



**INTERNATIONAL ACADEMIC INSTITUTE**

**BOOK OF ABSTRACTS**

**International Virtual Academic Conference**

**Education and Social Sciences  
Business and Economics**

**14 April 2021**

## IAI Book of Abstracts

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ISBN 978-608-4881-21-6

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## Monitoring of expenditure and revenue and fraudulent financial reporting

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### Abstract

Fraud detection is a discipline that has received special attention in recent years. both in the academic community and in the practical environment. Frauds are analyzed by frequency and severity. Fraud is in continuous evolution, adapting its strategies to new modalities of fraudulent actions. An increasing number of fraudulent activities have called into question the integrity of financial statements. The purpose of this study is to examine financial performance using a ratio analysis technique, and to supplement the results by including a bankruptcy test, as well as non-financial measures, because inconsistencies between financial and non-financial information can be a symptom of fraud with financial statements. This type of fraud is most often carried out by the company's management under pressure to meet the expectations of market analysts and other stakeholders. The findings of this study can help investors (and other stakeholders) make valid economic decisions. Implications for future research are considered.

*Keywords: expenses, revenue, risk, management, fraudulent actions, agricultural company.*

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# Review and Recommendations on the Measures and Analysis of Organizational Identification

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## Abstract

Although the concept of organizational identification (OID) has received interest from both scholars and practitioners, and numerous conceptual and empirical studies of OID have been published, issues with measuring OID remain unresolved concerning data collection and data analysis. Thus, in order to provide a better understanding of OID, this study is organized into three main sections: (1) Defining OID, (2) analyzing empirical studies of OID, and (3) examining existing OID measures and suggesting a new analytical approach to OID. First, this paper aims to offer clarity of OID by comparing it to similar constructs, such as organizational commitment, organizational/work engagement, and person-organization fit. Second, this study reviews journal articles from 2011 to 2020 and analyzes how OID is measured in empirical studies and provides the recent trends of measuring and interpreting OID in the field of organizational behavior. Third, this study emphasizes the importance of OID measurement through data collection and data-analysis standpoints by examining existing OID measures from psychological and behavioral perspectives. By reviewing existing OID measures, this study analyzes how each OID measure is utilized, how the intentions and purposes of each measure are reflected, and how those measures capture employees' psychological and behavioral aspects of OID. Based on the analysis, this study argues the need to adopt new analysis approaches by analyzing one's perception and actual behavior separately to attain sound understating OID.

*Keywords:* Organizational Identification, Measurement, Measures, Review Paper

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## IN SEARCH OF THE GOOD LIFE: MIDDLE CLASS AND SPIRITUALITY IN POST-SOCIALIST ROMANIA

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### Abstract

This paper explores how notions of “spirituality” have become markers for middle-class aspiration in a post-socialist environment. It draws on anthropological fieldwork done in Romania between 2017 and 2020 and it continues previous work on the interchangeability of the notions of “middle-class” and the “good life”. More precisely, the aspiring but also the more established middle-classes are faced with frustrations, disappointments, and disillusionments for which the search for the “good life” is a way of idealizing their middle class aspirations, while also making them ethical and depoliticizing them. In this context, “spirituality” becomes one of the strategies of class maintaining and reproduction. Yoga, meditation, shamanic rituals, healing practices, divination, past lives regressions are just a few of the practices employed by middle-class members to make sense of their ongoing struggles and as a way of expanding one (spiritual) capital. This ethnographic investigation brings their experiences forth and throws light on the ongoing processes of class formation under post-socialist conditions of possibility.

*Keywords:* good life; middle class; class subjectivity; spirituality; post-socialism; Romania.

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## **BOTTOM-UP VS TOP-DOWN DIASPORA ENGAGEMENT: AUSTRALIA VS LATVIA**

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### **Abstract**

In the past two decades, a notable resurgence in interest in diaspora and diaspora engagement strategies has taken place amongst scholars and policymakers. For policy makers, this has resulted in a wide variety of approaches to choose from in engaging the diaspora in the public diplomacy sector and in harnessing of the economic potential of the diaspora. There exists a plethora of policy documents and recommendations from international organizations on how diaspora can contribute to development, what contributions can be expected, and how diaspora can be engaged (see International Organization for Migration 2006; Migration Policy Institute 2012; Asian Development Bank 2006 etc.) On the other hand, the majority of academic studies have categorized origin countries' policies aimed at their diasporas and addressed how and why states form diaspora policies to cultivate closer ties with them (see Varadarajan, 2010; Gamlen, 2018). However, not enough scholarship exists in distinguishing between top-down (or centralized) versus bottom-up (de-centralized) diaspora engagement strategies. The aim of this research presentation and paper is to utilize Australia and Latvia as case studies to examine and compare the top-down versus bottom-up approach for successful diaspora engagement. Both countries started actively thinking about their diasporas in the early 2000's, however, where the Australian government was only marginally involved in funding research (see Hugo, Rudd, & Harris 2003; Fullilove & Flutter 2004) and assisting in setting up the NGO 'Young Australian Professionals Association' that would then grow into 'Advance Australia', the Latvian government took the more direct route in establishing the first 'Latvian Diaspora Support Program' in 2004. The top-down or centralized approach of Latvia and the bottom-up or de-centralized approach of Australia will be evaluated, and the advantages and disadvantages of both presented.

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# Translation, the Translator and the News Outlets

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## Abstract

News translation uses a variety of linguistic means, including both simple and complex patterns and structures. The context of news translation has no boundaries regarding shades of meaning; while polysemic words and connotations are manipulated according to the purpose of the writer and the message to be delivered. The influence of rhetoric and its instruments is highly observed in providing the news with a complete meaning as well. Hence, no news can be translated without first having a total grasp of its meaning and implicatures. The meaning is the pre-translational stage.

Translation combines closely together the logical and aesthetic senses of the translator. Figuratively speaking, it urges the translator to detach himself from the influence of the social and psychological conditions of the original text and to reconstruct the meaning by relying on aforementioned way of logic. Mastering excellent linguistic competence is one prerequisite to make a good translator. Another one is to be aware of the cultural differences that exist between the source and target language. Therefore, before being an author, the translator is the sender of the message, which has to be linguistically expressed.

The real problem, nowadays, is the fact that there is no proper journalistic translation, but adaptation to the social, economic or cultural context of the target language.

To translate or adapt news, the translator must be aware of the characteristics of that type of text. The journalistic text is not written by chance: more than any other text, it is subject to certain specific obligations. The translator must, in principle, be a journalist or have a good command of media text editing.

*Keywords:* news translation, linguistics, translator, meaning outcomes.

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# The Evolution of Human Rights in the Republic of Belarus. Death penalty

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## Abstract

Above all the fundamental human rights and freedoms that every state must guarantee to all its citizens equally is the right to life. Even though one of the most important European values is the protection of the right to life, the European countries used the death penalty to sanction serious crimes. Despite the fact that most European states have decided to abolish the death penalty, the Republic of Belarus remains the only state that still continues to use this method. This paper first explores the main reasons and features of using this method, the categories of people sentenced to death and their rights. Moreover, the paper examines some of the cases of execution between 2010-2018 in order to prove the fact that this practice is misused by the Republic of Belarus, without respecting the benefit of doubt. Furthermore, by analyzing the Reports of The Human Rights Watch between 2017-2019, I will display the main rights violated by being sentenced to death. Not least, the involvement of the main international organizations like The United Nations, The Organization for Security and Co-operation in Europe and The European Council represented failed attempts to persuade Belarus to abolish the death penalty. Fortunately, there are some signs of easing the execution of the death sentences of some prisoners starting 2018.

*Keywords:* human rights, evolution, death penalty, abolition, abuse.

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## Risk factor analysis for chronic lymphocytic leukemia

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### Abstract

Leukemia has always been a disease affecting an ever increasing number of people. Patients diagnosed with leukemia have been characterized with abnormal blood cells that affect both the blood and the bone marrow. One of the types of leukemia that has generally affected adults by producing a great number of lymphocytes is chronic lymphocytic leukemia (CLL). Survival and proliferation of these abnormal cells has been dependent on the microenvironment of tissues. Mutations of the BCR protein have been shown to directly lead to the development of CLL. Our study was focused on the risk factors pertaining to chronic lymphocytic leukemia. Our group was comprised of 1637 patients suffering or relapsing from CLL who were or still are being treated and hospitalized at the University Hospital “Nënë Tereza”, Albania. Their age ranged from newborns to 90 years old. Double cases were checked but not eliminated from the data because of ongoing treatment or recurrence of the disease. Two major factors were taken into consideration for the study, age and gender. A two-way Anova test was conducted to achieve any significance and the results showed that both these factors must be taken into consideration for CLL. P values for both factors were  $\leq 0.05$  expressing the final results for our expectations. The study was in accordance with similar studies in different countries showing that male individuals of 50 years and older are more prone to be affected by this disease.

*Keywords:* chronic lymphocytic leukemia, age, gender, analysis.

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