1.1 SPACE model into decision-making

The model is designed to make a managerial practice and once it will help many different managerial levels to solve problems based on the logic of skill, abilities and

This type of so-called decision-making mechanism represents a model, tool, method or even technique of how the methodology for solving the diagnosed problem will be built.

The conceptualization of this decision-making mechanism implies the form, framework and design, simulacra or structural scheme of building organizational decision-making. Once, it is used to synonymize and show a segment of the process crafted from identification to problem solving [22]. There are many great reasons that the executives of organizations have such attitudes when talking about the connections that exist and repeated citations to the environment, where the element that most attacks the organization is volatility. The contemporary economy is very characterized by frequency, fast and big changes in the surrounding environment of organizations.

Therefore, the decision-making process in our research means how to analyze the internal-and-external view of the organization based on the SPACE model, its factors and variables. Analyzing in this segment, a weight-balance between the intern-and-extern organizational environments [23] which managers can create a methodological approach of building steps on how to create an analysis focused from the inside, and adapted from the outside.

A particular decision-maker can see the decision-making process as a rationalized, logically and completely systematized process, and unlike many others who see decision-making as a comfortable, freely and relatively not well-systematized process [24]. Usually, the decision maker selects one of the most complete variants that can be related to the expertise, intuitiveness and self-judgment on the part of the manager. Therefore, this corpus of combinations can position in a very qualitative and subjective decision maker. Differences also exist among those who are focused especially on decision-making in risky environment conditions [25, 26]. This can mean that when we are in different types of uncertainty conditions, but there is tendency to measure or evaluate by probabilistic data.

Organizations constantly change in the course of their proactivity towards the management of their environment or surroundment, even though their performance will always be under its influence, and also the environment as it goes and grows in uncertainty [27]. To take care and maintaining performance against such decisions that are complex, the reflexes of the organization can derive to increase the ability, competence, skills and craftsmanship which are a wide view increased against the potential to adapt externally, to make plans and increasing the degree of flexibility to cope with uncertain situations [28]. When such situations overtake managers, they initiate to build scenarios to produce and design a multitude of situations and conditions with possible future occurrence probabilities to approach and understand well the possible outcomes that may occur and, also are related to alternative directions for to act [29].

In conditions of freedom, decision making is characterized by the fact that the manager's most of the times are aware by possible alternatives that can lead to the solution of the problem. In fact, when the decision making is based on the disponibility information, he can assess the likelihood of each of the possible alternatives.

Therefore, decision-making characterized under conditions of risk represents a decision-making under conditions in which the results do not represent complete certainty. Decision making results in a consideration as the selection, for some established bases or selection criteria, of a variant through

groups of variants. Decision in the organization should have a special significance, to be considered of many criteria and analyzes rather than a solely criterion. It can create a basis for evaluating the different criteria and evaluating the variants considering each of criterion, further, the accumulation of the results to obtain relative calibration of the variants related to the change presented. It presents a continuum of higher multi-criteria cognitive process.

The problems in AHP can be studied according to the general categorization of research issues, which manages a high cognitive process within the inclusion of a several adequate interlinked criteria from the Multi-Criteria Decision-Making (MCDM) spectrum, separated into the most acceptance segment of highly sum-objective and higher a lot of attributes cognitive process since the selection is continuous, MCDM-AHP is applied as a computing calculation issue with different objective functions. Of course, another issue addressed is the calculation of weights with certain relative importance according to standards and, in particular, of the system of differential classification of linguistics 1 to 9 scale in AHP [30, 31].

3. MATERIALS AND METHODS

The research was conducted in Kosovo, and it uses a very wide and strong sample survey [32-34] which includes 500 representative respondent organizations of different categories that are mainly small and medium level (SMEs) according to the standard of employment determination by the European Union. The survey was elongated to the entire territory of the state and there were no regional or even local restrictions. So, the sample was diversified as possible during data gathering. Furthermore, the objective of the research was to bring a collection and range of data that would serve the researcher to derive a clear construction of the research topic. The sample is clearly organized with precise research questions based on the factors of the SPACE model into decision-making, which generates a large number of questions from its dimensions and factors.

Further, the survey is organized to collect data that is a qualitative format (problem solving strategy), because during this implementation the research design was used for structured interviews for the presentation of questions and where the representatives of the organizations or managers (CEOs) were familiar with the objectives and the topic of the research.

The accumulation of data has used the conversation system (face-to-face) to generate as much information as possible so that the researcher can create a larger corpus of data and analysis. Although the research method was qualitative, the researcher has created a design of the combination that, through interviews, brings out as many quantities and quantifications of numbers as possible to elaborate and interpret them.

Therefore, starting from this point, all the data collected from the dimensions and factors of the SPACE model will be used further in the analyzes to see how the application of the model will be, what's results, what effects they will bring to organizations. The research further proceeded with the organization of the data in the quantitative data set where their collection was done and the general results were obtained through the quadrate factors of the SPACE model.

The findings from this research turn out to be very promising, which can also prove and clarify that such a model of evaluating and analyzing the strategic position of organizations can bring very powerful and offensive [35, 36] results for managers and leaders of businesses. Therefore, it has been undertaken to look more closely at how the model can create calibration and differentialism in the segment of competitiveness and rivalry [37] by making effective decisions.

Based on many researches done in this field by authors who have applied models for effective and successful decision-making, the SPACE model brings a clear overview of the steps on how we can build a high scale of certain steps for decisions. Furthermore, the model as part of SMTT is very integrative and from the research it turns out to be very effective and adaptive which can refer to the term of capability, ability and flexibility for a genuine and meaningful positioning in the framework, respectively the financial terms [38] such as: market share, financial stability, productivity, cash flow and liquidity, etc.

Based on the purpose of the model to create a clear approach for managers, it turns out that the skills and competencies based on internal-view of the organization can create an opportunity to give full effectiveness and for organizations to own a market share where the quality of decisions to create such a concentration of strong competition in the industry [39]. Related to the fact of the connection between the SPACE model and the specifics of businesses in the country, there appears to be a very good correlation both from the aspects of the application, as well as the result that the model can craft.

And, we can also conclude that the model has generated very effective and very distinctive results from the practices and techniques applied previously by managers for a long-term decision-making and a strategic posturment [40]. The graph shows the values achieved by the pattern, which reveals a crystal picture of the performavity in terms of actual and aspired through the SPACE model. Values reached from Figure 1, we can say and also determine that the organizations turn out to be positioned in the aggressive frame or in the first quadrate of the model, well-known STPi-1 (STPi-I^{quad}) as the most powerful dimension in SPACE model, with the coordinate values of $x=2.16$ and also $y=1.83$ so that through this concentration and posture.

Organizations are suggested to follow an unfolding path to try to expand the market, to attack new markets, to develop new products, to build different strategies in integration (vertical, horizontal, conglomerate, etc.) to diversify products and services, or types of mixed strategies with focus of aggressivity [41]. This is as a result of the fact that the country is very identified as possible to create a very large space of doing business.

Although the specifics of the market shows that these applicable strategies are the product of new organizations created recently as a result of technology, new human competences and various electronic processes. Consider that the opportunity to penetrate and expand is very large, because the market has enough demand to compete and to identify new needs.

Therefore, organizations are in such an excellent position such as aggressivism situation [42] to operate in the industry, hence there is good stability of the market, stable environment, easy and very supportive policies for start-up businesses and also support from the government segment for economic

development. And from this, we can see that the perspective remains open for manufacturing, commercial and service organizations to be able to implant this model in their close future as a daily and routine work of managers and the profitevity they can create from utilizing the model.

If the organizations do not take the steps that are recommended according to the disclosure of strategic decision alternatives and long-term orientation to build a sustainable directioning they can move to "Option 2" (see Figure 1), which may also represent a deviation from the position of the current concentration of aggressiveness to the left side which is Conservatism quad STPi-2 (STPi-II^{quad}) or on the right side which is Competitive quad STPi-4 (STPi-IV^{quad}). If we take in considering the quad IV or the Competitive focus as a basis, it concretely does not represent a much-weakened position of the organization, even though it is ranked lower than aggressiveness, where the leadership of organizations is seen as substantially more differentiated.

The IVth quad or STPi-IV (STPi-IV^{quad}) means that we should hold and think more about increasing our resources or mobilizing to compete in a stage with more organizations in such a way that this stage, as mentioned above, represents an invisible war between organizations or even a competition developed in a psychic-dynamic and mental conception, in order to achieve a distinctness from the same group of organizations. If we refer to STPi-2 (STPi-II^{quad}) that specifically organizations can move towards Conservatism, key points and important momentum where they should stop to think about the definability of defense or the creation of a mechanism for their defensiveness in the way that they are in a vicious circle which does not guarantee much high certainty. The tendency to re-track from competition or even the fight for the market proves an avoidance that organizations should not think too much about their convenience and comfort zone.

Because, Conservatism is synonymous with self-cloement, the inability to keep up with changes in the industry's environment, emotional distance from consumer perceptions and weak competence in observing changes in technology. What is proposed to managers from this model is not only "Options" mentioned above, but following the path of implementing the model step-by-step, so that managers have a clear implant and clearly predict the result where they want to go.

4.2 Derivation of results and discussions through AHP-MCDM

In the following Table 2, the dimensions of the SPACE model (ES, CA, IS and FS) are positioned, specifically its key factors in a comparisons pairwise enabled and carried out through MCDM-AHP to see more closely what the logical derivation of the analyzes and assessments. Here, a dependency test will be carried out between all the factors or dimensions of the model to compare and analyze how the rankings and weights are between them through one-to-one tests.

The values positioned in the table are calculated and taken as average responses from the survey samples of 500 SMEs in Kosovo, which express the weight and influence of each of them during decision-making. Hence, it is worth mentioning that the rankings are determined according to Saaty's scale and through it, and it is clearly seen which variable had the highest effect and role during decision-making.

represent a certain and sustainable decision-making.

Therefore, in the case of our research, the value of R does not exceed the limit of confidence and certainty, it is on the limits of consistency, and managers with full freedom can consider it as a possible step in their future to act.

$$\begin{aligned} CI &= 0.034 \\ Const. &= 0.09 \\ CR &= \frac{CI}{const.} = \frac{0.034}{0.09} = 0.04 \\ CRvalue &= CR + CI = 0.04 + 0.034 = 0.038 \\ CRvalue &= \mathbf{0.038} \end{aligned}$$

5. CONCLUSIONS

The usage of the SPACE model for organizations will bring a great support and help to look at the analysis of both its environments, thus identifying the strong points and those for improvement and to build an effective decision. This will bring a better position for their concentration in the industry. What can be said, is that the research has brought out a series of analyzes which are also the core competence of the analysis to distinguish a way to make a sustainable decision or decisions.

The factors identified as the focus of managers to make decisions has brought an innovation in the way that decisions should be made, because in the past most of the time managers have made decisions without any significant analysis, especially in a rationally and objective based in sense of numbers. Therefore, we can also conclude that through the analysis steps offered by the SPACE model, organizations are offered a clear guide for the use of factors and variables on how to move towards sustainability and differentiating positioning in the industry. Calculated from this point of view, it turns out that the strategies that organizations should pay attention to are the intensive ones to apply, always referring to the specific conditions discussed above in the Kosovo's operating environment.

Looking at the analysis of the variables that clearly influenced and turned out to have a significant effect when making decisions, it is worth noting such as the share through markets or position in the market, then there was the quality that was inevitably present where the organizations devote high importance of their goods towards an increase in consumer credibility and loyalty.

Then, an important role during the analysis is played by the return on investments, liquidity, the growth of the organization or opportunities to grow organizationally. These variables are directly related to the participation and activity of the existing in markets. Furthermore, these show the possibilities of how organizations are oriented to expand or grow in the industry, mainly in new markets.

Furthermore, price elasticity and variable demand, which are the other two variables that can show another important weight that can be related to the clear impact they can have on competitive pressure between organizations. In order to bring forward an important post-analysis basis and to serve the managers enough to make certain decisions, it is the analysis made by AHP-MCDM method, where first one-to-one tests were done to see the correlative links, matrix standardizations and in the end to identify the most important priorities for making decisions.

Regarding to this methodological derivations, the results appear to be focused on the Ist quad or STPi-1 (STPi-I^{quad}), which is aggressiveness posture. Trying to see more clearly, the gap is between the axes or dimensions of Environmental Stability (ES-38.8%) together with Competitive Advantages (CA-34.2%) which leads to a greater focus on the external environment of the organizations, taking into account the changes and challenges of technology see Figure 1. Respectively, we have the calculation of the consistency index (CI) is in the acceptability scale and which confirms that the decision-making can be taken with complete certainty from the consistency randomness (CR), where the CR is *0.038 or .038*, and it is below the scale of rejection norm, *0.038 < 0.1* as the upper limit of acceptance.

ACKNOWLEDGMENT

Special acknowledgment to all SMEs in Republic of Kosovo that provided the necessary information to conduct this research, and also acknowledgments to IJSDP.

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NOMENCLATURE

EFE	External Factor Evaluation
IFE	Internal Factor Evaluation
ES	Environmental Stability
IS	Industry Stability
CA	Competitive Advantages
FS	Financial Stability
AHP	Analytical Hierarchy Process
MCDM	Multi-Criteria Decision Making
SPACE	Strategic Position and Action Evaluation
CI	Consistency Index
CR	Consistency Randomness
STPi	Strategic Position in Industry
SMTT	Strategic Management Tools and Techniques



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REKTORATI		
Nr. / Br. / No. 3542	Nr. / Faq / Br. str / No. pg 1	
Data / Datum / Date: 06.12.2023		Pojë / Pec

Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka " Pejë, lidhur me kërkesës e MSc. Besfort Ahmeti, për mbështetje financiare për publikimin e punimit shkencor me titull "The impact of financial education of young people on their financial planning behaviour" ne revistën Human Researchin Rehabilitation e indeksuar në SCOPUS (Q4), Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHET** kërkesa nr. Ref. 3040, dt. 19.10.2023, e parashtruar MSc. Besfort Ahmeti, për mbështetje financiare për publikimin e punimit shkencor me titull "**The impact of financial education of young people on their financial planning behaviour**" ne revistën **Human Researchin Rehabilitation e indeksuar në SCOPUS (Q)**.
- II. Shuma e aprovuar për mbështetje financiare për publikime shkencore të publikuara në SCOPUS, Q4, është në shumë prej **500 euro**, sipas nenit 11 të Rregullores për Veprimtari Kërkimore Shkencore të UHZ-së ref.nr. 2909/22.
- III. Shërbimi financiar e procedon shumë e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Arsyetim

Komisioni për Kërkesa dhe Ankesa të drejtuara KD-së, në mbledhjen e mbajtur më dt. 29.11.2023, ka shqyrtuar propozimet e Grupit për Kërkime Shkencore nr. Ref. 3402, dt. 29.11.2023, lidhur me kërkesën MSc. Besfort Ahmeti, për mbështetje financiare për publikimin e punimit shkencor me titull "The impact of financial education of young people on their financial planning behaviour" ne revistën Human Researchin Rehabilitation e indeksuar në SCOPUS (Q4). Komisioni i ka rekomanduar Këshillit Drejtues që kjo kërkesë të aprovohet.

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar raportin e Komisionit për Kërkesa dhe Ankesa të drejtuara KD-së dhe, morri vendim që të aprovohet rekomandimi i këtij komisioni lidhur me kërkesën e lartcekur. Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu

M. Belegu

Vendimi t'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektores për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës



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Informata për aplikuesin

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Emri i punimit	THE IMPACT OF FINANCIAL EDUCATION OF YOUNG PEOPLE ON THEIR FINANCIAL PLANNING BEHAVIOUR
Autorët e punimit	Fisnik Morina, Besfort Ahmeti, Liridona Nikqi
Roli i aplikuesit në punim (në revistë shkencore)	<input type="checkbox"/> Autor i parë <input checked="" type="checkbox"/> Autor korrespondent <input type="checkbox"/> Autor i dytë
Emri i revistës	Human Research in Rehabilitation
Indeksi i revistës ¹	Scopus
Vegëza për tek faqja informuese për revistën	https://www.scopus.com/sourceid/21101047721 https://human.ba/
A jeni mbështetur financiarisht nga	Jo

¹ Vetëm punimet e publikuara në revista të indeksuara në Web of Science dhe Scopus do të mbështeten.

ndonjë institucion tjetër vendor? Nëse po, specifikoni.	
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Informata për Konferencën shkencore / performancën artistike

Titulli i konferencës shkencore/performancës artistike ²	
Autorët e punimit/performancës artistike ³	
A) Roli i aplikuesit në performancë artistike	<input type="checkbox"/> Solist <input type="checkbox"/> Mysafir <input type="checkbox"/> Korepetitor
B) Roli i aplikuesit në konferencë	<input type="checkbox"/> Prezantues i punimit në konferencë
Vegëza për tek faqja informuese për konferencën apo performancën	
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	

² Konferencat dhe performancat e realizuara në vendet fqinje të Kosovës, nuk do të mbështeten.

³ Nëse aplikoni për mbështetje të pjesëmarrjes në performancë artistike, plotësoni njërin nga opcionet në rubrikën A. Nëse aplikoni për mbështetje të pjesëmarrjes në konferencë shkencore, plotësoni rubrikën B.



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GRUPI PËR KËRKIME SHKENCORE

Pejë, dt. 18.10.2023

Deklaratë nën betim

Unë Besfort Ahmeti deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit



THE IMPACT OF FINANCIAL EDUCATION OF YOUNG PEOPLE ON THEIR FINANCIAL PLANNING BEHAVIOUR

Original scientific paper

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Received: 2023/04/18

Accepted: 2023/06/22

ABSTRACT

This study analyses financial education and its impact on the behavior of young people in Kosovo during their financial planning. It also provides a theoretical overview of financial education, financial planning, and financial experiences. The study was conducted using quantitative methods, with primary data collected through an online questionnaire. The statistical tests used are MANOVA, ANOVA, Paired T-Test, the Chi-square test for goodness-of-fit, and factorial and reliability analysis. We find that the level of education has a positive effect on money management and the creation of a personal financial plan; employment status and sources of income have an essential impact on controlling the financial situation; financial experience has a positive effect on making personal financial decisions. All empirical analyses are original and based on the authors' calculations through econometric models and other research methods. We highlight the importance of financial education in schools.

Keywords: financial education, financial planning, financial behavior, consumer behavior, youth

INTRODUCTION

Personal financial planning is the development and implementation of total, coordinated plans for achieving general financial objectives (Maman & Rosenhek, 2022). Private wealth management is also increasingly being applied to this process, particularly when it involves portfolios and more significant investment properties. Most people have a great need for personal financial planning. They have some primary financial goals they want to achieve. To help meet their goals, the public is constantly offered a variety of investments, insurance coverage, savings plans, tax devices, retirement plans, trusts, charitable arrangements, and the like, but these financial instruments and

plans are often presented in a partial manner (Sundarasan et al., 2016). Furthermore, the wealth of our society, along with increasing education levels, creates a situation where more and more people can benefit from financial planning techniques (Waliszewski & Welch, 2021). Everyone should try to improve their financial knowledge. Better financial knowledge makes us more confident about getting a mortgage or investing in our retirement savings. And this helps us understand what developments in the financial markets mean for our work or business. But improving our financial knowledge takes a lot of work. The financial system is vast and complex, which makes it virtually impossible to know where to start learning or where to

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Financial literacy is a form of education in financial matters (Huston, 2010; Klapper, Lusardi, & Panos, 2012). Hilgert, Hogarth, and Beverly (2003) defined financial education as financial knowledge, also seeing it as the basis of appropriate financial decision-making. Previous studies have shown that financial knowledge affects financial behaviour (Babiarz & Robb, 2014) and (Woodyard et al., 2017), financial intention (Priyadharshini, 2017) and financial decisions (Asaad, 2015; Parker, 2012). To measure the level of financial knowledge, subjective financial knowledge or perceived knowledge and objective financial knowledge were used. Subjective financial knowledge is how people perceive themselves in terms of what they know and how they would rate their level of financial knowledge (Allgood & Walstad, 2016; Khan et al., 2017; Raghavan & Mishra, 2011). Objective financial knowledge is that which is actually stored in memory and is measured by assessing people's levels of understanding of various components of financial markets and products, such as accounting, assets, debts, savings and investments, value of money, inflation, compound interest, and risk diversification (Lusardi & Mitchell, 2014).

Understanding Financial Education and Financial Planning

According to internationally accepted definitions, financial education is a process that should enable better knowledge of financial products, concepts and risks, as well as the development of skills for adaptive selection and making sound decisions regarding financial products and services, and the management of personal finances, which ultimately contributes to increasing the population's well-being (Swiecka, 2020). Financial education is closely related to financial inclusion, so higher financial literacy, better information, and willingness to make wise and sound financial decisions should generally contribute to higher financial inclusion. The Organization for Economic Co-operation and Development (OECD) defines financial literacy as: "a combination of awareness, knowledge, skills, attitudes, and behavior necessary to make sound financial decisions and ultimately achieve individual financial well-being" (OECD, 2022). *Why should we be financially literate?* - The reason is that anyone can fall victim to financial fraud: it is not only the young but also the elderly who, in particular, are often the targets of certain types of fraud. New fraud schemes appear all the time, aiming to trick people into taking actions

that result in them losing their money. By taking steps that involve decisions such as creating a spending plan, controlling consumer borrowing, and preparing emergency and retirement funds, financial uncertainty can be reduced, and financial goals can be made attainable. Financial literacy is essential in modern society. Young people are growing up in an increasingly complicated world where they will undoubtedly have to be responsible for their financial spending at all times. Financial education of young people at an early stage is important to reduce social and financial vulnerability, to reduce the risk of debt-induced poverty, placing a financial burden on parents/careers, which can lead to many people leaving studies in case they lose family support for any reason. Furthermore, improving financial literacy can potentially strengthen the efficiency of financial markets (Dahiya, Özen, & Kisan, 2023). Young people who are more informed about financial risks and opportunities can contribute to developing more functional financial institutions. Moreover, promoting a saving culture among young people will lead to the development of the financial situation, in general, to ensure that the financial sector makes an effective contribution to real economic growth. Not all young people continue their education at the university level, especially those with poor financial conditions; therefore, it is important that financial knowledge is learned from high school. *Financial awareness* - In global economic development, financial awareness is one of the necessary elements to create financial stability. Financial awareness is part of financial education and is an important factor that affects perceived knowledge which ultimately affects financial decision-making (Khan et al., 2017; Mason & Wilson, 2000). *Financial experience* - The experience of owning a financial product or sharing the experiences of owning a financial product with others is another factor that affects the improvement of financial education. Frijns, Gilbert and Tourani-Rad (2014) found a positive and significant causal effect of financial experience on financial education. So, someone with good financial experience also has good financial knowledge. *Financial goals* - Financial goals play an important role in measuring a person's financial knowledge. Creating financial goals can be done by setting time-based goals, for example, short-term, medium-term, and long-term. In addition to setting goals, we also need to think about how to achieve these goals, whether it's saving or taking a step forward to address debt.

METHODOLOGY, RESEARCH QUESTIONS AND HYPOTHESES

Research questions and hypotheses

This study was carried out with quantitative methods and primary data. The main purpose of this paper is to show the impact of the financial education of young people on their behavior in financial planning.

The research questions of this study are:

1. Does the level of financial education affect the creation of a financial plan?
2. What impact does education level have on money management?
3. Does employment status and sources of income have a significant impact on controlling the financial situation?
4. Does work experience influence personal financial decision-making?
5. What impact does the education level and employment status have on personal savings intended for investment?

The hypotheses built for this study are:
 H1: The level of education has a positive impact on money management and creating a personal financial plan.

H2: Employment status and sources of income have a significant impact on controlling the financial situation.

H3: Work experience has had a positive impact on making personal financial decisions.

H4: Education level and employment status have a significant impact on personal savings intended for investment.

Data collection and sample selection

This research was conducted using quantitative methods and primary data. According to Dzogovic,

quantitative research involves the use of computer methods to study human behavior. The instruments of this approach are mathematical, and the backbone is measurement. Because these measures are expressed quantitatively (as percentages or numbers used to generalize over large samples), they provide a basis for observing and recording data that can be analyzed quantitatively (Dzogovic, 2022). The data were collected through an online questionnaire. For the design of this questionnaire, we based it on other works that have used different approaches (Dzutsev, 2016; Nano, 2014). The selection of the sample was done randomly. The questionnaire contained 21 questions with Likert scale options to choose from different levels of agreeableness. The questionnaire was distributed through electronic platforms, specifically through social networks and email lists. The questionnaire was left open for data collection for 20 days. Only the respondents under 25 years old were considered for the study. The number of respondents in the questionnaire was 226. The data collected through the questionnaire were analyzed using the SPSS program, through the following tests: 1. Multiple analysis of variance (MANOVA), 2. Analysis of variance (ANOVA), 3. Paired T-test, 4. Chi-square test for goodness of fit, 5. Factorial and reliability analysis. Through these statistical tests, we test if the hypotheses can be accepted.

ECONOMETRIC ANALYSIS, HYPOTHESES TESTING AND FINDINGS OF THE STUDY

The testing of the hypotheses of this study was carried out through the application of these statistical tests: multiple analysis of variance (MANOVA), analysis of variance (ANOVA), t-test of dependent samples, chi-square test for goodness-of-fit, factorial and reliability analysis.

Table 1. MANOVA - The Influence of Education Level on Money Management and Creating a Personal Financial Plan

Effect		Value	F	Hypothesis df	Error df	Sig.	Partial Eta Squared
Intercept	Pillai's Trace	.899	964.748 ^b	2.000	217.000	.000	.899
	Wilks' Lambda	.101	964.748 ^b	2.000	217.000	.000	.899
	Hotelling's Trace	8.892	964.748 ^b	2.000	217.000	.000	.899
	Roy's Largest Root	8.892	964.748 ^b	2.000	217.000	.000	.899
P1	Pillai's Trace	1.007	55.267	8.000	436.000	.000	.503
	Wilks' Lambda	.188	71.004 ^b	8.000	434.000	.000	.567
	Hotelling's Trace	3.293	88.923	8.000	432.000	.000	.622
	Roy's Largest Root	2.941	160.269 ^c	4.000	218.000	.000	.746

Table 3. Econometric Results of Analysis of Variance (ANOVA)

How much do you think you control your financial situation?					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	112.973	4	28.243	129.795	.000
Within Groups	48.089	221	.218		
Total	161.062	225			

Table 4. Econometric Results of The Tukey HSD Test

Subset for alpha = 0.05						
Employment status		N	1	2	3	4
Tukey HSD ^{ab}	Employed	89	2.65			
	Self-employed	31		3.00		
	Unemployed	31		3.29		
	In search of work	37			4.00	
	Student/trainee	38				4.50
	Sig.		1.000	.052	1.000	1.000

According to the econometric results of the variance analysis in Table 3, we can conclude that the null hypothesis is rejected and the alternative hypothesis is accepted since the level of significance is at the standard level ($P\text{-value} = 0.000 < 0.05$). So, employment status has a significant impact on controlling the financial situation. Through the results of the Tukey test in Table 4, the independent variable is divided into 4 groups. Group 1 includes employees whose average score in checking the financial situation is lower. Group

2 includes the self-employed and the unemployed, who do not have a big difference between themselves, and their average in checking the financial situation is higher than the average of the employed. Group 3 includes people who are looking for work because they control their financial situation better than the average of groups 1 and 2. Group 4 includes students/trainees whose average control of their financial situation is higher than the average of the first three groups.

Table 5. Econometric results of the T-Test between dependent samples

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Sources of income	2.38	222	1.552	.104
	How much do you think you control your financial situation?	3.29	222	.823	.055

Table 8.2. The Chi-Square Test of Goodness-of-fit - The Impact of Work Experience on Personal Financial Decision-Making

	Observed N	Expected N	Residual	
Family	103	150.7	150.7	-47.7
Company	40	150.7	150.7	-110.7
No one	309	150.7	150.7	158.3
Total	452			

Table 8.3. The Chi-Square Test of Goodness-of-fit - The Impact of Work Experience on Personal Financial Decision-Making

Test Statistics	
Who influences your financial decisions?	
Chi-Square	262.757 ^a
df	2
Asymp. Sig.	.000

a. 0 cells (0.0%) have expected frequencies less than 5. The minimum expected cell frequency is 150.7.

As illustrated in Tables 8.1, 8.2, and 8.3, the number of observations is 226. The average value of this variable is 2.46 units. The standard deviation is 0.840 units representing the average value of how much the data has deviated from the arithmetic mean. The minimum value is 1 unit, the maximum value is 3 units and the median of this variable is 3.00 units. The expected value for each year

of work experience in making personal financial decisions is 150.7. Since Asymp. Sig.= 0.000 < 0.05, then the null hypothesis is rejected and the alternative hypothesis is accepted. So, work experience has had a positive impact on making personal financial decisions. The value of the Chi-Square coefficient is 262.757, which shows the difference between the sample and the population.

Table 9. Number of Factors with Respect to Eigen Value and Percentage of Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared			Rotation Sums of Squared		
	Total	% of Variance	Cumulative %	Loadings			Loadings		
				Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	15.822	79.112	79.112	15.822	79.112	79.112	11.506	57.531	57.531
2	1.619	8.094	87.206	1.619	8.094	87.206	5.935	29.675	87.206
3	.985	4.926	92.132						
4	.515	2.575	94.708						
5	.241	1.203	95.911						
...						

Extraction Method: Principal Component Analysis.

Based on the factorial analysis graph (Figure 1), we can see that after the second factor, the graph line will begin to lose the trend to a considerable extent, and we can limit the number of factors in this analysis to 2 or 3 factors. Based on the cumulative values of the common variance, we can conclude that the variables that have the highest variance are as follows: employment status 97.1%, the most important things in life (happy family, social success, work, wealth) 95.8%, non-acceptance of the application of extreme cases (concealment of taxable income, customer fraud, bribery, use of the organization's equipment for personal purposes and late payments) 95.7%, ways of life insurance (personal business, work with stable earnings, full or partial help from parents) 94.6% and security in money management 94.1%. According to the results of the rotation matrix, the variables that are categorized in the first factor are change of permanent residence or additional education for advancement in work (93.2%), ways of securing life (personal business, work

with stable earnings, assistance full or partial parenting) 92.7%, employment status 90.9%, sources of income 88.4% and savings reserves to cover expenses 87%. While the variables of the second factor that have the highest variance are: not accepting the application of extreme cases (concealment of taxable income, customer fraud, bribery, use of the organization's equipment for personal purposes, and payment delays) 95.9%, the most important things in life (happy family, social success, work, wealth) 95.4%, security in money management 80.5% and education level 65.6%. Based on the statistical results of the reliability analysis, we can see that the number of observations processed in this analysis is 216 and the independent variables that have the greatest weight in the total variance of the factorial analysis are as follows: change of permanent residence or additional education for career advancement, means of life insurance, employment status, sources of income and savings reserves.

Table 11. The Results of the Reliability Analysis For The Cronbach's Alpha Coefficient

Cronbach's Alpha	Cronbach's Alpha Based on	
	Standardized Items	N of Items
.975	.989	5

As illustrated in Table 11, the value of Cronbach's Alpha coefficient is 0.975 and based on this value we can conclude that the independent variables of the first factor have a very high degree of reliability. Based on the correlation matrix (Table 12),

it can be observed that all the independent variables of the first factor have a very high correlation between themselves, and through a high level of correlation, an important prerequisite of the reliability analysis is met.

Table 12. Correlation Matrix

	Chng. of perm.res. or add. edu. for job adv.	Ways of life insurance	Employment status	Sources of income	Savings reserves
Change of permanent residence or additional education for job advancement	1.000	.970	.949	.911	.977
Ways of life insurance	.970	1.000	.950	.905	.979
Employment status	.949	.950	1.000	.943	.949
Sources of income	.911	.905	.943	1.000	.924
Savings reserves	.977	.979	.949	.924	1.000

DISCUSSION

The focus of this scientific paper was to analyze how the financial education of young people has an impact on their financial planning behavior. In recent years, many scientific studies have been carried out by different authors such as Dzutsev (2016), Meyers (2020), Mohamed (2016), Gavurova, et al. (2019) where the objective of their study was how the level of financial education impacts financial planning and the realization of various financial and real investments. The empirical findings of our study consist in the fact that the level of financial education of young people in Kosovo is high and this has a positive impact on money management and the creation of a personal financial plan, and these findings are comparable to the studies of other authors. According to the study by Dzutsev (2016), young people in Sweden have a higher level of financial literacy and plan their income better compared to Russia, where young people do not have enough knowledge to plan income, and also have the lowest level of trust towards financial institutions. The findings of the study by Meyers (2020), show that formal education does not guarantee better acquisition of financial knowledge by students. Thus, formal education is not the only way to acquire financial knowledge, which presents an opportunity for all young people to develop their financial skills through other means. While Mohamed (2016) in his study states that young people who were exposed to financial knowledge during their university studies have better financial knowledge compared to those who were not exposed. The study concludes that financial education at an early age can reduce financial illiteracy and significantly alleviate financial difficulties among young people. Gavurova, et al. (2019), have concluded that in Slovakia the financial education of men is higher than that of women. Based on the results of this study, it is found that teenagers are less financially educated than students over the age of 22. Interesting is the finding regarding the relationship between financial education and the number of family members. Students from families with more members are more financially literate than students from families with fewer members. All these empirical findings of other authors' studies are comparable to the econometric results of our study, giving greater relevance to the theoretical and practical contribution of this study.

CONCLUSIONS AND RECOMMENDATIONS

In accordance with the objectives of the study, the theory, the methodology, the results of the data analysis, and the findings of the study, it can be concluded that the level of education has a positive impact on money management and creating a personal financial plan. So, the more that young people in Kosovo are educated and qualified, the higher the positive effect on the effective management of money in order to make efficient decisions for personal investments. Employment status and sources of income have a significant positive impact on controlling the financial situation. So, the econometric results of this study show that when young people are employed or self-employed and have a secure source of income, and this will have a positive effect on controlling their financial situation and making effective decisions for personal investments. The increase in the level of qualification of young people in correlation with the employment status and sources of income will affect the increase in work experience which has positive effects on making personal decisions for financing. So, when young people have more work experience, it is easier for them to make decisions effectively in fulfilling their personal financial plans. The results of factorial analysis and reliability analysis show that sources of income, change of permanent residence or additional education for job advancement, ways of life insurance, employment status, and savings reserves are characteristics among young people in Kosovo that have a positive effect on personal savings intended for investment. Through this study, we recommend that the Ministry of Education, Science, Technology and Innovation in Kosovo should design a curriculum plan to include the subject of financial education at all school levels so that pupils and students become familiar with the concept of financial education and can apply it in their practical life in the future. Also, all pre-university educational institutions should cooperate with various local and international organizations to realize seminars, workshops, and other ways to spread financial education to young people in Kosovo.

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REKTORATI		
Nr. / Br. / No. <u>3543</u>	Nr. i faq/ Br. str / Nu. pg <u>1</u>	
Data / Datum / Date: <u>06.12.2023</u>		Pejë / Pec

Këshilli Drejtues

Data: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka " Pejë, lidhur me dy kërkesat e Prof. Ass. Dr. Petrit Nimani, për mbështetje financiare për publikimin e dy punimeve shkencor. Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

V E N D I M

- I. **APROVOHEN** dy kërkesat me nr. Ref. 3063/23 dhe nr. Ref. 3295/23, të parashtruar nga Prof. Ass. Dr. Petrit Nimani, për mbështetje financiare për publikimin e dy punimeve shkencor me titull, si në vijim;
 1. **"The impact of the auditor general on public administration control"** në revistën Corporate law and Governance review e indeksuar në SCOPUS (Q4), ne vlerë 500€
 2. **"The constitutional and legal position of national minorities in Kosovo: Ahtisaari package and the privilege of minorities"** ne revisten Access to justice in Eastern Europe e indeksuar ne SCOPUS (Q2), ne vlerë 500€.
- II. Shuma e aprovuar për mbështetje financiare për publikime shkencore të publikuara në SCOPUS, është në shumë prej 500 euro, sipas nenit 11 të Rregullores për Veprimtari Kërkimore Shkencore të UHZ-së ref.nr. 2909/22.
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Emri i punimit	THE IMPACT OF THE AUDITOR GENERAL ON PUBLIC ADMINISTRATION CONTROL
Autorët e punimit	Petrit Nimani, Artan Maloklu, Shëfqet Avdija
Roli i aplikuesit në punim (në revistë shkencore)	<input checked="" type="checkbox"/> Autor i parë <input type="checkbox"/> Autor korrespondent <input type="checkbox"/> Autor i dytë
Emri i revistës	Corporate Law and Governance Review
Indeksi i revistës ¹	SCOPUS
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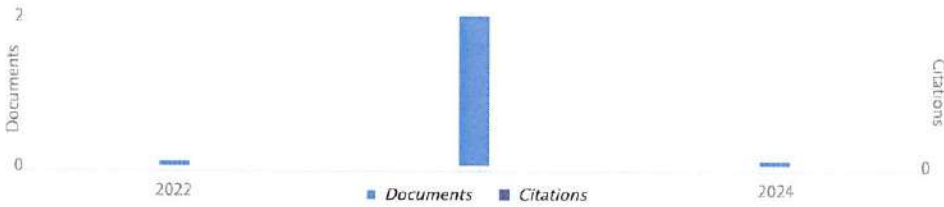
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THE IMPACT OF THE AUDITOR GENERAL ON PUBLIC ADMINISTRATION CONTROL

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Abstract

How to cite this paper: Nimani, P., Maloku, A., & Avdija, S. (2023). The impact of the Auditor General on public administration control [Special issue]. *Corporate Law & Governance Review*, 5(2), 156–163. <https://doi.org/10.22495/clgrv5i2sip2>

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ISSN Online: 2664-1542

ISSN Print: 2707-1111

Received: 03.05.2023

Accepted: 29.09.2023

JEL Classification: K23, K41, K42

DOI: 10.22495/clgrv5i2sip2

This scientific paper aims to analyse the role and contribution of the Auditor General in the exercise of control in the public administration in Kosovo. The Auditor General, as an independent and impartial institution, plays a decisive role in ensuring transparency, accountability, and efficiency in the management of public resources (Assembly of the Republic of Kosovo, 2016, Article 4). In addition, the impact of the Auditor General's reports and recommendations on improving governance, increasing public trust, and promoting effective decision-making within the public sector has also been discussed. The research methodology includes a combination of quantitative and analytical approaches to concrete actions by the Auditor General and the National Audit Office (NAO) in Kosovo. The paper identifies the main challenges and problems that affect the efficiency and effectiveness of public auditing, such as the lack of human and financial resources, political interference, non-implementation of audit recommendations, and the like. The paper concludes that the Auditor General plays an essential role in the exercise of control intending to improve the condition of the institutions and their employees as well as ensure transparency and accountability of the public administration in Kosovo, but it needs support and respect from the stakeholders to achieve its objectives.

Keywords: Special Control, Financial Control, Auditor General, Public Administration, Audit Reports, Transparency, Corruption

Authors' individual contribution: Conceptualization — P.N. and A.M.; Methodology — P.N. and A.M.; Validation — A.M.; Formal Analysis — P.N.; Investigation — P.N. and A.M.; Resources — P.N. and S.A.; Data Curation — P.N. and A.M.; Writing — Original Draft — P.N. and S.A.; Writing — Review & Editing — A.M.; Supervision — P.N. and A.M.

Declaration of conflicting interests: The Authors declare that there is no conflict of interest.

1. INTRODUCTION

Control is a professional and special activity of setting efficiency criteria, permanent tracking of the realism of certain tasks and duties, and comparing the results obtained by certain criteria and adjusting those deviations (Stavileci et al., 2012).

The Auditor General of the Republic of Kosovo is the highest institution of economic and financial control in the country, and the National Audit Office (NAO) is an independent institution, which assists

the Auditor General in performing his/her duties. The impact of the Auditor General on the control of public administration is a topic of great importance in the field of public administration and governance. This research aims to explore the literature gap surrounding the role of the Auditor General in ensuring effective control over public administration and in investigating theoretical and conceptual frameworks that can be applied to understand this impact.

After the declaration of independence of the Republic of Kosovo was issued, the challenges were great regarding the initial period of the formation of the state. The transitional period of the institutions' operation until 2013, including the audit institution, was a challenge in itself, where the part of the auditor's operation had begun to deal with the findings, control and drafting of reports for the calendar year from January 1 to December 31. Regardless of the gaps that were left unaddressed, the initial initiative was successful in continuing and raising the level as an institution over the years.

The first Kosovar Auditor General, Besnik Osmani, was appointed in March 2016 by the Assembly of the Republic of Kosovo, with the nomination of the President of Kosovo, Atifete Jahjaga, after an open and competitive process. Just a few months later, in June 2016, the Assembly announced the new Law No. 05/L-055 for the Auditor General and the National Audit Office of the Republic of Kosovo (Assembly of the Republic of Kosovo, 2016), thus replacing the old law. With this activity, the process of Kosovarization of the institution and completion of the legal framework was completed.

The audit process itself means a type of control that is done to the institutions to ascertain the deficiencies during their work within a period of time, draw up reports, and make opinions and recommendations to improve the sectors which present negative effects and delays.

The Auditor General of the Republic of Kosovo controls the economic activity of public institutions and other state legal entities, the use and protection of public funds by central and local government bodies, the economic activity of publicly owned enterprises and other legal entities, in which the State has a part of shares, or when their loans, credits, and obligations are guaranteed by the State (The Constitution of the Republic of Kosovo, 2008, Article 137).

The importance of this study lies in its potential to shed light on the mechanisms through which the Auditor General can contribute to improving accountability and transparency in public administration (Weng et al., 2023).

The research questions that guide this study are as follows:

RQ1: How does the Auditor General impact the control of public administration?

RQ2: Are the recommendations of the Auditor General followed by public administration institutions?

RQ3: What is the role of the Auditor General in the prevention of corruption?

By addressing these questions, we aim to provide insights into the specific ways in which the Auditor General's actions and recommendations affect control mechanisms within the public administration.

Audit means a qualified examination of legal and financial compliance or performance that is carried out to meet the requirements of management (internal audit), by an external audit entity, or by another independent auditor to fulfil the obligations set by law (external audit) (Assembly of the Republic of Kosovo, 2016).

The theoretical and conceptual framework applied in this study is based on the principles of accountability, transparency, and good governance. These concepts provide the basis for understanding

the role of the Auditor General in promoting effective control over public administration (Weng et al., 2023). By reviewing the existing literature and research on this topic, we aim to contribute to the theoretical understanding of the Auditor General's impact.

A part of the Auditor General is also the National Audit Office (NAO), which is a reliable Supreme Audit Institution and a model that adds value to the use of public funds and, through quality audits, offers assurance in the use of public assets and money, intending to improve the provision of services to citizens and increase public accountability.

The research methodology used in this study includes a comprehensive review of the relevant literature, including academic articles, legislation which includes the auditor and audit section, as well as last-year reports and publications issued by the NAO of the Republic of Kosovo. The main findings and contributions of this research will be based on the analysis and synthesis of these sources, providing a comprehensive overview of the impact of the Auditor General on the control of public administration in Kosovo.

The rest of this paper is structured as follows. Section 2 reviews the relevant literature, providing an overview of existing research on the impact of the Auditor General on the control of public administration. Section 3 analyses the methodology that has been used to research this topic, highlighting its strengths. Section 4 presents the main findings and contributions of this research, discussing the specific ways in which the Auditor General impacts the control of public administration. Finally, Section 5 provides some conclusions, the main findings of the paper, implications of the results, limitations of the research, and perspectives for future research.

2. LITERATURE REVIEW

The impact of the Auditor General on the control of public administration is a topic that has been researched by various researchers in the field of public sector auditing. Based on the Constitution of the Republic of Kosovo (2008) and Law No. 05/L-055 for the Auditor General and the National Audit Office of the Republic of Kosovo (Assembly of the Republic of Kosovo, 2016), the Auditor General is the supreme auditing institution in Kosovo that is responsible for conducting financial and performance audits of public expenditures and public organizations. The role of the Auditor General contributes to the improvement of governance in the public sector, in the interest of citizens, and increasing confidence in public spending. According to Angjeli (2014), a well-functioning audit system contributes positively to improving public sector governance through improved fiscal discipline and reduced corruption risks. They argue that an efficient audit mechanism can strengthen administrative control systems by promoting good governance practices at all levels of government.

Furthermore, effective audits conducted by the Auditor General's Office play a crucial role in detecting irregularities and addressing abuses within public institutions, ultimately leading to improved efficiency, effectiveness, and accountability (Yaqoub et al., 2023).

Numerous studies emphasize that a strong presence and active engagement by the Auditor General improve financial transparency and accountability within public administration (Quick et al., 2023; Sheng & Montgomery, 2023). For example, such control mechanisms help detect cases of fraud or mismanagement, while also ensuring compliance with established accounting standards. Specifically, in Kosovo, researchers have emphasized how these audit functions contribute to reducing the risks of corruption (Sheng & Montgomery, 2023). However, the Auditor General faces several challenges and problems that affect the efficiency and effectiveness of public auditing, such as the lack of human and financial resources, political interference, non-implementation of audit recommendations, lack of cooperation with other independent and supervisory institutions, as well as the lack of public awareness and information about the auditor's role and contribution.

This paper aims at providing an overview of the research related to the reports published during the last two years and reveals the impact of the Auditor General on the control of the public administration, focusing on three main aspects: the role of auditing in the governance of the public sector, the standards and practices of public auditing in Kosovo, and the challenges and opportunities for increasing the role of the Auditor General in ensuring transparency and accountability of the public administration in Kosovo.

The first aspect examines the concept and importance of auditing in public sector governance, which includes policies and procedures used to direct the activities of an organization in providing reasonable assurance that objectives are met and that operations are conducted in an ethical and fair responsible manner. According to a study by Weng et al. (2023), auditing plays a crucial role in promoting the credibility, equity, and appropriate behaviour of government officials, while reducing the risk of public corruption. By providing unbiased and objective assessments of whether public resources are managed responsibly and effectively to achieve intended results, auditors help government organizations achieve accountability and integrity, improve operations, and instil trust among citizens and stakeholders (Al Lawati & Kuruppu, 2023).

The second aspect analyses the standards and practices of public auditing in Kosovo, which are regulated by law and are based on international standards. The law defines the organization, activity, and powers of the Auditor General and the NAO (Assembly of the Republic of Kosovo, 2016). The law also defines the principles of independence, objectivity, professionalism, transparency, quality assurance, cooperation, and reporting that guide the work of auditors. Audits conducted by the Auditor General cover financial audits, compliance audits, performance audits, investigative audits, and advisory services.

As for the challenges and opportunities for increasing the role of the Auditor General in ensuring transparency and accountability of the public administration in Kosovo, they are numerous and complicated. Some of them may be the challenges related to the management of the budget and public debt, such as non-implementation of financial laws and regulations, lack of long-term planning,

non-coordination of financial resources, etc. These challenges require a continuous and quality audit by the Auditor General, as well as strict monitoring by the Assembly and public opinion (NAO, 2022a).

Challenges related to information security, such as the lack of an integrated financial management and information system, weaknesses in the control of data inputs and outputs, lack of a policy and strategy for information security, etc. These challenges require an improvement of the technological infrastructure and the raising of capacities for risk management on the part of the Auditor General, as well as better cooperation with other relevant institutions (NAO, 2022a).

Challenges related to the role and functions of the internal auditor, such as lack of knowledge and respect for his role, lack of independence and authority, lack of professional and ethical standards, lack of human and financial resources, and the like. These challenges require a strengthening of the position and capacities of the internal auditor at the central and local level, as well as an improvement in cooperation with Audit Committees and the Auditor General (Al Husban et al., 2022).

Opportunities related to the reforms in public administration, such as participation in the European integration process, implementation of the civil servant law, participation in aid programmes and projects, etc. These opportunities provide a framework for the participation of the Auditor General in monitoring and evaluating the performance of the public administration, as well as a stimulus for improving the quality and efficiency of public services (Balkan Policy Group, 2020).

This study, focusing especially on the context of Kosovo (Directorate of Harmonization for Internal Audit, 2019), highlighted several factors that affect the successful implementation of the recommendations of the Auditor General on the increase of internal control mechanisms within local institutions. These factors include the political willingness shown by policymakers towards anti-corruption measures; organizational culture favouring accountability; allocation of adequate resources for conducting audits; proactive communication channels between auditors and relevant stakeholders during audit processes; awareness campaigns aimed at engaging employees towards stronger internal controls. The publication of audit reports prepared by the Auditor General significantly affects public opinion, media coverage, and political reaction to addressing governance issues within the public administration in Kosovo. Their research showed that these reports effectively shape decision-making processes, leading to increased accountability and transparency among government officials (SIGMA, 2021).

Researchers argue that performance audits conducted by the Auditor General's Office lead to improved efficiency within administrative bodies (Quick et al., 2023). By assessing compliance with regulations or evaluating programme effectiveness, these audits identify areas for improvement that ultimately enhance service delivery capabilities. Strengthening internal anti-corruption controls and examining the experiences of different countries show a positive correlation between having an effective Audit Office that oversees the management of public funds and reduced levels

of corruption (Quick et al., 2023). Such controls deter corrupt practices due to fear of detection during audit processes.

The research showed that these reports effectively shape decision-making processes, leading to increased accountability and transparency among government officials.

3. RESEARCH METHODOLOGY

The research methodology for the investigation of the impact of the Auditor General on the control of the public administration in Kosovo will include a combination of quantitative and analytical approaches to concrete actions by the Auditor General and the NAO, whose actions support national legislation and cooperation with international actors. Through these actions, they bring reports that contain findings on the positive and negative actions of the institutions.

To begin with, a quantitative analysis will be conducted to examine the degree of impact of the Auditor General on the control of the public administration in Kosovo. This will include the collection of data on the number of audit reports issued by the Auditor General's Office, the number of recommendations made, and the level of implementation of these recommendations by the audited entities. In addition, data will be collected on the financial impact of the Auditor General's recommendations on public administration control. This quantitative analysis will provide statistical evidence of the impact of the Auditor General on the control of the public administration in Kosovo. The Auditor General's Office issued the Annual Audit Report on the Budget of the Republic of Kosovo for 2021 in August 2022 (NAO, 2022c). This report contains the audit opinion, findings, and recommendations on the financial management and performance of the public sector in Kosovo.

The report states that the Auditor General's Office carried out 133 audits in the 2021/2022 audit season, including the audit of the annual financial report of the budget of the Republic of Kosovo with over €2.5 billion; the audit of 90 budget organizations; 12 publicly owned enterprises; 13 projects funded by The World Bank and other donors; 3 compliance audits, of which 2 are reports with classified information (classification level — RESTRICTED); and 14 performance audits (NAO, 2022c).

The report also provides statistical evidence of the Auditor General's impact on public administration control in Kosovo, such as the number of recommendations made, the level of implementation of these recommendations by the audited entities, and the financial impact of these recommendations on public administration control (NAO, 2022c).

The report reveals that there are still shortcomings in the quality of financial reporting, efficiency and effectiveness of internal control systems, compliance of auditees' decisions with the legal framework, as well as other value-for-money related matters (NAO, 2023a).

The report shows that there is a positive trend in the implementation of recommendations, which increased from 45% in 2020 to 50% in 2021 (NAO, 2021). However, this is not a satisfactory level, and further improvements need to be made in this area,

which requires a greater commitment from the decision-makers (NAO, 2023a).

The Auditor General's Office also participates in regular meetings in the Cooperation of Kosovo Institutions on Public Procurement in Kosovo, organized by the Public Procurement Regulatory Commission (PPRC), to discuss and address issues related to public procurement in Kosovo (NAO).

In addition, a comparative analysis will be made to examine the impact of the Auditor General on the control of the public administration in Kosovo by examining the reports of the last two years on how the findings, recommendations, and opinions have been taken into account by some of the institutions in Kosovo. This will include a review of relevant literature and reports issued by the Auditor General and the NAO. The comparative analysis will provide a broader perspective on the Auditor General's impact and highlight any challenges or successes in Kosovo.

Here are some findings from the audit reports on public administration institutions by the Auditor General and the NAO. The NAO is the supreme audit institution of Kosovo that conducts financial, compliance, and performance audits of public sector entities (NAO, 2023a).

The NAO became a member of the European Organisation of Supreme Audit Institutions (EUROSAI) in November 2020, marking a new important step in its history and the European Union (EU) integration process (European Court of Auditors, 2019).

The NAO audited the special purpose financial statements of the SIDA-funded project on the Kosovo Environmental Programme for the period from January 1, 2021, to December 31, 2021. The audit resulted in an unmodified opinion, meaning that the financial statements give a true and fair view in all material respects, in accordance with reporting requirements and cash-based accounting principles (NAO, 2021). The audit also identified some weaknesses in internal controls, procurement procedures, asset management, and financial reporting, and provided recommendations for improvement (NAO, 2021).

The NAO audited the annual financial statements and compliance of hospital and university clinical service of Kosovo (HUCSK) for the year ended December 31, 2020 (NAO, 2021). The audit resulted in a qualified opinion, meaning that except for some matters, the financial statements give a true and fair view in all material respects, in accordance with International Public Sector Accounting Standards under cash-based accounting (NAO, 2021). The audit also resulted in an adverse conclusion on compliance, meaning that HUCSK did not comply, in all material respects, with authorities governing its activities (NAO, 2021). Table 1 presents the irregularities translated into numerical statistics for 2020.

Table 1. Types of irregularities

Type of irregularity	Amount (€)	Percentage
Unlawful expenditures	1,691,711	48.4%
Unpaid liabilities	1,183,473	33.8%
Unreported assets	934,252	26.7%
Unreported liabilities	683,251	19.5%
Overstated liabilities	211,252	6%
Total	3,503,939	100%

According to the 2021 audit report by the NAO, some of the public institutions had a negative performance related to their actions. The Agency for Information Society (AIS) did not manage to implement the Information Technology Systems Project in accordance with the project objectives, resulting in unnecessary expenses and damages to the budget (Ideas42, 2021).

The Kosovo Prosecutorial Council (KPC) did not comply with the legal requirements for procurement procedures, asset management, human resources management, and internal control system (NAO, 2023c).

The Kosovo Judicial Council (KJC) did not comply with the legal requirements for procurement procedures, asset management, human resources management, and internal control system (NAO, 2022b).

These institutions received qualified or adverse opinions on their financial statements and/or compliance reports and were issued with recommendations to improve their performance and accountability (NAO, 2022c). These were some of the 2021 findings published in the 2021 audit report (NAO, 2022c).

Whereas, according to the NAO, on July 4, 2023, the Auditor General, Vlora Spanca, held a press conference to present the key findings and recommendations for the 97 financial and compliance audit reports and one performance audit for 2022 (NAO, 2023g). Auditor General said that the annual audit plan included 101 budget organizations, of which 97 were audited and 4 were not audited due to lack of financial statements (NAO, 2023g).

Table 2. The audit report for 2022 based on the opinions given

<i>Opinion type</i>	<i>Number of entities</i>	<i>Percentage</i>
Unqualified	29	29.9%
Qualified	45	46.4%
Adverse	18	18.6%
Disclaimer	5	5.2%
Total	97	100%

Some of the findings that were presented in the 2022 report issued by the Auditor General and the NAO regarding public administration institutions in Kosovo are as follows. The Ministry of Local Government Administration (MLGA) had a budget execution rate of 97% but also had significant weaknesses in the management of capital assets, procurement procedures, human resources, and internal control system (NAO, 2023e). The Ministry of Finance, Labour and Transfers (MFLT) had a budget execution rate of 98% but also had significant weaknesses in the management of budget transfers, public debt, social assistance schemes, and internal control systems (NAO, 2023b). The NAO was the most trusted among the audit institutions in the region, according to a survey conducted by the Regional Cooperation Council (RCC) and the Regional Anti-Corruption Initiative (RAI). The survey showed that 72% of respondents in Kosovo trust or completely trust the NAO, compared to an average of 51% for other audit institutions in the region (NAO, 2022d).

Some of the findings of 2021 by the Auditor General that were improved or refined and showed

results in the report of 2022 issued by the Auditor General are: The KJC improved its budget execution rate from 88% in 2021 to 94% in 2022, and reduced its budget underspending from €2.5 million to €1.4 million (European Commission, 2022).

The KPC improved its budget execution rate from 87% in 2021 to 93% in 2022 and reduced its budget underspending from €1.7 million to €0.9 million (NAO, 2023c).

The MFLT refined its budget planning process by introducing a new budget circular for 2022-2024, which provides clear instructions and deadlines for budget organizations to submit their budget requests (NAO, 2023b).

From the explanations above, with the results of the data obtained from the analysis made in two reports from the NAO regarding the awareness of public administration institutions regarding the findings of the auditor, it can be said that the importance of the auditor is great because it helps improve the performance, transparency, and accountability of the institutions in Kosovo. In addition, by analysing the actions of this institution, we can say that the trust of the citizens is at a satisfactory level. If there was no such process that would highlight negative actions by public institutions, their corrupt and non-transparent actions would be many times higher. Therefore, every institution audited before performing any action that would be illegal will have to consider the audit part.

As an alternative method that would help this paper show more detailed results, one can use the approach of comparative analysis with other countries of how the institution of the Auditor General exerts influence on other institutions through audit reports, presenting positive actions which can be used in Kosovo institutions. Another alternative method that would serve the paper is the mixed methods approach that, in addition to the methods contained in the paper, would include the use of questionnaires and interviews with officials of the responsible institutions, officials of the institution of the NAO and the Auditor General to measure and compare the results and effects of audits and recommendations of the Auditor General in the public administration.

4. RESULTS AND DISCUSSION

The main objective of this study was to analyse the role and contribution of the Auditor General in the exercise of control in public administration in Kosovo. Specifically, it investigates whether public administration institutions comply with recommendations issued by the Auditor General and examines their role in preventing corruption.

Measures taken is that the NAO issues audit reports with recommendations for improving accountability, transparency, and efficiency of public expenditures.

The Assembly of the Republic of Kosovo is the legislative branch of the government that oversees the implementation of audit recommendations by the executive branch (The Constitution of the Republic of Kosovo, 2008, Article 138; SIGMA, 2021). The Assembly has a committee for public finance and budget, which examines audit reports and holds hearings with

audited institutions (Committee on Budget, Labour and Transfers). The committee also monitors follow-up actions taken by institutions to address audit findings (SIGMA, 2019).

The Government of Kosovo is the executive branch of the government that is responsible for the implementation of the audit recommendations and the improvement of the public administration reform (SIGMA, 2021). According to the Strategy on Reforms in the Public Administration, the Government has a Minister of Public Administration (MPA) who coordinates and monitors the strategy and action plan for the reform of the public administration (Ministry of Internal Affairs, 2022). MPA also provides guidance and support to other public administration institutions for human resource management, organizational development, and service delivery (Organisation for Economic Co-operation and Development [OECD], 2018).

Research indicates that recommendations made by auditors play a significant role in influencing public sector entities' control mechanisms (Sheng & Montgomery, 2023). In line with this notion, several studies conducted based on Kosovar literature reveal that audit findings exercise a substantial impact on strengthening internal controls within government agencies (Directorate of Harmonization for Internal Audit, 2019). When auditors identify deficiencies or weaknesses through auditing processes based on national standards and regulations established by international organizations such as the International Organization of Supreme Audit Institutions (INTOSAI), they provide valuable insights into areas where improvement is needed. These recommendations serve as guidelines for public administration institutions to enhance internal control mechanisms. What we were able to observe during the treatment of this topic is the institutions always make efforts to improve and to come out positive in the audit report. However, depending on the sector being audited, there may be managerial changes, staff changes, or similar situations, which from time to time send us a negative report.

The degree of compliance with the recommendations issued by the Auditor General can vary among public administration institutions in Kosovo. Some studies suggest that there is a willingness among these entities to address identified shortcomings (Directorate of Harmonization for Internal Audit, 2019). However, challenges related to capacity building and resource constraints hinder prompt implementation across all sectors. However, the Auditor General's impact is not solely dependent on compliance but also on the public pressure and scrutiny that arise from their reports.

The Auditor General plays a vital role in preventing corruption within public administration. By conducting audits and investigations, the Auditor General identifies instances of financial mismanagement, fraud, and corruption. Its reports shed light on irregularities and provide evidence for legal action. Additionally, the Auditor General's recommendations for strengthening internal controls and improving transparency act as preventive measures against corruption.

As corruption represents a significant threat to good governance and effective public administration, it becomes imperative for the Auditor General

worldwide to actively contribute towards its prevention. The Auditor General plays an essential role in detecting potential corruption through audits while highlighting weaknesses or vulnerabilities within government agencies (Quick et al., 2023). By conducting regular assessments and risk analyses, auditors help identify areas susceptible to corrupt practices such as embezzlement or bribery.

In addition to what is said above, take, for example, the Municipality of Podujeva where the report on the annual financial statements of the Municipality of Podujeva for 2022 has been published, and according to the report this year, the auditor has given a qualified opinion, which means that there is mismanagement of public finances (NAO, 2023d).

The report states that from testing the samples, it was found that expenses were misclassified in various economic categories in the amount of €672,897. The municipality had made a payment from the economic code for health facilities based only on a co-investment agreement, without an invoice and report for the acceptance of works in the amount of €250,000, and the same value was registered as assets in use in KFMIS even though the legal requirements for registration had not been met (NAO, 2023d). In Article 14.6 of the annual financial report, in the introductory part, the municipality did not disclose the budget movements and the final budget as required by regulation. The non-capital assets with a value below €1,000, presented as 2,045,984, in Article 19.3.2 in the annual financial report is not complete and accurate, since the municipality has not registered the non-capital assets in the asset accounting registers. Table 3 shows the identified irregularities amounting to €1.6 million, which represents 4.8% of the total budget expenditures for 2022.

Table 3. The audit identified irregularities in the Municipality of Podujeva for 2022

Type of irregularity	Amount (€)	Percentage
Misclassification of expenditures	672,897	41.9%
Unlawful expenditures	250,000	15.6%
Unreported assets	2,045,984	127.3%
Unreported liabilities	1,000,000	62.3%
Total	1,607,897	100%

Moreover, the reports published by the Auditor General provide evidence-based knowledge on irregularities discovered during audit processes that may lead administrative authorities to disciplinary measures against individuals involved in illegal activities.

5. CONCLUSION

The findings of this study have several implications for theory and practice. They confirm that the Auditor General and the NAO play an important role in enhancing transparency and accountability in public administration. By conducting independent and objective audits in public sector entities, they provide reliable information and recommendations that can improve financial management and performance.

To achieve impact and succeed in the control exercised by the Auditor General, they must exercise

their role independently and impartially, without fear or favour, and following the Constitution, the Public Audit Act, and the International Standards of Supreme Auditing Institutions. Likewise, the Auditor General should cooperate with other supervisory institutions such as the Anti-Corruption Agency, the Public Procurement Regulatory Commission, and other public institutions to ensure a coordinated and effective approach to promoting good governance and public finance management.

We have found that NAO audit reports are a powerful instrument to control and evaluate the implementation of the budget and public programmes, as well as to promote accountability and transparency of public offices and agencies. We have also identified some challenges and recommendations for improving the financial and operational management of public institutions, based on the NAO findings and suggestions.

The Auditor General significantly affects the control of public administration through their audits, reports, opinions, and recommendations. While the extent of compliance with their recommendations may vary, their role in preventing corruption is crucial. By providing insights into financial management, compliance, and performance, the Auditor General enhances accountability and transparency within public administration. Public administration institutions must recognize and act

upon the recommendations of the Auditor General to ensure effective control mechanisms and prevent corruption.

The results of the research can inform and educate public officials and citizens about the role, performance, and impact of the Auditor General and the NAO in public administration. The information can increase their awareness and familiarity with the audit function, as well as their trust and satisfaction with the audit institution. The information can also increase their compliance with the audit recommendations, as well as their satisfaction with public services.

In this research, concrete cases of some of the audit reports have been addressed, but have not been elaborated in detail, only in some of the most important findings of some of the institutions of Kosovo. In future research, an approach to the analysis of the concrete case of some of the institutions could be carried out, where it would show the achievements and shortcomings of the auditor's findings during a certain period of time. It would also be necessary to conduct comparative studies with any of the countries with which Kosovo has cooperation agreements, such as Sweden, the Czech Republic, Turkey, Wales, Albania, or North Macedonia regarding the auditor's actions and findings during the audit processes.

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Nr. / Et. / No. 3295	Nr. i faq/ Dr. str / No. pg 28	
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ISSN 2663-0575

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Access to Justice in Eastern Europe

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Research Article

THE CONSTITUTIONAL AND LEGAL POSITION OF NATIONAL MINORITIES IN KOSOVO: AHTISAARI PACKAGE AND THE PRIVILEGE OF MINORITIES

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ABSTRACT

Background: *In this article, we address the legal and constitutional position, focusing particularly on the Serbian minority and other minorities in a broader context. We delve into their rights and privileges and Kosovo institutions' obligations and responsibilities concerning national minorities.*

Certainly, national minorities are an integral part of the population of Kosovo; they should enjoy rights and obligations arising from the Constitution and applicable laws.

National minorities are an added value in every society; they enrich the mosaic of the country where they live and should be respected, promoting the values they carry and represent in society.

The article pays great attention to the Serb community living in Kosovo, their rights identified by the Ahtisaari package, and the privileges that this package recognises as a minority. The Ahtisaari package acknowledges the Serbian Orthodox Church's unique status and explicitly outlines this community's representation within central institutions. This includes reserved and ensured seats in both the executive and legislative branches. At the local level, the package determines how they will be represented. Minorities are represented in the police, prosecutors' office, court, and all other public institutions. Attention has been paid towards instances of sabotage within the state and institutions of Kosovo by the Serbian community that lives in Kosovo and is influenced and directed by Serbia. Representatives of the Serbian community in Kosovo enjoy income and benefits from the state of Kosovo for the mandate they exercise. Still, their actions within the institutions tend to align with Serbia's agendas rather than addressing the concerns of the community they are supposed to represent. Despite the absence of recognition from the state of Kosovo and partial acceptance by some Serbs living in Kosovo, it is crucial to acknowledge that Kosovo is an independent state and internationally recognised by 116 democratic states of the world. Notably, the Constitution of Kosovo, as a strong constitution, guarantees double rights in favour of the Serbian community living in Kosovo even though they constitute no more than 5% of the overall population.

The research uses the descriptive analysis method, based on the precise description and in-depth analysis of the topic through gathering detailed data related to the research problem, analysing and interpreting legal texts and relevant information and privileging a certain community. These methods have been employed to compare the legislation in force with the international

obligations that Kosovo has received through the comprehensive proposal for treating non-majority minorities.

Results and Conclusions: Our research shows that national minorities in Kosovo are not treated equally. The Serbian community is constantly privileged and continues to be favoured by the international community, while other communities have substantial problems living in practical terms.

The citizens of Kosovo understand the issue of minority rights best. Therefore, the state of Kosovo and its citizens should not allow national minorities to be discriminated against or their rights abused.

Implementing the agreements reached in the dialogue, fulfilling international obligations, and advancing the rights of minorities in Kosovo is the obligation of Kosovo and its citizens. Kosovo institutions are obligated to dialogue with the Serbian community because they are part of society and must be integrated into it.

1 INTRODUCTION

National minorities have special treatment and attention from the international community, with particular emphasis from international organisations, which have issued binding legal norms for member and non-member states. International documents that have given a new meaning to the treatment and protection of minorities are numerous UN resolutions, the Universal Declaration of Human Rights and Freedoms, the European Convention on Human Rights and Freedoms, the European Charter of Freedoms and Human Rights, etc. All these international instruments have established standards that have served and continue to serve for the dignified treatment and respect of the rights of minorities in the countries where they live.

These standards serve to democratise the country, fostering peaceful coexistence among various ethnicities, languages and peoples. They project a peaceful and common future that has undoubtedly brought good results and life in peace and harmony in most Western democracies. Undoubtedly, national minorities add value to any society and should be treated as such by the majority population and the state. Naturally, every country and society has its own differences and specifics, and in this disease in every country, their cases are treated according to special characteristics and specifics.

A section of this scientific paper will deal with the rights of national minorities in Kosovo based on international legal norms that deal with national and European minorities. Our primary focus will centre on the Comprehensive Proposal of President Ahtisari, which laid the foundation for the rules governing minority obligations in Kosovo.

To begin, we should delve deeper into the population of Kosovo, particularly the national minorities living in Kosovo.

The population of Kosovo predominantly consists of Albanians, who constitute the majority, alongside other ethnic minorities that collectively form a significant percentage. The total population of Kosovo is 1,783,531 inhabitants, according to the 2016 Census,¹ of which 92% are Albanians and 7.1% other national minorities such as Serbs, Bosnian, Turks, Roma, Ashkali, Egyptians, Croats, Gorani and Montenegrins. It is worth noting that the Serb population in Kosovo, and especially the Serb population in Northern Kosovo, have refused to register in the census organised by Kosovo institutions. This percentage may change by approx. 2.5%

1 Agjencia e Statistikave të Kosovës, Vlerësimi i Popullsisë së Kosovës për vitin 2016 (ASK 2017).

in total. It is supposed that the number of Serbs in the northern part of Kosovo does not exceed 40,000.²

The overwhelming majority of the population is Albanians, with a high percentage compared to other communities living in Kosovo; historically, this percentage of Albanians has been almost the case in the past, despite manipulations by the Serbian state system for political purposes and ethnic agendas. The Serbian state aimed to downplay the number of Albanians in Kosovo to minimise the influence of Kosovo Albanians under the laws in force and to give as much power to Serbs residing in Kosovo.

The debate over the number of Albanians and their presence in Kosovo is premature. There have been statistics in Yugoslavia, and we will refer to this situation somewhat. According to the Yugoslav census of 1971, the population of Kosovo was 1,245,000; of this population, 920,000 were Albanians, constituting 74%, while 23,000 or 18% were Serbs. The remaining population belonged to the Roma, Ashkali, Turkish and Montenegrin minorities.³

The 1981 census recorded a population of 1,584,440, of which 1,226,736 or 77.4% were Albanians, while Serbs represented 209,497 or 13.2%, thus significantly inferior to Albanians.⁴ These data show that the Albanian element in Kosovo has always been dominant and that the efforts of the Serbian governments have failed to create a less Albanian-dominated Kosovo. The colonisation of Kosovo and the change of its ethnic composition in favour of the Serbs, despite the energetic efforts of the entire state at that time and the previous Serbian-Yugoslav regimes, did not succeed. These efforts failed, among other things, though Serbia and all Yugoslavs, pre-communist and communist, wanted both a colonised and seductive Kosovo for Serbs and an underdeveloped and European-type birth rate for Albanians. These goals, of course, did not go together.⁵

Based on the aforementioned discussion above, the Kosovo population is predominantly Albanians, encompassing an overwhelming percentage, while other minorities collectively constitute less than 9% of the total population. However, when it comes to the terminology and definition of these groups as national minorities or minorities, there is no exact scientific clarity or definition to this. Despite ongoing academic and scientific scholarly debates concerning the correct definition of the term national minority or minority, we will still give a version the International Court of Justice gave for the Greek-Bulgarian Agreement 1919. Under the Greek-Bulgarian Agreement of 19 November 1919, the International Permanent Court of Justice termed the minority as:

'[A] group of persons living in a given country or locality having a race, religion, language and tradition in a sentiment of solidarity, with a view to preserving their traditions, maintaining their form of worship, ensuring the instruction and upbringing of their children in accordance with the spirit and traditions of their race and mutually assisting one another'.⁶

2 Agjencia e Statistikave të Kosovës, Regjistrimi i popullsisë, ekonomive familjare dhe banesave në Kosovë 2011: rezultatet përfundimtare. Popullsia: sipas gjinisë etnicitetit dhe vendbanimit (ASK 2013) vol 2.

3 Hivzi Islami, Demographic Studies: 100 Years of Kosova Demographic Development (Special editions 85, Section of social sciences 25, 2 edn, Kosova Academy of Sciences and Arts 2008) 202.

4 ibid.

5 Islami (n 7) 202.

6 Interpretation of the Convention Between Greece and Bulgaria Respecting Reciprocal Emigration, Signed at Neuilly-Sur-Seine on November 27th, 1919 (Question of the 'Communities'), Advisory Opinion (PCIJ, 31 July 1930) (1930) 17 PCIJ Series B 33.

2 HUMAN RIGHTS AND NATIONAL MINORITIES

Human rights are inalienable, undeniable and guaranteed to every individual regardless of race, religion, colour or other distinction. These rights have a universal character and have sometimes acquired an international legal character through the Universal Declaration of Human Rights and Freedoms and other subsequent documents.

But undoubtedly, the Universal Declaration represents a major turning point in the history of human rights because it sets standards and legal norms for the dignified treatment of every human being. The Declaration emphasises:

‘Everyone enjoys all the rights and freedoms set forth in this Declaration without any limitations regarding race, colour, sex, language, religious belief, political or other opinion, national or social origin, wealth, birth or other. No distinction shall be made on the basis of the political, legal or international status of the state or country to which any person belongs, whether the state or country is independent, under trusteeship, non-self-governing or any other conditions of the limitation of sovereignty.’⁷

This declaration represents the minimum threshold of freedoms and human rights, but states are empowered to advance beyond these minimum standards to promote greater respect for human rights and freedoms. Members of national minorities living in that country cannot and will not be excluded from this set of basic human ties.

Unlike the basic rights that every individual enjoys without distinction, states often impose restrictions on other rights, such as political or civil rights, that are reserved only for their citizens. National minorities cannot be included in this group of rights since they are part of the society of the country where they live, and their difference from the rest of the population is that they have a nationality, language, culture, different traditions, etc. Such features distinguish them from the majority population, and states are obliged to guarantee their rights through legislation and state bodies so that even national minorities can realise their rights without pressure and conditions. It is important to understand who can qualify as a national minority.

Although there is a great global debate, we will again refer to international documents issued by international organisations such as the UN or the Council of Europe. According to a definition offered in 1977 by Francesco Capotorti, Special Rapporteur of the United Nations Sub-Commission on Prevention of Discrimination and Protection of Minorities, a minority is:

‘A group numerically inferior to the rest of the population of a State, in a non-dominant position, whose members nationals of the State possess ethnic, religious or linguistic characteristics differing from those of the rest of the population and show, if only implicitly, a sense of solidarity, directed towards preserving their culture, traditions, religion or language.’⁸

Today, this issue is regulated by various international conventions, but individual states have also issued constitutional and legal norms for the recognition and qualification of national minorities through internal legislatures. Of course, human rights and the rights of national minorities have a universal character, and their protection and respect are also the responsibility of international organisations. As outlined by the Framework Convention for the Protection of National Minorities (1995), the protection of national minorities and all obligations of freedoms that are part of their protection of minorities are part of their pro-

7 Universal Declaration of Human Rights (adopted 10 December 1948 UNGA Res 217 A(III)) art 2 <<https://www.un.org/en/about-us/universal-declaration-of-human-rights>> accessed 15 August 2023.

8 United Nations, *Minority Rights: International Standards and Guidance for Implementation* (UN 2010) 2.

tection of all people and, as such, are included in the framework international cooperation (Article 1). Persons belonging to national minorities may exercise the rights and enjoy the freedoms derived from their principles in this Framework Convention individually and in community with others (Article 3).⁹

Human rights are no longer an internal issue; today, they have a universal character and transcend national borders. The protection of national minorities rests with individual states but is subject to the monitoring of foreign organisations. The protection of national minorities and the rights and freedoms of persons belonging to those minorities form an integral part of the international protection of human rights and falls within the scope of international cooperation.¹⁰

States cannot claim to distance or limit the rights of national minorities because these rights are not only individual entitlements within the society they live in but also entail additional rights derived from international documents that aim to protect and respect the rights of national minorities. We usually encounter different treatments of minority rights from one country to another, so we cannot say that all countries respect the rights of national minorities in the same way. We usually find these differences in countries that have fragile democracies or in countries that have a totalitarian government system. As an example, we can cite the attitude towards national minorities in some countries of the Western Balkans, Turkey, China, the Middle East, etc.

This approach to the rights and freedoms of national minorities can be seen quite clearly in the Western Balkans countries, where not all countries treat national minorities in the same way. We have said, and we repeat again. Kosovo has been and remains a champion in recognising and respecting the rights of national minorities, unlike other countries in this region. In this region, we refer to Serbia, North Macedonia and Montenegro, where all of these countries have national minorities within their population. Still, the treatment the states have given these minorities leaves much to be desired.

3 AHTISAARI PACKAGE IS THE «ACHILLES' HEEL» FOR KOSOVO

Kosovo, after the end of the war, was placed under an international protectorate administered by the United Nations (UNMIK, according to Security Council Resolution 1244)¹¹ for a definite period until the definitive status of Kosovo was determined. The Kosovo status settlement period was also set out in the final document of the Rambouillet Agreement, which specified that three years after this agreement's entry into force, an international meeting would convene to determine a mechanism for a final placement (settlement) for Kosovo. This would be based on the will of the people, the opinions of the relevant authorities, the efforts of each party about the implementation of this Agreement and the Final Helsinki Act¹², and to undertake general assessments of the implementation of this agreement, considering the proposals from either party for additional measures.¹³

9 Framework Convention for the Protection of National Minorities (ETS No 157) (adopted 10 November 1994) <<https://www.coe.int/en/web/minorities/at-a-glance>> accessed 15 August 2023.

10 Council of Europe, Framework Convention for the Protection of National Minorities and Explanatory Report (SoE February 1995) <<https://rm.coe.int/16800c10cf>> accessed 15 August 2023; Zejnullah Gruda, Mbretjtja Ndërkombëtare e të Drejtave të Njeriut (4 ed, Universiteti i Prishtinës 2007) 478f.

11 United Nations Security Council Resolution 1244 (adopted on 10 June 1999) <[https://daccess-ods.un.org/access.nsf/Get?OpenAgent&DS=S/RES/1244\(1999\)&Lang=E](https://daccess-ods.un.org/access.nsf/Get?OpenAgent&DS=S/RES/1244(1999)&Lang=E)> accessed 15 August 2023.

12 OSCE, Conference on Security and Co-operation in Europe: Final Act (Helsinki, adopted on 1 August 1975) <<https://www.osce.org/helsinki-final-act>> accessed 15 August 2023.

13 Interim Agreement for Peace and Self-Government in Kosovo (Rambouillet Accords) (adopted on 23 February 1999) ch 8, art 1, para 3 <<https://peacemaker.un.org/kosovo-rambouilletagreement99>> accessed

The process of defining Kosovo's final status began with direct talks in Vienna between representatives of Kosovo and Serbia, mediated by the United Nations Special Envoy Martti Ahtisaari. It was understood that it was impossible to find a solution between the parties as long as their diametrically opposed positions were known publicly. Kosovo aspired for independence, while Serbia was determined that Kosovo's final status should be an autonomy expanded within Serbia.

At the end of the process, UN Special Envoy Martti Ahtisaari prepared a Comprehensive Proposal based on which the future state of Kosovo should be governed. On February 2 2007, Ahtisaari landed in Pristina to present the Comprehensive Proposal to Kosovo's state institutions and leaders; this document would serve as the primary basis and the greatest compromise that the people and institutions of Kosovo would make in compensation for Kosovo's independence.¹⁴

The Ahtisaari package precisely specified the rights that should be included in Kosovo's constitution and laws for communities living in Kosovo. It faced particular challenges with the Serb community and had to provide clear promises that Kosovo's future state would uphold these promises.

All of these conditions are included in the Comprehensive Proposal, which can be seen from its structure:

*'Annex I — Constitutional Provisions; Annex II — The Rights of Communities and Their Members; Annex III — Decentralization 23 Attachment to Annex III — Delineation of New Municipalities; Annex IV — Judicial System; Annex V — Religious and Cultural Heritage; Annex VI — External Debt; Annex VII — Property and Archives; Annex VIII — Kosovo Security Sector; Annex IX — International Civilian Representative; Annex X — European Security and Defense Policy(ESDP) Mission; Annex XI — International Military Presence; Annex XII — Legislative Agenda.'*¹⁵

The Comprehensive Proposal foresees internal legal regulation in Kosovo, particularly the rights that should be recognised by national minorities and the inclusion of their rights in future legislation after the establishment of state institutions in Kosovo. The Kosovo Constitution especially had to incorporate this document in its entirety.

It was precisely the Ahtisaari package that was the cornerstone of the definition of minority rights fully integrated into the Constitution of the Republic of Kosovo.¹⁶ The package became the cornerstone of the obligations of future institutions created after Kosovo declared independence. Kosovo can freely be called the Balkan champion of guaranteeing and recognising minority rights. By champion, we have in mind the position of national minorities in Kosovo and the position of national minorities in the region's countries. In this aspect, Kosovo can be compared freely with the EU countries or beyond.

Although universal rules and principles exist in every democratic country, imposing states to recognise and respect the rights of minorities, new principles and standards have been used in Kosovo. Typically, the rights and share of power are gained by the percentage of the population that comprises the national minority. Kosovo has been conditioned by the international

15 August 2023.

14 Comprehensive Proposal for the Kosovo Status Settlement (Pristina, Kosovo, 2 February 2007) <<http://pbosnia.kentlaw.edu/Comprehensive%20Proposal%20for%20the%20Kosovo%20Settlement.pdf>> accessed 15 August 2023.

15 ibid, table of contents.

16 ibid 19-20.

community to recognise the non-conceivable rights of minorities in Kosovo, particularly the Serb minority, which enjoys rights within the territory of Kosovo as much as the majority population enjoys, even more in some cases, in particular, in cases of constitutional change or cases of institutional involvement by giving reserved seats to the Kosovo Parliament and guaranteed automatic involvement in the executive.

It is understandable that Kosovo had to give international guarantees for the protection and respect of the rights of national minorities. These guarantees are based on constitutional and legal norms, which we must respect without distinction. As in any other country, in Kosovo, the rights and privileges of minorities must be in accordance with the best international practices, which guarantee dignified treatment for every member of national minorities. These minorities should not abuse their rights and privileges to sabotage the state in which they live.

No one can deny the rights of minorities, and everyone should support their rights, though it is essential to act against the over-factoring of one community by recognising their absolute rights against other minorities, as we can see in the example of the Serbian community in Kosovo.

The above-mentioned lead, among other things, that one minority is using these rights to make the state dysfunctional, as the examples described below.

The Comprehensive Proposal designed to address the final status of Kosovo was the Achilles' heel for the future state of the Kosovo state for many reasons and presented various obstacles to the state-building and functionalisation of the newly established state. In Article 10 of the General Proposal, constitutional amendments are foreseen:

*'10.1 Any amendment to the constitution requires the approval of two-thirds of the deputies of the Assembly, including two-thirds of the deputies of the national minorities who have guaranteed mandates.'*¹⁷

At this point, the state of Kosovo was tested with the creation of its armed forces. Kosovo's independence, backed by the U.S. and most EU member states, came through a bargain struck by UN Special Envoy Martti Ahtisaari, which sought to balance competing Kosovar and Serb interests. It was accompanied by several painful concessions for Kosovo, including a period of internationally supervised independence; the creation of several new Serb-majority municipalities carved out of existing Albanian-majority ones; extra powers for those Serb areas, notably over education; protections for Serbian Orthodox Church sites; parliamentary seats set aside for Serbs and other "non-majority" peoples, with a veto over legislation of vital interest.¹⁸

In practice, additional privileges for communities only sometimes bring peace and stability to that country. In many countries, minority privileges have become a boomerang and brought about instability. Hence, it is not always the case that the rights people granted to national minorities automatically result in stable societies.

17 *ibid* 17.

18 International Crisis Group, *Relaunching the Kosovo-Serbia Dialogue: Europe Report No 262*, 25 January 2021 (Intern Crisis Group 2021) <<https://www.crisisgroup.org/europe-central-asia/balkans/kosovo-serbia/relaunching-kosovo-serbia-dialogue>> accessed 15 August 2023.

4 MINORITY RIGHTS UNDER THE CONSTITUTION AND LAWS INTO FORCE IN THE REPUBLIC OF KOSOVO

The Constitution of the Republic of Kosovo has incorporated all of Ahtisaari's recommendations, although they were, in most cases, challenging to implement. Considering the post-war scenario in Kosovo, it was difficult to envision their successful execution; however, this was deemed essential for the progression towards the country's independence.¹⁹

The Republic of Kosovo's Constitution has provided a separate chapter on communities. Chapter 3, 'Rights of Communities and Their Members' is exclusively designed for minorities by the recommendations of the Ahtisaari package and outlines the general principles of communities residing within the territory of Kosovo.

According to article 57:

1. *Inhabitants belonging to the same national or ethnic, linguistic, or religious group traditionally present on the territory of the Republic of Kosovo (Communities) shall have specific rights as set forth in this Constitution in addition to the human rights and fundamental freedoms provided in chapter II of this Constitution.*
2. *Every member of a community shall have the right to freely choose to be treated or not to be treated as such, and no discrimination shall result from this choice or from the exercise of the rights that are connected to that choice.*
3. *Members of Communities shall have the right to freely express, foster and develop their identity and community attributes.*
4. *The exercise of these rights shall carry with it duties and responsibilities to act in accordance with the law of the Republic of Kosovo and shall not violate the rights of others.*²⁰

The Constitution of Kosovo obliges the relevant institutions to serve the communities and fulfil their requirements in accordance with the constitution and the laws into force on a non-discriminatory basis so that the citizens of these communities can exercise their rights as outlined.²¹

In addition to other rights, Kosovo communities are guaranteed equitable employment representation in public institutions and agencies at all levels, especially in areas where they are the majority, particularly in the police service, while respecting the rules concerning competence and integrity.²²

By analysing the Ahtisaari package and the Constitution of Kosovo as the highest legal act, it becomes clear that some non-majority communities are favoured. Their rights derive from Kosovo's international agreements and the best practices of civilised nations. This is a good indicator of how minorities should be treated in any democratic country.

To uphold and protect the rights of national minorities, the Republic of Kosovo has issued a special law that originates from the Constitution, establishing and safeguarding the freedoms and rights of non-majority communities living in the country. This law ensures equality of

19 Arsim Bajrami dhe të tjerët, *Hyrje në sistemin ligjor në Kosovë* (Universiteti i Prishtinës "Hasan Prishtina", Akademia e Drejtësisë së Kosovës 2019) 27.

20 Constitution of the Republic of Kosovo of 9 April 2008, art 57 <<https://gzk.rks-gov.net/ActDetail.aspx?ActID=3702>> accessed 15 August 2023.

21 *ibid*, art 58, para 7.

22 *ibid*, art 61.

minorities in our society, ranging from identity protection, language use, mother tongue education, culture promotion, broadcasting television in community languages by the public medium, preaching religion, health for all, participation in political life, local cooperation, etc.²³

If the law is well received and analysed, it can be freely stated that Kosovo communities are treated according to all international conventions and norms.

In comparison to neighbouring countries of the region, it is evident that Kosovo stands ahead in this aspect. Even though other countries in the region have a higher percentage of minority populations, they lag behind Kosovo in providing equal rights. For instance, Albanians living in the Republic of Northern Macedonia, constituting around 30% of the population²⁴, struggle to have their rights recognised by the state of Northern Macedonia under international conventions and norms. As for the Albanians living in southern Serbia, we can freely say that they are the most oppressed and tortured national minorities in Europe and beyond, with the Serbian state denying even the most fundamental rights to this community.

So, despite approximately 16% of Serbia's population belonging to ethnic minorities²⁵, their privileges in this country are not even close to international legal standards and norms. In practice, ethnic communities in Serbia are discriminated against and oppressed by state bodies. Paradoxically, Serbia specifically demands the rights of Serbs living in a Western Balkan country above all democratic norms and standards. The systematic "passivation" process (massive and selective stripping of residency) against Serbia's minority populations, as well as Albanian national minorities living in Serbia, goes against democratic norms. This practice leads to families losing their status as citizens of Serbia along with all associated civil rights, including access to benefits, insurance, pension, employment, etc. Since to lack of awareness regarding "passivation", individuals often lose the right to appeal, for which the deadline is eight days. Additionally, the Albanian minority in Serbia suffers from a lack of equitable distribution of state capital investments. This part of Serbia, where the Albanian community lives, has been overlooked, underdeveloped and consequently offers little in terms of future prospects for its residents.

In addition to the passivation of addresses, individuals are also discriminated against in other areas such as education, employment, representation in institutional and public life, use of national symbols, etc. By law, ethnic minority populations have the right to be educated in their minority language, but this right was not always respected. According to the Ministry of Education and Science, 45,683 schoolchildren in elementary and secondary schools (5.6% of all schoolchildren in the country) received education in their mother tongue. There were no textbooks in the Albanian language available for secondary school students, even though ethnic Albanians are estimated to be one of the five largest minority groups in the country.²⁶

According to a 2021 report by the Helsinki Committee for Human Rights in Serbia, the government's disproportionate application of this law targeting Albanians amounted to 'ethnic cleansing through administrative means.' The report noted that passivized individuals cannot renew their expired identity card or passport, without which they were unable to register a car, access healthcare

23 Law of the Republic of Kosovo No 03/L-047a 'On the Protection and Promotion of the Rights of Communities and their Members in Kosovo' of 13 March 2008 <<https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=2531>> accessed 15 August 2023.

24 Apostol Simovski (red), Maqedonia e Veriut në shifra, 2023 (Enti Shtetëror i Statistikës 2023).

25 Statistical Office of the Republic of Serbia, 'First results of the 2022 Census of Population, Households and Dwellings' (Statistical Office of the Republic of Serbia, 21 December 2022) <<https://www.stat.gov.rs/en-us/vesti/statisticalrelease/?p=14061&a=31&s>> accessed 15 August 2023.

26 Bureau of Democracy, Human Rights and Labor, '2022 Country Reports on Human Rights Practices: Serbia' (US Department of State, 2023) <<https://www.state.gov/reports/2022-country-reports-on-human-rights-practices/serbia>> accessed 15 August 2023.

or social services (including pensions), buy or sell property, or vote in local or general elections.²⁷

On this basis, if we compare Kosovo with other countries in the region, we can freely say that Kosovo is a step forward to a more democratic country in terms of freedoms and community leadership.

4.1 Serbian community in Kosovo

National minorities are national assets and should be treated as such. The treatment of national minorities must be the same, without differences, and in accordance with the best international practices. These rights and privileges are limited by constitutional and legal norms.

The practices used in the case of Kosovo regarding the rights of minorities are the highest democratic practices. Kosovo Serbs are assumed to be at most 5% of the population; this percentage may sound hypothetical due to the absence of a proper census. However, some local researchers have provided some estimates. In 1981, after the census by the institutions of former Yugoslavia, 209,497 Serbs lived in Kosovo, accounting for 13.2% of the population. In 1991, this number was reduced to 194,190 or 9.9% of the population. In the 2011 census, which was boycotted by northern Serbs, only 25,532 Serbs were recorded, representing 1.5% of the population. However, this number likely does not reflect the exact number of Serbs living in Kosovo.²⁸

Serbian is the official language in Kosovo alongside the Albanian language, with Serb minorities guaranteed seats in central institutions.²⁹ Political parties, coalitions, civic initiatives and independent candidates who claim to represent the Serbian community are allocated seats in the Assembly based on their performance in open elections, with a minimum of ten guaranteed seats if the won seats are less than ten. This representation extends to the government as well. The Kosovo Government mandates at least one minister from the Serb community and one minister from any other non-majority community. If there are more than twelve ministers, the Government will also have a third minister representing one of the non-majority communities in Kosovo.³⁰

Furthermore, the government ensures representation through at least two deputy ministers from the Kosovo Serb community and two deputy ministers from other non-majority communities in Kosovo. If the number of ministers surpasses twelve, the Government will appoint a third deputy minister, including one representing the Serb community and another representing one of the other non-majority communities in Kosovo.³¹

They are guaranteed leadership and command positions in the police, the court and the prosecutor's office. These additional benefits extend further to instances involving constitutional changes. Constitutional changes in Kosovo cannot be made unless it secures a two-thirds vote from the deputies of the Kosovo Parliament and a two-thirds vote from the minority representatives.

Any amendment requires the approval of two-thirds of all Members of the Assembly, including two-thirds of all Members of the Assembly holding reserved seats or guaranteed for representatives of communities that are not a majority in the Republic of Kosovo.

27 *ibid.*

28 Data for 1981 and 1991 were obtained from: Islami (n 9) 202.

While 2011 data were obtained from: European Center for Minority Issues Kosovo, 'Minority Communities in the 2011 Kosovo Census Results: Analysis and Recommendations' (ECM Kosovo, Policy Brief 18 December 2012) <<https://www.ecmikosovo.org/wp-content/uploads/2023/04/3engA.pdf>> accessed 15 August 2023. It is worth noting that Serbs in northern Kosovo have boycotted the 2012 census.

29 Constitution (n 24) art 5, para 1.

30 *ibid.*, art 64.

31 *ibid.*, art 96, para 3, 4.

As a result of constant coordination with official Belgrade, the Serb minority exerts significant influence over Kosovo's institutions and the destiny of its citizens, effectively obstructing the establishment of the state of Kosovo, which is its constitutional right.³²

In the name of "positive discrimination", the Ahtisaari package offers minorities and, in particular, the Serbian minority, which entails a high degree of decision-making as well as the possibility to impede the functioning of institutions through the mechanism of "blocking" in lawmaking. Under this framework, a concept of "double voting" is foreseen in the Assembly of Kosovo, either for laws related to "vital interests of minorities" or for constitutional amendments. "Double voting" extends to two-thirds of the votes of deputies representing minorities in the Kosovo Assembly. This vote, in fact, destroys one of the great values of democracy, namely the principle of majority-minority representation based on both numerical and cultural belonging.

While this concept of decision-making is claimed to be justified by the 'Ohrid Agreement' model³³ in the former Yugoslav Republic of Macedonia, now the Republic of North Macedonia, the comparison does not entirely correspond to reality. The figures of Albanian participation in the overall population differ significantly between the two regions. Moreover, the extent of minority participation, including the Serb minority within the total population of Kosovo, also contrasts with the situation in the Republic of Macedonia.³⁴

As reiterated, the Serb community in Kosovo is the most privileged among other communities living in Kosovo, primarily due to the constitutional and legal rights guaranteed by the state of Kosovo. These rights are nearly on par with Albanian citizens, spanning every aspect of daily life. It is worth noting that when it comes to cultural and religious heritage, Ahtisaari's package gives the Serbian Orthodox Church a special status by recognising a certain kind of ex-territoriality, whereby designated areas around these religious facilities are safeguarded within a certain circumference:

'The protected area for the following facilities will be defined in 100 meters of space around their perimeter according to the Ahtisaari package, which is part of the Constitution of the Republic of Kosovo'.³⁵

Decisions have been made for the Serbian Orthodox Church in Prizren located in Shader-van, and the church in Velika Hoca in Rahovec / Orahovac per the recommendations of the Ahtisaari Package.

Firstly, declaring them 'Serbian heritage' is unacceptable because it threatens 'the risk of Serbisation of the spaces where they are located'. Secondly, the establishment of 'protected areas' coincides directly or indirectly with Serbian pseudoscience's views of Kosovo as 'the cradle of Serbia and the Serbian state' unfounded, both historically and currently.³⁶

These rights and privileges do not apply to other religious facilities in Kosovo, such as mosques and Catholic churches. Based on the past and present, the Albanian people are known for inter-religious tolerance. They are not recognised for destroying cultural and religious property even in times of war, except for the March 2004 riots, which, in our opinion, were driven and orchestrated by foreign and mainly Serbian services.

Today, Serbs in Kosovo are the majority in 10 of the 38 municipalities of Kosovo and hold leadership positions in these municipalities, where most of them were created after the

32 *ibid*, art 144, para 3, 4.

33 Framework Agreement (concluded at Ohrid, signed at Skopje, Macedonia on 13 August 2001) <<https://www.osce.org/skopje/100622>> accessed 15 August 2023.

34 Esat Stavileci, *Një Këndvështrim për Pakon e Ahtisaarit* (Universiteti i Prishtinës 2007).

35 Comprehensive Proposal (n 18) 39.

36 Stavileci (n 38).

Kosovo War. These municipalities emerged as part of the ethnic decentralization which was preceded by the Ahtisaari package, and were included, establishing the cadastral boundaries of these municipalities. These municipalities were created precisely to empower Serbs living in Kosovo. The Ahtisaari package guarantees numerous privileges for minorities in Kosovo, placing particular emphasis on the Serbian minority. Furthermore, this package ensures the establishment of municipalities with a Serbian majority based on local self-government.³⁷

“Additional rights” for Serbs, coupled with a high level of administration within their municipalities and broader powers than other municipalities, raises substantial challenges. With the change of the territory and its expansion, the chain links of Serbian or majority Serb municipalities and the possibilities of their special links and financing of Belgrade collectively constitute the biggest challenge in post-status Kosovo. They jeopardise not only the dysfunctionality of institutions but the exertion of influence within regions controlled by the Serb minority as well. This jeopardises the effective implementation of laws until the eventual separation and severance of links with the central government and the creation of a distinct Serb entity, which might subsequently come under institutionalisation.³⁸

The decentralisation strategy in Kosovo becomes evident through the creation of new Serb-majority municipalities and modifications in the cadastral boundaries of existing municipalities, resulting in the incorporation of entire Serb-populated villages and the majority of the population in these municipalities to be dominated by the Serb population. This happened in the case of Novo Brdo³⁹, with the creation of the Municipality of North Mitrovica. Aside from establishing Serb majority municipalities, several other municipalities with different ethnic majorities created, including a Turkish majority municipality (Mamusha / Mamuama) and two Albanian majority municipalities (Hani i Elezit and Junik).

Therefore, this case best demonstrates how Kosovo’s independence has been conditioned and shaped by a series of compromises that the Albanian side has agreed to in exchange for international support during the Declaration of Independence.

Regarding the Serb community in Kosovo, there are two opposing truths between themselves: Serbs living in Southern Kosovo who are fully integrated into institutional and social life, and Serbs living in Northern Kosovo who demonstrate an unwillingness to integrate into society and institutions. This dichotomy raises questions about their behaviour towards Kosovo’s state institutions. How is it possible for citizens of the same community to exhibit such disparate behaviour? On one side of the country exists conscientious citizens who cooperate with Kosovo institutions, while on the other side, exists citizens who reject the rule of law in their region.⁴⁰ We believe that the Serbian citizens of the northern part of Kosovo desire integration and live as free and equal citizens, exercising their rights. However, the parallel structures maintained by Serbia prevent these citizens from integrating into Kosovar society.

The Ahtisaari package was designed to satisfy the ambitions of the Serbs in Kosovo and Serbia as their conductor.

As for the Serbian community in Kosovo, it can be concluded that they are the most privileged community within the Ahtisaari Package, the Constitution of Kosovo and the existing laws in force. This minority enjoys rights as much as 92% of the majority population in Kosovo. In this aspect, Kosovo has been forced to make the most painful compromises, from which Kosovo today bears the consequences. These compromises with this community seem not

37 Comprehensive Proposal (n 18) 29, 31-2.

38 Stavileci (n 38).

39 Republika e Kosoves Novobërdë <<https://kk.rks-gov.net/novoberde>> accessed 15 August 2023.

40 Marko Prelec dhe Naim Rashiti, Integrimi i Serbëve në Kosovë Pas Marrëveshjes së Brukselit (Grupi për Hulumtimin e Politikave në Ballkan (BPRG) 2015) 2.

to be stopped even in the Pristina-Belgrade Dialogue in Brussels.⁴¹

It is likely that this dialogue between Kosovo and Serbia will evolve into Ahtisaari +, culminating in the formation of an association for Serb-majority municipalities with executive powers. This arrangement could represent a kind of autonomy for the Serb minority within the territory of Kosovo. We hold concerns about the potential dangers and unacceptability of this scenario for Albanian citizens in Kosovo and beyond. Such a precedent could reverberate in other Balkan countries and potentially pose a threat to regional security within the Balkans.

In 2013, Kosovo and Serbia signed a basic agreement that included key provisions such as the establishment of an Association of Municipalities with a Serbian majority, reforms within the prosecution system, the judicial system, the removal of parallel structures and their integration into the security, energy and telecommunication structures, local elections in the northern municipalities of Kosovo with the support of the OSCE, etc.⁴² This agreement was thought to be useful for the advancement and integration of the Serbian minority in the north of Kosovo and to foster improved relations between Kosovo and Serbia.

The Kosovo-Serbia dialogue still continues today. In March 2023, another agreement was signed in North Macedonia, aiming for the normalisation of relations and the implementation of all outstanding agreements.⁴³ In a dialogue between the two parties, they expressed their reservations and dissatisfaction with the content of the past agreements, like the association of municipalities with a Serbian minority, which still remains a contentious point. Serbia opposes the 2015 agreement, which states that the association of municipalities with a Serbian majority in Kosovo must be in accordance with the Constitution of Kosovo,⁴⁴ and desire an association with executive powers. However, such an arrangement is impossible because it creates an intermediary power in Kosovo and destroys the legal order of the Republic of Kosovo. The association with executive powers risks Kosovo turning into a Serbian Republic, and as such, defunctionalises the state of Kosovo and fails to create peace and stability in Kosovo and the region. Serbia wants the entity to enjoy executive powers and constitute a separate level of government between central and local authorities. Kosovars — government and opposition alike — fear that such an arrangement would open the door to the northern municipalities' secession or internal fracturing and dysfunction reminiscent of neighbouring Bosnia.⁴⁵ At this point, both the US and the EU declaratively, through their representatives, oppose such an association.⁴⁶

41 'Belgrade-Pristina Dialogue: The European Union facilitates the Dialogue on the comprehensive normalisation of relations between Kosovo and Serbia' (European External Action Service, 16 March 2022) <https://www.eeas.europa.eu/eeas/belgrade-pristina-dialogue_en> accessed 15 August 2023.

42 Law of the Republic of Kosovo No 04/L-199 'On Ratification of the First International Agreement of Principles Governing the Normalization of Relations Between the Republic of Kosovo and the Republic of Serbia' of 17 September 2013 <<https://gzk.rks-gov.net/ActDetail.aspx?ActID=8892>> accessed 15 August 2023.

43 'Belgrade-Pristina Dialogue: Implementation Annex to the Agreement on the Path to Normalisation of Relations between Kosovo and Serbia' (European External Action Service, 18 March 2023) <https://www.eeas.europa.eu/eeas/belgrade-pristina-dialogue-implementation-annex-agreement-path-normalisation-relations-between_en> accessed 15 August 2023.

44 Kryeministri Thaçi, 'Asociacioni i komunave me shumicë serbe — plotësisht në përputhje me Kushtetutën e Kosovës, Ligjin për Vetëqeverisje Lokale, dhe Kartën Evropiane për Vetëqeverisjen Lokale: Fjala e kryeministrit të Qeverisë së Republikës së Kosovës, Hashim Thaçi në Kuvendin e Republikës së Kosovës, Prishtinë, 12 mars 2013' (Zyra e Kryeministrit të Kosovës, 12 mars 2013) <<https://kryeministri.rks-gov.net/blog/kryeministri-thaci-asociacioni-i-komunave-me-shumice-serbe-plotesisht-ne-perputhje-me-kushtetuten-e-kosoves-ligjin-per-veteqeverisje-lokale-dhe-karten-evropiane-per-veteqeverisjen-lokale>> aksesuar më 28 korrik 2023.

45 'Kosovo-Serbia: Finding a Way Forward' (International Crisis Group, 12 May 2023) <<https://www.crisisgroup.org/europe-central-asia/balkans/kosovo-serbia/kosovo-serbia-finding-way-forward>> accessed 15 August 2023.

46 G Escobar, 'Të përdorim Asociacionin për të ndaluar atë që po bën Serbia në veri të Kosovës' (YouTube, Top Channel Albania, 18 maj 2023) <<https://www.youtube.com/watch?v=U1yfDqWbpyA>> aksesuar më

We believe that there is a need to exert greater pressure on Serbia, as it prevents the implementation of the agreements reached in the Brussels dialogue. Serbia portrays itself as constructive in the dialogue with Kosovo, yet its actions hinder the implementation of these agreements. The Serbian community residing in the north of Kosovo is strategically employed by Serbian politics in Belgrade. The political status of Kosovo's northern Serbs will be the toughest challenge in negotiations and poses the greatest risk of violence.

While Serbia formally continues to claim sovereign right to all of Kosovo, it has, in practice, given up trying to exercise its rights in most of Kosovo's territory. However, this does not hold true in the north. In this area, both Belgrade and Pristina hold elements of state power, and local authorities, who retain close ties to Serbia, enjoy substantial self-rule, resulting in an uneasy equilibrium.⁴⁷

Even today, Serbia upholds Kosovo's status as an integral part of its constitution, as evident in the following oath:

'I do solemnly swear that I will devote all my efforts to preserve the sovereignty and integrity of the territory of the Republic of Serbia, including Kosovo and Metohija as its constituent part, as well as to provide exercise of human and minority rights and freedoms, respect and protection of the constitution and laws, preservation of peace and welfare of all citizens of the Republic of Serbia and perform all my duties conscientiously and responsibly.'⁴⁸

Such an approach, deemed unprofessional and undemocratic, was justified by the need to constitutionally preclude Kosovo's independence and entrench its position as a part of Serbia. Indeed, the statement that the province of Kosovo and Metohija is an integral part of the territory of Serbia dominates the preamble to the Constitution, where it also establishes the obligation for 'all state bodies to uphold and protect the state interests of Serbia in Kosovo and Metohija'.⁴⁹ As a matter of fact, the Constitution only refers to the establishment of substantial autonomy for this province but leaves all details of the concept of substantial autonomy to be further defined by the legislators. This lack of substance and detail, combined with the establishment of the constitutional obligation to "protect Kosovo", had led certain critics to interpret this as an incorporation or reflection of the (mythical) "Kosovo oath" in the Constitution.⁵⁰ Such acts of the Serbian state are direct attacks against the state of Kosovo and also negatively affect the integration of the Serbian minority in institutional and public life in Kosovo.

On a contrasting note, certain groups of the Serbian community, otherwise known as parallel structures (some of which are categorized as terrorist organisations) that organise and work in Kosovo have continuously worked in full coordination with Serbia's political and security establishments to undermine and exacerbate tensions within Kosovo. It is important to note that this sabotage does not come from all the Serbs living in Kosovo but comes because of the pressure exerted by the parallel structures on their citizens. Some of the functions of many dubious businesses are owned by individuals under suspicion who have been blacklisted in the US for economic crimes, financing and supporting criminal groups.⁵¹

Recently, there have been many incidents in those parts of the territory of Kosovo. The im-

15 gusht 2023.

47 Kosovo-Serbia (n 49).

48 Constitution of the Republic of Serbia of 30 September 2006 (commenced 8 November 2006) art 114 <<https://www.srbija.gov.rs/tekst/en/130144/constitution-of-serbia.php>> accessed 15 August 2023.

49 Ljubica Djordjević, Conceptual Disputes over the Notions of Nation and National Minority in the Western Balkan Countries (ECMI Research Paper 126, European Centre for Minority Issues 2021) 21.

50 *ibid.*

51 US Department of the Treasury, 'Treasury Targets Corruption Networks Linked to Transnational Organized Crime: Press Releases' (US Department of the Treasury, 8 December 2021) <<https://home.treasury.gov/news/press-releases/jy0519>> accessed 15 August 2023.

plementation of several agreements reached in Brussels has evoked many reactions within the Serbian community in the northern part of Kosovo. Specifically, the agreement to transition from illegal to legal license plates of the Republic of Kosovo has triggered tensions in that part of the country.⁵² Serbian citizens under the pressure of parallel structures are not allowed to change their license plates. While there are a handful of citizens who have decided to change their license plates to legal ones, their cars have been targeted and burnt by parallel structures,⁵³ leaving them vulnerable and unprotected by Kosovo's state bodies. We assert with full accountability that it is the responsibility of the institutions of the Republic of Kosovo to protect the lives and property of Serbian citizens in those parts of the country.

It is difficult to envisage a change in the situation in those parts of the country without Serbia's consent. Even when there was an agreement in Brussels and the separation of Serbia began, its implementation faced obstacles because of the intervention of Serbia through the parallel structures that functioned in those areas. This interference caused problems and high tensions, endangering the lives and property of Serbian citizens. Serbia's control is so extensive over the Serbs in the North of Kosovo that it affects their private and public lives in an extreme way.

Under the influence of Serbia and the parallel structures within the northern part of Kosovo, Serbian citizens were compelled to leave their public positions as police, mayors, prosecutors, judges, and more. This boycott of the attack on Kosovo by the Serbs came as a result of various tensions and pressure from Belgrade to use the opportunity for its own political and strategic objectives, capitalizing on the ongoing Russia-Ukraine war and the spread of the conflict in the Balkans as a concrete reality.⁵⁴ The series of events in the north of Kosovo, including the criminal structures of Serbia, the appearance of individuals in uniforms linked to the criminal group Wagner, the activation of the army in a state of readiness for war along the Kosovo border, the meetings involving Serbian leaders⁵⁵ (such as Aleksander Vulin⁵⁶ and Milorad Dodik⁵⁷) with the Russian President Vladimir Putin, and many mobilisations strongly suggested that Serbia, influenced by Russia, also wanted to spread the conflict into the Balkans as well.

The existence of geographically concentrated areas of Serbs in Kosovo has facilitated Serbia's continued political presence in Kosovo. The Belgrade government has organised and funded parallel education, healthcare, civil services and clandestine security structures within Kosovo. Further, Serbia's political influence in Kosovo is extended through party politics. Nearly all the Serb political parties of Kosovo are branches of Serbian political parties, and their agendas are, therefore, set in Belgrade rather than Kosovo. Still, the Belgrade government has failed

52 'Belgrade-Pristina Dialogue: Statement by the Spokesperson on the Latest Decision Related to License Plates' (European External Action Service, 29 October 2022) <https://www.eeas.europa.eu/eeas/belgrade-pristina-dialogue-statement-spokesperson-latest-decision-related-license-plates_en> accessed 15 August 2023.

53 Xhorxhina Bami, 'Kosovo Serbs Report Arson Attacks Amid Licence Plates Dispute' (Balkan Insight, 16 November 2022) <<https://balkaninsight.com/2022/11/16/kosovo-serbs-report-arson-attacks-amid-licence-plates-dispute>> accessed 15 August 2023.

54 Ivana Stradner dhe Bekim Bislimi, 'Stradner: Rusia me strategji të përshkallëzimit të konfliktit Kosovë-Serbi' (Radio Evropa e Lirë, 13 dhjetor, 2022) <<https://www.evropaelire.org/a/ivana-stradner-tensionet-ne-veri-te-kosoves-/32174283.html>> aksesuar më 15 gusht 2023.

55 'US and Ukraine Condemn Vulin's Participation in Moscow Conference' (EuroNews Albania, 26 May 2023) <<https://euronews.al/en/us-and-ukraine-condemn-vulins-participation-in-moscow-conference>> accessed 15 August 2023.

56 US Department of the Treasury, 'Treasury Sanctions Official Linked to Corruption in Serbia: Press Releases' (US Department of the Treasury, 11 July 2023) <<https://home.treasury.gov/news/press-releases/jy1606>> accessed 15 August 2023.

57 US Department of the Treasury, 'Treasury Sanctions Milorad Dodik and Associated Media Platform for Destabilizing and Corrupt Activity: Press Releases' (US Department of the Treasury, 5 January 2022) <<https://home.treasury.gov/news/press-releases/jy0549>> accessed 15 August 2023.

to impose total control over Kosovo Serbs.⁵⁸ This narrative highlights a community that lives in the same country but has different approaches towards the state of Kosovo. Despite being the more privileged groups in their society, Serbs who live in the south of Kosovo are integrated into society. They participate in institutional life, live freely, enjoy all their legal and constitutional rights, and coexist harmoniously with Albanian residents and other communities in this part of the country.

The Serbs of northern Kosovo have not been integrated and do not want to be integrated into Kosovo society, driven by pressures and blackmail from parallel and criminal structures orchestrated by Serbia. Despite having existing rights, they pursue additional privileges, even though they do not use those they already have. Serbs in northern Kosovo, after the 1999 war, have refrained from paying for any services such as water, waste, energy,⁵⁹ and property taxes⁶⁰. All of these expenses are paid by the government of Kosovo using the funds collected through the taxes of its citizens. The Serbs in this part of Kosovo do not recognise the state of Kosovo, and practically in that part of the country, different structures of Serbia operate.

4.2 *Other non-majority communities in Kosovo*

When considering the European mentality and democratic values, communities living in European countries are considered as an added value to society. However, this principle cannot be applied to the Balkan mentality where, in most cases, communities have frequently posed complex challenges for the countries where they reside. In many instances, minority communities have usually been manipulated by countries of origin, exploited to cause problems and undermine state institutions in the countries where they reside, thereby becoming agents of unrest (the scourge of evil).⁶¹

In contrast, other non-majority communities living in Kosovo, such as Turks, Bosniaks, Gorani, Roma, Ashkali and Egyptians, enjoy a range of rights in the state of Kosovo that are safeguarded by the Constitution and laws in force in the Republic of Kosovo.

A comparison of the rights accorded to different communities in Kosovo reveals that the Serb community is on the top of the list of benefits guaranteed by the Ahtisaari package and the Constitution of the Republic of Kosovo.⁶² On the other hand, despite having the status of the community in Kosovo and comprising a significant portion of the population, the RAE (Roma, Ashkali and Egyptian) community. This community is the most economically, socially and educationally discriminated.⁶³

The Turkish community in Kosovo leads a municipality (Mamusha) at the national level and is represented at the national level in Parliament. They also occupy a ministry within the Government of Kosovo, partially participate in the judicial system, and enjoy an educational system developed in their own language. They are also granted the freedom to promote their language, religion and culture.

58 Denisa Kostovicova, 'Legitimacy and International Administration: The Ahtisaari Settlement for Kosovo from a Human Security Perspective' (2008) 15(5) *International Peacekeeping* 631, doi:10.1080/13533310802396160.

59 'Gjatë vitit 2021, Kosova ka paguar 41 milion euro për konsumatorët në veri' (Kosovo.Energy, 13 Qershor 2022) <<https://kosovo.energy/gjate-vitit-2021-kosova-ka-paguar-41-milion-euro-per-konsumatoret-ne-veri>> aksesuar më 15 gusht 2023.

60 Luljeta Krasniqi-Veseli, 'ATK: Serbët në veri iu shmangen tatimeve' (Radio Evropa e Lirë, 18 janar, 2013) <<https://www.evropaelire.org/a/24877414.html>> aksesuar më 15 gusht 2023.

61 Orjon Ago, 'Pakicat kombëtare dhe roli i tyre në marrëdhëniet ndërkombëtare në Ballkanin Perëndimor' (dis, Universiteti i Tiranës 2006).

62 Constitution (n 24) ch 3.

63 Organizata për Siguri dhe Bashkëpunim në Evropë, Pasqyrë e komunitetit Rom, Ashkali dhe Egjiptian të Kosovës (OSBE 2020) <<https://www.osce.org/sq/mission-in-kosovo/443590>> aksesuar më 15 gusht 2023.

'In municipalities inhabited by a community whose mother tongue is not an official language and which constitutes at least 5% of the total population of that municipality, the language of that community shall have the status of an official language in that municipality and shall use equally with official languages. Despite the above, in the municipality of Prizren the Turkish language has the status of an official language.'⁶⁴

So, it can be concluded that Turks in Kosovo enjoy all their rights as a recognized community.

Other communities are also represented in parliament, government and other public institutions, except Croatian and Montenegrin citizens, who do not yet have their status recognised as a community due to their smaller population size. However, in the near future, these citizens are expected to be granted community status, allowing them to exercise their rights similar to other communities in the country.

Communities enjoying community status under the Constitution and applicable laws have guaranteed representation within public institutions. Political parties, coalitions, civic initiatives and independent candidates representing these communities are allocated seats won through the open election. A minimum number of seats are guaranteed for each community in the assembly. For example, the Roma community is guaranteed one seat, the Ashkali community is guaranteed one seat, and the Egyptian community is also guaranteed one seat. Additionally, one additional seat is awarded to either the Roma, the Ashkali or the Egyptian community with the highest overall votes. The Bosnian community is guaranteed three seats, the Turkish community has two seats, and the Gorani community is allocated one seat if their respective won seats fall below the guaranteed number.⁶⁵ Furthermore, in addition to reserved seats for representation in the Assembly of Kosovo, the Constitution also mandates reserved seats for communities within the Government of the Republic of Kosovo.

Next, let us turn our focus to the RAE (Roma, Ashkali and Egyptian) community. Despite having representation in institutions, the members of these communities do not enjoy even the basic rights in Kosovo, encompassing areas such as education, socio-economic status and their overall well-being within society.

These communities mainly live in settlements populated by populations of different ethnicities, respectively, in mixed populations (Albanians, Serbs, Turks, Bosniaks, Roma, Ashkali, Egyptians, etc.). However, a significant proportion of them live in Albanian-inhabited settlements (about 26%), and a small number live in Serb-inhabited settlements (about 3%).⁶⁶ RAE students do not have the right to be educated in their own language; they are educated in Albanian or Serbian, depending on which municipality they reside in and the majority population in that municipality.

Traditionally, all three of these communities have high levels of illiteracy, but research data indicate a dire situation regarding the education level of these minority members communities. At present, the level of illiteracy is very high. All interviewees were asked to indicate how many years of schooling they had completed. 19.93% of the respondents have not completed even one year of education.⁶⁷

Kosovo has taken steps towards addressing the challenges faced by the communities by drafting a National Strategy for their integration into the Kosovo society in all aspects of life. This strategy includes recommendations from the European Union, which defines four priority areas for the integration of Roma and Ashkali communities:

64 Law of the Republic of Kosovo No 02/L-37 'On the use Languages' of 1 March 2007, art 2, para 2, 3 <<https://gzk.rks-gov.net/ActDetail.aspx?ActID=2440>> accessed 15 August 2023.

65 Constitution (n 24) art 64, para 2.

66 Kosovo Foundation for Open Society, *Pozita e pjesëtarëve të komunitetit Rom, Ashkali dhe Egjiptas në Kosovë* (Kosovo Foundation for Open Society (KFOS) 2009) 37.

67 Arsim Bajrami, *Parlamentarizmi: Aspekte krahasuese* (Universiteti I Prishtinës 2010).

1. Access to Education: Ensuring all children complete at least compulsory education.
2. Access to Employment: Reducing the employment gap between community members and the rest of the population.
3. Access to health care: Reducing the difference in health status between community members and the rest of the population.
4. Residential and access to essential services: Lessening the disparities in access to residential and public services (water, electricity, gas) between members of this community and the rest of the population.⁶⁸

We believe that these communities will remain a challenge for Kosovo's institutions in the future, but they should be given the support and attention that all communities receive regardless of their language or background.

Other communities in Kosovo are extremely integrated into society, public life, and state institutions. They are loyal to the state of Kosovo and contribute to the country's and society's development. They make up roughly equal percentages of the Serbian minority in Kosovo, but the rights and attention of the European Union, the United States and the entire international community are geared towards the Serbian minority and the privileges of the Serbs in Kosovo. Turkish, Bosnian and Gorani communities enjoy their rights and are well integrated into Kosovo society and Kosovo institutions. These communities have consistently cooperated and contributed to building and strengthening democratic institutions in Kosovo.

The discrimination faced by Roma, Ashkali and Egyptian communities in various aspects of life, including employment, education, and health, highlights a pressing need for Kosovo institutions to take these communities more seriously and invest more into improving their quality of life.

We think that with Kosovo's membership in international organisations, the advancement of minority rights will naturally advance. However, it is important to note that international organisations have an important role and function in advancing various objectives and in creating a standard in different fields such as education, health, economic development, environmental protection, human rights, humanitarian efforts, cooperation, establishing norms and principles between member states, contacts and solving intercultural conflicts.⁶⁹

However, it's essential to maintain a clear and critical perspective towards Kosovo's institutions because we have seen and are seeing many cases where they try to avoid implementing agreements for the rights of communities. These agreements, once ratified by the Assembly of Kosovo, have a binding character, and the government and other institutions of Kosovo must honour their international obligations.

It is the obligation for the Government of Kosovo to prioritise the rights of the Serbian community and work with them to find a solution for their integration into society. We think that this community is a victim of the politics of Belgrade and the parallel structures operating in the north of Kosovo. Therefore, they deserve to be free and use their rights that are guaranteed by the Constitution and laws. The rights of communities should be a priority of every state and government since these communities constitute a vital and contributing part of the population, significantly impacting the future of the country and its society.

68 Republic of Kosovo, Strategy for Inclusion of Roma and Ashkali Communities in the Kosovo Society 2017-2021 (Office of the Prime Minister 2017) 9-10 <<https://www.refworld.org/pdfid/6012a7204.pdf>> accessed 15 August 2023.

69 Ardian Emimi and Alfred Marleku, 'The Prospects of Membership in International Organizations: The Case of Kosovo' (2016) 9(2) Acta Universitatis Danubius Relationes Internationales 174.

5 CONCLUSIONS

By examining the constitutional and legal framework and various legal acts in force within the Republic of Kosovo, we can conclude that national minorities enjoy rights in accordance with European values and standards. However, not all minorities enjoy the same rights. It is clear that the Serbian minority are benefiting from greater privileges in relation to other minorities. This situation persists even though according to the last population census in 2011, 1.5% of Kosovo's total population consists of the Serbian minority. This percentage is not final because the Serbs who live in the northern part of Kosovo have boycotted participation in this census, but according to some data, Serbs make up about 5% of the population of Kosovo.

As for other minorities in Kosovo, in practical terms, we see that there are delays in the realization of their rights. The Roma, Egyptian and Ashkali communities are the most discriminated in Kosovar society in terms of education, health, social welfare, etc. These delays are the result of an absence of a comprehensive state strategy for the development and advancement of these communities. Tangible projects aimed at enhancing their well-being and raising awareness within these communities are also missing.

We think that several urgent needs must be addressed to improve their situation, including ensuring universal education for all the children of these communities, generating employment opportunities, and elevating their overall standard of living. These measures are vital for these communities to feel free and dignified within Kosovar society. However, despite these challenges, it is evident that while the Ahtisaari package was the most painful compromise for Kosovo, it has led to inequalities within both the majority population and the minority communities living in Kosovo.

The Republic of Kosovo should further enhance its efforts to strengthen the practical implementation of the rights afforded to the minorities under the existing legislation.

The institutions of Kosovo must implement the agreements reached in the Brussels dialogue with the mediation of the EU and the support of the USA because these agreements represent international obligations for Kosovo, and their proper execution is essential. The Serbian minority is an integral part of Kosovar society, and majority population should treat them equally to other citizens and in accordance with the constitutional, legal and international norms.

We hope that the neighbouring countries of the region also follow the example of Kosovo and recognise the basic rights of the national minorities living in their countries. The time has come for the countries of the Western Balkans to demonstrate their commitment to ending the mistreatment of minorities and to create an environment of inclusivity and respect.

Once again, we reiterate that national minorities are valuable and wealthy for societies, and we should consider them as such. We should not see them as foreigners or usurpers of power or material goods provided by the state. We hope that Kosovo will evolve into a country where every individual feels a sense of belonging and where they can envision their future and that of their children. In Kosovo, all individuals need to be protected and taken care of, irrespective of their ethnicity. It is the obligation and duty of the state and society of Kosovo to preserve and further cultivate the spirit of coexistence while respecting the Constitution and the laws in force.

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ADDITIONAL INFORMATION

This article was prepared as part of the scientific project 'Justice in the context of sustainable development' Project No. 22BF042-01 (2022-2024).

ABOUT THIS ARTICLE

Cite this article

P Nimani, A Maliqi, A Maloku, Sh Avdija 'The Constitutional and Legal Position of National Minorities in Kosovo Ahtisaari Package and the Privilege of Minorities' 2023 4(21) Access to Justice in Eastern Europe. <https://doi.org/10.33327/AJEE-18-6.4-a000406>

Submitted on 07 Jun 2023 / Revised 1st on 22 Jun 2023 / Revised 2nd on 24 Jul 2023 / Approved **16 Aug 2023**

Published ONLINE: **20 Sep 2023** / Last Published: **01 Nov 2023**

DOI <https://doi.org/10.33327/AJEE-18-6.4-a000406>

Managing editor — Mag. Yuliia Hartman. **English Editor** — Julie Bold.

Summary: 1. Introduction. — 2. Human Rights and national minorities. — 3. Ahtisaari package is the "Achilles' Heel" for Kosovo. — 4. Minority rights under the Constitution and laws into force in the Republic of Kosovo. — 4.1. *Serbian minority in Kosovo*. — 4.2. *Other non-majority communities in Kosovo*. — 5. Conclusions.

Keywords: *Minorities in Kosovo, Ahtisaari package, the Constitution of the Republic of Kosovo, the rights of minorities.*

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Datë: 05.12.2023

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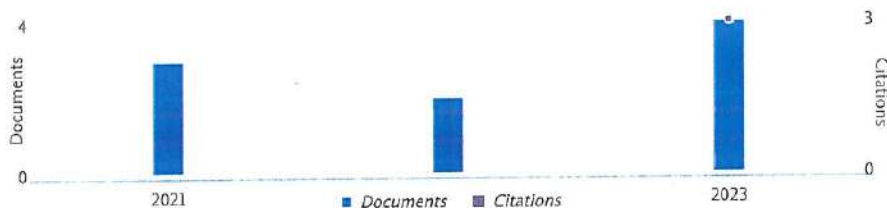
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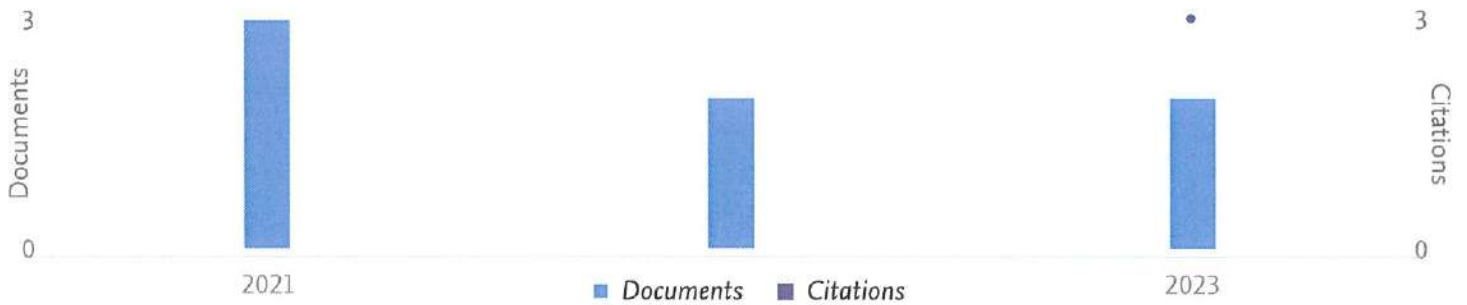
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Data / Datum / Date: 06.12.2023 Pejë - Peje		

Këshilli Drejtues

Datë: 05.12.2023

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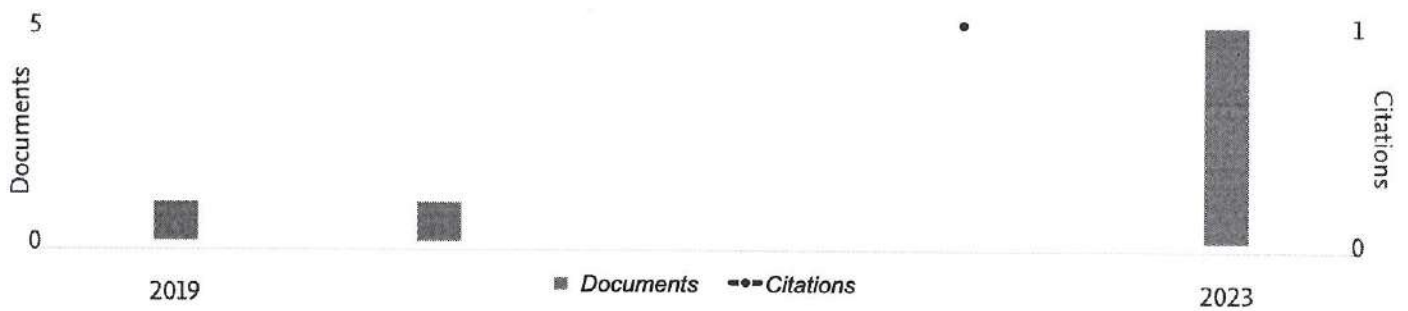
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SOCIAL PROTECTION AND DEMOCRATIC TRANSITION

Original scientific paper

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Received: 2023/05/07

Accepted: 2023/07/19

ABSTRACT

Contemporary states take a variety of measures, ranging from economic, social, cultural, and health to legal ones, to ensure the protection of the individual and the family. Social protection is substantially a form or a field of fulfilment of human needs. Economic assistance, social services and social care are considered social programs which aim to alleviate poverty, eliminate social exclusion, provide social care, enable the reintegration of all individuals, families and groups in need. The Republic of Kosovo, through positive law, has undertaken a series of economic and social measures which ensure the protection of the individual and the family. Social protection in the Republic of Kosovo is not defined by a special law, but it is defined by a package of laws. Thus, currently, in Kosovo there is necessary legal infrastructure for social protection beneficiaries, although not complete in the desired form and quality.

Keywords: social protection, situation of social need, social insurance, democratic transition.

INTRODUCTION

Social protection as a concept means the right that aims to protect the weak and the right that has the source in the right of survival of each individual. The term "weak" means, inter alia, economically and socially weak persons. According to the authors of social law, social protection is based on the idea of justice and on the principles of equality and freedom. It should be noted that the protection of economically and socially weaker people is in the public interest, and in the name of that interest, the state intervenes in the economy and social life. Thus, if the state assumes the role of caring for the economically weak, then this care, which is the purpose of this function, actually ensures their existence. In essence, this understanding is that the concept of economic freedoms means that the state must protect the individual from social risks and provide every

citizen with minimum living conditions. With the intervention of the state, the legal protection of the weak part in the economic life has been enabled. In terms of Kosovo's integration policy to the EU and other International Organizations, the orientation and goal of the state is to build a sustainable system of social protection in function of equality and social justice. Indicators of the development of democratic transition in Kosovo show that evident results have been recorded in this process despite the symbolic state budget, low economic development, high unemployment, high poverty and other difficulties. During the work on the study, I have utilized various scientific and professional resources, including university texts, scientific papers and articles, analyses, domestic constitutional and legislative acts and international acts on social law. The study was conducted with various scientific methods which are typical for scientific research in the social sciences and humanities, respectively social law.

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The study was conducted using the empirical method and based specifically on statistical data in order for it to be as objective and substantive as possible. The study contains official data and documents of the Government of the Republic of Kosovo, related to social protection, which are presented with figures and tables that reflect the categories of social protection and the direct involvement of the state in providing social protection to beneficiary individuals according to positive law. Also, the process, results, and state capacity on the inclusion of a number of social categories as subjects of social protection are examined and analysed. The official data collected during the study show that in Kosovo, according to the current legislation, not all social categories that should be subject to social protection are included.

DISCUSSION

The notion of social protection

Social protection, which is carried out through the action of state bodies, is the protection of persons affected by a social event. From this protection, one must distinguish the protection which is fulfilled individually and privately (Stupar, 1960). Social protection is an appropriate expression for its content which it identifies and which is used as a technical designation. Social protection includes social insurance, respectively social insurance, as well as social protection in the narrow sense (Djordjevic, 1986; Heller, 1981; Jelcic, 1982). The term social protection is defined as a group of activities of state, social and other bodies aimed at fulfilling the conditions for life and progress of those persons who for various reasons are not able to provide themselves with such conditions (Djordjevic, 1986; Heller, 1981; Jelcic, 1982). Social protection is a form of social insurance for employed people and citizens based on certain principles. However, on the other hand, there are authors who emphasize that social protection is aimed at those persons or groups of individuals who are in a situation where the need for protection by society is necessarily required (Tintic, 1977). Social protection is a particularly important social function and is part of social policy based on the principles of solidarity and reciprocity, social humanism, equality and rights and obligations, as well as the principles of self-defence (Milosavljevic, 1982). Social assistance and protection services are a form of assistance provided by the state to individuals and groups in need who cannot meet the basic needs of life due to limited economic, physical, psychological and

social abilities (Çuçi-Peto, 2007). Through social services, the state tries to alleviate the level of poverty and social exclusion for individuals and families and to create opportunities for their integration by providing a system of interventions, services, and care for the improvement of life (Çuçi-Peto, 2007).

The purpose of social protection

Social services are a form of assistance provided by the state for groups in need who cannot provide for their basic needs due to the loss of economic, physical, psychological and social abilities. Thus, the purpose of organizing and providing economic and social assistance is to provide assistance to all individuals affected by the social event (Law on the Social Assistance Scheme in Kosovo, 2007, 2012, Article 1; Law on Social and Family Services in Kosovo, 2007, Article 1-2; Law on Insurances of Kosovo, 2015, Article 1; Law on Pension Funds of Kosovo, 2012, 2017, Article 2; Law on Vocational Ability, Rehabilitation and Employment of People with Disabilities, 2009, 2016, Article 2). Economic assistance, social services, and social care are considered social programs that aim to alleviate poverty, eliminate social exclusion, provide social care, enable the reintegration of all individuals, families and groups in need (Ibid). Also, through these protection programs, more opportunities are created for the integration and improvement of the lives of individuals with social events. Through social services it is intended to achieve the following main goals: elimination or reduction to a certain extent of undesirable social status; reactivation of the individual in social life; regaining the ability to provide for all their needs, through personal work activity (Ibid). It is not claimed that the individual solves the problems of their life through economic assistance, services, or social care. Social assistance is considered assistance through which the individual faces a difficult moment in life. By difficult moment we understand the impact of the individual by a social event. Through social benefits, individuals in need are given the opportunity to be part of social life. To regain the ability to integrate, the individual must be assisted throughout the period of difficulty in order to meet basic living needs. A very important element in the rehabilitation of the individual is the way social assistance is provided. Referring to various studies in this field, it was concluded that assistance for the benefit of individuals in need should be provided in such a way as to avoid the conservation of the unwanted social situation (Çuçi-Peto, 2007).

Through social assistance, it is intended that the individual have an incentive to get out of the predicament and be active in society, or be active in a personal activity from which they can derive income for living (Todorovic, 1990; Lakicevic, 1978; Herman, 1990; Zelenovic-Lakicevic, 1987; Vrcan, 1984). Employment or engagement in a personal activity is realized through employment programs by the state, but also through projects organized by non-governmental organizations.

The function of the state in social protection

Social protection is in the function of the state which is obliged to take care of the social vulnerability of citizens. It is financed by taxes or other state revenues and not by contributions. Researchers think that it is more justified for social protection to be financed from this income, because in this case the burden is shared by a larger number of taxpayers and those who have more (Sudjum, 1990). The socio-political community (state) decides on the provision of social protection funds (Bakraçi, 2007). The state also oversees the work of social welfare institutions. Realization of rights is performed by administrative bodies or administrative organizations. The state community should oversee and control the work of social protection institutions. From this point of view, the concept of social insurance has been built as a system of different events (social risks) (Robaj, 2018). Social insurance aims to provide citizens with protection against certain risks which would manifest a reduction or loss of professional ability, lower their standard of living, or impose new obligations or burdens (Caen-Lyon, 1955). In the view of Francis Netter, social insurance represents the totality of guarantees (of rights) against a certain number of events which are similar in either reducing or destroying their activity or for the burden of the additional burden. Guarantee is about ensuring material gain for everyone, especially for employees (Netter, 1959; Cronston, 1967; Stojanovic, 1989; Jovanovic, 1924). In addition to the state-building process, the democratic transition in Kosovo includes the construction of a sustainable system of social protection, of international standards for freedoms and human rights. However, Kosovo, although with a weak economy compared to EU countries, with high unemployment, low state budget and other difficulties, has begun the progressive phase of building a social protection system. In terms of Kosovo's integration policy in relation to the EU and other international mechanisms, the orientation of Kosovo institutions is also aimed at

building a sustainable system of social protection, in the function of equality and social justice.

Social protection and provision of social insurance

Human and civil rights and freedoms represent a special segment of the democratic transition. In this sense, the obligation of social protection is to guarantee basic social and material security for vulnerable persons. Social protection grows and arises from the social contradictions of class society, as a primary need of the civil class, in order to maintain class peace and the balance of class relations. Social protection, in essence, is a form or area of satisfying (fulfilling) of human needs. The needs of social insurance are not sui generis needs, but part of the general social needs of people, social groups, and social communities (Milosavljevic, 1982). Social protection deals with the satisfaction of human needs, and above all, the fulfilment of primary human bio-psycho-social needs (Dejvis & Seklton, 1978; Rot, 1980). The permanent character of social protection derives from the character and content of social needs (Leon, 1963; Rigaux, 2009). On the other hand, Professor Pusic emphasizes that protection, in the broadest sense of the word, is a condition in which some of the certain needs are met. The question is, when is it considered that social protection is fully met? Professor Pusic describes this situation as "a positive state of well-being", which means: developing individual skills; creating and maintaining satisfactory human needs; constructive participation in community life; creative work and recreation; as well as the constant establishment of a dynamic balance between new experiences and security. Social protection is guaranteed through social insurances (Law on Insurances, 2015, Article 1), which are primarily focused on the broad organization of prevention of social insecurity (social risks), provision of assistance, protection of security for those who find themselves in these conditions, who cannot cope with them and overcome them (Tintic, 1977). The quality of what direction the service and the social system will go, will depend on the degree of development of a society (Rivero & Savatier, 1991). Therefore, it must be directed in such a way as to provide citizens with a certain level of wealth, namely physical well-being (Tintic, 1964). The needs of the individual for social protection include the needs of wealth and the needs of existence, as well as the needs of public institutions (Law on the Social

Assistance Scheme in Kosovo, 2012, Article 1; Law on Social and Family Services, 2007, Article 1-2). Erich Fromm states that “human existence requires that we possess, preserve, care for, and use certain things in order to survive” such as belief, food, and clothing to meet needs (Fromm, 1979).

Social protection and human needs

The term “social protection” is also used to denote the right that aims to protect the weak and the right that has its source in the right of survival of each individual (Tasic, 1934; Dupeyroux, 1978; Labus, 1992). The term “weak” means, inter alia, economically and socially weak persons. According to this understanding, the essence of social protection must be “to protect socially and economically the weakest and the right of every individual to survive” (Tasic, 1934). State intervention must ensure the principle of justice, that is, it must be carried out in the spirit of justice and the elimination of social contradictions (Law on Social and family services, 2007, Article 1-2). It should be noted that the protection of economically and socially weaker people is in the public interest, and in the name of that interest, the state intervenes in the economy and social life. In essence, this understanding is that the concept of economic freedoms means that the state must protect the individual from social risks and provide every citizen with minimum conditions to exercise other human rights (Saliu, 2004; Markovic, 1982).

Social insurance scheme income

Income is the main and most important element of financing and functioning of the social insurance scheme (Robaj, 2018). Social law protects the special category of people who perform certain functions of national interest for society. For example, the protection provided to the women

during the period of maternity, childbirth, and child growth. This protection, in economically developed countries, is provided not only to employed women but also to unemployed women. With these rights, the state shows its interest in increasing births, and in this way influences the increase in births. Moreover, there are states that provide children allowances regardless of the family financial status. Also, the right to an old-age pension is acquired regardless of the wealth and condition of the beneficiary. Through the fair determination of the relation that exists between the income from the contribution percentages and the income that social subjects benefit from the social insurance scheme, we will be able to achieve continuity in payments for illness, maternity, maternity allowance, etc.

Income to be benefited

The social insurance scheme recognizes and implements several types of income. Income in the form of contribution percentage constitutes the main source for the social insurance scheme because contribution percentages are considered the basic source for the social insurance fund. Whereas, the Social Assistance Scheme differs from that of social insurance despite the fact that both schemes aim at the social protection of certain categories. Both schemes are defined by separate laws where each defines the beneficiary categories. Thus, in order to benefit from social assistance, all family members must meet the conditions for classification in one of two categories: First category: Families in which all members are dependent and none of them is employed; Second category: Families with a member able to work, but who is unemployed, with at least one child under the age of five, or who have in permanent care an orphan under the age of 15 years old (for more see Figure 1).



Figure 1. Social Assistance Scheme in Kosovo
Source: GAP Institute, 2022

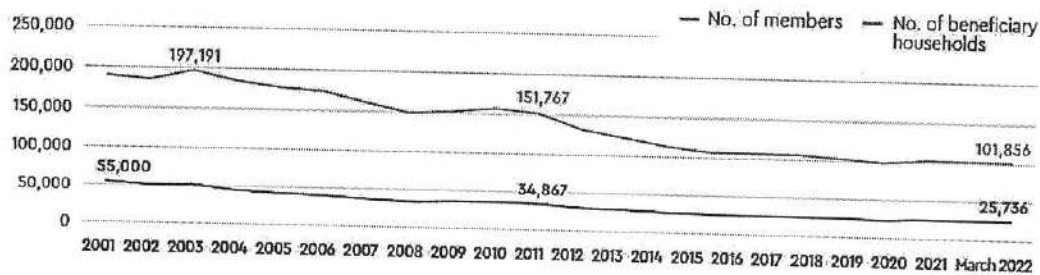
According to these criteria, from 2001 to March 2022, on average, about 34 thousand families received social assistance, as well as on average 140 thousand members of these families. The number of beneficiary families and members has decreased since 2003 (Kosovo Agency of Statistics, 2022). This decline was also influenced by the amendment of the Law on Social Assistance

Scheme in 2012, especially the selection criteria in Category II, despite the fact that the parameters of poverty and unemployment do not show improvements. The number of social assistance beneficiaries has marked a significant decrease, from 26.302 families (2016) to 25.736 in the first months of 2022 (See Table 1 and Figure 2).

Table 1. Number of families benefiting from social assistance by region 2016-2022.

Region	Years						
	2016	2017	2018	2019	2020	2021	2022
Gjakova	2.191	1.998	2.010	2.010	2.005	2.063	2.085
Gjilan	2.741	2.633	2.418	2.418	2.139	2.292	2.195
Mitrovica	5.972	6.156	6.107	6.107	6.099	6.504	6.742
Peja	2.395	2.376	2.276	2.276	2.266	2.309	2.340
Prizren	2.758	2.635	2.537	2.537	2.365	2.476	2.536
Prishtina	7.502	7.631	7.408	7.408	7.018	7.430	7.387
Ferizaj	2.743	2.688	2.589	2.589	2.460	2.605	2.610
Total	26.302	26.117	25.345	25.345	24.352	25.679	25.895

Source: Kosovo Agency of Statistics, 2022

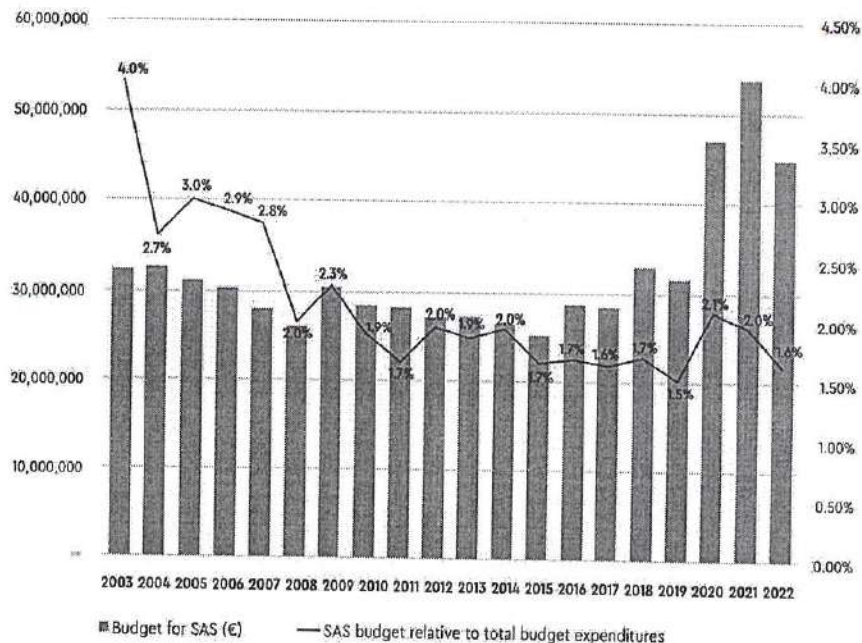


Source: Kosovo Agency of Statistics, 2022

Figure 2. Number of households and members in the Social Assistance Scheme from 2001 until March 2022

From 2003 to 2022, an average of 32 million euros per year were spent on SAS (Social Assistance Scheme, GAP Institute, 2022) from the state budget, or 641 million euros were spent in total for two decades. Despite the fact that the budget

for SAS has remained almost the same (with the exception of the years 2020-2022, where due to the pandemics, transfers for this category increased with various government decisions), the share of SAS in the total state budget has been decreasing.



Source: GAP Institute, 2022

Figure 3. The budget for SAS and its share in total annual expenditures from the state budget, 2003-2022 (GAP Institute, 2022)

Also, the budget for SAS (Social Assistance Scheme) has remained almost unchanged, despite the fact that the budget for social subsidies has increased continuously as a result of the establishment of new social schemes. According to the WB (World Bank), social assistance in Kosovo as a share of social protection spending nearly tripled between 2009 and 2019. Spending on SAS fell by 8.4% in real terms and from 0.69 to 0.45% of GDP. Only about 7% of the total population benefits from SAS, while the official poverty rate is about 20% (World Bank, 2022). Social insurance basically recognizes and applies these types of income:

Income for illness

Benefits from area of illnesses fall into the category of short-term benefits due to the fact that the benefits for illnesses cannot last more than 3 months but never 12 months. Subjects covered by insurance from the social insurance scheme receive payments for: a). income for illness; b). income for compensation for illness when changing workplace (Robaj, 2018). Based on the fact that Kosovo still does not have a Law on Health Insurance, this category of compensation does not exist in Kosovo.

Maternity income

From the maternity income, the subjects of the social insurance scheme, benefit payment for:

1. maternity income;
2. income for maternity compensation when the workplace is changed;
3. childbirth allowance.

Every woman, who has been employed, enjoys the right to benefit 9 months of income in the name of childbirth. The first 6 months of maternity leave, the payment is made by the employer with compensation of 70% of the basic salary. For the next 3 months, maternity leave is paid by the Government of Kosovo with compensation of 50% of the average salary in Kosovo. An employed woman has the right by law to extend her maternity leave for another 3 months without pay (Law on Labour of Kosovo, 2010, Article 49). Due to the fact that Maternity Leave (Op.cit) still remains a burden to businesses for the first six months and not to the state as it is regulated in the countries of the region, the number of employed women unfortunately remains very low, where specifically from 616,209 working age women only 98,756 are employed (Kosovo Agency of Statistics, 2022). According to the same

source, the employment rate among working age women is only 16%. From the latest data of the Statistics Agency, it results that 84% of working age women are unemployed. Unlike Kosovo, which continues to face such problems, in the countries of the region, this issue has already been settled, including in Albania, North Macedonia, Serbia, etc., where the burden of maternity leave is 100% under the responsibility of the state.

Pension income

Pension is the amount of income benefited by a subject when becoming incapable of work due to age or an illness. Retirement age is determined

by law (Currently a draft law, Article 77). The retirement age in most countries (states) is 65 years. The right to a pension is a permanent right. This right does not have a statute of limitation. The payment of the pension will start from the day when the person claims it. The right to claim a pension starts no later than 1 year from the day of its recognition. According to the legislation in force, mandatory pensions consist of two forms of Pension: Basic Pensions and Individual Savings Pensions. Employers may also provide Supplementary Employer Pensions to their Employees. Individuals may purchase Supplementary Individual Pensions through Pensions Providers (Law on Pension Funds of Kosovo, 2012, Article 2).

Table 2. Number of beneficiaries of basic old-age pensions in the regions 2015-2021

Region	Years						
	2015	2016	2017	2018	2019	2020	2021
Gjakova	13.320	12.570	12.500	12.804	13.513	14.224	14.748
Gjilan	19.199	17.100	15.709	16.085	16.833	17.677	18.073
Mitrovica	22.326	18.634	18.907	19.398	20.467	21.991	23.035
Peja	14.645	13.926	14.595	14.885	15.874	16.696	17.146
Prizren	22.201	21.417	21.852	22.732	23.893	25.049	25.994
Prishtina	27.617	24.687	26.608	28.010	29.733	32.216	34.050
Ferizaj	12.692	11.683	12.545	12.974	13.604	14.427	15.116
Total	132.000	120.017	122.716	126.888	133.917	142.280	148.162

Table 3. Number of beneficiaries of contribution old-age pensions by regions 2015-2021

Region	Years						
	2015	2016	2017	2018	2019	2020	2021
Gjakova	4.712	4.892	4.635	4.896	5.130	5.308	5.473
Gjilan	3.207	3.312	2.936	3.035	3.183	3.305	3.366
Mitrovica	6.509	6.667	6.427	6.692	6.973	7.142	7.143
Peja	4.495	4.659	4.670	4.830	5.016	5.208	5.213
Prizren	6.259	6.437	6.700	7.098	7.420	7.624	7.750
Prishtina	11.869	11.884	14.227	14.951	15.618	16.543	16.591
Ferizaj	3.314	3.464	3.705	3.889	4.146	4.321	4.336
Total	40.365	41.315	43.300	45.391	47.486	49.451	49.872

Source: Kosovo Agency of Statistics, 2022

Disability pension

Disability means an inadequate health condition, persistent for a relatively long time, often for a lifetime, which has consequences for social, professional, and economic life. The term disability in practice has been used with several meanings. In the medical meaning -

it is the phenomenon that shows the connection between the illness and its possibility for treatment. This group includes those individuals who, as a result of an illness, despite the maximum medical efforts for rehabilitation, fail to be treated. In the *economic* meaning – it means the change of status from an employed person to a retired disabled person, which as a result aggravates

the economic situation of the disabled person. He/she cannot provide the same standard of living he could previously provide. In the *social* meaning - disability is related to various social reasons, which are followed by damage to the health of the person. In the *legal* meaning - it has to do with the establishment by the state of the legal conditions determined by law. In order to obtain the status of a disabled person, every person must meet the legal requirements (Çuçi-Peto, 2007).

Special pensions

Special pensions are provided by law. These pensions are awarded to martyrs, invalids and veterans of the KLA, as well as civilian victims and their families (Law on the Status and the Rights of the Martyrs, Invalids, Veterans, Members of Kosovo Liberation Army, Civilian Victims of War and their Families, 2011, Article 6). According to the positive law, the state provides special benefits to the above-mentioned categories, which are considered as social rights, respectively these special rights enter the domain of social law.

Table 4. Pension scheme for families of war martyrs and invalids 2015-2021

Region	Years						
	2015	2016	2017	2018	2019	2020	2021
Gjakova	2.401	2.378	2.330	2.477	1.627	2.507	2.473
Gjilan	270	264	261	400	312	401	392
Mitrovica	2.534	2.454	2.401	2.356	2.100	2.386	2.323
Peja	1.191	1.456	1.423	1.498	1.002	1.569	1.527
Prizren	1.699	1.665	1.648	1.640	1.419	1.700	1.670
Prishtina	3.778	3.686	3.639	3.931	3.280	4.115	4.048
Ferizaj	779	777	770	779	688	792	778
Out of Kosovo	:	:	:	57	65	80	82
Total	12.652	12.680	12.472	13.138	10.493	13.550	13.293

Source: Kosovo Agency of Statistics, 2022

Family pensions

In circumstances where there is no support from the family or when it is not sufficient to ensure the wellbeing of an individual, the state has the duty to provide social and family services to those people

who would otherwise not be helped in a way that would respect their dignity as human beings and their basic rights based on Kosovo legislation and international conventions on human rights (Law on Social and Family Services, 2007, Article 1-2).

Table 5. Number of families benefiting from social assistance by regions 2016-2021

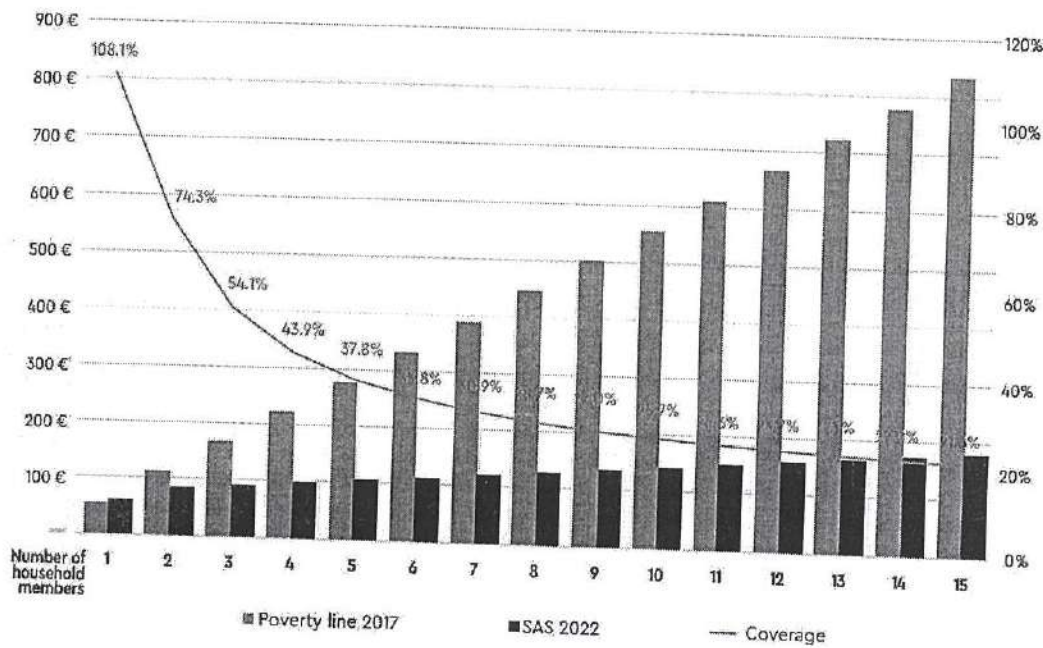
Region	Years						
	2016	2017	2018	2018	2019	2020	2021
Gjakova	2.191	1.998	2.010	2.010	2.005	2.063	2.085
Gjilan	2.741	2.633	2.418	2.418	2.139	2.292	2.195
Mitrovica	5.972	6.156	6.107	6.107	6.099	6.504	6.742
Peja	2.395	2.376	2.276	2.276	2.266	2.309	2.340
Prizren	2.758	2.635	2.537	2.537	2.365	2.476	2.536
Prishtina	7.502	7.631	7.408	7.408	7.018	7.430	7.387
Ferizaj	2.743	2.688	2.589	2.589	2.460	2.605	2.610
Total	26.302	26.117	25.345	25.345	24.352	25.679	25.895

Source: Kosovo Agency of Statistics, 2022

Poverty rate

The poverty rate in Kosovo has been continuously declining since the post-war years. In the first poverty assessment, made in 2000, the WB (World Bank) findings showed that over half of the population (50.3%) lived in poverty, while 11.9% of the population lived in extreme poverty. Seven years later, poverty levels had declined slightly, with 45% of the population living in poverty, while extreme poverty had risen

to 15% (Kosovo Agency of Statistics, 2022). According to WB (World Bank), poverty in Kosovo at the end of 2021 was 20.9%. The increase of consumer prices and the crisis caused by the war in Ukraine are expected to increase poverty in Kosovo even more. If we get based on the monthly compensation based on the size of the family and the 2017 poverty rate of 1.85 euros per day, it turns out that all families with two or more members continue to remain poor even after receiving social assistance.



Source: GAP Institute, 2022

Figure. 4. SAS poverty coverage according to household size

Supplementary pensions

Supplementary pension is the amount of money that benefit the persons who perform constitutional functions. The President of the Republic of Kosovo acquires the rights defined by law after the end of the mandate for which he was elected (Law on the President of the Republic of Kosovo, 2009, Article 18-18). The President of the Republic of Kosovo after the end of his/her term in accordance with the law is entitled to a pension, the amount of which is 70% of the salary which the president receives (Ibid).

After the end of the mandate, deputy is entitled to a supplementary pension, if he/she has exercised the duty of deputy for at least one mandate and has reached the age of 55. The deputy who meets the conditions set by law realizes the supplementary pension in the amount of 50% of the basic salary of the deputy (Law on Rights and Responsibilities of the Deputy, 2010, Article 22). To the family members of the beneficiary of the supplementary pension who has died, the family pension is determined in the amount of 70% of that pension on the day of death. The spouse and

children up to the age of 18, respectively up to the age of 22, are entitled to a family pension if they continue their higher education (Ibid, Article 27). The Law on Benefits to Former High Officials defines the beneficiaries as: the former President of the Assembly, the former Prime Minister, and the former President of the Supreme Court of Kosovo (Law on Benefits to Former High Officials, 2008, Article 2-3).

Unemployment income

Unemployment is an involuntary event which may come as a result of low economic development or as a result of the irresponsibility of the individual. Either way, unemployment is associated with negative consequences, both in the economic situation and in the social situation of the individuals affected by it. This is due to the fact

that with the termination of the employment relationship, the benefits deriving from it are also terminated. One of the main benefits of employment is the salary. Salary is a very important means of livelihood. Termination of employment brings negative consequences not only for the individual but also for his/her entire family. To avoid the negative consequences of salary termination and unemployment, the state, in addition to other ways used to avoid the negative phenomena brought by this problem, has created a system of protection in case of unemployment (Robaj, 2018). The system of protection against unemployment aims at providing monthly, temporary economic assistance, in order to meet basic living needs. The unemployment protection system operates through assistance which is part of the social insurance system (In Kosovo, under positive law, unemployment benefits are not currently included).

Table 5. Number of families benefiting from social assistance by regions 2016-2021

Region	Years						
	2016	2017	2018	2018	2019	2020	2021
Gjakova	2.191	1.998	2.010	2.010	2.005	2.063	2.085
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Ferizaj	2.743	2.688	2.589	2.589	2.460	2.605	2.610
Total	26.302	26.117	25.345	25.345	24.352	25.679	25.895

Initiative for the Social Assistance Scheme Reform

Issues with the social assistance system were observed long before the pandemics. The Sector Strategy of the Ministry of Labour and Social Welfare (MLSW) 2018-2022, approved in December 2017, had identified issues with the SAS (Social Assistance Scheme). According to the Strategy, the monthly value of social assistance is not adjusted to the prices, as provided by law. The monthly payment amounts are even lower than the poverty line. The social protection system is characterized by inconsistencies and inequalities between schemes in terms of adequacy of material benefits. The SAS monthly amount per person is lower compared to all other schemes (Ministry of Finance, Labour and Transfers, Sectorial Strategy

2018-2022). The one child under the 5 criteria for the same category of beneficiaries in particular poses a problem in covering poor households from the scheme, given that the financial situation of households worsens when children attend education. According to a UNICEF study, the highest risk of child poverty is for children where the main household income comes from social assistance (94.8%), which accounts for 16.5% of poor children and 8.5% of all children in Kosovo (UNICEF-Kosovo Programme, Children Poverty, 2022). Households from minority communities, particularly those from the Roma, Ashkali and Egyptian communities are most at risk of poverty. The Sector Strategy also envisaged amendments to the SAS (Social Assistance Scheme) legal framework and drafting the analysis to review the social assistance scheme.

CONCLUSIONS

It should be noted that the protection of economically and socially weaker people is in the public interest and in the name of that interest the state intervenes in the economy and social life. However, the quality of society will depend on the degree of development in which direction the service and the social system will go. Kosovo, although with a weak economy compared to EU countries, with high unemployment, small state budget, and other difficulties, has nevertheless begun the progressive phase of building a social protection system. Currently, in Kosovo, there is the necessary legal infrastructure for social protection beneficiaries, although not complete in the desired form and quality. In terms of Kosovo's integration policy in relation to the EU, and other international mechanisms, the orientation of Kosovo Institutions is also aimed at building a sustainable system of social protection, in the function of equality and social justice. Indicators of the development of democratic transition in Kosovo show that evident results have been recorded in this process, however, Kosovo still has a lot of work to do in achieving the standard of EU countries, related to social protection, namely equality and social justice. The economic situation in which Kosovo is today, the slow economic growth, the high rate of unemployment at over 45%, and the high rate of extreme poverty are factors that directly affect the difficult life of certain categories of Kosovo society. Kosovo has drafted social policies for the protection of social categories in need, however, these policies do not properly address the elementary needs of some of the social categories. The sectoral strategic documents of the Government of Kosovo identify the current problems, while the legislation in force needs intervention and possible clarifications. By reducing the number of beneficiaries of social schemes, it would be possible to increase support for those who need it. As a conclusion, it should be noted that the state of Kosovo, since it is in the period of democratic transition, and it faces many challenges, the biggest challenge for it is precisely the dignified provision of social protection to legal categories, as well as the expansion of subjects-categories of social protection, in order to include all economically and socially weak persons.

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THE RULE OF LAW AND CRIMINALITY IN THE REPUBLIC OF KOSOVO

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Abstract: The principle of the state of law is undoubtedly one of the most important and essential principles for any state and democratic society. Its fullest realisation in everyday life is the best guarantee for the development of democracy as well as recognition and enforcement of citizens' fundamental rights and freedoms. To this end, the general principles of the rule of law today occupy a special place and are fixed explicitly in contemporary constitutions and democratic legislation. However, it should be borne in mind that the existence of the constitutional and legal framework is only a necessary premise for the rule of law. Equally important is the functioning of various control mechanisms for the implementation of constitutional and legal norms, and especially, the creation of a new mentality among both public officials and citizens expressed in the awareness to the needs for the implementation of these norms and in the reaction with legal and democratic means against their violation by anyone.

The Balkan Peninsula represents great strategic importance, not only for the surrounding states but also for the criminal groups that interact in this region. Many Balkan states have been through and currently are in deep democratic transition and it is difficult to break away from their historical past. Although many law enforcement agencies in this region stand out for their professionalism, the impact of consecutive wars presents decisive factors for the triumph or failure of law enforcement institutions against various crimes in this European area. The last war was waged in Kosovo, which ceased in June 1999, has a significant importance in the increase of criminality in Kosovo. After 1999, due to poorly controlled borders, lack of legislation, creation of a new police, and the establishment of the justice system, many criminal groups from the field of narco-criminality took advantage of this situation by creating organized criminal networks for the purpose of trafficking narcotic substances and psychotropic substances from the country of origin, transiting through Kosovo, and continuing towards the country of destination which was in Western Europe. The current internal processes that Kosovo is facing are economic and social development, which are still far from regional and European development structures, which as a result of poverty and lack of perspective, for a significant part of Kosovan society, are resulting with a high crime rate. The geostrategic position of the Republic of Kosovo in the Balkans, as well as the created post-war conditions, enables various criminal groups to carry out organised crime activities. High levels of unemployment and poverty, high levels of corruption in state institutions, and lack of free movement outside Kosovo contribute to creating appropriate conditions for the development of criminality in general and organised crime in particular. In support of various analyses conducted during the research, is the author has noticed that the Republic of Kosovo, compared to EU countries, has a lower level of criminality, while compared to countries in the region where the criminality level is higher.

Keywords: the rule of law; criminality; criminality factors; organised crime; criminality fighting

DOI: 10.14712/23366478.2023.33

1. INTRODUCTION

The concept of the state of law is quite complex and multidimensional. It includes in itself the set of legal-political principles that ensure the rule of law in society. The rule of law implies the superiority of the law over citizens and the state itself, as its authors.¹

In the broad sense with the rule of law, respectively, we understand the establishment of all the bodies of power, as well as any bearer of public authorizations and of every individual under the constitution and law, respectively subordinate to the legal order.² The concept of the rule of law, in this sense, with the development of the state itself, has later evolved and gained wider content.³ Thus, in contemporary jurisprudence, the term "state of law", in the most general sense, means "the state in which the functioning and manifestation of state power has legal forms, which define the boundaries of the action of the state power". Criminality is defined from legal, sociological, and criminological views.

According to the *Criminological definition*, criminality represents the group of all actions that endanger or damage the basic human values (protected by law).⁴ Basic human values can be individual (human life, physical or bodily integrity, freedom, wealth, security, etc.), or collective-shared values (social regulation, national security, legal system, economic system, etc.). Criminality affects the formation of criteria for the evaluation of good society and bad society, so it is a large industry and unites different parts of the population, thus contributing to the effectiveness of social life, and at the same time, it is a warning that there is something good in society, wicked, and evil, and warns that there is something in society that harms and hinders social organization.⁵

Based on the general social circumstances, accompanied by the consequences of the war, optimal conditions were created in Kosovo for the rise and development of criminality. Relying on an extremely large number of data and scientific research, the disturbing fact can be concluded that criminality in Kosovo has taken massive proportions, and has spread to all pores of life. There is a perception, but also facts, and ascertainment of many international mechanisms that in Kosovo operates a strong structure of organized crime which controls not only the most profitable businesses, but also the vital structures of the state. These ugly social phenomena, in addition to hindering economic development, building the rule of law, and advancing Kosovo towards Euro-Atlantic structures, have a strong negative impact on certain segments of the people, especially the youth, in the loss of hope for a better future and in strengthening the feelings of distrust towards state structures.⁶

¹ ZAGANJORI, X. *Demokracia dhe Shteti i së Drejtës* [Democracy and State of Law]. Tirana: Shtëpia Botuese "Luarasi", 2002, pp. 70–72.

² ROBAJ, A. *Demokracia parlamentare dhe shteti i së drejtës në Republikën e Shqipërisë* [Parliamentary democracy and the state of law in the Republic of Albania]. Prishtina: FAMA College, 2007, pp. 169–170.

³ SALIU, K. *E drejta kushtetuese I* [Constitutional Law I]. Prishtina: University of Prishtina, 2004, p. 106.

⁴ HALILI, R. *Kriminologjia* [Criminology]. Prishtina: University of Prishtina, 2011, p. 224.

⁵ Ibid, p. 222.

⁶ ROBAJ, c. d., pp. 57–59.

2. MATERIAL AND METHODS OF WORK

Among basic questions raised by every student intending to deal with research of a specific phenomenon, respectively feature in social sciences, is whether successfully proven that the results of a research (study) will serve the respective environment and science as well. The research process, pertaining its nature, represents an extraordinary complicated development, which shall be led by specific and very particular procedures, aiming to achieve a scientific and sustainable fact. In this aspect, my study is vital, sustainable, and rigorous in its concept.

Taking into consideration the fact that the quality of research is one of the fundamental purposes of every researcher, with this scientific paper I have strived to preserve the quality of research as a basic goal for the achievement of a scientific truth. The study is prepared applying various contemporary scientific methods such as: legal methods which are based on various scientific and professional sources, including university literature, papers and scientific articles, official data from institutional sources, pertaining the state of law, meaning of criminality, factors of criminality, level of criminality, and classification of criminality. A qualitative method is used, which is based on statistical data obtained from official bodies, both locally and internationally, in regards to level of criminality and classification of criminality. The quantitative method is applied, which is based on official statistics in regards to criminality and level of criminality. Furthermore, the comparative method is used, which is based on official records, both local and international, to ascertain the level of criminality and its classification in various countries of Western Balkans. With an empiric method applied in this study, through charts and graphs, with official figures displays the criminality, level, and its classification, in various countries of the Western Balkans.

3. DISCUSSION

3.1 THE RULE OF LAW AND CRIMINALITY

The state of law is considered as the means by which the system of democratic values penetrates into legal mechanisms. If it ceases to be a state of human rights, it becomes a state of injustice, despite the presence of the hierarchy of norms and related procedures, because such a state contradicts the system of values that created it.⁷

The principle of the rule of law in contemporary democratic countries is of multiple importances. It means the system in which state power, in particular the executive and administrative power, is limited to its own legal norms, in which way it guarantees the non-violation of fundamental human and citizen rights and freedoms.⁸ Americans obey the law, not only because it is in their own interest, but because it may be changed if harmful. A law is observed because it is a self-imposed evil in the first place, and an

⁷ BURDEAU, G. *Droit constitutionnel et institutions politiques*. Paris: Librairie générale de droit et jurisprudence, 1963, p. 328.

⁸ SALIU, c. d., p. 106.

evil of a transient duration in the second.⁹ The principle of the state of law is undoubtedly one of the most important and essential principles for any state and democratic society.¹⁰ Its fuller realization in everyday life is the best guarantee for the development of democracy and the recognition and enforcement of citizens' fundamental rights and freedoms.¹¹

According to the material notion, a criminal offense is an act or behaviour of a person which damages or endangers the basic values of a person, society, and the legal system.¹² Based on the certain degree of damage or endangerment of social values of special importance, the criminal legislation determines the limit and the system of criminal sanctions that will be applied to the perpetrators of such offences.¹³ In this way, the limits of criminal legal protection are determined.¹⁴ However, endangering social values does not always constitute criminal behaviour. Thus, deviant behaviours of young people such as: dropping out of school, vandalism, smoking, loitering, etc., are not considered criminal offences.¹⁵ The criminal legislation of Kosovo acquires the formal-material notion of a criminal offense, which stipulates that: "A criminal offense is an unlawful act which is defined by law as a criminal offense, the characteristics of which are defined by law and for which a criminal sanction or a measure of mandatory treatment is prescribed by the law."¹⁶

Governance and the rule of law, on the one hand, and sovereignty and territorial integrity, on the other, were the priorities of the West in 2008, with the aim of maintaining public order in Kosovo in order to solve the causes of its fragility, strengthen stability in the Balkans, and protect the internal security of EU.¹⁷ In varying degrees, the region presents three of the five dangers identified by the European security strategy: regional conflicts, state failure, and organized crime.¹⁸ Kosovo is still far from the structures of civil society. However, in Kosovo, the strenuous, long-lasting effort has been continued in building a true state of law. Finally, without improving the quality of institutions, laws, and strategies, one cannot create tangible results: governance is a system, and its weaknesses affect all the institutional and political spheres.¹⁹

⁹ TOCQUEVILLE, A. *Demokracia në Amerikë* [Democracy in America]. Tirana: Fondacioni Sopros & Kristalina, 2002, p. 88.

¹⁰ ZAGANJORJ, X. *Democracy and State of Law*. Tirana, 2002, p. 70.

¹¹ ROBAJ, c. d., p. 170.

¹² SALIHU, I. *E drejta Penale* [Criminal Law]. Prishtina: University of Prishtina, 2005, p. 180.

¹³ Ibid.

¹⁴ Ibid, pp. 180–181; ABAZOVIĆ, M. – MURATBEGOVIĆ, E. – HALILOVIĆ, H. – BUDIMLIĆ, M. – BEĆIROVIĆ, E. *Politika e luftimit të krinialitetit* [Criminality Fighting Policy]. Sarajevo, Prishtina: University of Sarajevo, University of Prishtina, 2006, p. 8; HENTIG, H. *Krimi në Shoqëritë Bashkëkohore* [Crime in Contemporary Societies]. Sarajevo, 1962, pp. 12–15.

¹⁵ HALILI, c. d., p. 224; KRSTIĆ, D. *Psihološki rečnik* [Psychological Dictionary]. 2nd ed. Beograd: Savremena administracija, 1991, p. 94; MILUTINOVIĆ, M. *Kriminologija* [Criminology]. Prishtina: ETMMK, 1982, p. 279.

¹⁶ Criminal Code of the Republic of Kosovo, 2019, Article 7.

¹⁷ CAPUSSELA, L. A. *Shtetndërtimi në Kosovë: demokracia, korrupsioni dhe BE-ja në Ballkan* [State building in Kosovo: democracy, corruption and the EU in the Balkans]. Prishtina: Koha, 2015, p. 158.

¹⁸ Ibid, p. 173.

¹⁹ Ibid, p. 158.

The fight against organized crime and corruption is a challenge in itself for the state of Kosovo, which has often been blamed for a lack of efficiency.

3.2 FACTORS OF CRIMINALITY

The aetiology of criminality analyses criminality which is presented as the cause of certain consequences and certain social conditions, in particular the personality of the perpetrator of the criminal offense, and their psychological and psychiatric characteristics which qualify them as a criminal. Based on the main problems and issues raised by the aetiology of criminality, we can definitely emphasize that it ranks as one of the most important branches of criminology. Based on exogenous (external) or social factors and endogenous (internal) or psychological factors, the correlation between them can be successfully argued in criminology. This is confirmed by the study of Rudolph Moos, who in a series of research has argued the importance of the social circle in which such behaviour takes place through the current impact of circumstances on the behaviour and experience of the social circumstances of both the individual and the group.²⁰

3.2.1 EXTERNAL FACTORS OF CRIMINALITY

From the research done by well-known experts in the criminal field, we can understand that external or exogenous criminogenic factors have a great influence. These factors directly affect the occurrence of criminal activities in society. Empirical criminological research on criminality shows that, in many countries of the world, external factors have a greater impact compared to many other factors. The large number of authors in this field, as external or exogenous factors of criminality emphasizes the socio-economic factors of the existing society, and in this context highlight the impact of the economic crisis that has gripped the world in general. Consequently, other crises such as unemployment, migration, poverty, etc., are direct factors on criminality. Dire social situations and unemployment is a situation which in the long run causes suitable ground for the rise of not only potential criminality, but also real-life criminality. A disorganized family presents a suitable environment for the rise of criminal culture and criminality, especially when the social-class roles of family members are lost, where children usually seek shelter and identity in the street structure, in the neighbourhood and in the relations of micro-groups.²¹ In addition, drug addiction, alcoholism, prostitution, and a range of other social-pathological conditions can cause a higher rate of criminality. It is undeniable that many different reasons or circumstances can motivate a person to commit a crime which even experts in this field have not reached any general consensus on.²²

3.2.2 INTERNAL FACTORS OF CRIMINALITY

When talking about the subjective aetiology of criminality, related to delinquent behaviour, and in particular about murders, personal qualities must be

²⁰ MOOS, R. H. *Effects of the Social Climates of Correctional Institution*. California: University of California, 1960, pp. 50–70.

²¹ SHABANI, A. – BUDIMLIĆ, M. *Kriminologija* [Criminology]. Sarajevo, Pristina, 2007, p. 107.

²² UNICEF, 2006, 110/13.

taken into account, which means a departure from the normal psyche, because they too can appear in decisive circumstances as a factor of murder. In the criminological literature, the mentally ill are treated as special delinquents. As such, they are labelled as psychopaths, neurotics, psychoneurotic, schizophrenics, emotionally unstable persons, egocentric persons, etc.²³ These persons are presented as perpetrators of various criminal offenses, including the commission of murders.²⁴ Regardless of the fact that persons who are mentally ill are not subject to criminal liability when presented as perpetrators of murders or are subject to only a limited liability, knowledge of their actions and behaviour is of great importance in uncovering criminality in society, due to the fact that persons with mental disabilities can always pose a potential risk.

4. CRIMINALITY RATE

The criminality rate in Kosovo as well as criminal offenses that have increased show that there are still problems of various natures. In recent years, there has been a general decrease in the level of crime, but the fact that there is an increase in some types of criminal offenses is worrying. Referring to the Kosovo Police statistical data for the period 2016–2021, it is noticed that there is an increase in the level of crime in the following areas: robberies, illegal occupation of immovable property, aggravated theft, serious bodily injury, causing general danger, attempted murder, and criminal offenses against public traffic safety.²⁵ Murders, as the most serious category of criminal offenses, in recent years, has marked a decline, but compared to the situation with the countries of the Western Balkans, the murders are more noticeable in Kosovo. The number of crimes detected in Kosovo is approximately 3000 per 100,000 inhabitants, which is significantly lower than the average of the 11 EU member states, but in relation to North Macedonia, the crime rate in Kosovo is approximately three times higher. Criminality in the Balkans and Europe, and in particular organized criminality, refers to organized crime groups originating in Albania, Bosnia and Herzegovina, Croatia, Kosovo, North Macedonia, Serbia, Montenegro, Bulgaria, and Romania. Organized crime in the Balkans has its roots in traditional clan structures.²⁶ Inherited elements in the clan structure provided the main support for what is considered in modern times “Balkan organized crime”.²⁷ Within the Balkan countries, organized crime groups infiltrated the new democratic institutions, further expanding their profit opportunities. The economic impact alone is shocking. It is estimated that global organized crime raises illegal profits of about 6 trillion USD in annual revenue, which accounts for 2–5% of

²³ LOGA, S. *Psikopatologjia gjyqësore* [Forensic Psychopathology]. Prishtina: University of Prishtina, 2007, p. 149; SAHITI, E. *Psikopatologjia gjyqësore* [Forensic Psychopathology]. Prishtina, 2007, p. 56.

²⁴ WOOTON, B. *Social science and social pathology*. London: Allen and Unwin, 1959, pp. 239–240.

²⁵ EULEX. *Monitoring Report*. Prishtina, 2021.

²⁶ SEITI, A. *Faktorët e kriminalitetit në Shqipëri* [Factors of criminality in Albania]. *AGIR*, 2004, N° 19.

²⁷ VANGJELI, L. *Gjeografia e krimit shqiptar* [Geography of Albanian crime]. *Newspapers Panorama*, 8.11.2019.

the world GDP.²⁸ According to official police data, the criminality rate has dropped drastically since 2021.²⁹ Somewhat challenging however, is the high level of organized crime, human trafficking, and corruption.³⁰ International experts consider Kosovo as “a transit country for Afghan drugs destined for Europe”.³¹

5. CLASSIFICATION OF CRIMINALITY RATE

Referring to the Kosovo Police statistical data, we have classified the criminality rate according to the increased criminal offenses.

5.1 MURDERS

The factors and causes that sociologists count for the increase in the number of murders are: poverty, unemployment, economic crisis, property disputes, family conflicts, etc. During 2016, there were 55 murders in Kosovo, a number that continues to be high compared to recent years. However, according to the Kosovo Police report for 2021, the number of murders is lower compared to the same period of the previous year. The motives for serious crimes remain the same.

5.2 TRAFFICKING IN HUMAN BEINGS

The main forms of criminality in Kosovo are: trafficking in human beings, drug trafficking, money laundering, theft, murder, and domestic violence.³² According to a credible official analysis by the Sector for the Trafficking in Human Beings, for 2021, a total of 95 criminal offenses were registered, 90 persons were charged, and 34 were arrested, 49 victims were trafficked, 14 of whom were children. Most of the perpetrators of these offences were of Albanian ethnicity (45).³³ Kosovo is considered as a transit country as well as a destination for trafficking in human beings, primarily due to its international military and civilian presence and due to its internal clientele. Similar to Bosnia and Herzegovina, the domestic clientele of sexual services is significant, reaching 90% of the clientele. However, according to the Kosovo Police official data, in recent years there has been a significant decrease in criminal offenses of trafficking in human beings. An interesting fact should be noted – the traffickers (recruiters) of human beings in Kosovo are 50% women and usually former victims of the sex industry.

²⁸ HOXHA, J. Krimi i organizuar në Ballkan si një kërcënim serioz i sigurisë në Bashkimin Europian [Organized crime in the Balkans as a serious security threat to the European Union]. *Çështje të sigurisë* [Journal of Security Issues]. 2009, Nr. 14, p. 122.

²⁹ EULEX. *Rule of law in Independent Kosovo: report for Europe*. No. 204, 19 May 2021.

³⁰ International Crisis Group. *Interview*. Prishtina, January–April 2021.

³¹ American State Department. *International Narcotics Control Strategy Report*. March 2021.

³² Kosovo Police. *Trafficking and Prostitution Investigation Unit*. 2021.

³³ KELMENDI, A. Kosovo Prostitution Racket Flourishes. *IWPR's Balkan Crisis Report* [online]. 2001, No. 230, p. 28 [cit. 2022-12-28]. Available at: <https://iwpr.net/global-voices/kosovo-prostitution-racket-flourishes>.

5.3 TRAFFICKING IN NARCOTICS

Organized narcotics crime is one of the most prevalent criminal activities in the world today.

In Kosovo, international narco-criminality has not been as large as in various Western European countries, but in September 2003, the Kosovo Police seized over 600 kg of illegal marijuana, which is the largest amount of drugs ever seized in Kosovo. The state police who are responsible for the prevention and fight against narco-criminality work in close cooperation with the international security bodies (Europol, Interpol) and the DEA coordinate the work for the fight and prevention of drug trafficking.³⁴ In Kosovo, the fight against drug trafficking is organized at two different levels: 1. Directorate of Organized Crime, 2. Cross-Border Organized Crime Investigation, which deals with long-term investigations in close cooperation with Switzerland, France, Austria, Germany, Bulgaria, and Turkey. According to EUROPOL reports on organized crime, various Albanian criminal groups have managed to establish most of the control over the illegal drug market that takes place in several European countries. According to these data, about 70% of the heroin that entered Germany and Switzerland, passes through the Western Balkans and is brought by Albanian criminal groups.³⁵

5.4 DOMESTIC VIOLENCE

At the 4th Beijing World Conference in September 1995, domestic violence was defined as a worldwide problem and should be treated as such. In the same conference it was concluded that: "*Violence against women is a violation of human rights, as well as an obstacle to achieving equality, development and peace.*"³⁶ The OSCE in their study of existing information on domestic violence in Kosovo, defined violence against women as "*violence exercised by an intimate partner and other family members and manifested through physical, sexual, psychological and economic violence*".³⁷

5.4.1 VIOLENCE AGAINST WOMEN

Violence against women encompasses a wide variety of actions and behaviours, including verbal, physical, and sexual violence, but also restrictions on food, health care, or economic means, as well as other forms of violence that occur during a woman's lifetime.³⁸ Women of all cultures experience violence, although some indicators such as poverty and lack of education are often accompanied by a high level of violence, violent experiences are also reported by women of all levels of education and socio-economic status.

³⁴ BICAJ, K. *Droga, narkomania dhe kriminaliteti* [Drugs, drug addiction and criminality]. Prishtina: University Iliria, 2010, pp. 57–60.

³⁵ CARPO Regional Project. *Report on the state of organized crime and economic crime in Southeast Europe*. Strasbourg, August 2021.

³⁶ General assembly Resolution, 48/104, 1993.

³⁷ Mapping of existing information on domestic violence in Kosovo. 2021, p. 9.

³⁸ Kosovo Women's Network (KWN). *Scientific Research*. 2021.

5.4.2 VIOLENCE AGAINST CHILDREN, ELDERLY, AND MEN

Violence against women negatively affects millions of children each year, and is often accompanied by various forms of (verbal, physical, emotional, and psychological) violence which destroys not only lives and families, but entire communities. Most men, in addition to violence against their wives, often use violence against their children, and this phenomenon has negative consequences for the entire surrounding community. The state of Kosovo has no official data regarding violence against children; as such cases are treated and categorized as domestic violence.

The elderly, who are considered to be persons of over 65 years of age, often happen to be targets of abuse in various forms. Several forms of violence against the elderly have been identified, among which the most characteristic are: physical violence, negligence, economic violence, and psychological violence. Also, in this case, Kosovo does not have official data categorized as violence against the elderly, but this form of violence is defined as domestic violence, or as ad-hoc cases.

There are different forms of violence against men, but its prevalence and level are almost negligible compared to violence against women, and other family members. Among the most common forms in this case are the psychological due to the fact that physical violence requires greater physical strength, while economic violence against men is rarely encountered, as in our country, the household economy is usually run by men. Violence against men in Kosovo is not categorized as special violence, but is treated as domestic violence.

5.5.1 THEFT

A very disturbing phenomenon in Kosovo is that criminal offenses of theft have increased year-by-year. From the Kosovo Police official data (Graph below) it can be seen that the trend since 2016 has been increasing with a slight decrease in 2021, but this has not come as a result of the successful combating of these criminal offenses, but as a result of a considerable number of unresolved cases by the courts, relating to criminal offenses against property.

It is estimated that socio-economic factors and the year-by-year decrease in solving these criminal offenses have influenced the increasing tendency of this group of criminal offenses.

5.6 FINANCIAL CRIMINALITY

Research to date has found that Kosovo is known for forms of financial criminality where companies, or individuals are perpetrators of these crimes, such as: the creation of fictitious companies in the country and abroad, in order to conceal tax; manipulation of bills of exchange and other securities; smuggling of various goods; avoiding taxes and customs, for instance illegal import of petroleum products, tobacco, alcohol, etc.; fictitious regulation of tenders and favouring of different companies due to provisions, etc.

5.6.1 MONEY LAUNDERING

Money laundering generally refers to an action, or a series of actions, that are undertaken to hide the source of illicit funds that the individual wants to spend or

invest. Post-war Kosovo has become a territory where it is suspected that large-scale money laundering is taking place, resulting from criminal transactions of organized crime groups and associations, inside and outside Kosovo. We prove this suspicion and findings with these hitherto unknown phenomena and occurrences such as: the construction of residential buildings and business facilities (construction industry), luxury homes, hotels, shopping malls, businesses, within a short time by anonymous persons, in which facilities are made large investments of money, the origin of which is not known, and this is not even officially controlled.³⁹ According to the Kosovo Police official statistics, there are a large number of financial crime cases investigated by the police, but the value of money confiscated from 2018–2020 was symbolic, i.e., over 3 million euro. Even during the current period, the amount of confiscated money and seized property is symbolic, as the Kosovo judiciary has been assessed by international mechanisms (EU, US Department, etc.) as corrupt and incapable of fighting corruption and organized crime.

5.6.2 CONSUMER FRAUD

Consumer fraud in our country is one of the most expressed forms of financial criminality. This type of crime is committed in all countries of the world as it is in Kosovo. Erasmus Desiderius of Rotterdam noticed this phenomenon from an early age, therefore he rightly stated that *“he who gives poison to someone else will be punished as a poisoner, but he who constantly poisons with poor Wine and bad oil many citizens, will never answer”*.⁴⁰ The most common forms of consumer fraud are related to the quality of food items, the sale of expired medicaments and medicines, the production of items with pesticides and carcinogenic substances, the granting of loans under unfavourable conditions, sale of goods without warranties, etc.⁴¹

6. CONCLUSIONS AND RECOMMENDATIONS

The principle of the state of law is undoubtedly one of the most important and essential principles for any democratic state and society. Its most complete realization in everyday life is the best guarantee for the development of democracy and for the recognition and implementation of the basic rights and freedoms of citizens. In this sense, its legality and its full implementation are the backbone of the state of law. The Republic of Kosovo, despite improvements in the field of rule of law and crime prevention, continues to face many challenges. Low socio-economic indicators illustrate the country's development contradictions, which have generated not only economic and social problems, but also problems related to crime and the dangers posed to citizens in

³⁹ DRAGUSHA, M. Penalizimi i krimeve financiare në Kosovë – korniza ligjore dhe praktika [Penalisation of financial crimes in Kosovo – legal framework and practice]. *Avokatura* [online]. 2010, Nr. 10, p. 29 [cit. 2022-12-28]. Available at: http://musa-dragusha.com/wp-content/uploads/punime_autoriale/inkriminimi_ligjor.pdf.

⁴⁰ SINGER, M. – VUKADIN, I. – MRAOVIĆ, I. *Kriminologija* [Criminology]. 3rd rev. ed. Zagreb: Globus, Manualia Universitatis studiorum Zagabiensis, 2002, pp. 550–555.

⁴¹ Law on Consumer Protection. 2018, Articles 9–10.

the field of human safety and security of their property. The current situation in Kosovo shows that in recent years there has been a general decline in crime rates, however, the fact that some types of criminal offenses have increased is worrying. Referring to the statistical data, it is found that there is an increase in the level of crime in the following areas: robberies, misappropriation of immovable property, aggravated theft, serious injury, and minor bodily injury, causing general danger, attempted murder, and criminal offenses against public traffic safety. Also, according to statistical data, the phenomenon of suicide appears as a worrying phenomenon for the Kosovar society.

However, according to the Kosovo Law Institute (KLI), the outbreak of the COVID-19 pandemic has also affected the trends of criminality. KLI findings show that during the pandemic period (March-December 2020) in Kosovo, the number of aggravated murders increased, while murders in general increased by 53.33% compared to 2019. There was also an increase in criminal acts of harassment by 6.06% compared to 2019. Also, criminal acts of domestic violence compared to the period of 2020, in 2021 marked a significant increase by 15.75%. The abovementioned official data prove the increase in criminality in some categories of criminal offenses, despite the fact that there is a decrease of criminality in Kosovo. During the research for this scientific paper, and based on the empirical data of the paper and the studies of various authors, we came to the conclusion that the causes of criminality in Kosovo are different, but the following should be singled out: the fragility of the democratic transition and the state of law; high unemployment rate; poverty at extreme levels; endemic corruption; politicized and corrupt judiciary controlled by the executive power; etc. Based on the causes of criminality in Kosovo and its continuous growth, especially the criminal offenses of organized crime and corruption, grounded on the research for the paper and the empirical data, we come to the conclusion that the fight against criminality in general, and in Kosovo in particular, can only be done if the following standards are met: economic development of the country; reduction of unemployment to single digits; independent, apolitical, and efficient judiciary; law enforcement authorities fighting against criminality to be professional and equipped with the latest technology; and the application of legality without exception and social distinction.

From the analysis of statistical data, we can conclude that the fight against criminality is a priority and reference point of the governing program of every government of Kosovo. However, the efforts of a society to fight criminality are never sufficient and much less excessive.

The Republic of Kosovo, in its efforts to build the state of law, faces many challenges, such as: full exercise of state sovereignty; the fight against organized crime and corruption; termination of political influence in public enterprises and state agencies, and termination of political influence in the justice system.

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Datë: 05.12.2023

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- III. Shërbimi financiar e procedon shumë e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Arsyetim

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Informata për punimin shkencor

Emri i punimit	Importance Of Special Investigation Measures For Uncovering, Investigating And Solving Criminal Offences: Key Factors To The Quality Of A Safety Life
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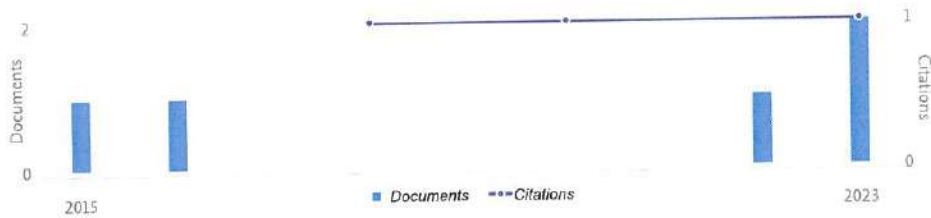


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Informata për punimin shkencor

Emri i punimit	The Impact of Corporate Governance Practices on Financial Performance in Western Balkan Countries. Volume 18. No.9. September 2023. Page: 2635-2642
Autorët e punimit	Bedri Statovci, Gani Asllani*, Blerta Zeqaj, Elsa Avdyli, Simon Grima
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The Impact of Corporate Governance Practices on Financial Performance in Western Balkan Countries



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<https://doi.org/10.18280/ijstdp.180902>

ABSTRACT

Received: 27 July 2023

Revised: 24 August 2023

Accepted: 1 September 2023

Available online: 26 September 2023

Keywords:

corporate governance, governance practices, agency costs, stakeholders, financial reporting

This study focuses on assessing the impact of the corporate governance practices of seven Western Balkan countries on their financial performance. Specifically, to investigate the specific relationship between them, we used measures of corporate governance such as the index of disclosure, liquidity and leverage, while to assess financial performance, we utilised return on assets and return on equity. We applied quantitative methods using secondary data. The data were extracted from the published reports of institutions such as the World Bank (WDI), the International Monetary Fund, and the central banks of the respective countries, as well as case studies and foreign literature in this field. Linear regression, fixed-effects, random effects and trend analysis were used to test the hypotheses, and this study will cover a period of five years. From the generated results of the models, we can conclude that the financial leverage and the index of financial disclosures positively influence the financial performance of the Western Balkan countries. We present real and consistent results regarding corporate governance practices' impact on Western Balkan countries' financial performance. Extracting data from the reports of WDI and CB and adhering to international literature allows us to draw competent conclusions and recommendations in this area.

1. INTRODUCTION

As a result of the great financial crisis of 2007–2008, the issue of corporate governance has been at the centre of debates among policymakers, regulators, economists, businesses and communities in almost all countries of the world. Corporate governance is considered to be highly important in developing and developed economies due to its connection with organisational, financial, economic, social and environmental aspects. Corporate governance can be defined as the system by which companies are directed and managed to achieve high financial performance [1]. It defines a set of relationships between a company's management, its board, and its shareholders and stakeholders [2]. Corporate governance consists of a set of rules, controls, practices and processes by which a company is managed, including the relationships between various stakeholders and the company's objectives. Good corporate governance practices aim to promote transparency and public accountability [3]. They increase management accountability through enhanced disclosures to protect the interests of various stakeholders, leading to better functioning of the company. Through public accountability, managers and organisations become more accountable to the public, community interest groups and individuals [4]. The availability of financial reporting disclosures is considered a key determinant of the efficiency of resource allocation decisions by investors. The provision of information is essential for investors and other interested parties because they

use this explanatory information for their economic decisions regarding the business enterprise.

From this, we can conclude that good corporate governance through the use of internal mechanisms and sound practices improves the company's image, increases the confidence of shareholders and reduces the risk of fraudulent activities. The remainder of the paper is organised as follows. The first section includes the theoretical literature and empirical findings. Section 2 presents the methodology and techniques of qualitative and quantitative data collection, the drafting of the hypotheses and the econometric model specification. In Section 3, an analysis of linear trends is provided. Section 4 describes the econometric analysis and discusses the results of the study. Finally, Section 5 outlines the conclusions.

2. LITERATURE REVIEW

In this section, the works of different authors in the field of corporate governance and financial performance will be analysed in theoretical and empirical terms. Within this literature review, we will include the concepts of corporate governance and governance mechanisms and their role in financial performance. We will link this study with the agency and administration theories which largely explain corporate governance and the avoidance of problems that may occur as a result of non-genuine corporate governance. Corporate governance refers to the systems, mechanisms, processes and

structures by which companies are managed and directed [5]. It also includes reviewing the organisation's practices and policies regarding ethical standards and principles and compliance with its code of conduct [6]. The Cadbury Committee on Corporate Governance defines corporate governance as the process and structure used to direct and manage the company's business affairs towards increased prosperity and the accounting of the corporation with the ultimate objective of realising long-term shareholder value, taking into consideration the interest of other interested parties known as stakeholders (the board of directors, management, employees, customers, suppliers and the community) [7]. Corporate governance identifies the role of directors and auditors in relation to shareholders and stakeholders. It is important for shareholders as it increases confidence in the company for a better return on investment. For stakeholders such as employees, customers, suppliers, the community and the environment, corporate governance ensures that the company behaves in a socially and environmentally responsible manner [8]. The corporate governance system of modern corporations is divided into two parts, namely, the internal and external governance mechanisms. Internal corporate governance mechanisms include the degree of shareholder concentration or ownership structure, such as the percentage of institutional shareholders and foreign, external and internal shareholders. It also relates to the composition of the board of directors, such as board size, board composition (the percentage of non-executive directors), board committees and board leadership structure [9]. Three types of board-level committees – audit, nominating and remuneration – are most commonly required by law or recommended by corporate governance codes in most jurisdictions [10]. Auditing is a systematised process of collecting and creating arguments in relation to economic activity. It results in ascertaining the balance between the enterprise's business and the previously presented criteria, and the information is sent to interested users [11].

On the other hand, external governance mechanisms consist of the capital market, the public sector, legislation and the labour market [12]. Consequently, corporate governance mechanisms are issued by national and international authoritative bodies. These mechanisms contain principles or legislation for good corporate governance mechanisms that major or listed companies are encouraged or mandated to adopt or implement [13].

2.1 Agency theory

To investigate the effect of corporate governance (relationships between owners and managers) on financial performance, we used agency theory as a theoretical framework. Agency theory represents the most popular theoretical perspective of corporate governance. Authors define the agency relationship as a contract under which one party (the principal) engages another party (the agent) to perform certain services on their behalf [14, 15]. Moreover, they add that shareholders are the managers and managers are the agents who work on behalf and for the interests of the managers. Agency problems arise when management and shareholders have different goals, and monitoring management's activities is difficult and costly for shareholders [16]. The presence of an asymmetry of information and self-interest between shareholders and agents means that principals have no reason to trust their agents, leading to increased

concerns about the reliability of the information provided by the agent and the degree of trust placed by principals in their agents, resulting in increased agency costs. These agency costs are even higher in countries with weak investor protections and ineffective legal systems [17]. Useful and effective corporate governance mechanisms can help to control the rift between management and shareholders [18]. Better corporate governance reduces agency costs, increases investor confidence, improves firms' access to cheaper financing sources, and reduces the need to use leverage to discipline managers [19]. Corporate governance mechanisms such as the ownership structure, managerial ownership, board of directors, debt financing and financial information quality affect the mitigation of agency problems [20]. In addition, as it involves a high audit quality and the reduction of information asymmetry, corporate governance positively affects the attraction of new investments. It leads to a rise in the volume of investments in companies, which increases the company's value [21].

2.2 Stewardship theory

Stewardship theory was introduced as a normative alternative to agency theory [22]. Like agency theory, stewardship theory emphasises the need to align principal and agent goals, but unlike agency theory, stewardship theory assumes that boards and managers are stewards whose behaviour is automatically aligned with their principals' objectives [23, 24]. Stewardship theory suggests that owners' interests are aligned with those of managers since managers are custodians or administrators of the firm. So, managers/directors have a fiduciary duty to the shareholders of the company in which they are employed [25]. Managers are expected to increase performance to ensure higher profits, as they are imbued with the desire to protect the interests of shareholders and ensure the continued prosperity of the firm.

2.3 The impact of corporate governance practices on financial performance

In general, corporate governance is considered to be an important variable affecting an economy's growth prospects because better governance practices reduce the risk for investors, improve financial performance and help attract investors [26]. Companies with good corporate governance have a greater shareholder value due to a higher cash flow and reduced cost of capital [27]. If corporate governance is considered good, it reduces the cost of capital to the extent that it reduces shareholders' monitoring and auditing costs [28]. Conversely, companies with weak corporate governance structures cannot guarantee shareholders sustainable wealth creation, as governance mechanisms will be insufficient to hold executives accountable for their stewardship [29]. The fundamental objective of good corporate governance is to promote transparency and public accountability [30]. The more transparent the companies' activities, the more accurately their securities will be valued in the markets [31].

Additionally, disclosing corporate governance practices provides investors with information about the corporate ownership structure, management structure, management composition, and internal audit and control [32]. On the other hand, this reporting of governance practices also enables corporate managers to provide information on how they carry out their responsibilities to their stakeholders, otherwise

known as their accountability. Analysis from an economic policy perspective concludes that a weak corporate governance framework will severely hinder all stages of the investment process and, thus, the overall prospects of the economy to build a strong private sector base for economic growth [33]. Consequently, it will impair the capacity to mobilise savings, hinder the efficient allocation of financial resources and prevent the proper monitoring of corporate assets.

2.4 Review of empirical studies

In the empirical literature, a limited number of works are considered that analyse the impact of a set of corporate governance standards on the financial performance of firms. While most works consider the impact of governance characteristics on financial performance, this paper will focus more on the impact of governance standards or practices on firms' financial performance. Patel and Dallas [34], in their study of American companies, examine the role of transparency and the disclosure of the information using an index consisting of 98 questions grouped into three categories: ownership structure and investor rights, financial transparency and disclosure and board and management structure and processes. Based on the results, they find that firms with a high index rate have a lower market risk and higher price-to-book value, so companies should improve disclosure and transparency to reduce the cost of capital [35]. La Porta et al. [36] have investigated differences in governance standards using a sample of 371 large firms from 27 countries with rich economies. Governance standards are presented through the legal protection of minority shareholders and the ownership of cash flow by a controlling shareholder, which have influenced the valuation of firms. Their data test shows that firms incorporated in countries with better governance standards (better protection of minority shareholders and weaker evidence of the benefits of higher cash flow ownership by controlling shareholders) tend to have a higher rating. Beiner et al. [37] have developed a corporate governance index and analysed the impact of different corporate governance mechanisms on the value of firms in Switzerland as measured by Tobin's Q. Some of the governance mechanisms utilised include the shares of the largest shareholder, outside block holdings, leverage, board size and the share of outside directors on the board. Based on the results, they find a positive and significant correlation between corporate governance and Tobin's Q. Chauhan et al. [38] have explored the effect of firm-level corporate governance practices on the financial performance of 84 publicly traded Indian firms for the period 2003–2013, focusing on founder ownership. Comprehensive corporate governance practices measured through the governance index (which includes boards of directors, audit committees, remuneration committees, general meetings and disclosure of financial information) have a positive relationship with the financial performance of these firms, as measured by the return on assets (ROA), Tobin's Q and firm size. This relationship becomes stronger when founder ownership is high. Monda and Giorgino [39] have designed a multidimensional index to measure the quality of corporate governance systems adopted by firms and use it to investigate the correlation between the quality of corporate governance and firm value. This complex index (CGI) comprises 39 variables referred to four dimensions: board, remuneration, shareholder rights and disclosure. To assess the

data, they applied the panel and ordinary least squares (OLS) models and fixed- and random-effects models. They have analysed a sample of 100 large companies listed on the main stock markets in five different countries (France, Italy, Japan, the United Kingdom and the USA) for three years (2009–2011), and based on the results, confirm the widespread hypothesis of the existence of a positive and statistically significant relationship between corporate governance, evaluated by a subset of 12 variables, and firm value, measured by Tobin's Q.

3. RESEARCH METHODOLOGY

This study aimed to identify the importance of corporate governance in financial performance, so we used qualitative and quantitative methods to achieve this objective. Both primary and secondary data were utilised in this research, dating from 2017 to 2021, and seven Western Balkan countries were considered. The quantitative data are macroeconomic indicators, which were obtained from the International Monetary Fund, then from the World Development Indicators (WDI), a database developed by the World Bank, and from the statistical reports of the authoritative institutions of the Western Balkans countries. Other resources include case studies in this field from confidential sources or published papers, analyses of foreign literature findings, research and existing materials, books, magazines and official documents. As for the econometric analysis, to evaluate and test the secondary data, the OLS method or multifactorial linear regression analysis, panel regression, fixed-effects regression, random-effects regression, linear trend analysis, correlation analysis, etc., were employed, which helped to determine the relative statistical importance of each independent (explanatory) variable in the influence of the dependent variable. All these econometric analyses and tests were carried out with the help of SPSS, Stata and Excel software, which provided the analysis and interpretation of the results in a detailed form.

Study Variables: To test the hypotheses, two models were used. In the first model, financial performance was measured through the return on equity (ROE) indicator, where the independent variables were financial leverage, liquidity, the index of financial disclosures, and total assets. In the second model, financial performance was assessed through the ROA indicator, while the independent variables were the same as in the first model. The description of variables included in the econometric models are presented in Table 1.

The regression equation for model I is specified in this form:

$$Y(ROE) = \beta_0 + \beta_1 X_1 (\text{Financial Leverage}) + \beta_2 X_2 (\text{Liquidity}) + \beta_3 X_3 (\text{Financial Disclosure Index}) + \beta_4 X_4 (\text{Total Assets}) + \varepsilon \quad (1)$$

The regression equation for model II is specified in this form:

$$Y(ROA) = \beta_0 + \beta_1 X_1 (\text{Financial Leverage}) + \beta_2 X_2 (\text{Liquidity}) + \beta_3 X_3 (\text{Financial Disclosure Index}) + \beta_4 X_4 (\text{Total Assets}) + \varepsilon \quad (2)$$

Table 1. Description of variables included in econometric models

Variables	Variable Review	Calculation	Source
Dependent variable	Return on assets (ROA)	Net income/total assets ratio	IMF Annual Database (2017–2021)
Dependent variable	Return on equity (ROE)	Net income/total equity ratio	IMF Annual Database (2017–2021)
Independent variable	Financial leverage	Total liabilities/total assets ratio	IMF Annual Database (2017–2021)
Independent variable	Liquidity	Short-term assets/short-term liabilities Ratio	IMF Annual Database (2017–2021)
Independent variable	Index of financial disclosures	Includes categories: disclosure and transparency, shareholder rights and ownership structure, board responsibilities and composition, the role of stakeholders	World Bank WDI Annual Database (2017–2021)
Independent variable	Firm size	Natural logarithm of total assets	IMF Annual Database (2017–2021)

Source: Data processed by authors (2023)

The research question in relation to the first multifactorial model and the hypotheses of this paper are constructed as follows:

How does financial leverage, liquidity, total assets and the index of financial disclosures affect the ROE of the seven countries of the Western Balkans?

H0: Financial leverage, liquidity, total assets and the index of financial disclosures do not affect the ROE of the seven countries of the Western Balkans.

H1 (a): Financial leverage affects the ROE of Western Balkan countries.

H1 (b): Liquidity affects the ROE of Western Balkan countries.

H1 (c): The total assets affect the ROE of Western Balkan countries.

H1 (d): The index of financial disclosures affects the ROE of Western Balkan countries.

4. DATA ANALYSIS AND RESULTS

Results of the first multifactorial model – return on equity (ROE) are shown in Table 2.

Table 2. Descriptive statistics of the model

		Y1-ROE	Valid N (Listwise)
Descriptive Statistics	N	Statistic	35
	Range	Statistic	15.7
	Minimum	Statistic	3.7
	Maximum	Statistic	19.4
	Mean	Statistic	10.8877
	Std. Deviation	Statistic	4.00764
	Variance	Statistic	16.061
		Statistic	0.282
	Skewness	Std. error	0.398
		Statistic	-0.52
	Kurtosis	Std. error	0.778

Source: Authors' calculations in SPSS (2023)

Skewness and Kurtosis Coefficient

Coefficient of Curvature (Skewness) = Statistic/Std. Error = 0.282/0.396 = 0.708 (-1.96...+1.96). The results imply that these data are within the standard deviation - 1.96 to + 1.96, which means that the curve has a normal distribution.

Coefficient of Kurtosis = Statistic/Std. Error = - 0.520/0.778 = - 0.668. Based on the results, it is implied that these data are within the range of -1.96 to + 1.96, and since the value is negative, the curve is more depressed.

The linear regression equation for this regression model is:

$$Y1_{(ROE)} = 2.573 + 0.574 + 0.018 - 0.512 + 1.250 + \epsilon$$

P-value < 0.05 » H0 x, H1 ✓ / P-value > 0.05 » H0 ✓, H1 x.

X1 (0.074 < 0.10) » H0 x, H1(a) ✓ – Based on the significance results, H0 is rejected, and HA is accepted because the significance value for X1 is less than a P-value of 0.10.

X2 (0.884 > 0.05) » H0 ✓, H1(b) x – Based on the significance results, H0 is accepted and HA is rejected.

X3 (0.225 > 0.05) » H0 ✓, H1(c) x – Based on the significance results, H0 is accepted and HA is rejected.

X4 (0.010 < 0.05) » H0 x, H1(d) ✓ – Based on the significance results, H0 is rejected, and HA is accepted because the significance value for X4 is less than a P-value of 0.10.

Based on the generated results of the coefficients, financial leverage (at the 10% significant level) and the disclosure index (at the 5% level) are the only variables that have influenced the ROE. If financial leverage and the index increase, this will also affect the rise in ROE (Table 3).

Coefficient of Correlation and Determination, their interpretation (Table 4):

➤ The correlation coefficient value is 66.8%, which shows that the variables YROE, X1-financial leverage, X2-liquidity, X3-total assets and X4 index of financial disclosures have an average positive relationship.

➤ The value of the *coefficient of determination* is 44.6%, which shows that YROE has an average level of dependence on X1-financial leverage, X2-liquidity, X3-total assets and X4 index of financial disclosures. So, for the value of 44.6%, financial leverage, liquidity, total assets, and disclosure index explain the ROE.

Based on Table 5, we can conclude that the value of the Pearson correlation coefficient for the dependent variable YROE and the independent variable X1 financial leverage is 0.074, indicating a very weak positive relationship. For the second variable, on X2, liquidity is -0.333, which demonstrates that there is a very weak negative relationship, while on X3, total assets is 0.051, which also shows that there is a very weak positive relationship, and on X4, the disclosure index is 0.538, which reveals that there is an average positive relationship.

Table 3. Coefficients

Model	Coefficients ^a								
	Unstandardised coefficients		Standardised coefficients	t	Sig.	95.0% Confidence interval for B		Collinearity statistics	
	B	Std. Error	Beta			lower bound	Upper bound	Tolerance	VIF
(Constant)	2.573	7.047		.365	.720	-12.366	17.512		
Leverage/Tier 1 capital to assets	.574	.300	.415	1.915	.074	-.061	1.209	.738	1.354
Liquidity	.018	.119	.037	.149	.884	-.235	.271	.566	1.767
LnX3	-.512	.406	-.327	-1.262	.225	-1.373	.349	.514	1.944
disclosure index	1.250	.427	.825	2.927	.010	.345	2.155	.436	2.294

a. Dependent variable: Y1-ROE

Source: Authors' calculations in SPSS (2023)

Table 4. Model Summary

Model Summary ^b					
Model	R	R Square	Adjusted R square	Std. error of the estimate	Durbin-Watson
1	.668 ^a	.446	.307	3.13795	1.018

a. Predictors: (Constant), disclosure index, leverage/tier 1 capital to assets, liquidity, LnX3

b. Dependent variable: Y1-ROE

Source: Authors' calculations in SPSS (2023)

Table 5. Correlations

Correlations							
		Y1-ROE	Leverage /Tier 1 capital to assets	Liquidity	LnX3	Disclosure index	
Pearson correlation	Y1-ROE	1.000					
	Leverage /Tier 1 capital to assets	.074	1.000				
	Liquidity	-.333	.133	1.000			
	LnX3	.051	.142	.321	1.000		
	Disclosure index	.538	-.362	-.387	.373	1.000	
	Y1-ROE		.374	.070	.413	.006	
Sig. (1-tailed)	Leverage/Tier 1 capital to assets	.374		.283	.270	.053	
	Liquidity	.070	.283		.078	.041	
	LnX3	.413	.270	.078		.048	
	disclosure index	.006	.053	.041	.048		
N	Y1-ROE	21	21	21	21	21	
	Leverage/Tier 1 capital to assets	21	21	21	21	21	
	Liquidity	21	21	21	21	21	
	LnX3	21	21	21	21	21	
	disclosure index	21	21	21	21	21	

Source: Authors' calculations in SPSS (2023)

Table 6. Analysis of variance (ANOVA)

ANOVA					
Model	Sum of squares	df	Mean square	F	Sig.
1 Regression	126.743	4	31.686	3.218	.041 ^b
Residual	157.548	16	9.847		
Total	284.291	20			

a. Dependent variable: Y1-ROE

b. Predictors: (Constant), disclosure index, leverage/tier 1 capital to assets, liquidity, LnX3

Source: Authors' calculations in SPSS (2023)

Based on the overall significance of the analysis of variance (ANOVA) (Table 6), we conclude that the entire model has accuracy since the significance value is less than 0.05. P-value (0.041 < 0.05).

The fixed-effects model, in this case, would be:

$$Y_{it} = 47.860 + 30.592D_{1t} + 3.499D_{2t} - 7.425D_{3t} + 22.871D_{4t} + 21.343D_{5t} + 2.349X_{1t} + 1.401X_{2t} - 0.031X_{3t} + 0.085X_{4t} - 5.391I_{it}$$

$$e = 100\% - R^2 = 100\% - 93.5\% = 6.5\% = 0.065I_{it}$$

where:

D1 – Albania, D2 – Bosnia and Herzegovina, D3 – Montenegro, D4 – North Macedonia, D5 – Serbia and D6 – Croatia, and as a reference state, we have taken Kosovo, with which these six states will be compared. More specifically, we aim to see if there is a difference between the ROE of the six states and Kosovo (Table 7).

α_0 – The average value of ROE in Kosovo is 47.860% (P-value = 0.323 > 0.05).

α_1 – This regression coefficient represents the ROE difference between Albania and Kosovo. In Albania, ROE will increase by 30.592% compared to ROE in Kosovo. The average value of ROE in Albania is 47.860% + 30.592% = 78.452% (P-value = 0.411 > 0.05).

α_2 – This coefficient represents the difference between Bosnia and Herzegovina and Kosovo. In Bosnia and Herzegovina, ROE will increase by 3.499% compared to ROE in Kosovo. The average value of ROE in Bosnia and Herzegovina is 47.860% + 3.499% = 51.359% (P-value = 0.818 > 0.05).

α_3 – The regression coefficient between Montenegro and Kosovo. In Montenegro, ROE will decrease by 7.425% compared to ROE in Kosovo. The average value of ROE in

Montenegro is 47.860% - 7.425% = 40.435%. (P-value = 0.034 < 0.05).

α4 – This regression coefficient represents the difference in ROE between North Macedonia and Kosovo. In North Macedonia, ROE will increase by 22.871% compared to ROE in Kosovo. The average value of ROE in North Macedonia is 47.860 + 22.871% = 70.731%. (P-value = 0.440 > 0.05).

α5 – The difference between Serbia and Kosovo. In Serbia, ROE will increase by 21.343% compared to ROE in Kosovo. The average value of ROE in Serbia is 47.860 + 21.343% =

69.203%. (P-value = 0.576 > 0.05).

α6 – The difference between Croatia and Kosovo. In Croatia, ROE will increase by 2.349% compared to roe in Kosovo. The average ROE value in Croatia is 47.860 + 2.349% = 50.209%. (P-value = 0.901 > 0.05).

α7 – This regression coefficient represents the predicted value of ROE when financial leverage increases by 1%. This statement is correct because the level of significance is within the confidence interval (P-value = 0.054 < 0.10).

Table 7. Coefficients

Panel Model – Fixed Effects – Return on Equity – Empirical Results									
Model	Unstandardised coefficients		Standardised coefficients Beta	t	Sig.	95.0% Confidence interval for B		Collinearity statistics	
	B	Std. error				Lower bound	Upper bound	Tolerance	VIF
(Constant – Kosovo)	47.860	46.025		1.040	.323	-54.690	150.410		
Albania	30.592	35.660	2.909	.858	.411	-48.863	110.048	.001	1773.039
Bosnia and Herzegovina	3.499	14.830	.333	.236	.818	-29.544	36.542	.003	306.639
Montenegro	-7.425	3.020	-.706	-	.034	-14.155	-.696	.079	12.718
1 North Macedonia	22.871	28.446	2.175	.804	.440	-40.512	86.253	.001	1128.248
Serbia	21.343	37.060	2.030	.576	.577	-61.232	103.917	.001	1914.961
Croatia	2.349	18.322	.223	.128	.901	-38.476	43.174	.002	468.074
Leverage/Tier 1 capital to assets	1.401	.641	1.013	2.184	.054	-.028	2.830	.030	33.150
Liquidity	-.031	.096	-.065	-.326	.751	-.245	.182	.164	6.085
Disclosure index	.085	.680	.056	.125	.903	-1.431	1.601	.032	31.083
LnX3	-5.391	6.124	-3.445	-.880	.399	-19.037	8.254	.000	2360.382

a. Dependent variable: Y1-ROE

Source: Authors' calculations in SPSS (2023)

Table 8. Empirical econometric model results

Variables ROE	Linear Regression	Random Effects	Fixed Effects
Financial leverage	.5744 (0.073) *	.7306 (0.120)	1.4071 (0.053) **
Liquidity	.0179 (0.882)	-.0652 (0.484)	-.0310 (0.752)
Index of financial disclosures	1.2508 (0.010) **	.0882 (0.847)	.0909 (0.896)
Natural logarithm of total assets	-.5136 (0.224)	-.1213 (0.874)	-5.4094 (0.393)
_const	2.5631 (0.721)	7.4327 (0.470)	58.4073 (0.385)
R square	0.4462	0.2775	0.4153

Source: Authors' calculations in SPSS (2023)

Based on the results generated by the Stata program, in which the data have been subjected to three econometric analyses, including linear regression, as well as regression with random and fixed effects, we can conclude that from all the variables selected to analyse their effect on the ROE, financial leverage is significant in two of the three selected analyses with 5% and 10% significance. This shows that the debt/equity ratio is crucial to a firm's financial performance. This result is also in line with the findings of Kiprotich [40] (Table 8).

The Second Econometric Model

In the following section, we will present the results obtained using the SPSS program for our second econometric model, where the dependent variable this time is the ROA.

Based on the overall significance of the ANOVA (Table 9), we conclude that the whole model has no accuracy since the significance value is greater than 0.05 (P-value 0.113 > 0.05).

Table 9. ANOVA

ANOVA ^a					
Model	Sum of squares	df	Mean square	F	Sig.
1 Regression	1.955	4	.489	2.217	.113 ^b
Residual	3.527	16	.220		
Total	5.482	20			

a. Dependent variable: Y2-ROA

b. Predictors: (Constant), disclosure index, leverage/tier 1 capital to assets, Liquidity, LnX3

Source: Authors' calculations in SPSS (2023)

The regression equation for model II is specified in this form:

$$Y(ROA) = \beta_0 + \beta_1 X_1 (\text{Financial Leverage}) + \beta_2 X_2 (\text{Liquidity}) + \beta_3 X_3 (\text{Financial Disclosure Index}) + \beta_4 X_4 (\text{Total Assets}) + \varepsilon \quad (3)$$

Table 10. Coefficients

Coefficients ^a					
Model	Unstandardised Coefficients		Standardised Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	.220	1.054		.209	.837
1 Leverage/Tier 1 capital to assets	.127	.045	.659	2.823	.012
Liquidity	-.001	.018	-.016	-.059	.954
LnX3	-.042	.061	-.191	-.684	.504
disclosure index	.089	.064	.425	1.399	.181

a. Dependent variable: Y2-ROA

Source: Authors' calculations in SPSS (2023)

Based on the generated results of the coefficients table, we see only that the financial leverage is a significant variable, where the increase in the leverage would also raise the ROA for the countries of the Western Balkans (Table 10).

5. CONCLUSIONS

This study evaluates the impact of corporate governance on the financial performance of seven Western Balkan countries, considering a total of six variables for an analysed period of five years. The leverage structure varies between the countries, with each one choosing that combination of debt to equity that not only reduces its capital costs but also maximises the company's value. A positive relationship has been found between financial leverage and ROE, where financial leverage tends to have a high impact on financial performance. As one of the most important decisions of corporate governance, there is still no single level that can be applied to all structures, whether the smallest enterprises or those that have weight at the state level. According to Kiprotich, it is not known if a smaller or larger ratio can positively or negatively affect performance. Even in our paper, while for Albania, a lower level of leverage tends to enlarge the ROA, the opposite happens in the state of Croatia, with high levels of debt to capital raising the ROA. Another significant and more important variable for our work is the index of financial disclosures, which has a significance of 0.010. This shows that high transparency and accuracy in financial reporting improve financial performance. Barth and Schipper argue that "transparency" is the extent to which financial reports reveal how corporate managers carry out their responsibilities in a way that is easily understandable to users of financial reports, and this affects the ROE, in our case, by increasing it. The positive ratio between these two variables shows us that as transparency increases, there is a tendency for financial performance to become better as well. It is worth noting that this study had limitations regarding data collection, especially for the index of disclosures. For the last two years, there has been a lack of data for all the countries analysed due to the prevalence of the pandemic during those years, which has caused this index not to be measured due to an absence of information. The other variables examined did not have a significant weight in the investigation. This research could be extended to cover longer periods and larger sample sizes. In addition, future researchers could also investigate other factors that affect corporate governance in terms of different econometric models.

Furthermore, the scope could be further improved using other evaluation models. Based on the results, we recommend that the countries included in the analysis, as well as other nations as a whole, should improve financial reporting practices by being as transparent and accurate as possible in the publication of financial reports to generate better financial performance, but also create greater security for investors and stakeholders. This is best proven by the state of North Macedonia, which had the highest financial disclosure index compared to the other states included in the analysis. As a result, the ROE and ROA were higher. We also recommend that the governing boards should not be afraid when they use a high degree of debt in their financing because a high degree of financial leverage does not necessarily mean a negative result. It may even have the opposite outcome, as is the case with the states of Serbia and Croatia, where even though they

have used high degrees of financial leverage against their capital, this has not affected their lower ROA or capital in any way. Finally, based on the results of the panel model, where we compared the state of Kosovo with other states of the Western Balkans, we see that there is a negative relationship between Kosovo and Montenegro. This negative relationship can serve as information for further papers to analyse how countries that are correlated with each other can influence one another.

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SHTOJCAT



UNIVERSITETI - UNIVERSITY - UNIVERZITET
"HAXHI ZEKA"

GRUPI PËR KËRKIME SHKENCORE

Pejë, dt. 25.10.2023

Deklaratë nën betim

Unë prof. dr. Gani Asllani deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit

A handwritten signature in blue ink, written over a horizontal line. The signature is stylized and appears to be the name of the applicant.



UNIVERSITETI - UNIVERSITY - UNIVERZITETI
"HAXHI ZEKA"



Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, lidhur me dy kërkesat e Prof. Asoc. Dr. Sabiha Shala, për mbështetje financiare për publikimin e dy punimeve shkencor. Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHEN** dy kërkesat me nr. Ref. 3293/23 dhe nr. Ref. 3294/23, të parashtruar nga Prof. Asoc. Dr. Sabiha Shala, për mbështetje financiare për publikimin e dy punimeve shkencor me titull, si në vijim:
 1. **"The non-majority communities' rights in Kosovo: Implementation of the right to employment and education"** ne revistën Journal of liberty and international affairs e indeksuar ne SCOPUS (Q3), ne vlerë 500€.
 2. **"Critical analysis of Kosovo legalisation on Women's political participation at the Municipal level - International and European standards"** ne revistën Krytyka Prawathis e indeksuar ne SCOPUS (Q4), në vlerë 500€.
- II. Shuma e aprovuar për mbështetje financiare për publikime shkencore të publikuara në SCOPUS, është në shumë prej 500 euro, sipas nenit 11 të Rregullores për Veprimtari Kërkimore Shkencore të UHZ-së ref.nr. 2909/22.
- III. Shërbimi financiar e procedon shumën e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.



Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu

Vendimi t'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektores për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës



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"HAXHI ZEKA"

REPUBLIKA E KOSOVËS REPUBLICA E KOSOVA MINISTRIA E ARSIMIT SHËNDRIMET DHE TEKNOLOGJISË		UNIVERSITETI UNIVERZITET "HAXHI ZEKA" PEJE
REKTORATI		
Nr./No. i Titullit	3293	Nr. i Faqit/Dr. nr./No. pg. 1
Data / Datimi i Dërgimit 16.11.2023		

UNIVERSITETI "HAXHI ZEKA"

Formulari për aplikim për mbështetje financiare për publikimin e Punimeve Shkencore
në Revista Shkencore / Pjesëmarrje në Konferenca Shkencore

Informata për aplikuesin

Emri dhe mbiemri	Sabiha Shala
Data e lindjes	01.03.1981
Titulli / grada shkencore	Prof.Assoc./ Shkencat juridike (Doktor i së Drejtës/Doctor en Droit)
Njësia akademike (UHZ)	Fakulteti Juridik
Fusha(t) e specializimit hulumtues	Drejtës ndërkombëtare/ Drejtës Evropiane/Drejta të Njeriut, etj.
Posta elektronike	Sabiha.shala@unhz.eu
Numri i telefonit	+38345461930

Informata për punimin shkencor

Emri i punimit	Critical Analysis of Kosovo Legislation on Women's Political Participation at the Municipal Level – International and European Standards
Autorët e punimit	Sabiha Shala, Avdullah Robaj, Edita Musaj
Roli i aplikuesit në punim (në revistë shkencore)	<input checked="" type="checkbox"/> Autor i parë <input type="checkbox"/> Autor korrespondent <input type="checkbox"/> Autor i dytë
Emri i revistës	<i>Krytyka Prawa</i> , 2023, 15(2), pp. 111–134
Indeksi i revistës ¹	Scopus
Vegëza për tek faqja informuese për revistën	https://www.scopus.com/authid/detail.uri?authorid=57196247307
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	Jo

¹ Vetëm punimet e publikuara në revista të indeksuara në Web of Science dhe Scopus do të mbështeten.

SHTOJCAT



UNIVERSITETI - UNIVERSITY - UNIVERSITÄT
"HAXHI ZEKA"

GRUPI PËR KËRKIME SHKENCORE

Pejë, dt. 16. 11. 2023

Deklaratë nën betim

Unë SABIHA SHAMA deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeqa" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

↓ me titull "CRITICAL ANALYSIS OF KOSOVO
LEGISLATION ON WOMEN'S POLITICAL PARTICI-
PATION OF THE MUNICIPAL LEVEL - INTERNATIONAL
AND EUROPEAN STANDARDS"

↓ me kërkesë nr. 3293/2023

Nënshkrimi i aplikuesit



UNIVERSITETI - UNIVERSITY - UNIVERZITET
"HAXHI ZEKA"

REKTORATI	
Nr. / Br. / No. 3294	Nr. i faq/ Br. str / No. pg 1
Data / Datum / Date 16/11/2023 Pejë / Pr:	

UNIVERSITETI "HAXHI ZEKA"

Formulari për aplikim për mbështetje financiare për publikimin e Punimeve Shkencore
në Revista Shkencore / Pjesëmarrje në Konferenca Shkencore

Informata për aplikuesin

Emri dhe mbiemri	Sabiha Shala
Data e lindjes	01.03.1981
Titulli / grada shkencore	Prof.Assoc./ Shkencat juridike (Doktor i së Drejtës/Doctor en Droit)
Njësia akademike (UHZ)	Fakulteti Juridik
Fusha(t) e specializimit hulumtues	Drejtës ndërkombëtare/ Drejtës Evropiane/Drejta të Njeriut, etj.
Posta elektronike	Sabiha.shala@unhz.eu
Numri i telefonit	+38345461930

Informata për punimin shkencor

Emri i punimit	The non-majority communities' rights in Kosovo: implementation of the right to employment and education
Autorët e punimit	Sabiha Shala, Gentiana Gega, Emirjeta Berisha
Roli i aplikuesit në punim (në revistë shkencore)	<input checked="" type="checkbox"/> Autor i parë <input type="checkbox"/> Autor korrespondent <input type="checkbox"/> Autor i dytë
Emri i revistës	Journal of Liberty and International Affairs, 2023, 9(2), pp. 531–549
Indeksi i revistës ¹	Scopus
Vegëza për tek faqja informuese për revistën	https://www.scopus.com/authid/detail.uri?authorId=57196247307
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	Jo

¹ Vetëm punimet e publikuara në revista të indeksuara në Web of Science dhe Scopus do të mbështeten.

SHTOJCAT



UNIVERSITETI - UNIVERSITY - UNIVERZITETI
"HAXHI ZEKU"

GRUPI PËR KËRKIME SHKENCORE

Pejë, dt. 16.11.2023

Deklaratë nën betim

Unë SABHA SHULA deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim, për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

me titull "THE NON-MAJORITY COMMUNITIES' RIGHTS IN KOSOVO: IMPLEMENTATION OF THE RIGHT TO EMPLOYMENT AND EDUCATION."

↓
KËRKESA MEZ NR. 3294 /2023

Nënshkrimi i aplikuesit



UNIVERSITETI - UNIVERSITY - UNIVERZITET
"HAXHI ZEKAI"

REPUBLIKA E KOSOVËS REPUBLIKA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË		UNIVERSITETI UNIVERZITET "HAXHI ZEKAI" PEJË
REKTORATI		
Nr. / Br. / No. 3549	Nr. i faq/ Br. str / No. pg 1	
Data / Datum / Date: 06.12.2023 Page: P.v.		

Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, lidhur me kërkesën e Prof. Asoc. Dr. Arsim Elshani, për mbështetje financiare për publikimin e punimit shkencor me titull "Water sources analysis for Birra Peja" ne revistën Ecological engineering environmental e indeksuar ne SCOPUS (Q3), Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHET** kërkesa nr. Ref. 3038, dt. 18.10.2023, e parashtruar Prof. Asoc. Dr. Arsim Elshani, për mbështetje financiare për publikimin e punimit shkencor me titull "**Water sources analysis for Birra Peja**" ne revistën **Ecological engineering environmental e indeksuar ne SCOPUS (Q3)**.
- II. Shuma e aprovuar për mbështetje financiare për publikime shkencore të publikuara në SCOPUS, Q3, është në shumë prej **500 euro**, sipas nenit 11 të Rregullores për Veprimtari Kërkimore Shkencore të UHZ-së ref.nr. 2909/22.
- III. Shërbimi financiar e procedon shumë e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Arsyetim

Komisioni për Kërkesa dhe Ankesa të drejtuara KD-së, në mbledhjen e mbajtur më dt. 29.11.2023, ka shqyrtuar propozimet e Grupit për Kërkime Shkencore nr. Ref. 3402, dt. 29.11.2023, lidhur me kërkesën Prof. Asoc. Dr. Arsim Elshani, për mbështetje financiare për publikimin e punimit shkencor me titull "Water sources analysis for Birra Peja" ne revistën Ecological engineering environmental e indeksuar ne SCOPUS (Q3). Komisioni i ka rekomanduar Këshillit Drejtues që kjo kërkesë të aprovohet.

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar raportin e Komisionit për Kërkesa dhe Ankesa të drejtuara KD-së dhe, morri vendim që të aprovohet rekomandimi i këtij komisioni lidhur me kërkesën e lartcekur. Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu



Vendimi i'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektores për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës



REPUBLIKA E KOSOVËS REPUBLIKA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË		UNIVERSITETI "HAXHI ZEKA" PEJË
REKTORATI		
Nr. / Gr. / No. 3038	Nr. i faq/ Br. str / No. pg 6	
Data / Datum / Date: 18.10.2023 Pejë / Poë		

Universiteti "Haxhi Zeka" në Pejë

Formulari për aplikim për mbështetje financiare për publikimin e Punimeve Shkencore në
Revista Shkencore / Pjesëmarrje në Konferenca Shkencore Ndërkombëtare

Informata për aplikuesit

Emri dhe mbiemri	ARSIM ELSHANI
Data e lindjes	01.05.1969
Titulli/grada shkencore	PROF. ASOC. DR.
Njësia akademike (UHZ)	F. AGRORIBIZNESIT
Fusha(f) e specializimit hulumtues	TEK. UDHËHIMORË
Posta elektronike	arsim.elshani@unhz.eu
Numri i telefonit	048616369

Informata për punimin shkencor

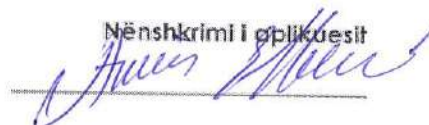
Emri i punimit	Water source analysis for Bina Peja
Autori/ët e punimit	ARSIM ELSHANI, INDRIT LOSHI, R.P. A. BA
Roli i aplikuesit në punim (në revistë shkencore)	<input checked="" type="checkbox"/> Autor i parë <input type="checkbox"/> Autor korrespondent
Emri i revistës	ECOLOGICAL ENGINEERING & ENVIRON
Indeksi i revistës ¹²	SCOPUS
Vegëza për tek faqja informuese për revistën	HTTP://WWW.ECOEET.COM
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	JO

¹² Vetëm punimet e publikuara në revista të indeksuara në WEB OF SCIENCE dhe SCOPUS do të mbështelen.

Informata për konferencën shkencore ndërkombëtar /performancën artistike

Titulli i konferencës shkencore/performancës artistike ¹³	
Autorët e punimit/performancës artistike ¹⁴	
A) Roli i aplikuesit në performancën artistike	<input type="checkbox"/> Solist <input type="checkbox"/> Mysafir <input type="checkbox"/> Korepetitor
B) Roli i aplikuesit në konferencë	<input type="checkbox"/> Prezantues i punimit në konferencë
Vegëza për tek faqja informuese për konferencën apo performancën	
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	

Nënshkrimi i aplikuesit



¹³ Konferencat dhe performancat e realizuara në vendet fqinje të Kosovës, nuk do të mbështeten.

¹⁴ Nëse aplikoni për mbështetje të pjesëmarrjes në performancë artistike, plotësoni njërin nga opsionet në rubrikën A. Nëse aplikoni për mbështetje të pjesëmarrjes në konferencë shkencore, plotësoni rubrikën B.

Water Source Analysis for Birra Peja: Focus on Physicochemical Attributes

Arsim Elshani¹, Indrit Loshi^{1*}, Kastriot Pehlivani¹, Afrore Zhara²

¹ Department of Food Technology, Agribusiness Faculty, University of Haxhi Zeka, Uck No.1, 30000 Peja, Kosovo

² Beer Production, j.s.c. Birra Peja, Nexhdet Basha 160, 30000 Peja, Kosovo

* Correspondent author's email: indrit.loshi@unhz.eu

ABSTRACT

The study aims to determine whether the physicochemical attributes of different water sources, including the karstic spring of Radave and three boreholes, meet the established brewing water quality standards and guidelines. This investigation also seeks to understand how the mineral composition of the water may impact the flavor profile and brewing efficiency of the beer produced by the brewery. In essence, the problem revolves around ensuring the availability of high-quality water for beer production and optimizing brewing processes based on water characteristics. These results indicate that the water from the Drini Bardhë source exhibits superior quality compared to the well water. Specifically, the Drini Bardhë water displays favourable pH levels and mineral content suitable for drinking water. However, the well water samples exhibit higher iron concentrations, potentially impacting the taste of the final products. Despite this, all samples show low levels of total coliforms, meeting the World Health Organization's safety standards for consumption and production processes. Overall, this study emphasizes the significance of understanding the physicochemical attributes of water sources for breweries like Birra Peja. By tailoring water treatment and modification approaches based on these attributes, breweries can enhance brewing efficiency, consistency, and the final product's sensory characteristics. This research contributes to the broader knowledge of water quality's role in the brewing industry and provides valuable insights for optimizing beer production processes.

Keywords: beer production, brewing practices, physicochemical analysis, Radave karstic spring, water quality.

INTRODUCTION

The scientific problem addressed in this study lies in the crucial role that water quality plays in industrial processes, particularly in beverage production. With a specific emphasis on the brewing industry, where water serves as a primary ingredient, the composition of the water used profoundly influences the overall quality of the beer produced. Two primary sources of water for brewing exist: surface water and groundwater, each with distinct characteristics. Surface water typically has lower mineral content but higher organic matter levels, while groundwater tends to exhibit higher mineral concentrations but lower organic matter content (Brewing Water, 2016).

For Birra Peja, a brewery committed to delivering exceptional products, maintaining the excellence of its offerings hinges on the quality of the water employed in its production processes. Consequently, this study sets out to conduct an exhaustive physicochemical analysis of the water sources surrounding Birra Peja, with a specific focus on the karstic spring of Radave, renowned as the brewery's primary water source.

The scientific purpose of this research aligns with analogous studies conducted in related industries (Eßlinger, 2009; Briggs et al., 2004; Lewis et al., 2002). The objective is to comprehensively assess the physicochemical properties of the water, yielding a comprehensive understanding of its composition, including critical



Water Source Analysis for Birra Peja – Focus on Physicochemical Attributes

Arsim Elshani¹ , Indrit Loshi¹ , Kastriot Pehlivani¹ , Afrore Zhara² [More details](#)

Ecol. Eng. Environ. Technol. 2023; 8:194–201

[DOI: https://doi.org/10.12912/27197050/172072](https://doi.org/10.12912/27197050/172072)[Article \(PDF\)](#)

KEYWORDS

water quality • physicochemical analysis • beer production • brewing practices • Radavc karstic spring

TOPICS

Water and wastewater treatment

ABSTRACT

The study aims to determine whether the physicochemical attributes of different water sources, including the karstic spring of Radavc and three boreholes, meet the established brewing water quality standards and guidelines. This investigation also seeks to understand how the mineral composition of the water may impact the flavor profile and brewing efficiency of the beer produced by the brewery. In essence, the problem revolves around ensuring the availability of high-quality water for beer production and optimizing brewing processes based on water characteristics. These results indicate that the water from the Drini Bardhë source exhibits superior quality compared to the well water. Specifically, the Drini Bardhë water displays favourable pH levels and mineral content suitable for drinking water. However, the well water samples exhibit higher iron concentrations, potentially impacting the taste of the final products. Despite this, all samples show low levels of total coliforms, meeting the World Health Organization's safety standards for consumption and production processes. Overall, this study emphasizes the significance of understanding the physicochemical attributes of water sources for breweries like Birra Peja. By tailoring water treatment and modification approaches based on these attributes, breweries can enhance brewing efficiency, consistency, and the final product's sensory characteristics. This research contributes to the broader knowledge of water quality's role in the brewing industry and provides valuable insights for optimizing beer production processes.

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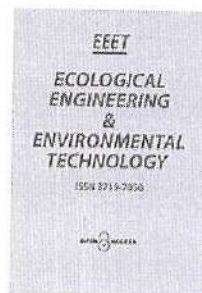
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Volume 24, Issue 8, 2023

Effect of Calcination Temperature on the Stability of the Perovskite Materials – Study of Structural and Morphological Properties

Amina Maou, Najwa Gouitaa, Taj Dine Lamcharfi, Nouredine Idrissi Kandri

Ecol. Eng. Environ. Technol. 2023; 8:1–8

DOI: <https://doi.org/10.12912/27197050/169937>

[Abstract](#)

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Water Quality of Traditional Rainwater Storage Tanks in Southern Morocco – Risk for Consumer Health

Hicham Gougueni, Mohamed Ait Haddou, Latifa Ez-zaher, Youssef Bouchriti, Rachid Amiha, Rachida Boutiti

Ecol. Eng. Environ. Technol. 2023; 8:9–21

DOI: <https://doi.org/10.12912/27197050/170168>

[Abstract](#)

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Surface Water Quality in Taza, Morocco: A Physicochemical and Bacteriological Assessment with the SEQ-Water System

Rachid Mahmoud, Imane Mehdaoui, Fatima-zahra El madani, Mohamed Ben Abbou, Zineb Majbar, El Mekhtar Saoudi Hassani, Mustapha Taleb, Zakia Rais

Ecol. Eng. Environ. Technol. 2023; 8:22–35

DOI: <https://doi.org/10.12912/27197050/171276>

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GIS and Index-Based Methods for Assessing the Human Health Risk and Characterizing the Groundwater Quality of a Coastal Aquifer

Atif Foufou, Nadjib Haied, Mohamed Azlaoui, Samira Khadri, Adel Boussaid, Rabah Kechiched

Ecol. Eng. Environ. Technol. 2023; 8:36–53

DOI: <https://doi.org/10.12912/27197050/171444>

SHTOJCAT



UNIVERSITETI - UNIVERSITY - UNIVERZITET
"HAXHI ZEKA"

GRUPI PËR KËRKIME SHKENCORE

Pejë, dt.

Deklaratë nën betim

Unë ARSIM ELSHANI deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit



UNIVERSITETI - UNIVERSITY - UNIVERZITET
"HAXHI ZEKA"



Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, lidhur me kërkesën e Prof. Asoc. Dr. Nexhdet Shala, për mbështetje financiare për publikimin e punimit shkencor "Research of some varieties of spring barley (*Hordeum vulgare*), EU region, Rediments in the Agroecological Conditions of Kosovo" ne revistën Ecological engineering environmental e indeksuar ne SCOPUS (Q3), Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHET** kërkesa nr. Ref. 2231, dt. 01.09.2023, e parashtruar Prof. Asoc. Dr. Nexhdet Shala, për mbështetje financiare për publikimin e punimit shkencor me titull "**Research of some varieties of spring barley (*Hordeum vulgare*), EU region, Rediments in the Agroecological Conditions of Kosovo**" ne revistën Ecological engineering environmental e indeksuar ne SCOPUS (Q3).
- II. Shuma e aprovuar për mbështetje financiare për publikime shkencore të publikuara në SCOPUS, Q3, është në shumë prej **500 euro**, sipas nenit 11 të Rregullores për Veprimtari Kërkimore Shkencore të UHZ-së ref.nr. 2909/22.
- III. Shërbimi financiar e procedon shumë e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Arsyetim

Komisioni për Kërkesa dhe Ankesa të drejtuara KD-së, në mbledhjen e mbajtur më dt. 29.11.2023, ka shqyrtuar propozimet e Grupit për Kërkime Shkencore nr. Ref. 3402, dt. 29.11.2023, lidhur me kërkesën Prof. Asoc. Dr. Nexhdet Shala, për mbështetje financiare për publikimin e punimit shkencor me titull "Research of some varieties of spring barley (*Hordeum vulgare*), EU region, Rediments in the Agroecological Conditions of Kosovo" ne revistën Ecological engineering environmental e indeksuar ne SCOPUS (Q3). Komisioni i ka rekomanduar Këshillit Drejtues që kjo kërkesë të aprovohet.

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar raportin e Komisionit për Kërkesa dhe Ankesa të drejtuara KD-së dhe, morri vendim që të aprovohet rekomandimi i këtij komisioni lidhur me kërkesën e lartcekur. Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu

Vendimi t'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektores për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës



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UNIVERSITETI "HAXHI ZEKA"

Formulari për aplikim për mbështetje financiare për publikimin e Punimeve Shkencore
në Revista Shkencore / Pjesëmarrje në Konferenca Shkencore

Informata për aplikuesin

Emri dhe mbiemri	Nexhdet Shala
Data e lindjes	12.02.1971
Titulli / grada shkencore	Prof Asocuar
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Informata për punimin shkencor

Emri i punimit	<i>Research of Some Varieties of Spring Barley (Hordeum vulgare), EU Region, Redimenets in the Agroecological Conditions of Kosovo</i>
Autorët e punimit	Shala, N., Hoxha, I., Dreshaj, A., Sejjijaj, O.
Roli i aplikuesit në punim (në revistë shkencore)	<input checked="" type="checkbox"/> Autor i parë <input type="checkbox"/> Autor korrespondent <input type="checkbox"/> Autor i dytë
Emri i revistës	<i>Ecological Engineering and Environmental Technology</i>
Indeksi i revistës ¹	Q3
Vegëza për tek faqja informuese për revistën	http://www.ecoet.com/Research-of-Some-Varieties-of-Spring-Barley-Hordeum-vulgare-EU-Region-Redimenets,159486,0,2.html
A jeni mbështetur financiarisht nga	Jo

¹ Vetëm punimet e publikuara në revista të indeksuara në Web of Science dhe Scopus do të mbështeten.

ndonjë institucion tjetër vendor? Nëse po, specifikoni.	
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Informata për Konferencën shkencore / performancën artistike

Titulli i konferencës shkencore/performancës artistike ²	
Autorët e punimit/performancës artistike ³	
A) Roli i aplikuesit në performancë artistike	<input type="checkbox"/> Solist <input type="checkbox"/> Mysafir <input type="checkbox"/> Korepetitor
B) Roli i aplikuesit në konferencë	<input type="checkbox"/> Prezantues i punimit në konferencë
Vegëza për tek faqja informuese për konferencën apo performancën	
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	

² Konferencat dhe performancat e realizuara në vendet fqinje të Kosovës, nuk do të mbështeten.

³ Nëse aplikoni për mbështetje të pjesëmarrjes në performancë artistike, plotësoni njërin nga opcionet në rubrikën A. Nëse aplikoni për mbështetje të pjesëmarrjes në konferencë shkencore, plotësoni rubrikën B.

SHTOJCAT



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GRUPI PËR KËRKIME SHKENCORE

Pejë, dt.

Deklaratë nën betim

Unë NEXHDET SHALA deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit



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REPUBLIKA E KOSOVËS REPUBLIKA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË		UNIVERSITETI UNIVERZITET "HAXHI ZEKA" PEJË
REKTORATI		
Nr. / Br. / No. <u>3551</u>	Nr. i faq/ Br. str / No. pg <u>1</u>	
Data / Datum / Date: <u>06.12.2023</u> Pejë / Peë		

Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, lidhur me kërkesën e Prof. Ass. Dr. Milaim Musliu, për mbështetje financiare për publikimin e punimit me titull "Analysis of the quantity and composition of waste in the Peja district, Kosovo" në revistën Journal of Ecological Engineering e indeksuar në SCOPUS (Q3), Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHET** kërkesa nr. Ref. 3109, dt. 30.10.2023, e parashtruar nga Prof. Ass. Dr. Milaim Musli, për mbështetje financiare për publikimin e punimit shkencor me titull "**Analysis of the quantity and composition of waste in the Peja district, Kosovo**" në revistën **Journal of Ecological Engineering e indeksuar në SCOPUS (Q3)**.
- II. Shuma e aprovuar për mbështetje financiare për publikime shkencore të publikuara në SCOPUS, Q3, është në shumë prej **500 euro**, sipas nenit 11 të Rregullores për Veprimtari Kërkimore Shkencore të UHZ-së ref.nr. 2909/22.
- III. Shërbimi financiar e procedon shumë e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Arsyetim

Komisioni për Kërkesa dhe Ankesa të drejtuara KD-së, në mbledhjen e mbajtur më dt, 29.11.2023, ka shqyrtuar propozimet e Grupit për Kërkime Shkencore nr. Ref. 3402, dt. 29.11.2023, lidhur me kërkesën Prof. Ass. Dr. Milaim Musli, për mbështetje financiare për publikimin e punimit shkencor me titull "Analysis of the quantity and composition of waste in the Peja district, Kosovo" në revistën Journal of Ecological Engineering e indeksuar në SCOPUS (Q3). Komisioni i ka rekomanduar Këshillit Drejtues që kjo kërkesë të aprovohet.

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar raportin e Komisionit për Kërkesa dhe Ankesa të drejtuara KD-së dhe, morri vendim që të aprovohet rekomandimi i këtij komisioni lidhur me kërkesën e lartcekur. Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu

Vendimi l'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektores për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës



REPUBLIKA E KOSOVËS REPUBLIKA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË		UNIVERSITETI "HAXHI ZEKA" PEJË
REKTORATI		
Nr. / Br. / No. <u>3109</u>	Nr. i faq/ Br. str / No. pg <u>2</u>	
Data / Datum / Date: <u>30/10/2023</u>		Pejë / Poë

Universiteti "Haxhi Zeka" në Pejë

Formulari për aplikim për mbështetje financiare për publikimin e Punimeve Shkencore në Revista Shkencore / Pjesëmarrje në Konferenca Shkencore Ndërkombëtare

Informata për aplikuesit

Emri dhe mbiemri	Milaim Musliu
Data e lindjes	25.05.1982
Titulli/gradë shkencore	Prof. Ass
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Informata për punimin shkencor

Emri i punimit	Analysis of the Quantity and Composition of Waste in the Peja District, Kosovo
Autori/ët e punimit	Milaim Musliu, Astrit Bilalli ¹ , Halil Ibrahim, Nusret Berisha, Linda Grapci-Kotori, Donard Geci
Roli i aplikuesit në punim (në revistë shkencore)	<input checked="" type="checkbox"/> Autor i parë <input type="checkbox"/> Autor korrespondent
Emri i revistës	Journal of Ecological Engineering
Indeksi i revistës ¹	Scopus (Q3)
Vegëza për tek faqja informuese për revistën	http://www.jeeng.net/Analysis-of-the-Quantity-and-Composition-of-Waste-in-the-Peja-District-Kosovo,166391,0,2.html
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	Jo

Nënshkrimi i aplikuesit

¹ Vetëm punimet e publikuara në revista të indeksuara në WEB OF SCIENCE dhe SCOPUS do të mbështeten.

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GRUPI PËR KËRKIME SHKENCORE

Pejë, dt. 30.10.2023

Deklaratë nën betim

Unë **MILAIM MUSLIU** deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit



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REKTORATI	
Nr./Br./No 3552	Nr./faq./Bër. str./No. pag 1
Data / Datum / Date: 06.12.2023	

Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, lidhur me kërkesën e Prof. Ass. Dr. Granit Kastrati, për mbështetje financiare për publikimin e punimit me titull "Analysis of chemical elements in honey samples in the territory of Kosovo" ne revistën Journal of food composition and analysis e indeksuar ne WOS (SCIE), Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHET** kërkesa nr. Ref. 3247, dt. 13.11.2023, e parashtruar Prof. Ass. Dr. Granit Kastrati, për mbështetje financiare për publikimin e punimit shkencor me "**Analysis of chemical elements in honey samples in the territory of Kosovo**" ne revistën Journal of food composition and analysis e indeksuar ne WOS (SCIE).
- II. Shuma e aprovuar për mbështetje financiare për publikime shkencore të publikuara në WOS (SCIE), është në shumë prej **800 euro**, sipas nenit 11 të Rregullores për Veprimtari Kërkimore Shkencore të UHZ-së ref.nr. 2909/22.
- III. Shërbimi financiar e procedon shumën e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Arsyetim

Komisioni për Kërkesa dhe Ankesa të drejtuara KD-së, në mbledhjen e mbajtur më dt, 29.11.2023, ka shqyrtuar propozimet e Grupit për Kërkime Shkencore nr. Ref. 3402, dt. 29.11.2023, lidhur me kërkesën Prof. Ass. Dr. Granit Kastrati, për mbështetje financiare për publikimin e punimit shkencor me titull "Analysis of chemical elements in honey samples in the territory of Kosovo" ne revistën Journal of food composition and analysis e indeksuar ne WOS (SCIE). Komisioni i ka rekomanduar Këshillit Drejtues që kjo kërkesë të aprovohet.

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar raportin e Komisionit për Kërkesa dhe Ankesa të drejtuara KD-së dhe, morri vendim që të aprovohet rekomandimi i këtij komisioni lidhur me kërkesën e lartcekur. Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu

Vendimi t'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektores për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës



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Formulari për aplikim për mbështetje financiare për publikimin e punimeve shkencore në revista shkencore / Pjesëmarrje në Konferenca Shkencore

Informata për aplikuesin

Emri dhe mbiemri	Granit KASTRATI
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Informata për punimin shkencor/vepren artistike

Titulli i punimit	Analysis of chemical elements in honey samples in the territory of Kosovo
Autorët e punimit	Granit Kastrati, Flamur Sopaj, Krste Taševc, Trajçe Stafilov, Robert Šajne, Musaj Paçarizi
Emri i revistës	Journal of Food Composition and Analysis ISSN/e-ISSN: 0889-1575 / 1096-0481 doi.org/10.1016/j.jfca.2023.105505
Indeksi i revistës	Web of Science - SCIE, Impact Factor 4.3 Scopus – Q1, Citescore 5.5
Vegëza për tek faqja informuese për revistën	https://www.sciencedirect.com/science/article/abs/pii/S088915752303794?via%3Dihub

	https://www.sciencedirect.com/journal/journal-of-food-composition-and-analysis
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	Jo

Nënshkrimi i aplikuesit





Universiteti "Haxhi Zeka" Pejë

GRUPIT PËR KËRKIME SHKENCORE

Pejë, dt. 03.10.2022

Deklaratë nën betim

Unë **GRANIT KASTRATI** deklaroj nën betim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeka" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit



Analysis of chemical elements in honey samples in the territory of Kosovo

Granit Kastrati^a, Flamur Sopaj^b, Krste Tašev^c, Trajče Stafilov^d, Robert Šajn^e, Musaj Paçarizi^{b, *}

^a Faculty of Agribusiness, University of Peja "Haxhi Zeka", Street UÇK 30000, Pejë, Kosovo

^b Department of Chemistry, Faculty of Mathematics and Natural Sciences, University of Prishtina, Mother Teresa 5, Prishtina 10000, Kosovo

^c State Phytosanitary Laboratory, Bul. Aleksandar Makedonski bb, 1000 Skopje, North Macedonia

^d Faculty of Natural Sciences and Mathematics, Ss Cyril and Methodius University, Arhimedova 5, 1000 Skopje, North Macedonia

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ARTICLE INFO

Keywords:

Kosovo
Honey
Macroelements
Microelements
Anthropogenic
Geogenic origin

ABSTRACT

The aim of the study was to investigate the content of macro- and microelements in fresh multi-flower honey from different regions of Kosovo. The samples of fresh honey were collected in July and September 2019 from 99 sampling locations. The samples were mineralised by microwave method and analysed by inductively coupled plasma - atomic emission spectroscopy (ICP-AES) and inductively coupled plasma - mass spectrometry (ICP-MS). Three groups of elements of mixed origin were identified by Factor analysis; the first group is mainly of anthropogenic origin (Mo, Pb, Sb, Se, Ti, Tl) and two other groups are of mixed anthropogenic and geogenic origin (As, K, Mg, Mn, P and Ag, Al, Li). The contents of some elements in honey from Kosovo were determined within the following mean values: Ca: 110, Mn: 2.4, Mg: 65, P: 75, Zn: 2.8, Cu: 2.0, Fe: 4.6, Na: 56 and K: 970 mg/kg. The contents of the elements in the samples can be given in the following descending order: K > Ca > P > Mg > Na > Fe > Zn > Mn > Cu. In addition, it was found that the average contents of some heavy metals are as follows: Cd: 23 µg/kg, Cr: 0.38 mg/kg, Pb: 0.20 mg/kg, As: 6.8 µg/kg, which are below the limit allowed by the Codex Alimentarius CXS 193–1995 of the Food and Agriculture Organisation and the World Health Organisation (FAO/WHO).

1. Introduction

Obviously honey is the most important bee product. Moreover, it was the first bee product used by humans in early times (Bilandžić et al., 2017; Di Rosa et al., 2019). Honey produced by bees is a highly concentrated natural sugar solution, consisting of a complex mixture of carbohydrates and consumed as a food with high nutritional and health value (El Sohaimy et al., 2015). As a food product, it is consumed mainly by children over one year old, adults, and also by people with weakened health. Since honey is also used for healing purposes, it must be uncontaminated and without harmful components, especially it must contain the lowest possible amounts of harmful substances, such as heavy metals. Therefore, the study of honey quality is of great importance to assess the food safety aspect of the use of such a product, but also as an environmental biomonitor. Bees forage in an area of about 7 km² and constantly interact with the environment (Cziza et al., 2015; Kastrati et al., 2022). Therefore, depending on the location of the bee colony, the geographical conditions, and the type of flora present, dif-

ferent honey varieties can be distinguished. Each type of honey has its own characteristics in terms of taste, aroma, color and crystallization (Krakowska et al., 2015; Moniruzzaman et al., 2014; Rysya et al., 2022).

Natural honey contains more than 75% carbohydrates (fructose and glucose), with a small amount of high sugars, organic acids (oxalic acid, lactic acid, malic acid, tartaric acid, citric acid), amino acids (praline, phenylalanine) and peptides, hydroxyamines, ferments, proteins, etc (Bilandžić et al., 2019). In addition to the content of organic vitamins, honey can be considered an important source of macro- and micronutrients, as its mineral content varies between 0.04 wt% and 0.20 wt%/100 g (Akbari et al., 2012; Bilandžić et al., 2014; Cornara et al., 2017). The content of macro- and microminerals in honey is related to the location of flowers and there can be a great variety of honey from different origins. The number of different minerals and heavy metals in honey depends mainly on the soil composition (geographical origin) as well as the different species of flowering plants (botanical origin) (Devi et al., 2018; Rodríguez et al., 1989; Solayman et al., 2016). Quantifica-

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<https://doi.org/10.1016/j.jfca.2023.105505>

Received 10 March 2023; Received in revised form 20 May 2023; Accepted 28 June 2023

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tion of minerals and heavy metals in honey provides information on geographical traceability as well as environmental contamination, i.e., the soil and botanical origin from which the material for honey production was obtained, because honey bees are constantly exposed to various potential contaminants that are common in nature (Gallmann, 2007).

Higher concentrations of heavy metals, such as: As, Cd, Cr, Hg, Ni, and Pb in honey are usually found in those locations where industrial activities take place, such as mines, smelters, industrial technological processes and other urban processes. In addition, heavy metals in honey can result from the use of agrochemicals, such as arsenic-containing pesticides or fertilizers containing organic mercury or cadmium. Heavy metal pollution is a serious problem (Aghamirlou et al., 2015); deficiency, excess, or imbalance of microelements can cause health problems in humans. Microelements are biologically accumulative and highly active they provide for the natural development of physiological responses, are involved in metabolism, and influence general metabolism. Mineral elements, such as: Na, K, Ca, Fe, Zn, Cu, and Mn can be considered essential for biological metabolism of living organisms. Other elements, such as: Pb, Cd, Hg, and As are classified as environmental micropollutants that are toxic or non-essential to living organisms. High concentrations of these trace elements can even be lethal because the body is unable to metabolize heavy metals. The problems caused by heavy metals manifest themselves as headaches, metabolic abnormalities, respiratory disorders, nausea, vomiting, and damage to the brain, kidneys, nervous system, and red blood cells (Da Silveira et al., 2013; Rodríguez et al., 1989).

Some of the countries where, the content of heavy metals in honey has been analyzed are: Italy (Goretti et al., 2019), France (Devillers et al., 2002), Spain (Díaz et al., 2019), Poland (Przyby and Wilczyńska, 2001), Bulgaria (Yurukova et al., 2010), Turkey (Tutun et al., 2019), Tunisia (Di Bella et al., 2021), Algeria (Bella et al., 2020), Croatia (Bilandžić et al., 2019), Hungary (Czipa et al., 2015), Bosnia and Herzegovina (Bosancic et al., 2020), Serbia (Spirić et al., 2019), Montenegro (Vukašinović-Pešić et al., 2020), and North Macedonia (Stankovska et al., 2008).

Studies show that heavy metals and other elements were also found as contaminants in honey in some regions of Kosovo (Daci-Ajvazi et al., 2017; Kastrati et al., 2021; Pacarizi et al., 2019). The potential contaminations with heavy metals and other toxic elements on the territory of Kosovo include the following: Trepça industrial complex in Mitrovica, Artana and Kishnica, thermal power plants (Kosova A and Kosova B), Ferronickel in Drenas, cement factory - Sharcem in Han i Elezit, various low-capacity plants and plants used for heating, and natural pollutants known as "geogenic" (Borgna et al., 2009; Kastrati et al., 2023, 2022; Sopaj et al., 2022a). Inherited industrial wastes, urban waste landfills, etc. constitute a very worrying problem for environmental pollution. Since the pollutant cadaster has not yet been established, the data indicating that these sources significantly impact the environment can only be considered as presumed (GIZ International Services dhe NIRAS, 2015; Šajin et al., 2013; Western Balkans Regional Report – AQM in Kosovo, 2019).

In this study, the composition of 27 chemical elements in 99 honey samples from the whole territory of the Republic of Kosovo, i.e., from the 5 regions with different geographical and environmental characteristics, was analysed by using the techniques of inductively coupled plasma-atomic emission spectrometry (ICP-AES) and inductively coupled plasma-mass emission spectrometry (ICP-MS). This is the first comprehensive study with such a large number of samples and defined elements, with the following research objectives: evaluation of the concentration level of 27 elements in honey samples from 99 sampling sites, identification of the main sources of elements found in honey, find heavily polluted honey samples beyond the tolerated values according to FAO/WHO if any, - comparison of the level of the same elements in different samples, as well as assessment of the degree of pollution in dif-

ferent areas, (e.g. urban, industrial, rural, and agricultural) that affect the presence of a particular element in Kosovo honey. The data obtained from this research can serve as a reference for future studies, while the institutions of the Republic of Kosovo will have a solid overview of honey quality in terms of trace elements content and the factors that cause environmental pollution and contamination of bee products with such elements.

2. Materials and methods

2.1. Study area

The Republic of Kosovo is located in Southeastern Europe, more precisely in the Western Balkans, and has an area of 10,908 km², of which 53% is agricultural land and 41% is forest (Muriqi et al., 2021). An estimated 15% of the soils are of high quality, 29% are of medium quality, and 56% are of poor quality (Daci-zejnullahi, 2014). The geology of Kosovo is very diverse, both in terms of formation time and composition. There are rocks from the Proterozoic to the Quaternary (Elezaj, Z., & Kodra, 2012; Komisioni i Pavarur për Miniera dhe Minerale, n.d.; Z Elezaj, 2008). Topographically, Kosovo is a flat basin surrounded on all sides by high mountains (Sharr Mountains, Albanian Alps, and Kopaonik) that reach up to 2656 m (Gjeravica). The altitude above sea level in the plains of Kosovo and Dukagjin varies between 400 and 700 m. The main economic activities are agriculture, energy, and mining. Honey samples were collected from 99 locations in five regions of Kosovo (Fig. 1). Most of Kosovo is dominated by continental climate, which is modified in the southern part of Kosovo by the Mediterranean climate coming from the Adriatic Sea through the valley of the Drini i Bardhë river.

The Republic of Kosovo, although a small country, is an important center of plant diversity in the Balkan Peninsula and in Europe. The flora of Kosovo counts about 3000 vascular plant taxa, a considerable number of which are honey plants, ranging from lowland meadows and hilly-mountainous areas to subalpine and alpine areas (Berisha, N., Krasniqi, E., Millaku, 2020; Millaku, F., Rexhepi, F., Krasniqi, E., Pajazitaj, Q., Mala, Xh., Berisha, 2013; Millaku et al., 2011). The richest regions in terms of honey plants and flora and vegetation in general are the Sharr Mountains in the south and the Albanian Alps of Kosovo in the west. The northern and central parts of Kosovo are also rich in honey plant species. This diversity of flora and vegetation of Kosovo was made possible by various factors, such as: phytogeographical position, different geological-pedological composition, climatic factors, as well as the historical past of the country.

Honey samples were taken for analysis from the bee colonies (*Apis mellifera* L.) that obtained nectar from the following plant species: Fabaceae (*Vicia cracca*, *V. sativa*, *V. faba*, *V. hirsuta*, *V. pannonica*, *Trifolium pratense*, *T. repens*, *T. medium*, *Medicago sativa*, *Melilotus albus*, *Astragalus* sp., *Onobrychis* sp., *Robinia pseudoacacia*); Rosaceae (*Malus* sp., *Prunus avium*, *P. cerasus*, *Pirus* sp., *Rubus idaeus*, *R. ceasius*, *R. ulmiflorus*, *Fragaria vesca*); Cucurbitaceae (*Cucurbita pepo*, *C. maxima*, *Cucumis melo*, *C. sativus*, *Citrullus vulgaris*); Asteraceae (*Helianthus annuus*, *H. tuberosus*, *Cardus crispus*, *Centaurea* sp., *Taraxacum officinale*, *Cirsium arvense*, *C. vulgare*, *C. palustre*); Lythraceae (*Lythrum alatum*, *L. salicaria*); Salicaceae (*Salix alba*, *S. purpurea*); Lamiaceae (*Prunella vulgaris*, *Thymus* sp., *Mentha piperita*, *M. longifolia*, *M. Aquatica*, *Ajuga reptans*, *Origanum vulgare*, *Teucrium montanum*, *T. chamaedrys*); Fagaceae (*Castanea sativa*); Malvaceae (*Malva sylvestris*, *Althaea officinalis*, *Tilia cordata*, *T. platyphyllos*, *T. tomentosa*); Primulaceae (*Primula acaulis*, *P. veris*); Cornaceae (*Cornus mas*, *C. sanguinea*); Oleaceae (*Fraxinus ornus*, *Syringa vulgaris*); Solanaceae (*Solanum tuberosum*, *S. lycopersicum*, *Capsicum annum*); Boraginaceae (*Phacelia tanacetifolia*, *Echium vulgare*, *E. italicum*, *E. rubrum*); Brassicaceae (*Brassica napus*); Dipsacaceae (*Knautia arvensis*); Scrophulariaceae (*Verbascum thapsus*, *V. phlomoides*, *Verbascum blat-*

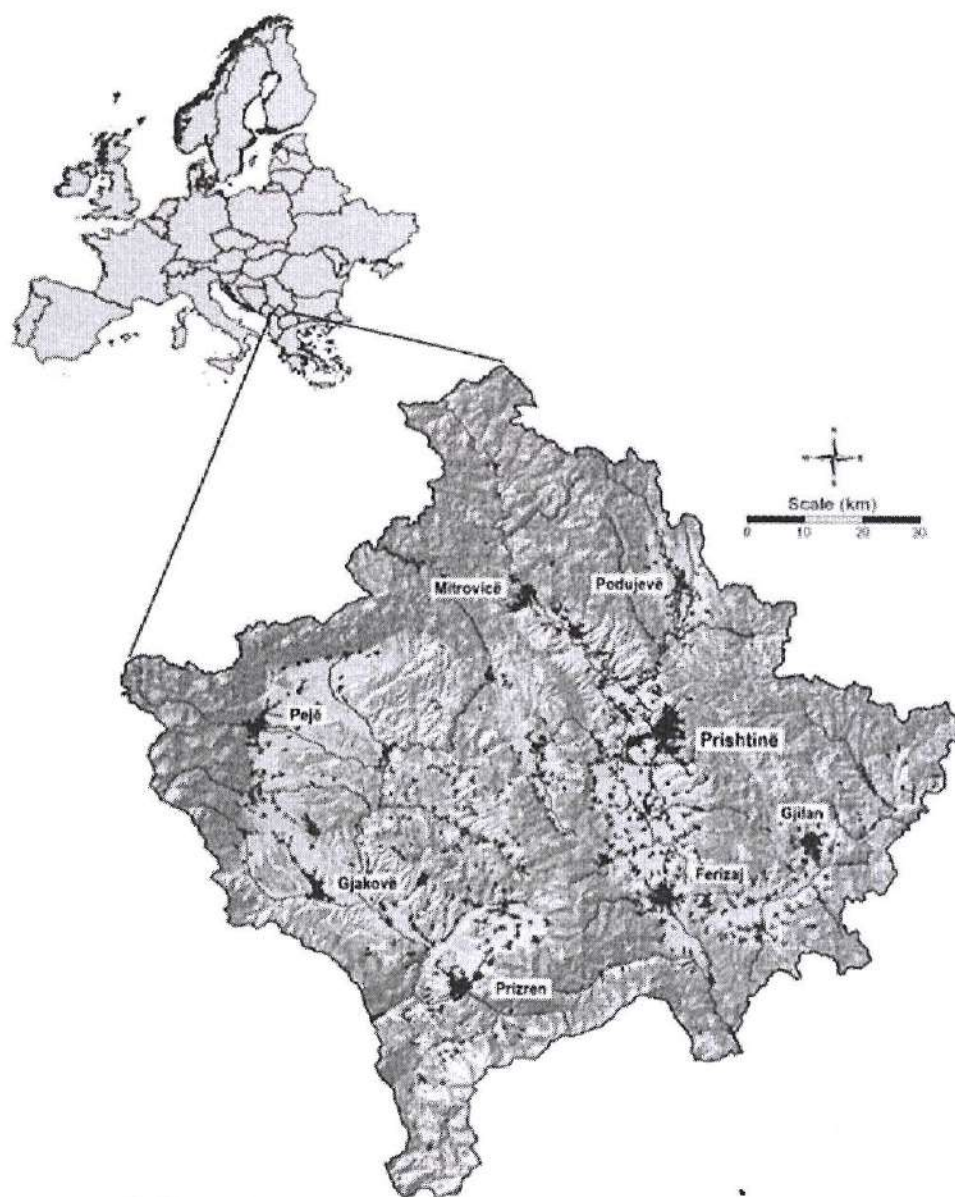


Fig. 1. Location of the researched region.

taria, *Melampyrum pratense*, *M. nemorosum*); **Onagraceae** (*Chamenerion angustifolium*); **Gymnospermae** (*Pinus sp*, *Abies alba*, *Picea abies*).

2.2. Collection, treatment and analysis of honey samples

Honey samples were collected from 99 different stations throughout the territory of the Republic of Kosovo in the period from June to October 2019. Due to the location of the apiaries, the monitoring stations were not evenly distributed, nevertheless the distribution includes the entire territory of the country. From a total of 99 stations included in this research, 99 honey samples were collected. The samples were collected in the 5 administrative regions of Kosovo, namely in the cities and villages of the following regions: Prishtina region ($n = 25$), Mitrovica region ($n = 16$), Gjiłan region ($n = 19$), Peja region ($n = 19$) and Prizren region ($n = 20$), where n is the number of honey samples. The distribution map of honey sampling stations is presented in Fig. 3.

A total of 99 honey samples (approximately 200 g/sample) used for this study were collected from local beekeepers. Samples were collected directly from hives with wooden spoons and stored in sterilized plastic containers at 15–20 °C. At all stations where sampling was planned,

each hive was first labeled with an appropriate number so that the owner would not move the colony away from the particular location during the sampling period, and would not treat it with different chemicals.

The honey samples were digested in a microwave digestion system. In a Teflon tube (PTFE), 0.5 g of honey were weighed, to which 7 ml of HNO_3 (69% V/V, ultrapure, Merck, Germany) and 2 ml of H_2O_2 p.a. (30% V/V, Merck, Germany) were added. The Teflon tube was then placed in the microwave (Analytic Jena TOP wave, Jena, Germany) to be decomposed according to the following procedure: From 0–170 °C for 5 min, then for 10 min at constant temperature (170 °C); then 170–200 °C for 1 min, continuing for 15 min at constant temperature (200 °C); then the cooling phase took place for 23 min at 50 °C. The decomposed sample solution was then diluted with redistilled water in a 25 ml volumetric plastic container and sent for analysis.

2.3. Chemical Analysis

All samples ($n = 99$) and their standards were randomly delivered to the laboratory (in no predetermined order). This procedure helped to

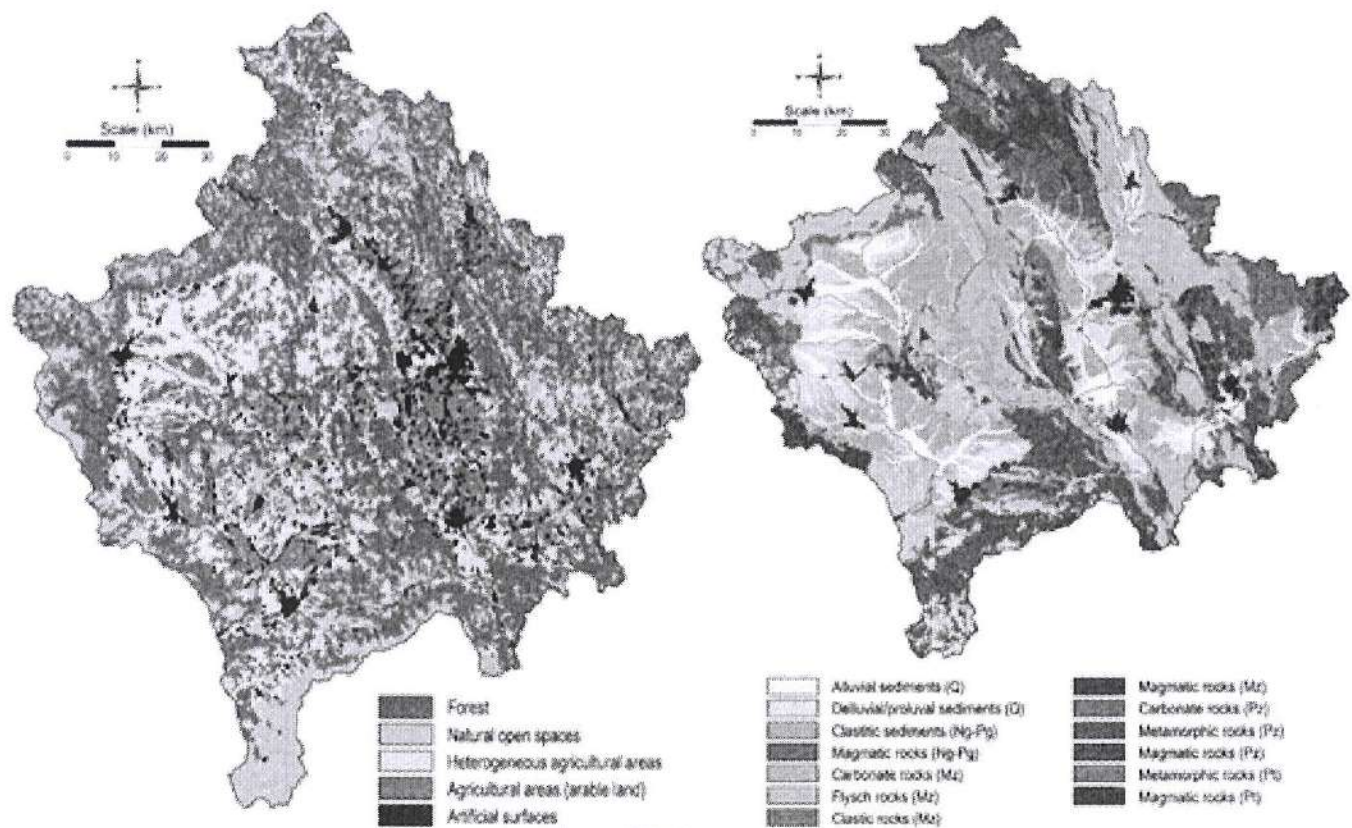


Fig. 2. Map by land use and geology of the researched region.

avoid errors in sample handling and random distribution during possible changes in analytical conditions for all samples.

The chemical analyses and the determination of the 27 elements were performed in the laboratory of the Institute of Chemistry, Faculty of Natural Sciences and Mathematical, Ss. Cyril and Methodius University in Skopje, North Macedonia. Using the ICP-AES technique (model Varian 715-ES, Palo Alto, CA, USA) (Balabanova et al., 2011), the concentrations of the following elements were determined: Al, Ba, Ca, Cr, Cu, Fe, K, Mg, Mn, Na, P, Sr and Zn. On the other hand, the ICP-MS technique (Plasma Quant ICP-MS, Analytic Jena, Jena, Germany) was used in the State Phytosanitary Laboratory of North Macedonia for the determination of Ag, As, Cd, Co, Hg, Li, Mo, Ni, Pb, Sb, Se, Sn, Ti, and Tl.

Multielement IV standard solution for ICP with concentration of 1000 mg/L (11355-ICP multi Element Standard, Merck, Darmstadt, Germany) was used for calibration of the instrument. Working standards with concentrations of 1 µg/ml, 10 µg/ml and 200 µg/ml were prepared by dilution of the main standard. The reliability of the analytical methods used to determine the concentration of elements in the further statistical analysis was considered adequate.

2.4. Quality control

The QC/QA of the applied technique was performed by the standard addition method and it was found that the recovery for the studied elements ranged from 98.5% to 101.2%. Quality control was also ensured by the M2 and M3 standard moss reference materials, which are prepared for the European Moss Survey (Steinnes, E., Rühling, Å., Lippo, H., & Mäkinen, 1997). The measured concentrations were in good agreement with the recommended values.

Fourteen isotopes: ^7Li , ^{49}Ti , ^{59}Co , ^{60}Ni , ^{75}As , ^{78}Se , ^{98}Mo , ^{107}Ag , ^{114}Cd , ^{118}Sn , ^{121}Sb , ^{202}Hg , ^{205}Tl and Pb, including the isotopes ^{206}Pb , ^{207}Pb , ^{208}Pb , were determined using ICP-MS. External calibra-

tion was performed by measuring standard solutions of 75As and 205Tl with concentrations of 0.5, 1, 2, 5, 10 and 100 µg/L. For 202Hg, external calibration was performed by measuring standards with the concentrations of 0.5, 1, 2, 5 and 10 µg/L. No internal standards were used. The detector attenuation mode was used to cover a wide linearity range without collision gas. The limits of detection and quantification were automatically calculated by the instrument software (Aspect MS 4.3, 2017). To check sensitivity and repeatability, standard solutions were added to the sample sequence every 20 samples. The recoveries of these elements ranged from 82.1% to 105.1%.

The limit of detection (LOD) for the elements analysed by ICP-AES ranged from 0.01 mg/kg for Cu, Mn and Zn, 0.02 mg/kg for Al, Ba, Ca, Cr, Mg, Sr, 0.05 mg/kg for Fe and K, to 0.1 mg/kg for Na and P. The LOD for the elements analysed by ICP-MS ranges from 1 µg/kg for Hg, 2 µg/kg for Ag, 0.01 mg/kg for Cd, Co, Li, Mo, Pb, 0.02 mg/kg for Sb, Sn and Tl, 0.1 mg/kg for As, Ni, Se and Sn and Ti.

2.5. Statistical data processing

The data obtained from the chemical analysis of the honey samples were statistically processed. Statistical analysis was performed by Statistics 13 software package (StatSoft, Inc., Tulsa, OK, USA), while data visualization was performed using different several software packages: QGIS and Surfer 17 (Golden Software, Inc., Golden, CO, USA). The basic cell size of the grid for interpolation was 100 × 100 m. To determine the boundaries of the terrain, the percentages of the distribution values of the interpolated values were taken, and seven levels of concentration values were chosen: 0–10, 25–40, 40–60, 60–75, 75–90 and 90–100 in percentage. The data of the basic statistical parameters for the elements determined in the honey samples are presented in Table 1, where the statistics for the raw data and the data transformed by the Box-Cox method are given. Pearson's correlation coefficients were also

Table 1

Descriptive statistics for the content of the elements in (n = 99) honey samples.

Unit	X	X (BC)	Md	Min	Max	P10	P90	S	CV	SX	MAD	A	E	A (BC)	E (BC)	
Ag	µg/kg	18	6.1	5.5	2.0	540	2.7	29	57	319	5.8	14	8.20	74.12	0.13	-0.55
Al	mg/kg	7.4	2.6	2.5	0.17	90	0.44	17	15	203	1.5	6.2	3.88	15.97	0.00	0.04
As	µg/kg	6.8	6.0	5.8	2.1	25	3.8	11	3.3	49	0.34	2.3	2.29	8.97	-0.01	0.39
Ba	mg/kg	2.9	2.9	2.8	0.094	6.5	1.3	4.4	1.2	42	0.12	0.98	0.01	-0.05	-0.09	-0.06
Ca	mg/kg	110	100	99	52	330	75	140	35	32	3.5	23	2.97	16.85	-0.05	1.19
Cd	µg/kg	23	17	16	0.98	270	10	35	29	127	2.9	12	6.74	55.68	0.14	4.30
Co	µg/kg	33	16	12	4.2	240	5.3	85	38	115	3.9	26	2.29	8.16	0.14	-1.56
Cr	mg/kg	0.38	0.25	0.21	0.069	2.1	0.10	0.83	0.34	90	0.034	0.25	1.83	4.96	0.09	-1.28
Cu	mg/kg	2.0	1.8	1.9	0.52	9.5	1.1	2.8	1.1	53	0.11	0.62	4.09	26.81	-0.03	1.85
Fe	mg/kg	4.6	4.0	4.0	0.57	15	1.9	8.3	2.7	59	0.27	1.9	1.61	3.13	0.01	0.58
Hg	µg/kg	15	14	14	9.6	25	11	19	3.3	22	0.33	2.6	0.69	-0.07	0.04	-0.82
K	mg/kg	970	840	900	120.0	2800	310	1900	590	61	59	460	0.98	0.57	-0.03	-0.57
Li	µg/kg	220	100	100	10.5	2500	28	450	380	169	38	170	3.78	16.41	0.02	-0.24
Mg	mg/kg	65	60	59	17	180	40	97	26	40	2.6	18	1.92	5.48	-0.03	1.89
Mn	mg/kg	2.4	1.9	1.9	0.15	8.0	0.81	4.9	1.8	75	0.18	1.3	1.40	1.60	-0.00	-0.06
Mo	µg/kg	10	8.2	8.2	3.1	57	4.5	17	7.1	71	0.72	3.9	3.79	20.38	-0.01	0.19
Na	mg/kg	56	55	57	10.0	130	17	83	24	43	2.4	18	0.16	0.34	-0.05	0.15
Ni	mg/kg	0.32	0.26	0.25	0.024	1.2	0.12	0.68	0.23	72	0.023	0.16	1.63	2.96	0.01	0.30
P	mg/kg	75	67	71	18	190	26	140	40	54	4.1	32	0.76	-0.12	-0.03	-0.72
Pb	mg/kg	0.20	0.13	0.13	0.050	2.1	0.089	0.38	0.25	126	0.026	0.098	5.16	32.99	-0.03	1.50
Sb	µg/kg	4.5	4.2	4.2	2.8	12	3.2	6.0	1.5	33	0.15	0.92	2.94	12.64	-0.01	0.08
Se	µg/kg	80	73	75	5.5	240	30	140	45	57	4.6	36	0.78	0.65	-0.04	-0.20
Sn	µg/kg	16	13	13	8.6	95	10	20	11	72	1.1	4.8	4.94	29.12	0.17	-0.56
Sr	mg/kg	0.71	0.66	0.66	0.33	2.6	0.43	0.98	0.28	39	0.028	0.17	3.36	19.05	-0.04	0.61
Ti	mg/kg	1.0	0.97	0.98	0.61	2.0	0.74	1.3	0.23	23	0.023	0.18	1.15	2.37	0.01	-0.20
Tl	µg/kg	3.2	1.2	1.0	0.52	51	0.77	5.0	7.4	231	0.74	2.4	5.33	30.06	0.33	-1.15
Zn	mg/kg	2.8	2.2	2.1	0.75	14	1.2	5.2	2.1	73	0.21	1.3	2.52	9.11	0.03	-0.38

X means, XBC mean (Box-Cox transformed data), Md median, Min minimum, Max maximum, P10 10 percentile, P90 90 percentile, S standard deviation, SX standard deviation (standard error), CV coefficient of variation, MAD—median absolute deviation, A skewness, E kurtosis, ABC skewness (Box-Cox transformed data), EBC kurtosis (Box-Cox transformed data)

Elements such as Zn, Cu, and Fe, together with the microelements As, Cd, Cr, Co, Ni, Pb, and Hg, belong to the group of potentially toxic elements when their concentrations exceed the permissible limits according to the codex Alimentarius CXS 193–1995 of the Food and Agricultural Organization and World Health Organization (FAO/WHO) (*Codex Alimentarius Commission. Draft Amended Standard for Standard for Honey. CXS 12–1981, Amended in 2019.*, 2019; FAO, IZSLT, 2021; Stan, 2009).

Arsenic concentration in the honey samples varied between 2.1 and 25 µg/kg. Compared to all sampling sites, the highest value of arsenic concentration was found at the sampling site M43 (Silovi-Lipjan) with 25.2 µg/kg. At the other sampling sites the arsenic concentration was below 1.60 µg/kg. The highest cadmium concentration was found at the sampling site M65 (Fushë Kosovë) with 268.4 µg/kg, whereas at the sampling sites M4 (Hani i Elezit), M82 (Cercë-Istog), and M56 (Artanë) had almost identical values of 77 µg/kg. In all other sampling sites, the concentration values were lower than 57.4 µg/kg to 0.98 µg/kg. The minimum and maximum values of chromium concentration in the honey samples ranged from 0.069 to 2.1 mg/kg. Depending on the location, the highest concentration values were found at the sampling sites M2 (Buzes-Opojë) 2.05 mg/kg, M9 (Hoqë-Prizren) 1.33 mg/kg and M29 (Rahovec) 1.17 mg/kg. The cobalt concentration ranged from 4.2 to 240 µg/kg. The highest value was found at the sampling site M63 (Klina) with 241.2 µg/kg, with the other concentration values were below 146.17 µg/kg.

Nickel is a trace element widely distributed in soil, water, air and biosphere. The highest concentrations were found at the sampling sites M52 (Bardh i Madh-Fushë Kosovë) 1.2 mg/kg and M47 (Bubavec-Malishevë) 1.1 mg/kg. The lowest concentration value was found at the sampling site M85 (Bukosh-Vushtrri) with 0.124 mg/kg. The average value of lead concentration for the whole territory of Kosovo was 0.20 mg/kg. The lead content in the different regions showed a pronounced variability from the minimum value of 0.05 to the maximum value of 2.1 mg/kg. As expected, the maximum values were found

mainly in the city of Mitrovica and surrounding sites. This is attributed to the industrial pollution from the Trepça metallurgical complex and the remaining ash landfill. Depending on the location, the highest lead concentration was found at the sampling site M91 (Zvečan-Mitrovicë) with 2.1 mg/kg; high concentrations were also found at sampling sites M86 (Dumnice-Vushtrri) with 1.14 mg/kg and M90 (Kushtovë-Mitrovicë) with 0.78 mg/kg.

Mercury concentration in honey samples ranged from 9.6 to 25 µg/kg, with a mean value of 15 µg/kg. Mercury showed the highest concentration values in the vicinity of Mitrovica, namely at the sampling sites M91 (Zvečan-Mitrovicë), M90 (Kushtovë-Mitrovicë), and M92 (Karaqë-Vushtrri).

The concentration values of elements in honey presented in this study were comparable to the results published in the countries of the region. Table 2 shows our results alongside those from Montenegro (Vukašinić-Pešić et al., 2020), Serbia (Spirić et al., 2019), North Macedonia (Stankovska et al., 2008), and Albania (Flora Qarri, 2012).

The arsenic concentrations in Kosovo are higher compared to the results of the authors from Serbia (Spirić et al., 2019). Barium concentration from this study is about 10 times higher than barium concentration in honey from Montenegro (Vukašinić-Pešić et al., 2020). Calcium, copper, and magnesium have higher concentration values compared to the results from all the above-mentioned (compared) countries. Concentration of iron is higher in comparison with honey from Serbia and North Macedonia, but in comparison with the samples from Montenegro and Albania are lower. The concentration of potassium is also lower compared to all compared countries, except Serbia, where the samples from Kosovo has higher concentration values. The average sodium concentration was higher compared to samples from Montenegro, Serbia, and North Macedonia, but lower compared to those from Albania. Zinc concentrations were at the same level at the results published in Albania, but lower than those in Serbia and North Macedonia.

As for cobalt and nickel values, the concentrations from this study are higher compared to Serbia, while the other countries selected for

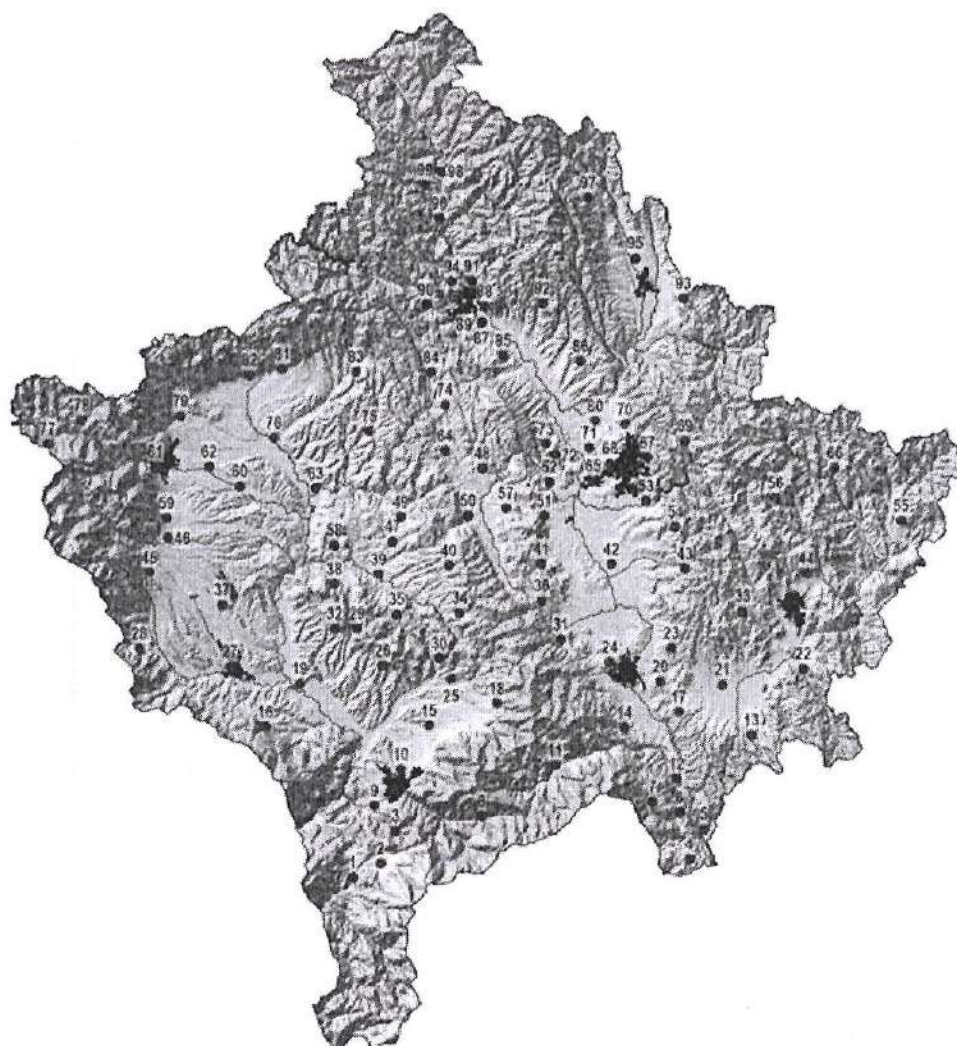


Fig. 3. Distribution map of honey samples.

calculated for the concentration of all elements in the samples (Table 3).

For the factor analysis, the honey samples elements were considered separately for the 27 chemical. Some of the chemical elements were excluded from further analysis due to their low association participation or tendency to form independent factors. These methods (cluster analysis and factor analysis) were used to reveal possible associations between elements throughout the sampling area and reduce the number of variables. The identified associations were used to determine the geogenic and anthropogenic origin of the elements (Table 4).

3. Results and discussion

The basic statistics for all the elements are presented in Table 1. The mean concentration of the elements in the honey samples follows the descending order: (mg/kg) K (970) > Ca (110) > P (75) > Mg (65) > Na (56) > Al (7.4) > Fe (4.6) > Ba (2.9) > Zn (2.8) > Mn (2.4) > Cu (2.0) > Ti (1.0) > Sr (0.71) > Cr (0.38) > Ni (0.32) > Pb (0.20); ($\mu\text{g}/\text{kg}$): Li (220) > Se (80) > Co (33) > Cd (23) > Ag (18) > Sn (16) > Hg (15) > Mo (10) > As (6.8) > Sb (4.5) > Tl (3.2). The content of macro- and microelements in bee products is closely related to the geographical origin of the honey, the type of flower, and the type of soil in which the plant grows (De Alda-Garcilope et al., 2012; Di Rosa et al., 2019). The high concentrations of macrominerals K, Ca, P, Mg, Na, and Mn present homogeneous concentration values and distribu-

tions in all samples. The content of these elements in the honey samples could be of natural/lithogenic origin and mainly related to the soil composition, although fertilizers could have contributed to these concentrations, especially potassium and phosphorus, while the manganese concentration could have been influenced by the anthropogenic factor (Brodowska et al., 2022; White and Brown, 2010).

As for the microminerals Zn, Cu, and Fe, variability is observed in the samples. Zinc shows values in the interval (0.75 – 14 mg/kg), with the highest concentrations at sampling site M82 Cercë -Istog (14.1 mg/kg), M30 Semetisht-Suharekë (8.57 mg/kg), M86 Dumnicë -Vushtrri (8.55 mg/kg), M44 Kosaqë -Gjilan (7.45 mg/kg), M87 Frashër-Mitrovica (7.40 mg/kg), M63 Klinë (6.93 mg/kg), and M53 Graçanicë -Prishtina (6.62 mg/kg), while at all other sampling sites the values were below 5.5 mg/kg. Copper content was distributed quite homogeneously at all sampling sites with an interval (0.52–9.5 mg/kg), except for the sampling sites M63 (Klinë) and M18 (Vraniq-Suharekë), where the highest values of 9.55 and 5.22 mg/kg, respectively, occurred.

The highest iron concentrations ranged from 14.88 mg/kg to 11.18 mg/kg (sampling sites M98 Krushevlë-Mitrovica and M40 Terpezë-Malishevë), and the other values were lower.

The zinc content distribution is mainly due to the lithogenic factor. However, at some of the above sites (M87, M53, M86, and M82), part of this content is related to industrial pollution, e.g. from the Trepça metallurgical complex or quarry operations. Copper and iron are mainly of natural/lithogenic origin.

Table 2

Comparison of the results obtained in present study with four different regional countries in (mg/kg).

Kosovo, 2019 (Present work)			Montenegro, 2020 (Vukašinović-Pešić et al., 2020)		Serbia, 2010 (Spirić et al., 2019)		North Macedonia, 2007 (Stankovska et al., 2008)		Albania, 2012 (FloraQatri, 2012)	
n = 99			n = 24		n = 32		n = 123		n = 6	
Mean	Median	Range	Mean	Range	Mean	Range	Mean	Range	Mean	Range
Al	7.4	2.5	0.17–90	-	-	-	-	-	-	-
As	0.0068	0.0058	0.0021–0.025	-	-	0.00168	0.001–0.0054	-	-	-
Ba	2.9	2.8	0.094–6.5	0.29	ND-1.44	-	-	-	-	-
Ca	110	99	52–330	93.25	48.88–152	107.8	17.47–173.4	51	4.1–170	-
Cd	0.023	0.016	0.00098–0.270	0.02	ND-0.08	0.00265	0.001–0.0064	0.01	0.001–0.27	0.028
Co	0.033	0.012	0.0042–0.240	-	-	0.0155	0.004–0.078	-	-	-
Cr	0.38	0.21	0.069–2.1	0.44	0.10–1.13	0.00528	0.02–0.0207	-	-	-
Cu	2	1.9	0.52–9.5	0.64	0.31–0.98	0.1939	0.06535–0.407	1.4	0.023–5.9	1.37
Fe	4.6	4	0.57–15	10.14	3.95–15.93	1.98	0.57–7.02	1.9	0.028–7.0	9.944
K	970	900	120–2800	1617.92	713–2589.33	943.9	334.1–2263	1205	169–3323	1393
Mg	65	59	17–180	50.5	29.52–76.33	28.71	6.07–48.79	30	4.4–182	-
Mn	2.4	1.9	0.15–8.0	-	-	0.78	0.16–4.94	7.2	0.16–82	3.448
Na	56	57	10.0–130	47.57	34.61–63.94	15.3	2.46–92.73	33	5.9–150	116
Ni	0.32	0.25	0.024–1.2	-	-	0.1296	0.0503–0.3875	-	-	-
P	75	71	18–190	-	-	-	-	-	-	-
Pb	0.2	0.13	0.050–2.1	0.05	ND-0.21	0.0064	0.002–0.0176	-	-	0.449
Sr	0.71	0.66	0.33–2.6	0.03	ND-0.12	-	-	-	-	-
Zn	2.8	2.1	0.75–14	-	49–2495	3.43	0.62–19.17	3.3	0.31–15	2.767

comparison did not report (Table 2). In addition, strontium has a higher concentration compared to Montenegro. Cobalt from this study has generally the same concentration values compared to Montenegro and Albania, while the values are higher compared to Serbia and North Macedonia. Chromium and manganese also had higher concentration values compared to Serbia, while chromium had lower concentration values compared to Montenegro. Manganese showed a lower concentration compared to North Macedonia and Albania.

The average values for lead concentration from this study are about 25 times higher compared to Montenegro and about 32 times higher compared to Serbia, with Albania having about 2 times higher average values compared to our results.

Regarding potentially toxic elements and the permitted limits for these elements in food (especially honey or pollen), there are no national standards in Kosovo. Nevertheless, according to the Codex Alimentarius CXS 193–1995 of the Food and Agriculture Organization and the World Health Organization (FAO/WHO) (*Codex Alimentarius Commission. Draft Amended Standard for Standard for Honey. CXS 12–1981, Amended in 2019., 2019, GENERAL STANDARD FOR CONTAMINANTS AND TOXINS IN FOOD AND FEED CXS 193–1995 Adopted in 1995 Revised in 1997, 2006, 2008, 2009 Amended in 2010, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2019*), the EU-Commission Regulation No 1881/2006 (Stan, 2009; Thrasyvoulou et al., 2018) the maximum concentrations permitted in food for the elements As, Hg, Cd, and Pb vary for different foods. For As, the maximum allowable concentration in food is 0.1–0.5 mg/kg, for Hg 0.005–0.5 mg/kg; for Cd 0.003–0.05 mg/kg; and for Pb 0.03–0.4 mg/kg.

The mean concentration values from this study for As, Hg, Cd, and Pb were below the permitted limit according to FAO/WHO. However, the concentrations of Cd and Pb in some samples exceeded the maximum permitted values (0.05 and 0.4 mg/kg). For Cd, the maximum permitted value was exceeded in samples No. 65 (0.268), 4 (0.0769), 82 (0.077), 56 (0.0756), 55 (0.0574), and 11 (0.0535). Finally, for Pb, the maximum permitted values were exceeded in samples No. 91 (2.10 mg/g), 86 (1.14), 90 (0.78), 88 (0.70), 66 (0.65), and 87 (0.65).

3.1. Correlation analysis

To distinguish the geogenic or anthropogenic origin of various elements in honey samples, the degree of association of the 27 chemical el-

ements in 99 honey samples was studied using Pearson correlation coefficient (r), the cluster analysis of elements, and factor analysis. A matrix was constructed from the results of the correlation analysis and is shown in Table 3.

It is assumed that an absolute value of r between 0.50 and 0.70 indicates a good correlation, while a value between 0.70 and 1.0 indicates a strong correlation between the elements (Paçarizi et al., 2021). In general, it can be observed that most of the values of the correlation coefficients ($R^2 > 0.5$) are characterized by significance values $p < 0.05$.

Table 3 shows that Ag has a high correlation (0.57) with Al, indicating that it is of lithogenic origin, although it is known that aluminum is one of the most abundant elements in the Earth's crust (Bilandžić et al., 2017). With other elements it shows a correlation weaker than 0.5, which means that this element cannot have a mixed origin. Al shows a strong correlation coefficient (0.62) with Li as a typical lithogenic element, proving its lithogenic/geogenic origin. In addition, As shows good correlation coefficient with Cu (0.58) and Mn (0.54), Ba shows a strong correlation (0.73) with Na, while Ca shows a high correlation with Sr (0.85), Mg (0.61), and Na (0.59). The correlation coefficients for As, Ba and Ca indicate their geogenic origin. Cobalt shows a good correlation (0.62) with Hg, indicating that it may be of geogenic and anthropogenic origin (Paçarizi et al., 2022). Iron showed a correlation coefficient (0.5) with K, while K, Mg, and Mn had good correlations with Mg, P, and Sr, implying that the origin of these elements is also lithogenic/geogenic. Pb had a good correlation coefficient (0.51) with Sb, indicating anthropogenic origin. The anthropogenic origin is mainly related to the mining activities of the Trepça metallurgical complex and influenced to a lesser extent by the combustion of cars and the consumption of some of their parts.

3.2. Cluster Analysis

Using Ward's statistical processing, groups of elements were formed according to their similarity in the honey sampling points, and the distance dendrogram was presented (Fig. 4). The distance dendrogram shows three groups of elements of mixed origin. The first group (Mo, Ti, Tl, Pb, Sb, Se) is mainly of anthropogenic origin, while the second group (As, K, Mn, Mg, P) and the third group (Ag, Al, Li) are of geogenic origin, except of As, which may also be of anthropogenic origin.

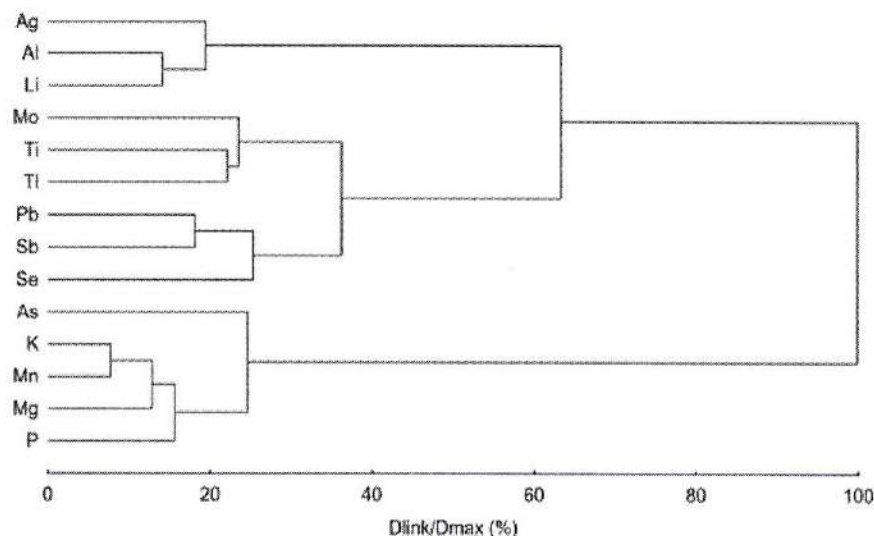


Fig. 4. The hierarchical clustering elements measured in honey samples.

3.3. Factor analysis

In order to identify and clearly interpret the associations of the elements, a factor analysis was also performed. For this analysis, the results were obtained after normalization using the Box-Cox method, and as a result, only 3 main factors were identified. The main criterion in selecting the number of factors and variable loadings was that the Eigen value after varimax rotation is greater than 1 ($E > 1$). The results of the factor analysis are given in Table 4, which confirms that identical associations were discovered with the groups found by means of the cluster analysis.

Factor 1 (K, Mn, P, Mg, As); is the strongest factor and contains 26.1% of the total variability of 61.4%. F1 consists mainly of elements of typical lithogenic origin. The presence of elements K, Mn, Mg, and P in this group is related to the normal uptake of minerals by plant roots. On the other hand, elements such as K and P may also originate from agricultural activity or fertilization. Although manganese is a common element in the Earth's crust, its concentration is also affected by anthropogenic factors such as vegetation, industrial waters, the alloy industry, and internal combustion engines, consumption of old car parts, etc.

Table 4
Matrix rotating load of the dominant factors (factor analysis).

Elements	F1	F2	F3	Comm
K	0.90	0.19	-0.07	85.7
Mn	0.85	-0.02	0.00	72.7
P	0.84	-0.11	0.03	71.6
Mg	0.74	0.35	0.12	68.8
As	0.69	-0.08	0.15	50.8
Sb	-0.07	0.74	0.33	66.3
Ti	0.20	0.67	0.05	51.7
Tl	0.25	0.65	-0.09	52.2
Se	-0.23	0.64	0.01	52.2
Pb	-0.25	0.61	0.14	51.8
Mo	0.26	0.61	0.09	40.3
Al	0.28	0.08	0.83	78.1
Ag	0.04	0.05	0.82	67.7
Li	-0.10	0.17	0.80	67.6
Expl.Var	3.66	2.75	2.19	
EigenVal	3.93	2.86	1.80	
Prp.Totl	26.1	19.6	15.7	61.4

F1, F2, F3 – Factor loadings; Var – Variance (%); Com – Communality (%); Prp.Totl – total amount of the explained system variance; Expl.var – particular component variance; Eigen Value – Eigene value

The high content of these elements was found in the southeastern part of Kosovo, and continues towards the central part to the western part of the country. This part includes the plain of Kosovo and the Dukagjin region, which is known for its rapid development of agriculture. Although this group of elements is represented in some areas with higher concentrations than others, they did not correspond to any known pollution sources in the studied area. Therefore it is mostly influenced by the geological factors. The standard values by regions show that the region of Gjiilan and Peja have the highest values, while the geological formations in these regions have higher standard values in the igneous rocks of the Neo-Paleogene era and in the clastic and flysch rocks of the Mesozoic. The composition of these rock types shows the origin of a large part of the elements contained in Factor 1 (Fig. 5).

Factor 2, consisting of Mo, Ti, Tl, Pb, Sb, and Se, is the second strongest factor and contains 19.6% of the total variability of 61.4%. In the honey samples, the factor F2 was mainly of anthropogenic origin and had a distribution in different parts of the country. The content of F2 is related to the industrial activities that take place in these locations. As shown in Fig. 6, the northern part of Kosovo, namely the Mitrovica region, has the highest concentration at the country level. The standard values are about 90% in the locations considered as pollution sources, while the level and influence of anthropogenic elements decreases with increasing distance. This pollution is attributed to dust or particles originated from the Trepça metallurgical complex (smelter, flotation, accumulator factory, etc.) in Mitrovica and from the ash landfill in Stanterg (Sopaj et al., 2022b). A higher content of elements from F2 was detected also in other locations, such as sampling points 41, 46 in the area of Lipjan town, 24 in Ferizaj, 54 Kishnicë, and 56 Artanë, where traffic is very dense and also there are mining and mineral concentration plants. High values were found in Mitrovica region, while in Gjiilan, Peja, and Prishtina regions approximately equal values were found. Depending on the geological formation, higher standard values are found in flysch rocks from the Mesozoic and metamorphic rocks from the Paleozoic. Lower standard values are found in carbonate rocks and Mesozoic igneous rocks, while a uniform distribution was found in other geological formations.

Factor 3 is the weakest factor, accounting to 15.7% of the total variability, and consists of only three elements: Ag, Al, Li. The high association of these elements in a group is the best indicator that this factor has a typical geogenic origin. High concentration values for these elements were distributed in the southeastern part of the country, namely in the area of Prizren and Gjiilan and continued towards Prishtina and Obiliq. In addition to the geogenic origin, the high level of concentration in these locations may also be slightly influenced by

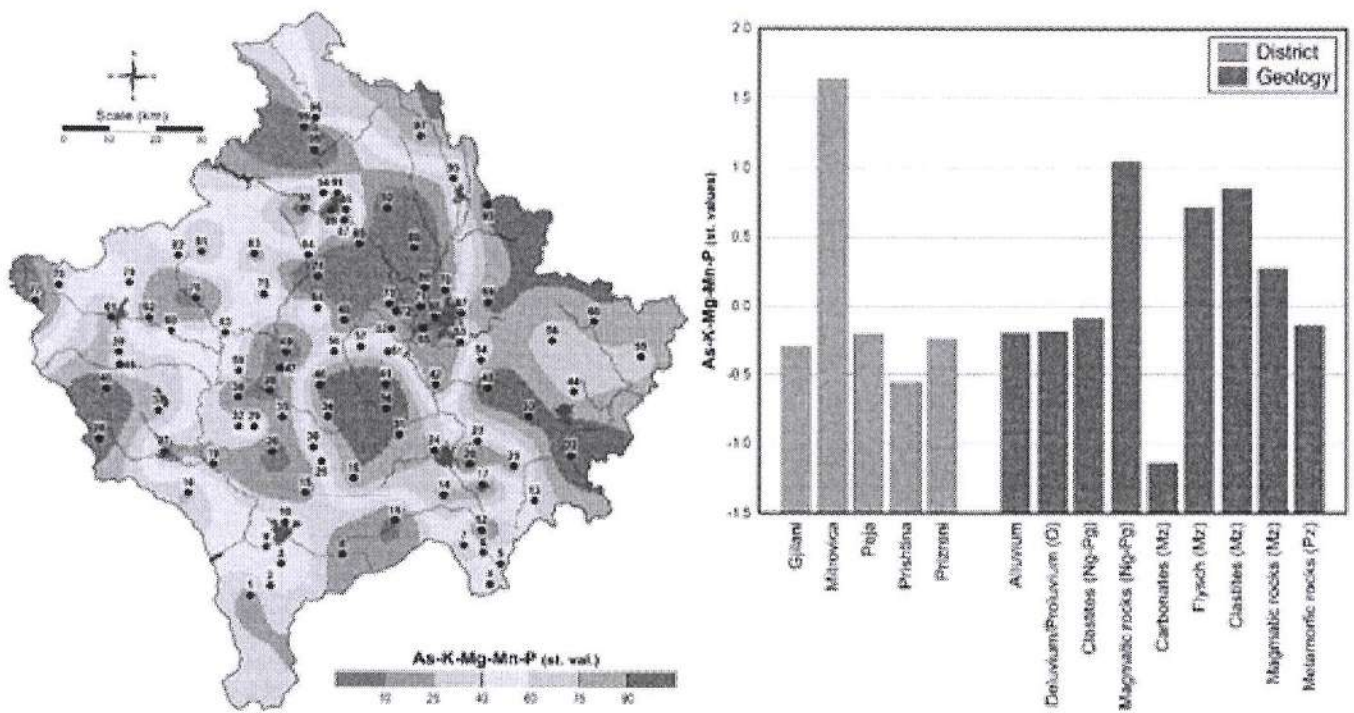


Fig. 5. Spatial distribution of factor 1 values (As, K, Mg, Mn, P) in honey samples, according to regions and geological formations.

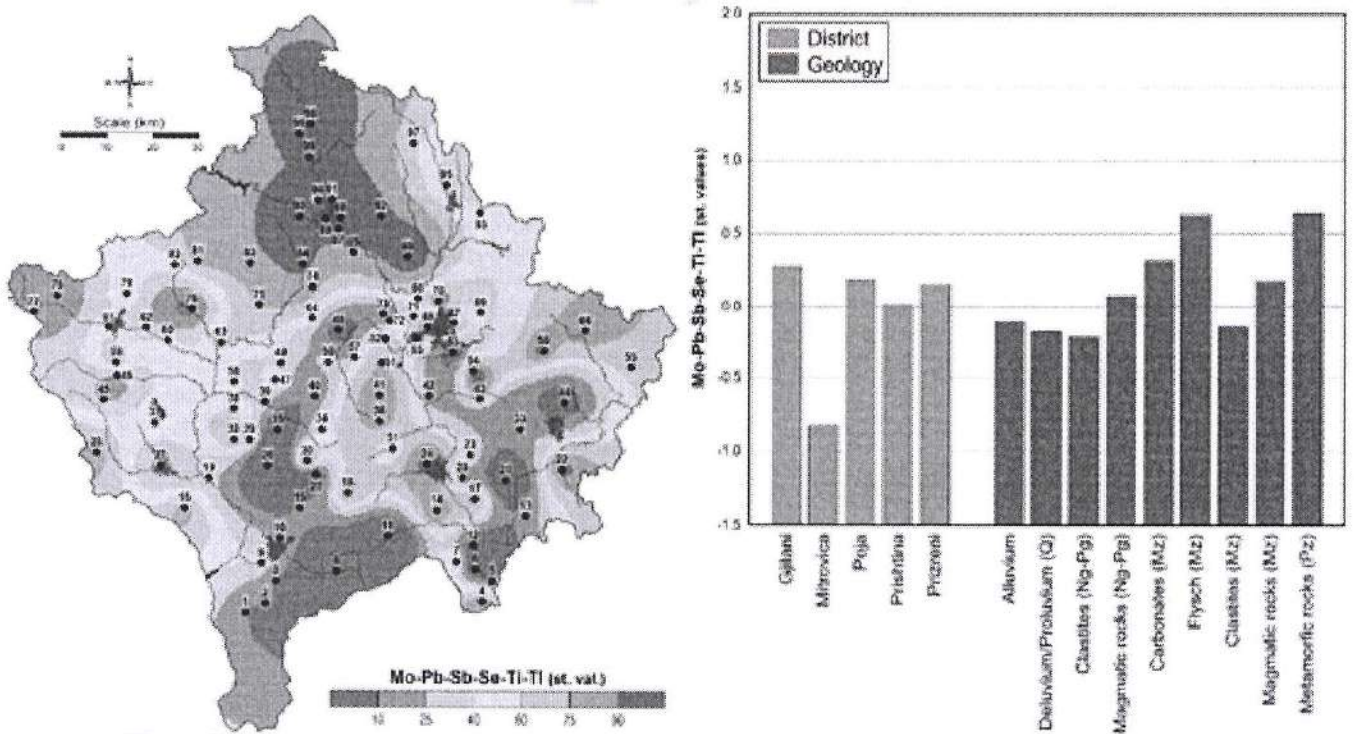


Fig. 6. Spatial distribution of factor 2 values (Mo, Pb, Sb, Se, Ti and Tl) in honey samples, according to regions and geological formations.

the anthropogenic factor as some of the areas with higher factor values correspond with some pollution sources. More specifically as can be seen in the map of Fig. 7, in the part of Han i Elez and Kaçanik sampling points 5, 12, 13, (the source could be the cement factory “Sharcem”), then it extends to Ferizaj where it can be affected by industry and heavy traffic, in Lipjan by the Golesh magnesite mine, in Shtime mainly by quarries, and continues in Fushë Kosovë and Obiliq (sampling point 72), where the lignite mine is located, as well as the

Kosova A and Kosova B thermal power plants. High concentrations were also found in the Prizren region, possibly affected by the brick factory, in Suhareka and Malisheva, possibly affected by mining activities (quarries), and in Drenas by the ferronickel factory. The standard values by regions show higher concentrations in Prizren and Gjilani regions, which proves that this group is of geological origin, while the Peja region shows the lowest values. According to geological formations, higher values were found in clastic rocks of Mesozoic and Neo-

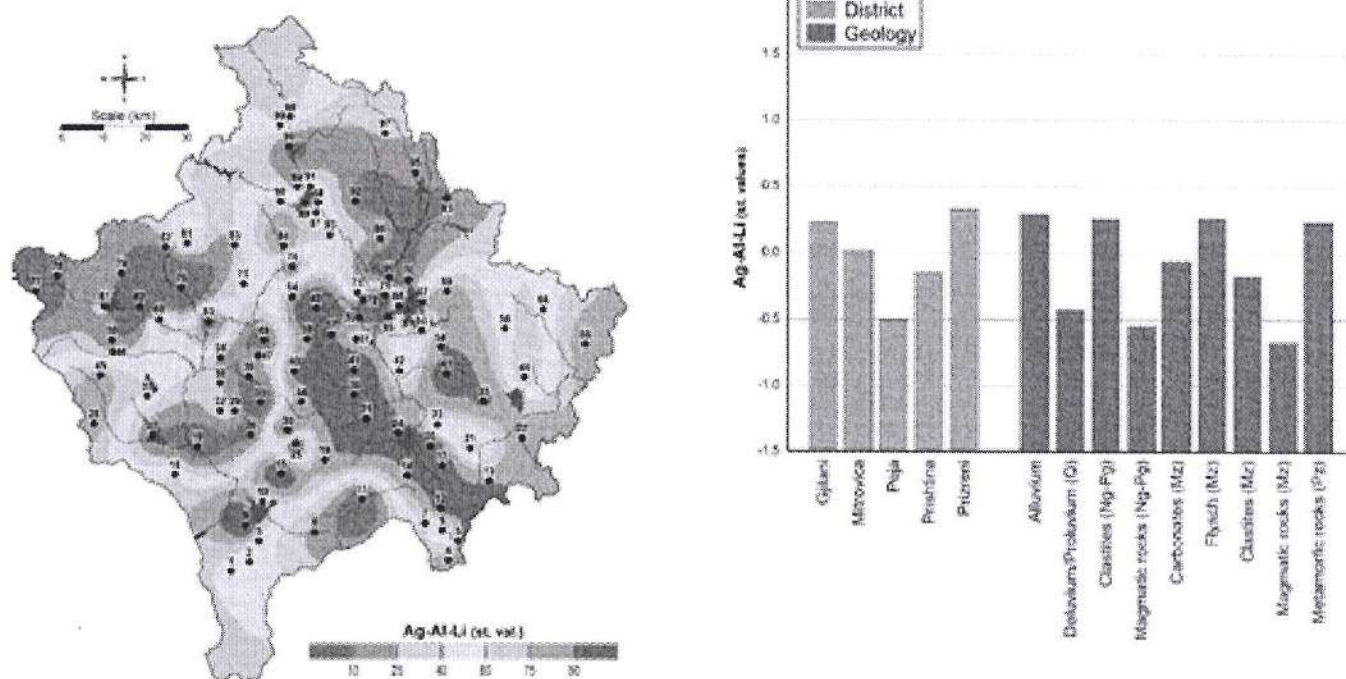


Fig. 7. Spatial distribution of factor 3 values (Ag, Al and Li) in honey samples, according to regions and geological formations.

Paleogene, followed by Paleozoic alluvial and metamorphic rocks (Fig. 7).

4. Conclusion

The results of this study show that there were significant differences in the concentration of the same elements in different honey samples, which clearly indicates the variability of geochemistry of the studied area as well as the effect of the pollution. A clear influence of the Trepça mines and plants as a pollution source can be established based on factor analysis and distribution map. Higher concentrations of potentially toxic elements corresponded also with some other pollution sources, such as Electricity power plant in Obiliq, Cement plant in Hani i Elezit, and some other smaller polluters as indicated by factor analysis and distribution maps. However a very sharp distinction between geogenic and anthropogenic influence on elements concentration in honey samples could not be established for some areas because of the complexity of the honey collection by bees. The elements considered potentially toxic according to FAO/WHO, (Pb, Cd, As and Hg) exceeded the permitted limit in 6 samples, while As and Hg were within the permitted values. These elements, with the exception of Pb, As, and Cd - in a few samples - are also present with similar concentration as they are in the compared countries. The results of the study show that honey from Kosovo bees can be used as a bioindicator of environmental pollution. Moreover, honey from natural production in Kosovo, with the exception of 6 sampling sites that showed Pb and Cd levels of concern, can be used as food if it meets other food criteria, such as low levels of other chemical and biological contaminants.

Uncited references

Berisha et al. (2020); Codex Alimentarius Commission (2019); Elezaj, Kodra (2012); GENERAL STANDARD (2019); Komisioni i Pavarur per Miniera dhe Minerale; Millaku et al. (2013); Steinnes et al. (1997); Elezaj, A.K. (2008).

Funding

This study received no specific grants from public, commercial, or not-for-profit organisations.

Declaration of Competing Interest

The authors declare that they have no competing interests.

Data Availability

In the manuscript we presented the data of our research.

Acknowledgements

We thank all the beekeepers of Kosovo for their support in collecting samples and their cooperation in this project.

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Analysis of chemical elements in honey samples in the territory of Kosovo

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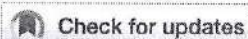
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

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
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Received 10 March 2023, Revised 20 May 2023, Accepted 28 June 2023, Available online 30 June 2023, Version of Record 8 September 2023.



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Abstract

The aim of the study was to investigate the content of macro- and microelements in fresh multi-flower honey from different regions of Kosovo. The samples of fresh honey were collected in July and September 2019 from 99 sampling locations. The samples were mineralised by microwave method and analysed by inductively coupled plasma - atomic emission spectroscopy (ICP-AES) and inductively coupled plasma - mass spectrometry (ICP-MS). Three groups of elements of mixed origin were identified by Factor analysis; the first group is mainly of anthropogenic origin (Mo, Pb, Sb, Se, Ti, Tl) and two other groups are of mixed anthropogenic and geogenic origin (As, K, Mg, Mn, P and Ag, Al, Li). The contents of some elements in honey from Kosovo were determined within the following mean values: Ca: 110, Mn: 2.4, Mg: 65, P: 75, Zn: 2.8, Cu: 2.0, Fe: 4.6, Na: 56 and K: 970 mg/kg. The contents of the elements in the samples can be given in the

following descending order: $K > Ca > P > Mg > Na > Fe > Zn > Mn > Cu$. In addition, it was found that the average contents of some heavy metals are as follows: Cd: 23 µg/kg, Cr: 0.38 mg/kg, Pb: 0.20 mg/kg, As: 6.8 µg/kg, which are below the limit allowed by the Codex Alimentarius CXS 193–1995 of the Food and Agriculture Organisation and the World Health Organisation (FAO/WHO).

Introduction

Obviously honey is the most important bee product. Moreover, it was the first bee product used by humans in early times (Bilandžić et al., 2017, Di Rosa et al., 2019). Honey produced by bees is a highly concentrated natural sugar solution, consisting of a complex mixture of carbohydrates and consumed as a food with high nutritional and health value (El Sohaimy et al., 2015). As a food product, it is consumed mainly by children over one year old, adults, and also by people with weakened health. Since honey is also used for healing purposes, it must be uncontaminated and without harmful components, especially it must contain the lowest possible amounts of harmful substances, such as heavy metals. Therefore, the study of honey quality is of great importance to assess the food safety aspect of the use of such a product, but also as an environmental biomonitor. Bees forage in an area of about 7 km² and constantly interact with the environment (Czipa et al., 2015, Kastrati et al., 2022). Therefore, depending on the location of the bee colony, the geographical conditions, and the type of flora present, different honey varieties can be distinguished. Each type of honey has its own characteristics in terms of taste, aroma, color and crystallization (Krakowska et al., 2015, Moniruzzaman et al., 2014, Rysha et al., 2022).

Natural honey contains more than 75% carbohydrates (fructose and glucose), with a small amount of high sugars, organic acids (oxalic acid, lactic acid, malic acid, tartaric acid, citric acid), amino acids (praline, phenylalanine) and peptides, hydroxyamines, ferments, proteins, etc (Bilandžić et al., 2019). In addition to the content of organic vitamins, honey can be considered an important source of macro- and micronutrients, as its mineral content varies between 0.04 wt% and 0.20 wt%/100g (Akbari et al., 2012, Bilandžić et al., 2014, Cornara et al., 2017). The content of macro- and microminerals in honey is related to the location of flowers and there can be a great variety of honey from different origins. The number of different minerals and heavy metals in honey depends mainly on the soil composition (geographical origin) as well as the different species of flowering plants (botanical origin) (Devi et al., 2018, Rodríguez et al., 1989, Solayman et al., 2016). Quantification of minerals and heavy metals in honey provides information on geographical traceability as well as environmental contamination, i.e., the soil and botanical origin from which the material for honey production was obtained, because honey bees are constantly exposed to various potential contaminants that are common in nature (Gallmann, 2007).

Higher concentrations of heavy metals, such as: As, Cd, Cr, Hg, Ni, and Pb in honey are usually found in those locations where industrial activities take place, such as mines, smelters, industrial technological processes and other urban processes. In addition, heavy metals in honey can result from the use of agrochemicals, such as arsenic-containing pesticides or fertilizers containing organic mercury or cadmium. Heavy metal pollution is a serious problem (Aghamirlou et al., 2015); deficiency, excess, or imbalance of microelements can cause health problems in humans. Microelements are biologically accumulative and highly active they provide for the natural development of physiological responses, are involved in metabolism, and influence general metabolism. Mineral elements, such as: Na, K, Ca, Fe, Zn, Cu, and Mn can be considered essential for biological metabolism of living organisms. Other elements, such as: Pb, Cd, Hg, and As are classified as

environmental micropollutants that are toxic or non-essential to living organisms. High concentrations of these trace elements can even be lethal because the body is unable to metabolize heavy metals. The problems caused by heavy metals manifest themselves as headaches, metabolic abnormalities, respiratory disorders, nausea, vomiting, and damage to the brain, kidneys, nervous system, and red blood cells (Da Silveira et al., 2013, Rodríguez et al., 1989).

Some of the countries where, the content of heavy metals in honey has been analyzed are: Italy (Goretti et al., 2019), France (Devillers et al., 2002), Spain (Díaz et al., 2019), Poland (Przyby and Wilczyńska, 2001), Bulgaria (Yurukova et al., 2010), Turkey (Tutun et al., 2019), Tunisia (Di Bella et al., 2021), Algeria (Bella et al., 2020), Croatia (Bilandžić et al., 2019), Hungary (Czipa et al., 2015), Bosnia and Herzegovina (Bosancic et al., 2020), Serbia (Spirić et al., 2019), Montenegro (Vukašinović-Pešić et al., 2020), and North Macedonia (Stankovska et al., 2008).

Studies show that heavy metals and other elements were also found as contaminants in honey in some regions of Kosovo (Daci-Ajvazi et al., 2017, Kastrati et al., 2021, Pacarizi et al., 2019). The potential contaminations with heavy metals and other toxic elements on the territory of Kosovo include the following: Trepça industrial complex in Mitrovica, Artana and Kishnica, thermal power plants (Kosova A and Kosova B), Ferronickel in Drenas, cement factory - Sharcem in Han i Elezit, various low-capacity plants and plants used for heating, and natural pollutants known as "geogenic" (Borgna et al., 2009, Kastrati et al., 2023, Kastrati et al., 2022, Sopaj et al., 2022a). Inherited industrial wastes, urban waste landfills, etc. constitute a very worrying problem for environmental pollution. Since the pollutant cadaster has not yet been established, the data indicating that these sources significantly impact the environment can only be considered as presumed (GIZ International Services dhe NIRAS, 2015, Šajn et al., 2013, Western Balkans Regional Report – AQM in Kosovo, 2019).

In this study, the composition of 27 chemical elements in 99 honey samples from the whole territory of the Republic of Kosovo, ie., from the 5 regions with different geographical and environmental characteristics, was analysed by using the techniques of inductively coupled plasma-atomic emission spectrometry (ICP-AES) and inductively coupled plasma-mass emission spectrometry (ICP-MS). This is the first comprehensive study with such a large number of samples and defined elements, with the following research objectives: evaluation of the concentration level of 27 elements in honey samples from 99 sampling sites, identification of the main sources of elements found in honey, find heavily polluted honey samples beyond the tolerated values according to FAO/WHO if any, - comparison of the level of the same elements in different samples, as well as assessment of the degree of pollution in different areas, (e.g. urban, industrial, rural, and agricultural) that affect the presence of a particular element in Kosovo honey. The data obtained from this research can serve as a reference for future studies, while the institutions of the Republic of Kosovo will have a solid overview of honey quality in terms of trace elements content and the factors that cause environmental pollution and contamination of bee products with such elements.

Section snippets

Study area

The Republic of Kosovo is located in Southeastern Europe, more precisely in the Western Balkans, and has an area of 10,908km², of which 53% is agricultural land and 41% is forest (Muriqi et al., 2021). An estimated 15% of the soils are of high quality, 29% are of medium quality, and 56% are of poor quality (Daci-zejnnullahi, 2014). The geology of Kosovo is very diverse, both in terms of formation time and composition. There are rocks from the Proterozoic to the Quaternary (Elezaj & Kodra, 2012; ...

Results and discussion

The basic statistics for all the elements are presented in Table 1. The mean concentration of the elements in the honey samples follows the descending order: (mg/kg) K (970) > Ca (110) > P (75) > Mg (65) > Na (56) > Al (7.4) > Fe (4.6) > Ba (2.9) > Zn (2.8) > Mn (2.4) > Cu (2.0) > Ti (1.0) > Sr (0.71) > Cr (0.38) > Ni (0.32) > Pb (0.20); (µg/kg): Li (220) > Se (80) > Co (33) > Cd (23) > Ag (18) > Sn (16) > Hg (15) > Mo (10) > As (6.8) > Sb (4.5) > Tl (3.2). The content of macro- and...

Conclusion

The results of this study show that there were significant differences in the concentration of the same elements in different honey samples, which clearly indicates the variability of geochemistry of the studied area as well as the effect of the pollution. A clear influence of the Trepça mines and plants as a pollution source can be established based on factor analysis and distribution map. Higher concentrations of potentially toxic elements corresponded also with some other pollution sources, ...

Funding

This study received no specific grants from public, commercial, or not-for-profit organisations....

Declaration of Competing Interest

The authors declare that they have no competing interests....

Acknowledgements

We thank all the beekeepers of Kosovo for their support in collecting samples and their cooperation in this project....

Recommended articles

References (61)

N. Bilandžić *et al.*

Major and trace elements levels in multifloral and unifloral honeys in Croatia

J. Food Compos. Anal. (2014)

L. Borgna *et al.*

The high contents of lead in soils of northern Kosovo

J. Geochem. Explor. (2009)

N. Czipa *et al.*

Determination of essential and toxic elements in Hungarian honeys

Food Chem. (2015)

C. De Alda-Garcilope *et al.*

Characterization of Spanish honeys with protected designation of origin "miel de Granada" according to their mineral content

Food Chem. (2012)

A. Devi *et al.*

Chemical characterization complemented with chemometrics for the botanical origin identification of unifloral and multifloral honeys from India

Food Res. Int. (2018)

S.A. El Sohaimy *et al.*

Physicochemical characteristics of honey from different origins

Ann. Agric. Sci. (2015)

R. Šajin *et al.*

Heavy metal contamination of topsoil around a lead and zinc smelter in Kosovska Mitrovica/Mitrovicë, Kosovo/Kosovë

J. Geochem. Explor. (2013)

H.M. Aghamirlou *et al.*

Heavy metals determination in honey samples using inductively coupled plasma-optical emission spectrometry

J. Environ. Heal. Sci. Eng. (2015)

B. Akbari *et al.*

Determination of heavy metals in different honey brands from Iranian markets

Food Addit. Contam. Part B Surveill. (2012)

B. Balabanova *et al.*

Distribution of chemical elements in attic dust as reflection of their geogenic and anthropogenic sources in the vicinity of the copper mine and flotation plant

Arch. Environ. Contam. Toxicol. (2011)



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Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, dhe kërkesës të MSc. Shkelqesa Smajli, për mbështetje financiare për pjesëmarrje në konferenca shkencore ndërkombëtare me titull e punimit "Regulation of the fiscal policy of Kosovo for the attraction of foreign direct investments, as an effect of economic growth", (Budapest, Hungari, 11 -13 tetor, 2023). Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHET** kërkesa nr.Ref. 2880, dt. 05.10.2023, e parashtruar MSc. Shkelqesa Smajli, për pjesëmarrje në konferencën shkencore ndërkombëtare "45th EBES Conference - Budapest" (Budapest, Hungari, 11 -13 tetor, 2023), me titullin e punimit "**Regulation of the fiscal policy of Kosovo for the attraction of foreign direct investments, as an effect of economic growth**".
- II. Shuma e aprovuar për mbështetje financiare për pjesëmarrje në konferencën shkencore ndërkombëtare është në vlerë **420.00 EURO**
- III. Shërbimi financiar e procedon shumën e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Arsyetim

Komisioni për Kërkesa dhe Ankesa të drejtuara KD-së, në mbledhjen e mbajtur më dt. 29.11.2023, ka shqyrtuar propozimet e Grupit për Kërkime Shkencore nr. Ref. 3402, dt. 29.11.2023, lidhur me kërkesën MSc. Shkelqesa Smajli, për mbështetje financiare për pjesëmarrje në konferencën shkencore "45th EBES Conference - Budapest" (Budapest, Hungari, 11 -13 tetor, 2023), me titullin e punimit "Regulation of the fiscal policy of Kosovo for the attraction of foreign direct investments, as an effect of economic growth", shuma e kërkuar është në vlerë prej 420.00 euro. Komisioni i ka rekomanduar Këshillit Drejtues që kjo kërkesë të aprovohet.

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar raportin e Komisionit për Kërkesa dhe Ankesa të drejtuara KD-së dhe, morri vendim që të aprovohet rekomandimi i këtij komisioni lidhur me kërkesën e lartcekur. Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu

Vendimi i'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektorës për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës.



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³ Nëse aplikoni për mbështetje të pjesëmarrjes në performancë artistike, plotësoni njërin nga opsionet në rubrikën A. Nëse aplikoni për mbështetje të pjesëmarrjes në konferencë shkencore, plotësoni rubrikën B.

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Nënshkrimi i aplikuesit

REGULATION OF THE FISCAL POLICY OF KOSOVO FOR THE ATTRACTION OF FOREIGN DIRECT INVESTMENTS, AS AN EFFECT OF ECONOMIC GROWTH

Shkëlqesa SMAJLI¹, Vlora PRENAJ² & Leonita Mazrekaj³

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Abstract

Kosovo's economy needs a higher, more stable rate of growth and development, with more concrete effects for increasing employment, alleviating poverty, and minimizing inequality. FDI should also be part of this strategy for the growth and development of Kosovo. Meanwhile, the factors that affect the size, benefits, and costs of FDI in the economy of Kosovo will be the subject of analysis in this paper.

In this study, the analysis of FDI for the countries of the Western Balkans will be made, where the focus of this paper will be the economy of Kosovo, which is still fragile, while the flow of FDI is lower than in the countries of others in the region. Also, we will compare FDI flows over the years in the countries of the region and in Kosovo, their impacts on GDP, and their effects on the economic growth of Kosovo. The purpose of this topic is to inform all those who wish to invest in Kosovo about the motives, limitations, advantages, and disadvantages, as well as the business climate. The data found will be analyzed and interpreted through econometric models.

As a result of this paper, we can say that compared to other countries, Kosovo has the lowest tax rates in the region, where this is added to the reason that Kosovo has great potential for attracting FDI, also due to the geographical position that there is also a new workforce. But political instability plays an important role in the decision of foreign investors to invest their capital in the country. In this context, it was shown that there is little trust in the ranks of foreign businesses towards the central government, as well as towards local authorities, and there is a lack of coordination between these two levels of government. In this direction, Kosovo has created a bad example of institutional non-coordination for policies and actions to support foreign investments.

Key words: FDI, Kosovo, the Western Balkans, fiscal policy, investment incentive

JEL Classifications: E62, G11, O16, R11, F43



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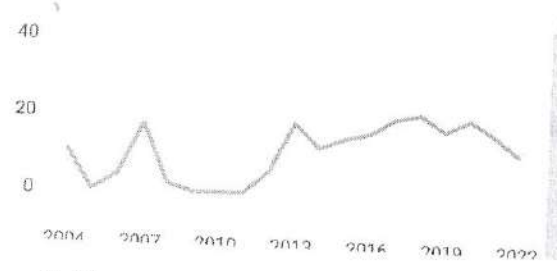
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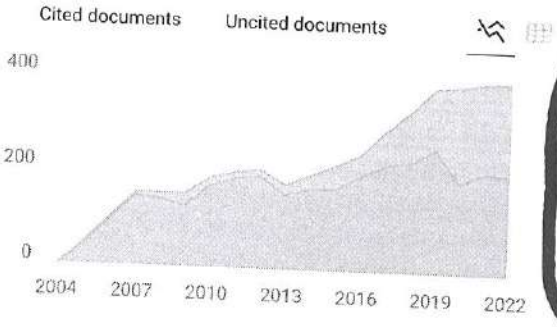
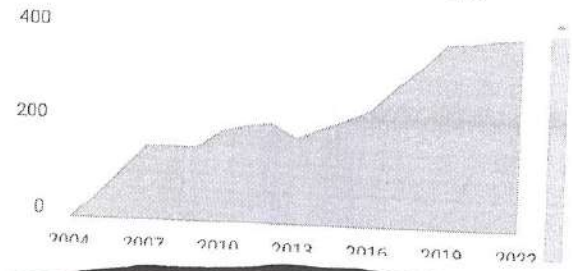
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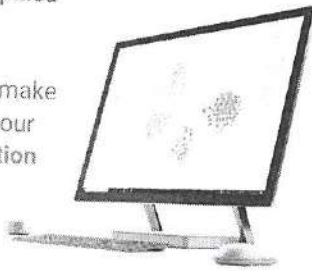
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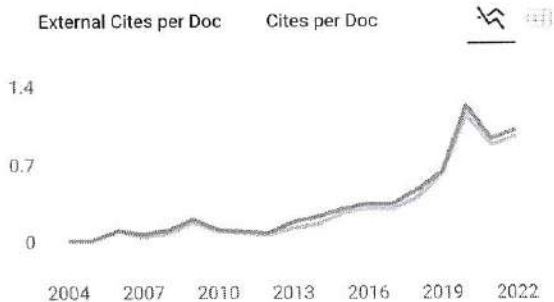
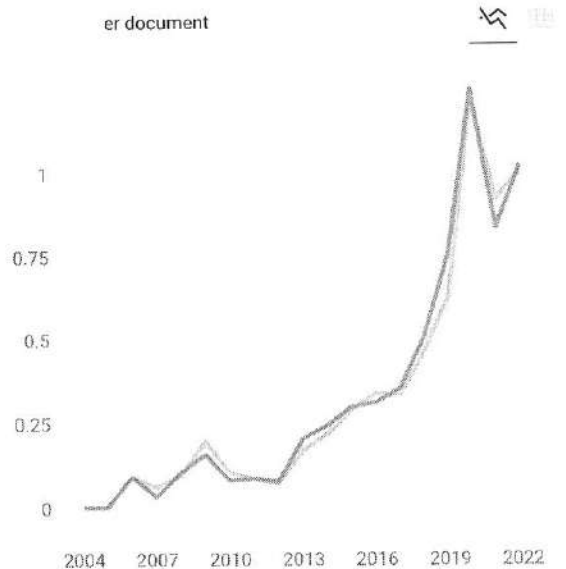
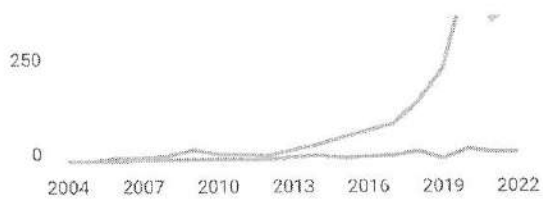
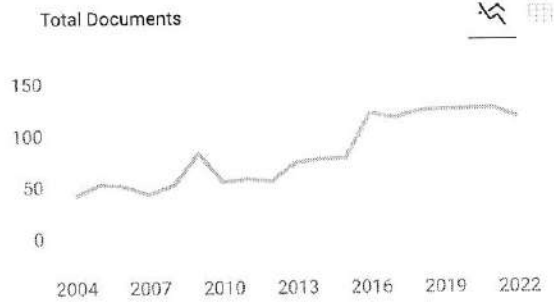
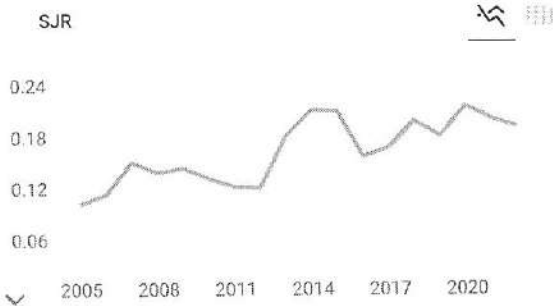
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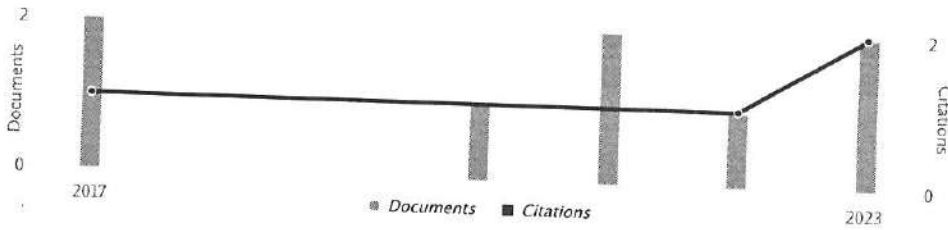
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ARTICLE INFO	Arta Hoti Arifaj, Vlora Berisha, Fisnik Morina and Elsa Avdyli (2023). Exploring the impact of cash flow, company size, and debt on financial performance in corporations. <i>Investment Management and Financial Innovations</i> , 20(3), 264-272. doi:10.21511/imfi.20(3).2023.22
DOI	http://dx.doi.org/10.21511/imfi.20(3).2023.22
RELEASED ON	Friday, 08 September 2023
RECEIVED ON	Monday, 19 June 2023
ACCEPTED ON	Monday, 28 August 2023
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JOURNAL	"Investment Management and Financial Innovations"
ISSN PRINT	1810-4967
ISSN ONLINE	1812-9358
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Accepted on: 28th of August, 2023
Published on: 8th of September, 2023

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EXPLORING THE IMPACT OF CASH FLOW, COMPANY SIZE, AND DEBT ON FINANCIAL PERFORMANCE IN CORPORATIONS

Abstract

This paper investigates the impact of operating cash flows, company size, and debt (including both cash and operating flows) on the financial performance of Kosovo's ten most prominent publicly traded companies. Various analytical techniques were employed for hypothesis testing, including OLS linear regression analysis, correlation analysis between variables, and statistical tests such as the T-test and Ratio test. The financial performance analysis involves utilizing Return on Assets (ROA) as the dependent variable, while the independent variables encompass operating cash flows (CFO), firm size, and financial leverage.

The study's findings reveal noteworthy insights. Although cash flow ($p > 0.05$) is not observed to have a significant impact, larger company size ($p < 0.01$) is associated with diminished financial performance. Conversely, higher debt leverage ($p < 0.01$) is linked to enhanced financial performance. Consequently, the results underscore the significant economic implications that firm size and financial leverage hold for the financial performance of corporations in Kosovo, as indicated by ROA.

The observation that firms size plays a substantial role in financial performance aligns cohesively with established economic theory. As companies expand, they often encounter challenges related to efficient resource management.

Keywords performance, debt, cash flow, corporations, developing, size

JEL Classification H63, G30, L25, G17

INTRODUCTION

In an endeavor to decipher the intricate dynamics that underlie corporate financial performance, this study embarks on an exploration to unveil the intricate relationships between cash flow, company size, and debt. The core objective is to illuminate the nuanced interplay of these variables and discern their collective impact on corporations' financial well-being. This investigation transcends the confines of theoretical inquiry, extending its reach to practical implications that resonate with optimizing business strategies and cultivating sustainable growth. Through an exhaustive analysis of these pivotal elements, this study offers a profound insight into the intricate realm of corporate finance.

The backdrop against which this research unfolds is shaped by the significance and dependability of financial outcomes, especially in the context of reported earnings. A longstanding concern for investors, regulators, and researchers, notable accounting scandals, such as Enron and WorldCom, and the seismic repercussions of the



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Abstract

This paper investigates the impact of operating cash flows, company size, and debt (including both cash and operating flows) on the financial performance of Kosovo's ten most prominent publicly traded companies. Various analytical techniques were employed for hypothesis testing, including OLS linear regression analysis, correlation analysis between variables, and statistical tests such as the T-test and Ratio test. The financial performance analysis involves utilizing Return on Assets (ROA) as the dependent variable, while the independent variables encompass operating cash flows (CFO), firm size, and financial leverage.

The study's findings reveal noteworthy insights. Although cash flow ($p > 0.05$) is not observed to have a significant impact, larger company size ($p < 0.01$) is associated with diminished financial performance. Conversely, higher debt leverage ($p < 0.01$) is linked to enhanced financial performance. Consequently, the results underscore the significant economic implications that firm size and financial leverage hold for the financial performance of corporations in Kosovo, as indicated by ROA.

The observation that firms size plays a substantial role in financial performance aligns cohesively with established economic theory. As companies expand, they often encounter challenges related to efficient resource management.

Keywords performance, debt, cash flow, corporations, developing, size

JEL Classification H63, G30, L25, G17

INTRODUCTION

In an endeavor to decipher the intricate dynamics that underlie corporate financial performance, this study embarks on an exploration to unveil the intricate relationships between cash flow, company size, and debt. The core objective is to illuminate the nuanced interplay of these variables and discern their collective impact on corporations' financial well-being. This investigation transcends the confines of theoretical inquiry, extending its reach to practical implications that resonate with optimizing business strategies and cultivating sustainable growth. Through an exhaustive analysis of these pivotal elements, this study offers a profound insight into the intricate realm of corporate finance.

The backdrop against which this research unfolds is shaped by the significance and dependability of financial outcomes, especially in the context of reported earnings. A longstanding concern for investors, regulators, and researchers, notable accounting scandals, such as Enron and WorldCom, and the seismic repercussions of the


“Exploring the impact of cash flow, company size, and debt on financial performance in corporations”

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ARTICLE INFO

Arta Hoti Arifaj, Vlora Berisha, Fisnik Morina and Elsa Avdyli (2023). Exploring the impact of cash flow, company size, and debt on financial performance in corporations. *Investment Management and Financial Innovations*, 20(3), 264-272. doi:10.21511/imfi.20(3).2023.22

DOI

[http://dx.doi.org/10.21511/imfi.20\(3\).2023.22](http://dx.doi.org/10.21511/imfi.20(3).2023.22)

RELEASED ON

Friday, 08 September 2023

RECEIVED ON

Monday, 19 June 2023

ACCEPTED ON

Monday, 28 August 2023

LICENSE



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JOURNAL

"Investment Management and Financial Innovations"

ISSN PRINT

1810-4967

ISSN ONLINE

1812-9358

PUBLISHER

LLC "Consulting Publishing Company "Business Perspectives"

FOUNDER

LLC "Consulting Publishing Company "Business Perspectives"



NUMBER OF REFERENCES

30



NUMBER OF FIGURES

0



NUMBER OF TABLES

4

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global financial crisis of 2008 have punctuated the landscape. These experiences have underscored, with vivid clarity, the unassailable need for robust corporate governance to safeguard the interests of shareholders.

In light of these overarching considerations, this paper embarks on a meticulous journey that scrutinizes how the dimensions of company size, cash flow patterns, and debt levels intersect to mould the contours of financial performance. With a discerning eye on the impacts of these facets, the study aspires to contribute valuable insights into the intricate lattice of factors that shape a company's financial resilience and profitability. Unearthing these connections, it becomes evident that the comprehension thereof can substantially elevate financial management strategies, refine the orchestration of working capital, and engender sustainable financial outcomes for businesses operating in today's dynamic environment.

This study assumes a mantle of significance that resonates in both the academic and practical realms. Analyzing the effects of size, cash flow, and debt on financial performance contributes manifold dimensions to our comprehension. First and foremost, it unveils the symbiotic relationship between company size and financial performance, thereby enhancing our understanding of how corporate growth engenders a cascading influence on profitability. This newfound clarity empowers organizations to allocate resources deftly, chart strategic trajectories for expansion, and amplify operational efficacy.

In tandem, the study delves into the intricate calculus that binds cash flow to financial performance, underscoring the indispensability of astute liquidity management and the cultivation of enduring cash flows for sustained profitability. This investigation, which deciphers the catalysts behind buoyant operating cash flows, serves as a blueprint for framing robust cash flow management strategies and as a lodestar for judicious utilization of working capital and fulfilling fiscal obligations.

Furthermore, the spotlight turns to the transformative ramifications of debt on financial performance, unravelling the role that borrowing and financial risk assume in the grand tapestry of a company's profitability and long-term viability. This nuanced understanding, in its entirety, equips organizations to tread the landscape of financing with sagacity, making choices informed by the delicate equilibrium of risk and reward, all while upholding a foundation of unassailable capital structure.

This study extends its reach to encompass business leaders, investors, and financial practitioners in the expansive spectrum of beneficiaries. It furnishes them with a nuanced comprehension of the intricate connections that embed within the dimensions of size, cash flow, and debt and how collectively they sculpt financial performance. Armed with this knowledge, these stakeholders gain the acumen to refine their decision-making approaches, fine-tune the allocation of resources, and navigate the labyrinth of risks with heightened sagacity.

When considering the study context, it is particularly significant for Kosovo's enterprises and financial institutions. It unfurls a treasure trove of insights that can empower local entities to cultivate effective financial management practices, chart growth trajectories with perspicacity, and forge pathways of decision-making rooted in prudence. The ripple effects extend to the broader canvas of the region, fostering robust businesses, catalyzing economic prosperity, and galvanizing comprehensive success.

1. LITERATURE REVIEW

The relationship between operating cash flows, firm size, financial leverage, and financial performance has been a topic of interest in corporate governance research. Corporate governance

systems play a crucial role in directing and controlling organizations, ensuring the reliability of financial statements, and protecting against violations of accounting standards (Dechow et al., 1996; Ramsay, 2001; Tricker, 2009; Alfonso & Castrillón, 2021; Basuony et al., 2014; Makni et al.,

2012; Bishop et al., 2000). These systems encompass internal and external mechanisms, including boards of directors, ownership structures, internal auditors, external auditors, and legal regulatory systems (Denis & McConnell, 2003).

Operating activities among other activities of companies are also an important source of profit for companies and profits indicate the success or failure of a company in implementing its strategies, business plan and combination of operating activity. The difference between cash inflows and outflows from operating activities is known as the company's cash flows from operations (Burke & Wieland, 2017). The amount of cash flow from operating activities is an indicator that determines whether the company's operations can generate sufficient cash flow to repay loans, maintain the company's operating capabilities, pay dividends, and make new investments without relying on external sources of financing (Mukadar et al., 2021). The operating cash flow ratio is an important indicator to determine whether a business can recover or not. Cash flow ratio, profitability and liquidity affect the financial distress of a company (Fahlevi & Marlinah, 2018). Operating cash flows, on the other hand, are based on subjective assumptions and do not contain expenses and income that are assessed on an accrual basis. As a result, operating cash flows provide a more accurate picture of a company's earnings quality. Consequently, cash flows from operations are closely related to the assessment of a difficult financial situation (Atieh, 2014). A well-performing business generates positive net operating cash flows, then this excess cash is used to finance and invest activities, which further increases the financial stability of a business (Nguyen et al., 2020). Higher cash flows from operations lead to an increase in earnings per share (Ali et al., 2017). Cash flows from operations have a significant positive impact on dividend policy (Rahmawati & Narsa, 2020). Similarly, dividend policy decisions are influenced by profitability and free cash flows (Guizani & Kouki, 2012). Al-Fasfus (2020) showed that the dividend payout ratio is affected by free operating cash flows. The size of a firm has been found to have an impact on financial performance. Larger companies may face challenges associated with increased bureaucracy, slower decision-making processes, and difficulties in adapting to market changes (Tricker,

2009). These factors can affect financial performance and require large corporations to actively address these challenges to enhance their agility and efficiency (Basuony et al., 2014).

Financial leverage, which represents the use of debt to finance a company's operations, has implications for financial performance. Strategic debt management can provide additional resources for investment and operational improvements (Denis & McConnell, 2003). However, it is crucial to strike a balance and manage debt levels prudently to avoid excessive risk and financial instability. Corporate governance plays a crucial role in directing and managing a company's business affairs towards long-term shareholder value and accountability. It aims to enhance profitability, efficiency, and wealth creation for shareholders while considering the interests of other stakeholders (CMA 2014; Wanyama & Olweny, 2013). By implementing effective corporate governance practices, businesses can improve their financial performance and overcome agency problems (IFC, 2018).

Operating cash flows are vital indicators for evaluating a company's financial health and distinguishing financially sound firms from those in distress (Nguyen & Nguyen, 2020; Dirman, 2020; Sayari & Mugan, 2017). The information derived from operating cash flows serves as a signal for external stakeholders and creditors to assess a company's financial condition and its ability to meet financial obligations (Bernardin & Tifani, 2019). Investors specifically focus on operating cash flows as an indicator of a company's ability to generate dividends, while creditors gain confidence in a company's financial stability if it maintains ideal levels of operating cash flows.

Effective cash flow management policies, encompassing working capital management, including cash receipts, inventory holdings, and cash payments, are closely associated with improving a firm's financial performance (Kroes & Subramanyam, 2012). Positive operating cash flows enable companies to repay debt, distribute dividends, and invest in growth activities. Conversely, negative operating cash flows resulting from operational failures necessitate seeking alternative sources of cash, potentially disrupting the company's operations and liquidity (Hery, 2017; Kaunang, 2013).

From the literature review, it is evident that the relationship between operating cash flows, firm size, financial leverage, and financial performance is a critical area of research within the domain of corporate governance. Understanding how these variables interact and influence each other is of great significance for both academics and practitioners.

Firstly, investigating the relationship between operating cash flows and financial performance provides insights into the financial health and sustainability of corporations. Operating cash flows serve as a key indicator of a company's ability to generate sufficient cash internally to support its operations, investments, and debt repayment obligations (Burke & Wieland, 2017). By examining the impact of operating cash flows on financial performance, researchers and practitioners can gain a better understanding of a company's ability to generate profits, manage liquidity, and create value for shareholders.

Secondly, the role of firm size in influencing financial performance has been a subject of interest in corporate governance research. Larger corporations often face unique challenges related to organizational complexity, bureaucratic structures, and slower decision-making processes (Tricker, 2009). Understanding the relationship between firm size and financial performance helps identify the optimal size for achieving operational efficiency, market competitiveness, and sustainable growth. Moreover, it provides valuable insights for managers and policymakers in designing effective governance structures and strategies for organizations of varying sizes.

Thirdly, financial leverage is a crucial determinant of a company's capital structure and risk profile. It affects a company's ability to access funds, make strategic investments, and manage its financial obligations (Denis & McConnell, 2003). Investigating the relationship between financial leverage and financial performance enables researchers and practitioners to understand the optimal level of leverage that balances the benefits of debt financing with the associated risks. It also highlights the importance of prudent debt management and capital structure decisions in driving long-term financial stability and performance.

Understanding the relationship between operating cash flows, firm size, financial leverage, and financial performance is essential for decision-makers in corporations. By considering these factors within the framework of corporate governance, organizations can make informed choices to enhance financial outcomes and drive sustainable growth. Effective governance practices, coupled with accurate cash flow reporting and prudent debt management, contribute to improved financial performance (Dirman, 2020; Sayari & Mugan, 2017).

The purpose of this paper is to investigate the impact of cash flow, company size and debt as cash and operating flows on financial performance in corporations.

2. METHODS

The empirical investigation involved a comprehensive method to scrutinize the intricate influence of operating cash flows, financial leverage, and firm size on financial performance. The dataset was derived from an analysis of 10 corporations operating in Kosovo. This study encompassed a two-year temporal span from 2021 to 2022 and predominantly relied on secondary data sources. The data underpinning this study were sourced from the annual financial reports of these corporations, which were made available by the Ministry of Finance, Labor, and Transfers of Kosovo for the relevant years (2021–2022). In addition to this primary source, supplementary data streams included case studies from confidential origins, insights from foreign literature, and pertinent pre-existing materials. The quantitative data underwent rigorous analysis employing an array of econometric techniques. Central to this approach was utilizing ordinary least squares (OLS) linear regression analysis. This analytical tool empirically examined the relationships between the variables under scrutiny. Furthermore, the exploration of interrelationships between the variables was facilitated through correlation analysis. Additionally, the investigative framework was fortified by integrating statistical tests, most notably the T-test and Ratio test, designed to extract robust insights from the dataset.

The constellation of study variables encompassed a dependent variable, financial performance, quantified by the Return on Assets (ROA) indicator. In parallel, a trio of independent variables emerged: operating cash flow (OCF), firm size, and financial leverage. These variables collectively furnished the canvas upon which the interplay of financial dynamics was examined.

Within this analysis's purview, the econometric model blueprint materialized through the regression equation. This equation was meticulously crafted to encapsulate the intricate relationships between the dependent variable (financial performance, represented by ROA) and the three independent variables (operating cash flow, firm size, and financial leverage). This formulation was a conduit to untangle the intricate threads that tie together these dimensions and their collective influence on financial outcomes.

$$\log(ROA) = \beta_0 + \beta_1 \log(X_1(CFO)) + \beta_2 \log(X_2(size)) + \beta_3 \log(X_3(leverage)) + \varepsilon, \quad (1)$$

In the equation, Y represents the dependent variable, return on assets (ROA), defined as a measure of corporate financial performance. ROA is calculated as the ratio of Net Income to Total Assets, expressed as a percentage. $\beta_0, \beta_1, \beta_2, \beta_3$ represent the estimated regression coefficients (Beta). X_1, X_2, X_3 represent the independent variables in the model. X_1 corresponds to Operating Cash Flow (CFO), measured as the ratio of Net Cash from operating activities to Revenue from sales, expressed as a percentage. X_2 represents the firm size, measured through the logarithm of Total Assets, expressed in absolute Euro value. X_3 indicates Financial Leverage, measured as the ratio of Total Liabilities to Total Assets, expressed as a percentage.

Through applying these methods and scrutinizing inter-variable dynamics, this study was geared towards unravelling the ramifications of operating cash flows, financial leverage, and firm size on the financial performance within the specific context of the scrutinized corporations in Kosovo.

3. RESULTS

Table 1 provides an overview of the descriptive statistics on the variables integrated into the econometric models central to this study. Within the realm of descriptive statistics, this tabulation encapsulates a range of essential data points for the variables incorporated within the econometric models. These encompass the count of observations, the arithmetic mean, and the standard deviation. In essence, this table offers a comprehensive snapshot that encapsulates the distributional characteristics and central tendencies of these variables within the study's analytical framework.

Table 1. Summary statistics for the variables integrated into the econometric model

Descriptive statistics of variables	Mean	Std. Deviation	N 10
LnY (ROA)	-4.4189	2.16385	10
LnX1(CFO)	-3.2783	2.35933	10
LnX2(Size)	16.0039	1.87919	10
LnX3(Leverage)	-0.7159	0.3763	10

3.1. Descriptive statistics

The results of both Kolmogorov-Smirnov and Shapiro-Wilk normality tests show that ROA does not differ significantly from a normal distribution.

Table 2. Normality test

Normality test	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
LnY (ROA)	0.185	15	0.178	0.899	15	0.091

Note: a. Lilliefors Significance Correction.

Table 3 presents the coefficients associated with the model:

$$\log Y_{(ROA)} = 17.364 + 0.057 \log X_1 - 1.157 \log X_2 + 4.292 \log X_3 + \varepsilon. \quad (2)$$

If operating cash flows increase by 1%, holding firm size and leverage constant, then ROA will increase by 5.7%. This statement is incorrect because the significance value is not within the statistical confidence interval, i.e. greater than 0.05. So, P-value (0.706 > 0.05). This statement also corresponds to economic theory because when a company has high operating cash flows, it will have more cash available to invest in physical as-

Table 3. Summary of regression coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	17.364	3.701		4.691	0.005	7.85	26.879
	CFO	0.057	0.142	0.062	0.399	0.706	-0.309	0.423
	Size	-1.157	0.198	-1.005	-5.831	0.002	-1.668	-0.647
	Leverage	4.292	0.981	0.746	4.376	0.007	1.771	6.813

Note: a. Dependent Variable: ROA. b. Adjusted R Square: 81.7%.

sets. If the company's management uses these assets efficiently, they will realize higher returns. If the firm's size increases by 1%, holding constant operating cash flows, and financial leverage, ROA will decrease by 1.15%. This statement is correct since the significance value is within the statistical confidence interval, less than or equal to 0.05. So, P-value ($0.002 < 0.05$). This statement does not correspond to economic theory, because as both short-term and long-term assets increase, companies tend to generate more profits and perform better, encouraging them to invest more in capital asset investment. If leverage increases by 1%, holding operating cash flows and firm size constant, ROA will decrease by 4.29%. This statement is correct, since the significance value is within the statistical confidence interval, i.e. less than 0.05. So, P-value ($0.007 < 0.05$). Based on this result, financial leverage harms the return on assets. This is because high debt or the extensive use of financial leverage can significantly restrict financial means. This restriction will reduce investments in capital assets since the company will have to pay interest rates to creditors. More funds will have to be left for investment.

4. DISCUSSION

The study's findings reveal significant economic implications for the financial performance of corporations in Kosovo, particularly about firm size,

financial leverage, and operating cash flows concerning Return on Assets (ROA). The observation that firm size significantly impacts financial performance aligns with established economic theory. Economic theory posits that as firms expand, they encounter increasing complexities in their operations. Factors such as broader product lines, larger workforces, and expanded geographic reach can necessitate greater coordination and management. Following this theory, heightened complexity can lead to inefficiencies and reduced profitability. While economies of scale may be realized up to a certain point, beyond that threshold, diseconomies of scale can set in, contributing to a decline in ROA. This underscores the importance for firms, managers, and policymakers to acknowledge the challenges of effectively managing larger organizations and formulate strategies to address these complexities. The adverse impact of financial leverage on financial performance also aligns with core economic theory principles. Economic theory underscores the trade-off between risk and return in financial decision-making. Elevated debt levels, as indicated by the utilization of financial leverage, elevate a company's financial risk. When a firm carries a substantial debt burden, a substantial portion of its earnings is earmarked for servicing that debt through interest payments to creditors. As predicted by economic theory, this situation curtails the available funds for investments in capital assets, subsequently hampering the company's growth prospects. Therefore, pru-

Table 4. Hypotheses testing results

Hypothesis	Statement	Decision	Sig. (P-value)	Economic Theory
1	Increase in operating cash flows by 1%, holding firm size and leverage constant, leads to a 5.7% increase in ROA	Reject	$0.706 > 0.05$	Corresponds to theory
2	Increase in firm size by 1%, holding constant operating cash flows and financial leverage, leads to a 1.15% decrease in ROA	Accept	$0.002 < 0.05$	Does not correspond to theory
3	Increase in financial leverage by 1%, holding operating cash flows and firm size constant, leads to a 4.29% decrease in ROA	Accept	$0.007 < 0.05$	Corresponds to theory

dent management of debt levels and the pursuit of a balanced approach between leveraging for growth opportunities and averting excessive financial risk align with established economic principles. In contrast to firm size and financial leverage, the study did not yield ample evidence to support the hypothesis that operating cash flows significantly impact the financial performance of corporations in Kosovo. Economic theory traditionally posits that robust operating cash flows empower companies with the necessary resources to invest in physical assets and generate high-

er returns. However, the study's results challenge this conventional wisdom, indicating that this relationship may not hold in the context of corporations in Kosovo. This deviation from economic theory suggests that unique economic conditions and factors specific to Kosovo may influence the relationship between operating cash flows and financial performance differently than standard theoretical expectations. Further research is warranted to delve into these distinctive factors and their implications as they diverge from conventional economic assumptions.

CONCLUSION

The study concludes by presenting a comprehensive depiction of the fundamental components of financial performance analysis within the banking sector, specifically focusing on cash flow, company size, and debt. Valuable insights emerge from an examination of the operations of eleven prominent banks in Kosovo for two years. Significantly, the findings challenge the conventional belief that cash flow dictates financial stability. Instead, a more intricate narrative unfolds, where the broader financial well-being of these banks is shaped by a convergence of various factors working in conjunction with cash flow.

A particularly intriguing observation is the counterintuitive correlation between company size and financial performance, a connection that persists even under rigorous scrutiny. In pursuit of financial success, more giant corporations contend with a spectrum of obstacles arising from bureaucratic impediments and sluggish decision-making processes. A proactive approach involving the deliberate resolution of these challenges is recommended to fortify overall financial performance. The study reveals a compelling relationship between heightened debt leverage and enhanced financial performance, underscoring the significance of strategic debt management. Effective debt handling can expedite resource allocation, investment expansion, and operational refinement. However, meticulous oversight is imperative to mitigate unwarranted risks and uphold financial stability.

The robustness of these insights gains further support from a substantial body of evidence, underpinning the significance of the conclusions drawn. Collectively, this study advances a more nuanced comprehension of the multifaceted determinants shaping corporate financial outcomes. It becomes apparent that while cash flow holds pivotal importance, its influence is intertwined with various factors. Furthermore, larger company size may challenge financial performance, while heightened debt leverage can be a potential catalyst. The work underscores the criticality of embracing a holistic perspective that harmonizes various determinants in the comprehensive evaluation of financial well-being.

AUTHOR CONTRIBUTIONS

Conceptualization: Arta Hoti Arifaj.
Data curation: Arta Hoti Arifaj.
Formal analysis: Fisnik Morina.
Funding acquisition: Vlora Berisha, Elsa Avdyli.
Investigation: Fisnik Morina, Elsa Avdyli.
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Project administration: Vlora Berisha.
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Software: Fisnik Morina.
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 Visualization: Vlora Berisha, Elsa Avdyli.
 Writing – original draft: Fisnik Morina.
 Writing – review & editing: Vlora Berisha, Elsa Avdyli.

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UNIVERSITETI - UNIVERSITY - UNIVERZITET
"HAXHI ZEKA"

REPUBLIKA E KOSOVËS REPUBLIKA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË		UNIVERSITETI UNIVERZITET "HAXHI ZEKA" PEJË
REKTORATI		
Nr. / Br. / No. <u>3555</u>	Nr. i faqj. / Br. str. / No. pg. <u>1</u>	
Data / Datum / Date: <u>06.12.2023</u> Pejë / Për		

Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka" Pejë, dhe kërkesës të MSc. Teuta Bajra Brahimaj, për mbështetje financiare për pjesëmarrje në konferenca shkencore ndërkombëtare me titull e punimit "Evaluation of the impact of industrial pollution on the level of total proteins of plant species Achillea millefolium, Hypericum perforatum, and Plantago lanceolata in Denas and Mitrovica". (Edirne, Turkey 17- 20 shtator, 2023). Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

VENDIM

- I. **APROVOHET** kërkesa nr. Ref. 3215, dt. 09.11.2023, e parashtruar nga MSc. Teuta Bajra Brahimaj, për pjesëmarrje në konferencën shkencore ndërkombëtare "V International agricultural, biological & life science conference" (Edirne, Turkey 17- 20 shtator, 2023), me titullin e punimit "**Evaluation of the impact of industrial pollution on the level of total proteins of plant species Achillea millefolium, Hypericum perforatum, and Plantago lanceolata in Denas and Mitrovica**".
- II. Shuma e aprovuar për mbështetje financiare për pjesëmarrje në konferencën shkencore ndërkombëtare është në vlerë **50 EURO**
- III. Shërbimi financiar e procedon shumën e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

Arsyetim

Komisioni për Kërkesa dhe Ankesa të drejtuara KD-së, në mbledhjen e mbajtur më dt. 29.11.2023, ka shqyrtuar propozimet e Grupit për Kërkime Shkencore nr. Ref. 3402, dt. 29.11.2023, lidhur me kërkesën MSc. Teuta Bajra Brahimaj, për mbështetje financiare për pjesëmarrje në konferencën shkencore "V International agricultural, biological & life science conference" (Edirne, Turkey 17- 20 shtator, 2023), me titullin e punimit "Evaluation of the impact of industrial pollution on the level of total proteins of plant species Achillea millefolium, Hypericum perforatum, and Plantago lanceolata in Denas and Mitrovica", shuma e kërkuar është në vlerë prej 50 euro. Komisioni i ka rekomanduar Këshillit Drejtues që kjo kërkesë të aprovohet.

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar raportin e Komisionit për Kërkesa dhe Ankesa të drejtuara KD-së dhe, morri vendim që të aprovohet rekomandimi i këtij komisioni lidhur me kërkesën e lartcekur. Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu



Vendimi t'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektores për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa, Kryesuesit për Teknologji të Informacionit, Arkivës.



UNIVERSITETI - UNIVERSITY - UNIVERZITET
"HAXHI ZEKA"

REKTORATI	
Nr. / Br. / No. <u>3215</u>	Nr. / Faq. / Br. / Str. / No. / up <u>5</u>
Data / Datum / Date: <u>09.11.2023</u>	

UNIVERSITETI "HAXHI ZEKA"

Formulari për aplikim për mbështetje financiare për publikimin e Punimeve Shkencore në Revista Shkencore / Pjesëmarrje në Konferenca Shkencore

Informata për aplikuesin

Emri dhe mbiemri	Teuta Bajra- Brahimaj
Data e lindjes	02.11.1986
Titulli / grada shkencore	Master i shkencave të Biologjisë
Njësia akademike (UHZ)	Fakulteti i agrobiznesit
Fusha(t) e specializimit hulumtues	Biologji, Biokimi, Mjedis
Posta elektronike	teuta.brahimaj@unhz.eu
Numri i telefonit	38344180533

Informata për Konferencën shkencore / performancën artistike

Titulli i konferencës shkencore/performancës artistike ¹	INTERNATIONAL AGRICULTURAL, BIOLOGICAL, LIFE SCIENCE CONFERENCE AGBIOL 2023 18-20 SEPTEMBER 2023
Autorët e punimit/performancës artistike ²	Teuta Bajra-Brahimaj, Hazbije Sahiti, Enis Dalo, Shyhrete Muriqi
A) Roli i aplikuesit në performancë artistike	<input type="checkbox"/> Solist <input type="checkbox"/> Mysafir <input type="checkbox"/> Korepetitor
B) Roli i aplikuesit në konferencë	<input checked="" type="checkbox"/> Prezantues i punimit në konferencë
Vegëza për tek faqja informuese për konferencën	https://agbiol.congress.gen.tr/files/site/16/files/28_09_AGBIOL2023%20PROCEEDING%20of%20ABSTRACT%20BOOK.pdf

¹ Konferencat dhe performancat e realizuara në vendet fqinje të Kosovës, nuk do të mbështeten.

² Nëse aplikoni për mbështetje të pjesëmarrjes në performancë artistike, plotësoni njërin nga opsionet në rubrikën A. Nëse aplikoni për mbështetje të pjesëmarrjes në konferencë shkencore, plotësoni rubrikën B.

apo performancën	
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	Jo!



**V. INTERNATIONAL AGRICULTURAL, BIOLOGICAL
& LIFE SCIENCE CONFERENCE**
17-20 September, 2023, Edirne, Turkey



CERTIFICATE OF ATTENDANCE

Teuta Bajra Brahimaj

Evaluation of the impact of industrial pollution on the level of total proteins of plant species *Achillea millefolium*, *Hypericum perforatum*, and *Plantago lanceolata* in Drenas and Mitrovica – Teuta Bajra -Brahimaj , Hazbije Sahiti, Enis Dalo, Shyhrete Muriq

POSTER PRESENTATION

**Organizing Committee of our conference acknowledges
with gratitude participation and contribution.**

Prof Dr Yalcin KAYA
Chair of Organizing Committee

EVALUATION OF THE IMPACT OF INDUSTRIAL POLLUTION ON THE LEVEL OF TOTAL PROTEINS OF PLANT SPECIES *ACHILLEA MILLEFOLIUM*, *HYPERICUM PERFORATUM*, AND *PLANTAGO LANCEOLATA* IN DRENAS AND MITROVICA

Teuta Bajra -Brahimaj^{1*}, *Hazbije Sahiti*², *Enis Dalo*² & *Shyhrete Muriqi*²

¹ *Department of Biological University of Prishtina " Hasan Prishtina"*

² *Biology Department University of Prishtina*

teuta.bajra@student.uni-pr.edu

ABSTRACT

Environmental pollution is a global problem that Kosovo also contends with due to extensive mining activities. The purpose of the research was to evaluate environmental pollution in industrial areas (Drenas and Mitrovica) by employing three plant species, namely *Achillea millefolium*, *Hypericum perforatum*, and *Plantago lanceolata*, as bioindicators. Peja as an area far from industrial centers was used as a reference point. The amount of total proteins in the homogenate of the leaves of the plants included in the research was determined by Lowry's method. The findings of this study showed significant differences in the amount of total protein among the three plant species studied. Specifically, the level of total proteins in both *Achillea millefolium* and *Hypericum perforatum* had shown to be significantly higher ($p < 0.05$ and $p < 0.01$) in Drenas (10.72 ± 3.96 ; 12.60 ± 2.46 mg/L) compared to plant samples collected in Mitrovica (7.80 ± 2.59 ; 10.69 ± 2.80 mg/L) and Peja (6.44 ± 3.41 ; 9.53 ± 1.89 mg/L). Whereas no significant difference was observed in the total protein levels of *Achillea millefolium* and *Hypericum perforatum* between Mitrovica and Peja. In contrast, the amount of total proteins in the *Plantago lanceolata* species had a significant difference ($p < 0.05$) in the samples collected in Peja (4.41 ± 1.97 mg/L) compared to those in Mitrovica (2.90 ± 1.09 mg/L), but not with those collected in Drenas (4.24 ± 1.74 mg/L). Additionally, the study explored potential differences in total protein content among in the three plant species concerning their spatial positions in the west, north, east, and south directions. However, the results indicated no statistically significant variations in total protein content based on different spatial positions for any of the plant species. Therefore, based on the results obtained, it can be inferred that higher level of total proteins in Drenas and Mitrovica is likely a consequence of the higher pollution levels resulting from the pronounced mining activity in the region. These findings underscore the urgency of implementing effective pollution control measures and environmental management strategies in industrial areas to mitigate the impact on plant and ecosystem health and, ultimately, safeguard human well-being.

Keywords: Environmental pollution, total protein, *Achillea millefolium*, *Hypericum Perforatum* and *Plantago lanceolata*.



**V. INTERNATIONAL AGRICULTURAL,
BIOLOGICAL & LIFE SCIENCE
CONFERENCE**

Edirne, Turkey, September 18-20, 2023

<http://agbiol.org>



INVOICE # : 167

02.08.2023

**KONFERANS ALINDI MAKBUZU
(AGBIOL 2023 CONFERENCE INVOICE)**

Bill to:

**Undergraduate Student Teuta Bajra -Brahimaj
University of Prishtina " Hasan Prishtina" / Department of
Biological**

THE SUBJECT	THE AMOUNT (EURO)
AGBIOL 2023 Registration Fee	50,00
TOTAL (Tax Included)	50,00



Prof Dr Yalcin KAYA

**Chair of Organizing Committee
The Director of TU Plant Breeding Research Center**

OUR BANK ACCOUNT INFORMATION (Euro):

BANK NAME: Turk Ekonomi Bankasi
BANK ADDRESS: TEB Trakya Universitesi Branch Koca Sinan Mah. E-5
Karayolu Cad.. No: 76 D: 13, 22030 Edirne Merkez, TURKEY
ACCOUNT NAME: AGBIOL Conference
SWIFT CODE : TEBUTRIS

IBAN # : TR27 0003 2000 0000 0058 5271 98

Address: Trakya University Plant Breeding Research Center, Otogar arkasi, Edirne, Turkey
E-mail: yalcinkaya@trakya.edu.tr, yalcinkaya22@gmail.com, Cell Phone: +90 542 2828184



UNIVERSITETI – UNIVERSITY – UNIVERZITET
"HAXHI ZEKË"

REPUBLIKA E KOSOVËS REPUBLIKA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË		UNIVERSITETI "HAXHI ZEKË" PEJË
REKTORATI		
Nr. / Br. / No.	3556	Nr. i faq/ Br. str / N. pg 1
Data / Datum / Date:	06.12.2023	Pejë / Peë

Këshilli Drejtues

Datë: 05.12.2023

Në bazë të nenit 17 dhe nenit 23 të Statutit Nr. 04-V-622 të Universitetit "Haxhi Zeka " Pejë, dhe kërkesës të Prof. Ass. Dr. Beke Kuqi, për mbështetje financiare për pjesëmarrje në konferenca shkencore ndërkombëtare me titull e punimit "Promotion of tourist destinations the important factor for the development of tourism in Kosovo, (Bulgari, Bansko 15-17 dhjetor, 2023). Këshilli Drejtues në mbledhjen e mbajtur me 30.11.2023, morri këtë:

V E N D I M

- I. **APROVOHET** kërkesa me nr. Ref. 3164, dt. 03.11.2023, e parashtruar nga Prof. Ass. Dr. Beke Kuqi, për pjesëmarrje në konferencën shkencore ndërkombëtare "XLIII International Scientific Conference - Knowledge in Practice" Bulgari, Bansko 15- 17 dhjetor, 2023), me titullin e punimit "**Promotion of tourist destinations the important factor for the development of tourism in Kosovo.**"
- II. Shuma e aprovuar për mbështetje financiare për pjesëmarrje në konferencën shkencore ndërkombëtare është në vlerë **100.00 EURO**
- III. Shërbimi financiar e procedon shumën e lejuar konform legjislacionit në fuqi.
- IV. Vendimi hyn në fuqi ditën e nënshkrimit.

A r s y e t i m

Komisioni për Kërkesa dhe Ankesa të drejtuara KD-së, në mbledhjen e mbajtur më dt. 29.11.2023, ka shqyrtuar propozimet e Grupit për Kërkime Shkencore nr. Ref. 3402, dt. 29.11.2023, lidhur me kërkesën e Prof. Ass. Dr. Beke Kuqi, për mbështetje financiare për pjesëmarrje në konferencën shkencore ndërkombëtare "XLIII International Scientific Conference - Knowledge in Practice" Bulgari, Bansko 15- 17 dhjetor, 2023), me titullin e punimit "Promotion of tourist destinations the important factor for the development of tourism in Kosovo, shuma e kërkuar është në vlerë prej 100.00 euro. Komisioni i ka rekomanduar Këshillit Drejtues që kjo kërkesë të aprovohet.

Këshilli Drejtues në mbledhjen e mbajtur me datë 30.11.2023, ka shqyrtuar raportin e Komisionit për Kërkesa dhe Ankesa të drejtuara KD-së dhe, morri vendim që të aprovohet rekomandimi i këtij komisioni lidhur me kërkesën e lartcekur. Nga se u tha më lartë u vendos si në dispozitiv të këtij vendimi.

Kryesuese e Këshillit Drejtues të UHZ-së
Prof. Ass. Dr. Majlinda Belegu



Vendimi i'i dërgohet: Kryesueses së KD-së, Palës, U.d. Sekretares së Përgjithshme, Prorektore për Infrastrukturë, Buxhet dhe Financa, Zyrës për Financa , Kryesuesit për Teknologji të Informacionit, Arkivës.



	REPUBLIKA E KOSOVËS REPUBLIKA KOSOVA MINISTRIA E ARSIMIT, SHKENCËS DHE TEKNOLOGJISË	UNIVERSITETI UNIVERSITET "HAXHI ZEKA" PEJË
REKTORATI		
Nr. / Br. / No. 3164	Nr. ifaq/ Br. str / No. pg 10	
Data / Datum / Date: 03.11.2023 Pejë / Poë		

Universiteti "Haxhi Zeka" Pejë

**Formulari për Aplikim për Mbështetje në Publikime në Revista Shkencore /
Pjesëmarrje në Konferenca Shkencore**

Informata për aplikuesin

Emri dhe mbiemri	Bekë Kuqi
Data e lindjes	18.01.1985
Titulli / grada shkencore	Prof. Ass. Dr.
Njësia akademike (UHZ)	Fakulteti i Menaxhmentit në Turizëm, Hotelieri dhe Mjedis
Fusha(t) e specializimit hulumtues	Turizëm
E-mail	beke.kuqi@unhz.eu
Numri i telefonit	045-504-000

Informata për punimin shkencor

Emri i punimit	
Autorët e punimit	
Roli i aplikuesit në punim (në revistë shkencore)	<input type="checkbox"/> Autor i parë <input type="checkbox"/> Autor korrespondent <input type="checkbox"/> Autor i dytë
Emri i revistës	
Indeksi i revistës ¹	
Vegëza për tek faqja informuese për revistën	
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	

¹ Vetëm punimet e publikuara në revista të indeksuara në Web of Science dhe Scopus do të mbështetet.

Informata për Konferencën shkencore / performancën artistike

Titulli i konferencës shkencore / performancës artistike ²	International scientific conference – KNOWLEDGE IN PRACTICE
Autorët e punimit / performancës artistike ³	Bekë Kuqi dhe Bedri Millaku
A) Roli i aplikuesit në performancë artistike	<input type="checkbox"/> Solist <input type="checkbox"/> Mysafir <input type="checkbox"/> Korepetitor
B) Roli i aplikuesit në konferencë	<input checked="" type="checkbox"/> Prezentues i punimit në konferencë
Vegëza për tek faqja informuese për konferencën apo performancën	https://ikm.mk/ojs/index.php/KIJ/issue/archive
A jeni mbështetur financiarisht nga ndonjë institucion tjetër vendor? Nëse po, specifikoni.	JO

² Konferencat dhe performancat e realizuara në vendet fqinje të Kosovës, nuk do të mbështeten.

³ Nëse aplikoni për mbështetje të pjesëmarrjes në performancë artistike, plotësoni njërin nga opsionet në rubrikën A. Nëse aplikoni për mbështetje të pjesëmarrjes në konferencë shkencore, plotësoni rubrikën B.

SHTOJCAT



UNIVERSITETI - UNIVERSITY - UNIVERSITETI
"HAXHI ZEKA"

GRUPI PËR KËRKIME SHKENCORE

Pejë, dt.

Deklaratë nën belim

Unë BEKE KUQI deklaroj nën belim më përgjegjësi etike, morale dhe disiplinore se për këtë punim për të cilin po aplikoj për mbështetje financiare pranë grupit për kërkime shkencore në Universitetin "Haxhi Zeqa" në Pejë, nuk jam mbështetur financiarisht nga ndonjë institucion tjetër.

Nënshkrimi i aplikuesit

43rd International Scientific Conference
KNOWLEDGE IN PRACTICE (15-17.12.2023)



KNOWLEDGE - CAPITAL OF THE FUTURE

XLIII

INTERNATIONAL SCIENTIFIC CONFERENCE
KNOWLEDGE IN PRACTICE



Venue: Hotel Pirina, Bansko

December 15-17, 2023

Bansko, Bulgaria

KNOWLEDGE
International Journal Vol. 61

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Final date for abstract submission: 23.11.2023
Final date for full paper submission: 29.11.2023

43rd International Scientific Conference
KNOWLEDGE IN PRACTICE (15-17.12.2022)

Dear Sir/Madam,

It is our pleasure to inform you that in the period from

15 – 17 December, 2023
in Bansko, Bulgaria

the 43rd international scientific conference under the topic **KNOWLEDGE IN PRACTICE** will be held. The focus of the conference is **transfer of knowledge and newest research papers**. The main intention of the conference is to emphasise the significance, the importance, the power and the practical application of the knowledge in the contemporary and modern society and to connect it with the scientific fields **1) Natural and mathematical sciences, 2) Technical and technological sciences, 3) Medical sciences and health, 4) Biotechnical sciences, 5) Social sciences and 6) Humanities.**

ORGANIZERS

1. Institute of knowledge management, Skopje (N. Macedonia)
2. Agricultural University, Plovdiv (Bulgaria)
3. University "Aleksandër Moisiu", Durrës (Albania)
4. National Military University "Vasil Levski", Veliko Tarnovo (Bulgaria)
5. Todor Kableshkov University, Sofia (Bulgaria)
6. University "Angel Kanchev", Ruse (Bulgaria)
7. Faculty of Public Health, Medical University, Plovdiv (Bulgaria)
8. KROK University, Kiev (Ukraine)
9. University of Forestry, Sofia, (Bulgaria)
10. University "Prof. d-r Asen Zlatarov", Burgas (Bulgaria)
11. University "Vitez", Travnik, (Bosnia and Herzegovina)
12. University of Gjakova "Fehmi Agani" (Kosovo)
13. University for business studies, Faculty of law, Banja Luka (Bosnia and Herzegovina)
14. University Neofit Rilski, Faculty of pedagogy, Blagoevgrad (Bulgaria)
15. University Neofit Rilski, Technical Faculty, Blagoevgrad (Bulgaria)
16. University Neofit Rilski, Faculty of Philosophy, Blagoevgrad (Bulgaria)
17. University Neofit Rilski, Faculty of Law and History, Blagoevgrad (Bulgaria)
18. University Neofit Rilski, Faculty of Public Health and Sports, Blagoevgrad (Bulgaria)
19. Faculty of biotechnical studies, University "Ss. Clement Ohridski", Bitola (N. Macedonia)
20. Institute of Earthquake Engineering and Engineering Seismology, UKIM, Skopje (N. Macedonia)
21. Institute for sociological, political and juridical research, Skopje (N. Macedonia)
22. Faculty for Business and Tourism, Budva (Montenegro)
23. High School of Technology and Arts, Leskovac (Serbia)
24. Faculty for tourism and hospitality, Ohrid (N. Macedonia)
25. Alliance of the educated – Blagoevgrad, Blagoevgrad (Bulgaria)
26. University of National and World Economy Sofia, Bulgaria
27. Medipol University, Istanbul, Turkey
28. Institute of Management and Knowledge, Skopje (N. Macedonia)
29. Faculty of Hotel Management and Tourism in Vrnjacka Banja, University of Kragujevac (Serbia)
30. Faculty of Economics, Trakya University, Stara Zagora (Bulgaria)
31. College of Sports and Health, Belgrade (Serbia)
32. Faculty of strategic and operational management, Belgrade (Serbia)
33. FAM – Faculty of Management, Sremski Karlovci (Serbia)
34. Higher School of applied sciences, Vranje (Serbia)
35. Higher Medical School, Bitola (N. Macedonia)
36. Medical College, Trakya University, Stara Zagora (Bulgaria)
37. Higher School for applied studies for management and business communication, Sremski Karlovci (Serbia)
38. Higher medical school "Hipokrat", Bujanovac (Serbia)
39. Higher medical-sanitary school of applied studies "Visan", Zemun (Serbia)
40. Institute of Social Sciences and Humanities, Skopje (N. Macedonia)
41. FORKUP, Belgrade (Serbia)
42. OIKOS Institute, Bijeljina (BiH)
43. College Biznesi, Prishtina (Kosovo)
44. Академия за иновации и устойчиво развитие, Пловдив (Bulgaria)
45. Academy Filipović, Jagodina (Serbia)
46. Institute Plasma, Skopje (N. Macedonia)
47. Institute Sano, Zagreb (Croatia)
48. Journal of process management - New Technologies, Vranje (Serbia)
49. Forum for research and mobility, Bitola (N. Macedonia)

IMPORTANT DATES

Final date for abstract submission	23.11.2023
Final date for paper submission	29.11.2023
Notification for paper acceptance	05.12.2023

THE ABSTRACTS/PAPERS ARE SUBMITTED IN WORD FORMAT TO THE FOLLOWING ADDRESS:
INFO@IKM.MK

OFFICIAL LANGUAGES: English, Russian and all Balkan languages.

MANUSCRIPT REQUIREMENTS: All papers shall be submitted to the e-mail address info@ikm.mk. Article files should be provided in Microsoft Word format, following the abstract template and full paper template, sent in addition to this call for papers. The author must ensure that the manuscript is complete, grammatically correct and without spelling or typographical errors.

REVIEW PROCESS: Each paper is reviewed by the editor and, if it is judged suitable for this publication, it is then sent to plagiarism system check and two referees for double blind peer review.

EDITORIAL BOARD: The Editorial board is composed by eminent professors and researchers from 14 countries in the fields covered by Frascati classification

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PUBLICATIONS: All accepted papers will be catalogued and published in the **Knowledge – International Journal Vol. 61** with an ISSN number (for e- version and printed version), with DOI number, indexed in EBSCO, Index Copernicus, Europub, CEEOL, Scilit and Global Impact & Quality Factor and published in e-version on www.ikm.mk/ojs. Only the papers which are published online on this platform will be considered as published.

Knowledge – International journal Vol. 61 will be published on 10.12.2023. The journal will be distributed to the participants at the conference (**1 JOURNAL PER PAPER**). All the participants will receive the proceedings in e-version (on a CD), as well as all the conference materials. The participants who will have a published paper, but are not personally present at the conference will receive the materials after 25.12.2023.

CERTIFICATES

The following certificates will be distributed:

- **Certificate of Publication** (all authors with accepted and published papers)
- **Certificate of Participation** (all participants at the conference)
- **Certificate of Special Contribution** (key speakers and moderators)

PUBLICATION FEE (per paper)

Final date for abstract submission: 24.11.2023

Final date for full paper submission: 29.11.2023

**45th International Scientific Conference
KNOWLEDGE IN PRACTICE (15-17.12.2022)**

Category	One author	Two or more authors
Professor, Collaborator, Teaching assistant, PhD student	80 euro	50 euro per author
Professor, Collaborator, Teaching assistant, PhD student (ATTENDING THE CONFERENCE IN Bulgaria) There is a discount on group paper only for those present at the conference in Greece	50 euro	40 euro per author

Fee for participation in the conference without paper: 50 euro

*ALL AUTHORS FROM THE INSTITUTIONS CO-ORGANIZERS HAVE 30% DISCOUNT OF THE PUBLICATION FEE

PAYMENT

Early publication fee payment deadline for accepted papers is **15.12.2023** for participants attending the conference.

Late publication fee: For payments after **16.12.2022**. the publication fee is:

Category	One author	Two or more authors
Professor, Collaborator, Teaching assistant, PhD student	100 euro	70 euro per author

Payment will not be accepted after **05.01.2023**.

PAPERS FOR WHICH THE PUBLICATION FEE IS PAID ACCORDING TO PAYMENT DEADLINES, WILL BE PUBLISHED ON THE PLATFORM WITHOUT OPPORTUNITY FOR PUBLISHING ADDITIONAL PAPERS.

PAYMENT

The publication fee for accepted papers shall be paid no later than **10.12.2023** (through bank).

A) Bank payment from abroad (for all countries, except N. Macedonia):

Firm Name	Institut za menadzment na znaenje - Skopje
Address	Bul. Jane Sandanski 3/2-13, Skopje, Aerodrom
IBAN Code	MK07210722000005111
Bank Name, address	NLB BANKA, SKOPJE, N. MACEDONIA Mother Teresa, 1
SWIFT	TUTNMK22

B) Bank payment from Macedonia

Име на фирма	Институт за менаџмент на знаењето
Адреса	Јане Сандански 3-2-13, Скопје
Банка	НЛБ Банка, Скопје
Сметка	210 – 0635707501 -03
Даночен број	4030008029203

C) The payment can be made in cash at the conference – no credit/debit cards, or through our regional coordinators, given bellow.


**43th International Scientific Conference
KNOWLEDGE IN PRACTICE (15-17.12.2022)**

REGIONAL COORDINATORS

Srbija	Aleksandra Penjisevic, Beograd aleksandra_penjisevic@yahoo.com	+38163275674
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VENUE AND ACCOMMODATION

**Bansko Visitor Information Center
Hotel Pirin, , Bulgaria**

3 BB 14 – 17. 12. 2023	 Hotel PIRIN **** Bansko	2 BB 15 – 17. 12.2023
105 euro	Double room	70 euro

	 Hotel MURA*** Bansko	
120 euro	Single room	80 euro
90 euro	Double room	60 euro

President of the Organizational Committee,
Prof. d-r, Robert Dimitrovski

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Final date for abstract submission: 24.11.2023
Final date for full paper submission: 29.11.2023

DRAFT PROGRAM

Thursday, 14.12.2023

- 14:00 – 15:00 Meeting of the representatives of Scientific Committee
16:00 – 17:00 Meeting of Organizational Committee and the Conference Presidency
16:00 – 18:00 Welcome and registration of participants
18:00 – 19:00 **WORKSHOP:**

Friday, 15.12.2023

- 13:00 – 15:00 Welcome and registration of participants
15:00 - 16:30 Conference opening
Welcoming address;
Keynote speeches

- 16:30 – 17:00 Cocktail and refreshment
17:00 – 19:00 Thematic sessions
19:30 Informal evening

Saturday, 16.12.2023

- 10:00 – 11:00 Round table:
11:00 Thematic sessions
19:00 Informal evening

Sunday, 17.12.2023

- 9:00 - 10:00 Scientific Committee issues – future perspectives
10:00 - 11:00 Meeting of the Organizational Committee