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State Treasury payments and corporate financial strength: evidence from Albanian enterprises

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Abstract

This study examined whether the scale and frequency of State Treasury payments were associated with the financial strength of major Albanian enterprises. The analysis combined 2024 Treasury-payment data with financial-statement information for a fixed sample of 100 enterprises receiving the largest aggregate payments. Financial strength was evaluated through profitability, liquidity, leverage, operating efficiency, and the Altman Z" accounting benchmark. Ninety-six firms had an estimable Altman proxy and 94 formed the complete-case sample for principal-component analysis. The empirical design combined descriptive statistics, Spearman correlations, Treasury-exposure quartile comparisons, heteroskedasticity-robust ordinary least squares, quantile regression, principal-component analysis, and k-means clustering. The annual value of Treasury payments was not significantly associated with the Altman benchmark or the individual financial indicators. Transaction frequency, however, was positively associated with return on assets and net margin in robust regressions and with the median Altman score in quantile regression. Treasury-exposure quartiles did not display statistically significant differences in overall financial strength. The first principal component explained 47.0% of the variance and represented a coherent financial-strength dimension combining profitability, liquidity, and lower leverage. A two-cluster solution separated 21 comparatively stronger firms from 73 firms with lower profitability, weaker liquidity, and higher leverage. The findings suggest that repeated public-sector transactions may be more informative than aggregate payment value, but Treasury exposure alone is not a reliable proxy for corporate financial strength. The results are associative and should not be interpreted causally.

Keywords: public procurement; State Treasury payments; corporate financial strength; transaction frequency; Albania.

Financial profiles and risk clusters of major Albanian State Treasury recipients: A PCA-based exploratory analysis

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Abstract

This study identified empirically distinct financial profiles among the 100 Albanian enterprises receiving the highest aggregate State Treasury payments in 2024. Rather than treating major public-sector counterparties as a homogeneous corporate group, the analysis applied Principal Component Analysis and k-means clustering to five accounting indicators representing profitability, liquidity, leverage, and operating efficiency. Ninety-four firms with complete observations were retained for the multivariate analysis. Current Ratio was log-transformed, Debt-to-Assets was directionally reversed, extreme values were winsorised, and all inputs were standardised before estimation. The first two principal components explained 72.7% of total variance. A two-cluster solution achieved the highest silhouette coefficient (0.496), identifying a higher-financial-strength profile of 21 firms and a lower-financial-strength profile of 73 firms. The stronger profile combined substantially higher profitability and liquidity with markedly lower leverage, while Asset Turnover did not differ materially between groups. Treasury-payment value and transaction frequency were not statistically different across profiles, indicating that public-payment scale alone did not define corporate financial strength. Coherence with the Altman Z" benchmark was strong: all firms in the stronger cluster were classified as safe, and cluster membership was significantly associated with Altman risk categories. Robustness checks reproduced the primary assignments under alternative component retention and direct clustering of standardised inputs. The findings showed that major Treasury recipients formed financially heterogeneous configurations and supported risk-sensitive, non-exclusionary supplier monitoring grounded in multidimensional accounting evidence.

Keywords: public procurement; financial profiling; principal component analysis; cluster analysis; Albania

From fiscalization to digital tax administration maturity: An institutional information-processing perspective

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Abstract

This study examined how fiscalization contributed to digital tax administration maturity through the institutional processing of digital fiscal information. Research on electronic invoicing and transaction-level reporting had primarily emphasised tax compliance, value-added tax collection, fraud reduction, and administrative efficiency, while the institutional mechanisms that converted digital records into broader administrative capability remained less developed. Drawing on Information Processing Theory, the study developed a framework linking fiscalization, digital fiscal information, institutional interoperability, data governance, administrative automation, and digital tax administration maturity. A theory-driven qualitative cross-country comparison of Albania, Croatia, Italy, Spain, and Estonia was conducted using a structured corpus of 54 official, comparative, academic, and methodological sources. The assessment separated legal authorisation, practical deployment, and routine institutional use, applying a four-level qualitative scale to each analytical dimension. The findings showed that fiscalization improved the timeliness, standardisation, traceability, and machine processability of fiscal information, but maturity varied according to governments' capacity to exchange, govern, and operationalise that information. The comparison identified an institutional information-processing gap in which data-generation capacity developed faster than the capacity to integrate, govern, and use fiscal information. Albania exhibited a data-generation-led configuration; Croatia an advanced model in early implementation; Italy and Spain advanced but differentiated configurations; and Estonia an ecosystem-integrated model. The study concluded that fiscalization provided the informational foundation of digital tax administration but did not determine maturity independently. Digital maturity emerged when reliable fiscal information was embedded within interoperable, governed, and increasingly automated administrative systems.

Keywords: Fiscalization; Digital tax administration; Digital fiscal information; Information Processing Theory; Institutional interoperability; Data governance.

Generation Z Facing the Challenges of Artificial Intelligence: A Management and Marketing Perspective

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Abstract

The development of artificial intelligence is driving rapid changes in business processes. As a result, some jobs are emerging, while others are being completely transformed or even disappearing. Entirely new business processes and/or business models are emerging, integrated with or replaced by artificial intelligence. Consequently, there is a growing need for rapid adaptation to the new business environment and the continuous development of analytical, digital, innovative, and creative competencies. The aim of this paper is to examine the attitudes of Generation Z, which constitutes the student population, regarding innovation and digital transformation, as well as their self-assessment of competencies relevant to performing managerial and marketing tasks. The research was conducted on a sample of 300 undergraduate and master's students of business studies, as future carriers of business processes. Descriptive statistics, t-test, ANOVA, and regression analysis were used for data analysis. Based on the obtained results, insight can be gained into the competencies acquired by students that are necessary for managerial and marketing tasks, which can serve as a basis for updating course syllabi and study programs in the aforementioned fields.

Keywords: Generation Z, artificial intelligence, digital transformation, competencies, management, marketing

Structural Limits and Possibilities of Cross-Sector Collaboration in Japan

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Abstract

Why does collaboration between companies and social enterprises in Japan often remain a form of company-led CSR rather than develop into an equal partnership? This paper examines the question through dialectical social exchange theory and Creating Shared Value (CSV). Japanese cases show that differences in goals, ways of measuring results, and organisational culture often create friction. Partnerships may also depend too heavily on company budgets and public relations needs. The lack of a legal form similar to the UK's Community Interest Company and limits on profit sharing by NPOs may make this problem worse. However, Japan has a long history of mutual aid, such as tanomoshiko and mujinko, which were based on trust and shared risk. These traditions have much in common with CSV. Rather than simply copying Western systems, Japan may develop its own model by rethinking Social Impact Bonds and similar schemes as modern forms of these traditional mutual-aid systems.

Keywords: Cross-sector Collaboration, Social Enterprise, Creating Shared Value (CSV), Social Exchange Theory, Mutual Support

Characteristics and Changes in Human Resource Management of Japanese Companies from an International Comparative Perspective: Focusing on Job, Performance Evaluation, Career, and Education and Training Systems.

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Introduction

When performing work, how tasks and duties are allocated and defined is important. This chapter discusses job assignments, job documentation, job design typologies, office layout, and other aspects, including an international comparison.

Regarding performance evaluation, this paper examines the concept of performance evaluation and an international comparison of performance evaluation systems. Regarding careers, this chapter focuses on the definition and content of careers, specialist and generalist career development, international comparisons of career development, and international comparisons of skills and proficiency development. Regarding education and training, this chapter explains education and training systems such as on-the-job training (OJT) and off-the-job training (Off-JT), as well as examples of education and training systems in Australia, Germany, and Southeast Asia. Finally, the author offers recommendations for future career and education and training strategies for Japanese companies.

Conclusion

– Future Career and Education and Training Strategies for Japanese Companies

The environment surrounding Japanese companies is rapidly changing, necessitating career and education and training strategies that respond to these changes. The author believes that the following measures are important for Japanese companies' career and education training programs in the future.

The first is how Japanese companies respond to the globalization of their businesses. While there are various ways to achieve this, one idea I would like to propose is to increase the number of employees sent overseas by Japanese companies. This would involve having as many employees from the Japanese headquarters as possible work at overseas subsidiaries. The goal is to develop global talent who are familiar with local conditions by sending primarily Japanese employees overseas and allowing them to gain international experience. Generally, Japanese employees sent to overseas subsidiaries are given positions with significantly greater responsibility than those in Japan. Local management experience will be a valuable asset for their careers. Cross-cultural experience is also valuable. Working in a culture and society different from Japan will likely broaden their international perspective. It's true that traditional international management thinking favors the localization of human resources and the common belief that fewer Japanese employees are preferred. But is it really enough to leave it to local people? From the perspective of human resource development, career development, and education and training in response to the globalization of Japanese companies, the number of Japanese employees sent overseas should increase and be systematically implemented. Furthermore, expanding the number of employees sent overseas would also be an effective means of transferring and maintaining technology overseas. Quality control, particularly at local factories in Asia, is a key issue. Japanese employees, especially experienced production technicians, could play a major role in overcoming this challenge. Furthermore, sending surplus Japanese personnel overseas would also serve as a way to alleviate Japan's unemployment problem. While long-term overseas assignments are an option, short- to medium-term business trips should also be considered. Japanese employees could be sent to overseas factories for periods of three to six months to provide technical guidance and training to local employees.

Second, we should emphasize self-selection of career paths. Career development should not remain unchanged; rather, we should further expand career support and systems that allow individuals to choose their careers to a certain extent—in other words, career paths that respect the individual. To achieve this, we will need self-selective education and training, expanded in-house recruitment systems, self-selective placement and reassignment, and the development of specialists and professionals.

Third, we need to restore the dignity of craftsmen. Traditionally, craftsmen have supported Japan's production sites. Craftsmen are developed through long periods of training to develop their skills. As the term "craftsman spirit" suggests, the existence of Japanese craftsmen plays a major role in the foundation of Japanese manufacturing. While adopting the traditional craftsman system is difficult today, with the exception of a few jobs, it is important to make the most of the strengths of craftsmen. To this end, we need to develop a new type of craftsman in production sites. This new type of craftsman is someone who masters the skills and techniques of their field by utilizing not only traditional techniques but also cutting-edge technologies. In other words, they are craftsmen who incorporate both the old and the new. To restore the dignity of craftsmen, support from both companies and the government is

necessary. To this end, measures such as various skill qualification systems, skill testing systems, and craftsman certification systems could be considered.

Fourth, we need to further enhance the country's vocational training system. Even in Western countries, the public sector plays a significant role in vocational training. In developed European countries in particular, there is a strong belief that education and training should be primarily provided by the public sector, such as the national and local governments, rather than by the private sector. In Japan, the national and local vocational training systems are still insufficient compared to those in those developed countries. It is essential that the government further expand and improve vocational training, particularly for problematic young people, part-time workers, non-regular employees, and the unemployed.

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Diversity as a Competitive Advantage: Evidence from Japanese Firms

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Abstract

As Japan faces a rapidly declining birthrate and shrinking population, many firms are increasingly compelled to adopt diversity-oriented management practices to address labor shortages. However, little empirical evidence has been provided regarding whether Japanese companies, which have traditionally emphasized organizational homogeneity, can enhance their competitiveness by transforming themselves into more diverse organizations. This study examines the effectiveness of diversity strategies by analyzing the relationship between firms' commitment to diversity and various organizational outcomes, including business performance, learning orientation, innovation orientation, customer orientation, and engagement in digital transformation (DX), among organizational capabilities. A nationwide survey of Japanese firms was conducted, and the collected data were used to statistically compare organizations with a strong commitment to diversity management and those with a weaker commitment. The results indicate that diversity-oriented firms exhibit significantly stronger outcomes across all of the examined dimensions. Specifically, greater commitment to diversity is positively associated with superior organizational performance, stronger learning and innovation orientations, enhanced customer orientation, and more active engagement in digital transformation initiatives. These findings suggest that the adoption of diversity strategies can contribute to the enhancement of organizational competitiveness in Japanese firms. The study provides empirical support for the strategic value of diversity management and offers important implications for firms seeking sustainable competitive advantage in the context of demographic decline and labor shortages.

Keywords: Diversity Management, Competitive Advantage, Japanese Firms, Empirical Research,

Lost in AI Translation: What Happens to Culture When Machines Translate?

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Abstract

The rapid development of artificial intelligence is transforming the practice of translation and raising fundamental questions about how cultural meaning is transferred across languages. While AI-powered translation systems have demonstrated remarkable fluency and efficiency, their ability to recognize, interpret, and appropriately convey culturally embedded meanings remains contested. This paper investigates what happens to culture when translation is increasingly mediated by AI, focusing on the potential loss, transformation, and negotiation of culture-specific meaning.

Drawing on approaches from Translation Studies, cultural translation, and translation ethics, the paper conceptualizes translation not merely as linguistic transfer but as an act of cultural mediation. It examines how AI handles culture-bound elements, including idiomatic expressions, culturally specific references, historical allusions, metaphors, and pragmatic meanings. Particular attention is paid to the tension between linguistic fluency and cultural fidelity, as AI-generated translations may produce natural-sounding target texts while simultaneously reducing, neutralizing, or transforming culturally significant meanings.

The analysis explores patterns of cultural loss, cultural substitution, explicitation, and domestication, while considering the implications for translator agency and responsibility. The paper argues that the central challenge posed by generative AI is not simply whether machines can translate languages, but whether they can adequately mediate the cultural worlds embedded within those languages. Ultimately, it calls for a human-centred approach to AI-assisted translation in which technological efficiency remains subordinate to cultural interpretation, contextual sensitivity, and ethical responsibility.

Keywords: artificial intelligence; translation studies; cultural translation; cultural mediation; translator agency; cultural loss; AI-assisted translation.

Discourse Analysis, Idiolectal Features of the Characters' Speech in the Novel *Vanity Fair* by William Thackeray, Samples of Translation Criticism and Assessment

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Abstract

This study examines William Makepeace Thackeray's *Vanity Fair* through the interconnected perspectives of discourse analysis, idiolectal characterization, and translation criticism. It investigates the way narrative organization, narratorial intervention, linguistic variation, and communicative context contribute to patterning the character's identity and the novel's critical representation of social relationships and moral contradictions. Attention is devoted to the interaction between the self-conscious narrator and the characters' voices, through which irony, satire, and evaluative commentary guide the reader's interpretation of the social world, as represented in the novel.

The analysis operates at both macro- and micro-discursive levels. At the macro level, it considers narrative structure, perspective, direct reader address, and the relationship between individual experience and the narrative's historical and social context. At the micro level, it examines lexical selection, register variation, recurrent expressions, foreign-language insertions, graphological emphasis, and stylized non-standard speech. Selected examples from the discourse of Rebecca Sharp, George Osborne, Joseph Sedley, Miss Pinkerton, and Sir Pitt Crawley demonstrate that character identity emerges through recurrent combinations of idiolectal and sociolectal features, whose functions vary according to the speaker, interlocutor, and communicative situation.

The study also presents selected samples of translation criticism and assessment, based on Vasil Gjymshana's Albanian translation of the novel. The comparative discussion considers how specific source-text features may be preserved, modified, compensated for, or neutralized in translation. Rather than limiting assessment to lexical or semantic correspondence, the analysis considers pragmatic function, register, narratorial irony, graphological marking, social differentiation, and the cumulative construction of individual voices. The findings indicate that the discursive complexity of *Vanity Fair* derives from the close interaction between narrative voice, linguistic variation, social representation, and idiolectal characterization. The transfer of these features into Albanian has been successful by adhering to a contextual, function-oriented approach that accounts for both individual translation choices and their broader effects on characterisation, irony, and social meaning.

Keywords: discourse analysis, characters' speech, idiolect, sociolectal features, narratorial discourse, comparative discussion, linguistic variation, pragmatic function, translation criticism, translation assessment, Albanian translation, contextual and function-oriented approach, *Vanity Fair*.

Employee Engagement and Organizational Commitment in the Albanian Workplace: A Literature Review

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Abstract

Employee engagement and organizational commitment have become increasingly important determinants of organizational effectiveness, particularly in labor markets characterized by workforce mobility, changing employee expectations, and difficulties in retaining qualified personnel. This paper examines the relationship between employee engagement and organizational commitment, with particular attention to the Albanian workplace context. The study aims to identify the main organizational and behavioral factors that influence employees' willingness to remain committed to their organizations and contribute actively to organizational goals. The study employs a literature review methodology, synthesizing theoretical and empirical research on employee engagement, organizational commitment, job satisfaction, leadership, motivation, and employee retention. Particular attention is given to studies addressing emerging and transition economies and, where available, evidence related to Albania and the Western Balkans. The literature is analyzed to identify the factors that may be especially relevant to Albanian organizations and their workforce. The review suggests that organizational commitment is influenced not only by financial compensation but also by leadership quality, recognition, opportunities for professional development, perceived organizational support, workplace relationships, and employee participation in decision-making. These dimensions are particularly relevant in the Albanian context, where organizations increasingly face challenges related to employee turnover, migration of skilled workers, and competition for qualified human resources. The findings further indicate that higher levels of employee engagement can strengthen affective commitment and reduce employees' intention to leave. The paper concludes by highlighting the need for Albanian organizations to adopt more employee-centered management practices that strengthen engagement, organizational identification, and long-term employee retentions.

Keywords: Employee Engagement; Organizational Commitment; Organizational Behavior; Employee Retention; Human Resource Management; Albania.

Customer perceptions of restaurant service quality in Shkodra, Albania using DINESERV Model

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Abstract

This study examines customer perceptions of restaurant service quality in Shkodra, Albania, using the five DINESERV dimensions: tangibles, reliability, responsiveness, assurance and empathy. Questionnaires were distributed in 19 restaurants over four weeks in December 2025; 104 valid responses were analyzed. The lowest and most favorable dimension mean was recorded for tangibles (2.14), and the highest and least favorable for empathy (2.48). Cronbach's alpha coefficients ranged from .823 to .918. The reported demographic group tests did not show statistically significant differences in dimension means at the .05 level. The study describes perceived service among the respondents and identifies consistency, problem correction and individualized attention as topics for further investigation.

Keywords: DINESERV; service quality; restaurants; customer perceptions; Shkodra