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April 27 - 30, 2023

Marmaris, Turkey

Edited by: Assoc. Prof. Dr. Ágnes Csiszárík-Kocsir (Chair), University of Óbuda, Hungary

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Aims & Scope

Traditionally, it is seen that change and transformation in the field of social sciences takes a little more time compared to fields such as health, technology and engineering. However, this situation seems to have started to change with the Covid-19 epidemic disease. It is expected that changes will occur in human and social behavior during and after the Covid 19 epidemic disease. These changes have started to show themselves in many fields related to social sciences, especially education, psychology, sociology and economy. For this reason, this conference focused on the changes and innovations in the field of social sciences that started with Covid 19. However, the organizing committee also recognizes the value of traditional knowledge in the social sciences. For this reason, the conference is also open to traditional studies in the field of social sciences.

The aim of the conference is to bring together researchers and administrators from different countries, and to discuss theoretical and practical issues in all fields of social sciences. At the same time, it is aimed to enable the conference participants to share the changes and developments in the field of social sciences with their colleagues.

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IconSoS 2023: International Conference on Social Science Studies

A Cross-Linguistic Analysis of Presupposition in “The Murder of Roger Ackroyd” and Its Variant in Albanian Language

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Abstract: The aim of this paper is to provide a cross-linguistic comparative approach on the use of presupposition in literature. The term presupposition refers to those assumptions which appear to be built into the linguistic structure of texts and which relate linguistic structure to extra-linguistic context in terms of the inferences which are expected to be made about this context (Levinson 1983). Presupposition has long been considered a property of language to frame readers into a particular interpretation or ideology, based on clues or triggers. The role of the reader is thus crucial in interpreting the clues derived from presupposition triggers and make connections among different parts of text as well as revealing facts about characters and their attitude. Our case study will be based on the novel “The Murder of Roger Ackroyd” by Agatha Christie and its Albanian variant. We are going to provide a qualitative analysis of presuppositions in the novel from a comparative perspective, taking examples from the original novel and its translation in Albanian. Our comparative analysis has shown that Agatha Christie relies heavily on the use of presupposition, being a result of the genre of the detective novel. The examples are grouped according to the types of presupposition that have been observed in the original on both lexical and syntactic level. Comments follow on the way they have been translated into Albanian and the fact whether the same construction occurs in Albanian. The paper ends with conclusions that relate to the corpus of study and the process of translation of presupposition at large.

Keywords: Cross-linguistic, Presupposition, Qualitative, Comparative, Translation

Introduction

This paper observes the use of presuppositions in literary translation from English into Albanian. We provide a theoretical framework that intends to build a general outlook on the types and purposes of using presuppositions. We then provide particular examples of the categories described illustrated in both languages: the way presuppositions appear in the original novel ‘The Murder of Roger Ackroyd’ and its variant in Albanian. We have selected a detective novel for the purposes of this study because in Agatha Christie’s novels the revelation of the murder’s identity is facilitated in part due to the interpretation of clues that are expressed even through presupposition. Thus, the reader needs to be particularly involved in order to make connections between different parts of the text and between what characters reveal about themselves and others. From a cross-linguistic perspective, we are interested in determining whether there are any differences between the ways in which definiteness and indefiniteness, are used in translations compared to the source texts, and whether the presupposition in the target text in Albanian falls within the same category of presupposition as it does in the original. We also raise the question whether there is a tendency towards explicitation in translation as compared to the degree of implicitness in the original. The examples provided will help us reach in conclusions with reference to the issues mentioned. The paper will conclude with some suggestions for extending the current study in the future.

Theoretical Framework on Presupposition in Literature Review

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As P. Fawcett acknowledges, presupposition is not only a potentially complex object of study, but also one where explanatory theories have been supported and attacked by example and counter-example, with the 1970s seeing most of the battle. As Hickey (1993: 89) says, following Levinson (1983: 167), 'virtually everything written about presupposition is challenged or contradicted by some authority on the subject', a condition which can be said to hold true of much of pragmatics (Fawcett, 1998: 114). He also adds that even if we accept that presupposition is a part of pragmatics, there remains a further discussion as to whether or not presuppositions as pragmatic phenomena can be described purely in linguistic terms (conventional presuppositions) or whether they involve non-linguistic knowledge about how the world functions (Fawcett, 1998: 115). World knowledge, he emphasizes, combines with linguistic form to produce presuppositions. Being aware of the fact that the discussion about presupposition bears still some contradictory views, within the purposes of the current paper, we outline below some features of presupposition based on literature review and then we shift our attention to translation of presupposition and the challenges it raises. The term 'presupposition' entails the following:

- the term presupposition refers to those assumptions which appear to be built into the linguistic structure of texts and which relate linguistic structure to extra-linguistic context in terms of the inferences which are expected to be made about this context (Levinson, 1983: 68);
- "speakers continually design their linguistic messages on the basis of assumptions about what their hearers already know [...]. What a speaker assumes is true or is known by the hearer can be described as a presupposition" (Yule, 1996: 131-2);
- presupposition triggers are the linguistic structures either lexical or grammatical that mark the existence of assumed meaning between the speaker and the hearer (Yule, 1996: 26-30);
- presuppositions are pieces of information which are associated with certain lexical items or syntactic constructions. There are many such items and constructions, and the following is just a small selection: (1) Factives (2) Aspectual verbs (3) It-clefts (4) Wh-clefts (5) Quantifiers (6) Definites, (Geurts, 1999: 2);
- The difference between presupposition and assertion is that what is presupposed is taken for granted, and what is asserted is not. More accurately, to presuppose something is to represent oneself as assuming that the presupposition is already part of the common ground of assumptions that the interlocutors share between them (Geurts, 1999: 12);
- presupposition triggers can be categorized into six groups, including existential, factive, lexical, structural, non-factive and counter-factual triggers (Yule, 2010);
- presupposition is the label for all the linguistic constructions that prompt us to note some further claim or point, behind those explicitly made in a text (Toolan, 2013: 214);
- the narrowly defined presupposition in the linguistic sense includes textually encoded assumptions which are directly retrievable from analysis of the sentence or sentences under discussion (Toolan, 2013: 215);
- presupposition has to 'be handled with care', whenever language is being used with ironic or humorous content, and treat irony as a special situation of presupposition and not as an instance of presupposition failure, but as a case in which standard presupposition is triggered and then set aside as playful, malicious or emotional exaggeration, i.e. calibrating figurative import relative to the assessed context (Toolan, 2013: 224; cited in E. Qafzezi, 2022: 158);
- presuppositions are a middle ground between tacitly assuming that something does not need to be mentioned at all, and, on the other hand, asserting it explicitly, perhaps as a separate statement (Şerban, 2004: 327-328);
- On the basis of Karttunen who listed thirty-one kinds of presupposition triggers (Karttunen, 1971), Levinson listed thirteen types of presupposition triggers, including *definite description, factive verbs, imperative verbs, change of state verbs, iterative, verbs of judging, temporal clauses, cleft sentence, implicit clefts with stressed constituents, comparison and contrasts, non-restrictive relative clauses, counter-factual conditionals, questions* (Levinson, 1983);
- He Ziran (2003) reclassified Levinson's thirteen kinds of presupposition triggers into three general groups: 1) *verbs* including implicative verbs, factive verbs, change-of-state verbs, and verbs of judging; 2) *iteratives* and adjuncts such as "again", "another", "back", "either", "even", "'s", "too", and "the"; and 3) *phrases and clauses* including temporal clauses, comparisons and contrasts, non-restrictive relative clauses, cleft sentences, and questions as well (He Ziran, 2003);
- Toolan lists the following as presupposition triggers: *definite article in a noun phrase; lexical presupposition triggers; adverbial clauses of time, place, reason, manner, etc.; conditional clauses; factive verbs; restrictive relative clauses; and wh-questions* (Toolan, 2013: 56; 216-220).

Fawcett quotes Levinson and agrees that restricting the discussion to the purely linguistic produces an approach which Levinson himself admits will seem narrow and disappointing to many people and will also, Fawcett adds be of less interest to the subject of translation (Levinson, 1983:168, quoted in Fawcett, 1998: 114). There are, however, elements of presupposition that are related not to the linguistic items but to the context of situation, knowledge and culture. As Fawcett notes further, presuppositions can also be triggered by discourse elements other than the actual language used, which makes the phenomenon more difficult to theorize from a linguistic point of view. The translation perspective does require nevertheless to go beyond the narrow assumption that translation can be treated as a merely linguistic act. As a result of the economy in communication, we rely on heavy use of presupposition. We need thus to distinguish presupposition from interference. Fawcett declares that some features that delimit presupposition from other forms of interference are: they remain constant under negation, they can be cancelled out by either the immediate linguistic context or by some wider context or mode of discourse, and, they are tied to particular aspects of the surface structure of an utterance (Fawcett, 1998: 117). However, what interests translators or comparative studies is investigation into the kind of linguistic items that give rise to presupposition, and, in order for this to happen, it is necessary to make the distinction between linguistic and non-linguistic presuppositions.

Fawcett remarks that one of the situations in which linguistically-triggered presupposition may not survive has to do with collocation or selection restriction. Also, connotational meaning may be destroyed during cross-language transfer, but that is one area where more research is needed. Shared knowledge background poses other problems in translation and transfer across languages and cultures. Furthermore, the approach of language economy and saving time not to supply information for which there is no demand, since it is believed to be shared already, covers situations in which knowledge which could have been presupposed is made explicit because the situation demands it, as well as the linguistic act of provocation in which the speaker unilaterally assigns presuppositional status to knowledge in an act of power over the listener. Thus, the presupposed supply of information to assess the *likely* state of affairs and the possible solutions may get lost in translation (Fawcett, 1998: 120). Fawcett proposes that we first ask whether the translator shares presupposed knowledge or not, and, if the latter is the case, how is he or she going to find it. In the reference books? Native informants? On the other hand, Fawcett notes, if we cannot be sure that the readership of the original possessed the presuppositions required to make sense of the text, then how can we begin to be sure to what extent the target audience is likely to share it? The translator will be facilitated in his or her work if he or she knows with precision the audience that will receive the target text.

Either the translator will patronise the target audience by treating them as if they know nothing and lack the means to find out, or the translator leaves them in the dark by not supplying what is needed to make sense of the text in a situation where the target reader is unlikely to have the means or the inclination to pursue their own research. If the target audience is assumed not to have access to the presuppositions which will enable them to understand what is being talked about and if the translator decides in consequence that they need to be told (Fawcett, 1998: 121).

The next question that needs to be asked according to Fawcett is what is the optimal translation technique to pass on the information with a minimum of disruption if at all possible. This could relate with the type of text as well as the expected function of the translation in the target culture as factors that are needed to decide the translation strategy. The translator would thus need to discover not just what presuppositional information may be lacking in the target culture, but what presuppositions exist in that culture which may 'proactively' influence the translation (Fawcett, 1998: 122).

After having outlined the most relevant research on presupposition from the linguistic, pragmatic, and translation perspective, we follow our cross-linguistic study with the comparative analysis of examples taken from Agatha Christie's 'The murder of Roger Ackroyd' in English and its translation into Albanian by Taqo Trajçe.

Comparative Analysis of Presupposition in 'The Murder of Roger Ackroyd' in English and in Albanian

We have selected the detective genre to discuss and reflect upon the use of preposition cross-linguistically because such a genre does involve frequent use of presupposition, concealment and revelation of information. Agatha Christie has been particularly praised for the way she distracts her readers from the facts which are openly given, still, through the plot twists, readers have to be actively involved in order to be the 'detectives' that finally discover who could be the murderer, based on the right interpretation of the clues and red herrings.

'The Murder of Roger Ackroyd' is set in a claustrophobic environment that seems isolated from the rest of the world. It is one of the top novels of Agatha Christie in the subgenre of whodunnit, presenting simultaneously two stories: the story of the murder and the story of the investigation. Dr. Sheppard is the narrator that is only discovered at the end to be in fact the mysterious murderer, raising questions of doubt to the readers, whose assumptions about narration and the narrator are challenged to a considerable degree. Since all characters in the novel avoid the truth in different ways, the novel lends itself to interesting research from the linguistic and pragmatic approach, as well as from a translation comparative perspective. The role of the reader is particularly important since in translation the original audience changes and other readers are going to read the novel, in another language. It is thus interesting for us to discover what happens with presupposition, whether the means of expressing a presupposition change from English to Albanian and whether the reader can still be involved in the process of activating context clues and background knowledge to trigger the right interpretation behind presuppositions. Do lexical and syntactical presuppositions still appear in Albanian under the same categories and subcategories? Is the information more explicit in the target text? Can we raise assumptions about the level of shared knowledge background that makes it easier to activate presupposition triggers? These are some questions that we will raise and try to answer based on the examples that will be brought in this section of the paper. We will illustrate categories of presupposition with examples from the original juxtaposed to their counterparts in the Albanian variant.

Presupposition in Lexical Level

Under this first category we have grouped examples from several subcategories such as factive, implicative, and iterative verbs; change-of-state verbs; verbs of judging; restrictive expressions and iterative particles. Examples from each subcategory will be illustrated below. Italics show the presupposition trigger element used in the original and in translation.

Factive Verbs

I began to *realize* that there must be something very wrong indeed somewhere. – Fillova të *kuptoj* se duhet të kish ndodhur diçka me të vërtetë e keqe.

'And I hope you will not *regret* those words. – Dhe shpresoj se nuk do të *pendoheni* për këto fjalë.

My friend the inspector took it for granted that anyone using that path did so as a short cut to the house, but as soon as I saw the summer-house, I *realized* that the same path would be taken by anyone using the summer-house as a rendezvous. – Miku im, inspektori, ishte i sigurt se kushdo që kalonte nga ajo rrugicë e bënte për t'i rënë shkurt për në shtëpi, por, sapo pashë tendën, e *kuptova* se e njëjta rrugicë mund t'i shërbente edhe dikujt që e përdorte tendën si vend takimesh.

'I'm glad I'm cleared from suspicion,' laughed Raymond. 'I'll be off now.' – *Jam i kënaqur* që për mua nuk ka dyshime, - qeshi Rajmondi. – Tani më duhet të largohem.

Implicative Verbs

He has to come here incognito to *avoid* publicity.' – I duhet të rrijë këtu pa rënë në sy, që t'i *shmanget* publicitetit.

How did you *manage* to spot Miss Russell as the person Charles Kent came to meet? – Si e *zbuluat* që Çarls Kenti kishte ardhur të takonte pikërisht zonjushën Rasëll?

Iterative Verbs

He thought it better for Flora to *return* home, and for me to be the one to accompany him there and introduce him to the officer in charge of the case. – Tha se do të ishte më mirë që Flora të *kthehej* në shtëpi dhe unë ta shoqëroja atje dhe ta njihja me nëpunësin që ishte ngarkuar të merrej me çështjen.

The window may have been left open after his departure and so afforded entrance to the murderer, or the same person may have *returned* a second time. Ah! here is the colonel who *returns*.' – Ndoshta dritarja është lënë e hapur pas largimit të tij dhe kësisoj vrasësi ka mundur të hyjë që andej, ose i njëjti person mund të jetë *kthyer* përsëri. Ah, ja dhe koloneli u *kthye*.
Hadn't the nerve to *go back* to the inn. – Nuk ka guxim të *kthehet sërish* në hotel.

Change-of-State Verbs

I was afraid Mrs Ackroyd would *begin* talking about settlements *again*, so I made a few hurried remarks about the new sweet pea. – Pata frikë se zonja Ekroid do të *fillonte* të më fliste *përsëri* për prikën, prandaj nxitova të bëj nja dy vërejtje për bizelet e ëmbla.

With twenty thousand pounds in hand, would he have *continued* being a butler? – Me njëzet mijë stërlina në dorë, a do të kish vazhduar të punonte si shërbëtor?

Caroline merely *continued* to look omniscient, which so annoyed me that I *went on*: - Karolina *vazhdoi* të më shikonte me një pamje sikur i dinte të gjitha gjërat, çka më zemëroi aq shumë, *sa u detyrova t'i them*:

Verbs of Judging – Praise, Accuse, Criticize

I *accused* the other five persons present of concealing something from me. – Unë i *padita* pesë personat e tjetrë të pranishëm se po më fshihnin diçka.

It did cross my mind for one moment that Miss Russell might have deliberately invented this affection of the knee in order to pump me on the subject of Mrs Ferrars's death, but I soon saw that there, at least, I had *misjudged* her. – Për një çast më shkoi në mendje se zonjusha Rassëll mund ta kishte kurditur enkas këtë dhimbje të gjurit për të më shkukur ndonjë të dhënë lidhur me vrasjen e zonjës Ferras, por shpejt e pashë se për këtë rast, të paktën, e kisha *grykuar shtrembër*.

What did interest me was the fact that Miss Russell must have entered the drawing-room by the window, and that I *had not been wrong* when I *judged* her to be out of breath with running. – Ajo çka më interesonte ishte fakti se zonjusha Rasëll kishte hyrë në dhomën e pritjes nga dritarja-derë dhe se unë *nuk kisha qenë aspak i gabuar* në *grykimin* tim se ajo duhej të kishte ardhur nga jashtë dhe se merrte frymë me vështirësi, sikur të kish qenë duke vrapuar.

Restrictive Expressions

The motto of *the* mongoose family, so Mr Kipling tells us, is: 'Go and find out.' – Motoja e familjes së mangustës, siç na thotë zoti Kipling, është: 'Dil dhe zbulo'.

After *her* husband's death, *the* intimacy became more marked. – Pas vdekjes *së të* shoqit, miqësia e tyre u bë edhe më e ngushtë.

The blow was delivered by *a* right-handed man standing behind *him*, and death must have been instantaneous. – Goditja është bërë nga *një* njeri që përdor dorën e djathtë, i cili qëndronte prapa *tij*, dhe vdekja duhet të ketë qenë e menjëhershme.

But there's *another* point. – Por është *dhe* një çështje tjetër.

There's *only* one thing against *it*, I said slowly. – Ka *vetëm* një gjë që nuk shkon, - i thashë me zë të ngadaltë.

Iterative and Other Particles

I had never seen Ackroyd so upset *before*. – *Kurrë më parë* nuk e kisha parë Ekroidin aq të mërzitur.

We were *both* weak! I understood him, and I was sorry – because I'm the same underneath. We're not strong enough to stand alone, *either* of us. – *Të dy* ishim të dobët! Unë e kuptoja atë, dhe më vinte keq...sepse dhe unë jam si ai. Nuk ishim aq të fortë sa të qëndronim të pavarur, *asnjëri* nga ne.

It was Poirot's voice speaking, and I knew from the gravity of his tone that he, *too*, was fully alive to the implications of the position. - ...nga serioziteti i tonit të tij e kuptova se *edhe ai* ishte krejtësisht i vetëdijshëm për ndërlikimin e gjendjes.

A widow, fairly young *still*, very well off, good health, and nothing to do but enjoy life. – Vejushë, *ende* mjaft e re, goxha e kamur, me shëndet të mirë, nuk i mbetet të bënte gjë tjetër veçse ta shijonte jetën.

I thought then that she was confiding in him; as it happened I was quite wrong there, but the idea persisted *even* after I went into the study with Ackroyd that night, until he told me the truth. – Atëherë mendova se ajo po ia besonte atij të fshehtë; siç treguan ngjarjet, kisha qenë krejt i gabuar, por kjo ide nuk m'u hoq nga mendja *edhe pasi* shkova në studio me Ekroidin atë mbrëmje, derisa ai ma tregoi të vërtetën.

The general tendency that has been observed during translation is the preservation of the sub-category of presupposition at the lexical level: there are still factive verbs in Albanian that correspond to the factive verbs used in the original. The same can be said for implicative verbs, iterative verbs, change-of-state verbs and verbs of judge. Restrictive expressions, as well as iterative and other particles, are also preserved in Albanian, remaining faithful to the intentions of the original author.

Presupposition in Syntactic Level

The source and the target text have been constantly compared with the aim of identifying presupposition at syntactic level and the different subcategories included here, such as temporal clauses, comparison and contrast, counter fact conditionals, non-restrictive relative clauses, cleft sentences and different types of questions. Due to space limitations and within the purposes of the current study, we bring some illustrative examples below.

Temporal Clauses

It was just a few minutes after nine *when I reached home once more*. – Nuk kishin kaluar veçse disa minuta pas nëntës, *kur u ktheva sërish në shtëpi*.

'Is that what you meant today *when you accused them of hiding the truth*?' – Këtë kishit parasysht sot *kur i akuzuat se po fshihnin të vërtetën*?

That afternoon *when I returned from seeing my patients*, Caroline told me that Geoffrey Raymond had just left. – Atë pasdite, *kur u ktheva në shtëpi pasi mbarova së vizituari pacientët e mi*, Karolina më tha se Xhefri Rajmondi sapo ishte larguar.

Comparison and Contrast

Ackroyd stared blankly at me *as though he hardly understood*. – Ekroidi më hodhi një vështrim të përhumur, *si të mos e kuptonte pyetjen time*.

He would feel towards Caroline *much as he had felt towards Miss Gannett earlier in the day* – perhaps *more so*. Caroline is less easy to shake off. – Ai do të ndihej para Karolinës *ashtu siç ishte ndier para zonjushës Xhenet atë paradite*, ndoshta *edhe më keq*.

Counter Factual Conditionals

I should be quite miserable *if I did not work for my living*. – Une do të ndihesha krejt e mjerë nëse nuk do të punoja për të siguruar jetesën time.

I should have had to pay Caroline an enormous amount *if she had gone Mah Jong*. – Do tw mw duhej t'i paguaja njw shumw tw madhe Karolinws, *po tw bwnte ajo mah xhong*.

'It might be,' I said, '*if they were ever allowed to do so spontaneously. Whether they enjoy having confidences screwed out of them by force is another matter.*' – Kështu mund të jetë, - i thashë, - nëse ata e bëjnë një gjë të tillë në mënyrë të vetvetishme. Por është një çështje tjetër pastaj kur i detyron të flasin me pahir për gjëra që ata do të parapëlqenin t'i mbanin të fshehta.

Non-Restrictive Relative Clauses

My sister's nose, *which is long and thin*, quivered a little at the tip, as it always does when she is interested or excited over anything. – Hunda e sime motre, *e gjatë dhe e hollë*, fërgonte lehtë siç bënte zakonisht kur ishte e emocionuar ose e interesuar për të mësuar diçka.

He had placed a bottle of Irish whiskey (*which I detest*) on a small table, with a soda water siphon and a glass. – Mbi një tryezë të vogël kishte vendosur një shishe me uiski irlandez (*të cilin unë e urrej*), sodë e ujë me sifon dhe një gotë.

The whole thing was simplicity itself, and by the aid of Miss Gannett, *who co-operated loyally*, at once giving Clara leave of absence, the matter was rushed through at express speed. – E gjithë çështja ishte fare e thjeshtë; me ndihmën e zonjushës Xhenet, *që bashkëpunonte besnikërisht* dhe do t'i jepte leje menjëherë Klarës për t'u larguar nga puna, çështja do të sqarohet sa hap e mbyll sytë.

Cleft Sentences

To tell the truth, *it was precisely my sister Caroline who was the cause of my few minutes' delay*. – Të them të vërtetën, *shkaku i vonesës sime prej disa minutash ishte pikërisht ime motër*, Karolina.

It was when we were sitting down to lunch that Caroline remarked, with would-be unconcern: - Në kohën kur ishim ulur për të drekuar, Karolina foli me një shkujdesje të shtirur:

It was Caroline who brought the colonel's story to a close by fortunately going Mah Jong. – Ishte Karolina ajo që i dha fund historisë së kolonelit duke bërë, për fat, mah xhong.

Questions

Wasn't it sad about poor dear Mrs Ferrars? – A nuk ishte për të ardhur keq për të gjorën, për të dashurën zonjën Ferras?

Surely, if she had done so, she would have left some word behind to say what she contemplated doing? – Dhe, po ta kishte bërë këtë, a kishte lënë ndonjë fjalë të shkruar për të shpjeguar veprimin e saj?

'Why not have told me the truth?' he countered. – Përse nuk më keni treguar të vërtetën? – ma ktheu.

Do you agree with my sister and Mrs Ackroyd that there is something fishy about her?' I asked. – *Jeni në një mendje me motrën time dhe me zonjën Ekroid, se në sjelljen e saj ka diçka të dyshimtë? – e pyeta.*

Should not our ideas be the same?' – *A nuk duhen të jenë të njëjta mendimet tona?*

The general tendency that has been observed during translation is the preservation of the sub-category of presupposition at the syntactic level: temporal clauses are translated by temporal clauses, comparison and contrast clauses by the same, counterfactual conditions are still counterfactual in Albanian, non-restrictive relative clauses are still preserved in Albanian, written within commas or brackets again, cleft sentences

preserve degree of emphasis even in Albanian, and presupposition expressed through raising questions are transmitted in Albanian through questions again. We also observe a slight tendency to overtranslate, i.e. the target text is longer than the original, at times, due to explanation, explicitation or clarification in Albanian.

Discussion

Based on the constant comparison and juxtaposition of the source text in English and the target text in Albanian, results show that, in most of the cases, presupposition is expressed through the same categories and subcategories in the target text in Albanian, as in the original. The translator has used, in most of the cases, the same means to create presupposition in Albanian as Agatha Christie has done in English. The flavor of the original and the intentions of the original author have not been lost, on the contrary, the translator has adhered to the general rules of the detective novel, raising levels of doubt and activating logical reasoning to interpret the clues of the novel.

Conclusion

The current study has shown that presupposition and the way it has been expressed in the original novel has been mostly preserved faithfully in the Albanian variant, both on the lexical and the syntactic level. We conclude that Albanian readers, due to the skills and competence of the translator, can fully enjoy the style and intentions of Agatha Christie, involved in a process of reasoning and interpretation, in search of the clues that reveal the identity of the murderer. Our research becomes more meaningful the more we are involved in a process of reading and analysis that is rewarded by deliberate choices on the behalf of the translator to follow closely the way of reasoning of the original author.

Recommendations to Extend the Study in the Future

The current study is based on a qualitative approach: examples brought illustrate the theoretical framework based upon the literature review section. The author intends to extend the current study in the future by adopting a mixed method approach: combining quantitative and qualitative data and interpreting them to arrive at conclusions with reference to the way target readers perceive presupposition compared to the way source readers perceive it and the categories through which presupposition is expressed in both languages, English and Albanian.

Scientific Ethics Declaration

The author declares that the scientific ethical and legal responsibility of this article published in EPESS journal belongs to the author.

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Value Relevance and Integrated Reporting Sustainability Approach: Evidence from Listed Non-Financial Companies in Australia

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Abstract: The purpose of the study is to investigate the impact of Integrated Reporting on value performance of listed companies in Australia based on the adoption of the King III report. The study considers 38 non-financial companies for a period of time ranging from 2008 to 2020. The technique employed for analysis is sub-divided into three parts: firstly, the research compares the market valuation coefficients of summary accounting information over a three-year period before the adoption of IR (2008-2010) against the first three years (2011-2013) after the mandatory IR adoption and then compares it with the current period (2014-2020) to ascertain any improvement, deterioration, similarities or differences in the IR adoption system. Secondly, a System GMM regression analysis was applied to ascertain the impact of IR on value relevance and sustainability on Australian listed companies. During the period of pre-adoption of the King III report, there were no significant relationship between book value of equity and equity and did not influence the value relevance of Australian markets since the King III report was not yet introduced in the accounting system of entities during that period. Secondly, during the period of adoption of the King III report, similar results were exhibited in terms of magnitude and direction during the pre-adoption of the report. BE and EAR are found to be negative and insignificant to value relevance. During the post-period of the implementation of the report, a downfall in the level of net assets and leverage was pointed out. Australian firms might employ internal financing to finance their operations and investments. The findings support evidence of (Marx and Mohammadali-Haji, 2014; Babourdakos, 2016). Further, Australian companies experienced risk disclosures, challenges and uncertainties that they might encounter in the future but also find new mitigation techniques to diminish them. Ultimately, a drop in the value relevance of net assets might be occurred by risk disclosures for instance credit risk or business risks. Regarding sustainability performance, during the adoption of King III report, there was no relationship between sustainability and market value information. Hence, theoretically speaking, it can be deduced that the principles regarding sustainability reporting were complex and unclear compared to financial reporting. However, the post-adoption of King III stated that sustainability impacted positively on market value which explicated the variation in stock market prices and hence was value relevant in supporting the shareholders' value-enhancing role of corporate sustainability (Ali & Jadoon, 2022). The unique of this study emanates from that both a contextual and methodological aspect employing the System GMM for conducting panel analysis.

Keywords: Integrated reporting, Value performance, King III report, Australia companies.

Introduction

The world's economy is continuously changing as companies face global competition, technology innovations and increase deregulation in response to financial and governance crises. The accounting profession has challenged the traditional financial business reporting model, arguing that it does not adequately satisfy the information needs of stakeholders for assessing a company's past and future performance (Flower, 2015). Meanwhile, society is questioning the basic reason for an organisation's existence to create wealth—because

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this narrow focus excludes creating value or justice for people, society and the environment (Gray, 2006). In response to these concerns, corporate reporting is transforming, and voluntary reporting is increasing to provide more useful information and corporate transparency and accountability.

To out step, the traditional corporate reporting limitations and respond to the evolving stakeholders' needs, the Global Reporting Initiative and the Prince of Wales' Accounting for Sustainability Project founded the IIRC in December 2010. The purpose was to create a globally accepted reporting framework that provides guidelines on integrating financial, social, environmental and governance information in a clear, concise and comparable format (GRI, 2012). Later, the council issued its first version of the IR framework in December 2013 that rapidly gained the attention of practitioners and academics. The primary aim of IR is to "improve the quality of information available to providers of financial capital to enable more efficient and productive allocation of capital" (IIRC, 2013, p. 4).

Furthermore, the IR framework emphasizes the short, medium and long-term consequences of an extensive set of capitals. The IIRC's particular approach relies on reporting on six capitals defined as "stocks of value that are increased, decreased or transformed through the activities and outputs of the organization" (IIRC, 2013, p. 11). The framework distinguishes six categories of capitals – financial, manufactured, intellectual, human, social and relationship and natural to explain how business activities consume capitals as inputs and transform them in outputs that generate outcomes expressed in terms of effects on the capitals (IIRC, 2013). As at 2020, 70 countries were already regulating the signposting and implementation of the principles of IR. These are South Africa, Brazil, Malaysia, Netherlands, UK, China, Japan, India, Sri Lanka, Sweden, Turkey, Philippines, Luxemburg, New Zealand and lately Australia.

IR is described as "a concise communication about how an organization's strategy, governance, performance and prospects, in the context of its external environment, lead to the creation of value over the short, medium and long term" (IIRC, 2013, p. 7). An integrated report is not a mere summary of information already provided through other means of reporting. On the contrary, it provides a "holistic view of a firm's value creation by connecting previously disconnected pieces of information that refer to the combination, interrelatedness, and dependencies of a wide range of "capitals" such as financial, human, social, and natural capital".

The potential impact of IR on the relevance of financial reporting is also recognized by scholars such as Eccles and Saltzman (2011) who argue that if firms report their financial results without taking into account the impact of their operations on their external environment, it is highly questionable whether their financial performance is fairly presented on their financial statements. In addition, Cho et al. (2013), Eccles and Serafeim (2011), and Middleton (2015) second that requiring the adoption of an IR approach will further improve reporting quality. Nevertheless, whether the relevance of financial information is indeed enhanced by putting financial reporting into a mandatory integrated perspective, while applying the same accounting standards, it is an open empirical question (Solomon & Maroun, 2012). Initially, Integrating Report comes from the implementation of the King Report on Governance for South Africa 2009 by (King III) published by the Institute of Directors in South Africa. He emphasizes on the significance of IR to actors of the capital markets and on its positive and negative impact on an economy. In other words, King III stipulated that IR could help investors to conduct more adequate informed assessments of companies' market value and based on sustainability. Sustainability reporting is the disclosure of environmental, social and governance (ESG) goals. It also involves the communication of a progress state towards these objectives.

Previous studies about the impact of sustainability reporting on the relevance of financial reporting have shown that albeit sustainability reporting affects the market valuation implications of financial reporting, this effect is not necessarily positive. Carnevale and Mazzuca (2014) found that European banks that disclose sustainability information exhibit a lower value relevance of their net assets than banks that do not disclose such information, whereas earnings value relevance does not differ between the two groups. Lastly, Cormier and Magnan (2007) found that environmental reporting positively affects firms' earnings valuation multiple in a group of Canadian, French, and German firms. Based on the previous discussion, the purpose of this study is to empirically examine whether the IIRC Framework stance that an IR approach enhances the usefulness to investors of financial information holds. In order to do so, we set the following research question:

R.Q. Has the value relevance of summary accounting information (i.e. book value of equity and earnings) of firms listed on the Australian Stock Exchange enhanced after the mandatory adoption of an Integrated Reporting?

Australia is a relatively open, trade-exposed economy. This means that changes in other countries' demand for Australian goods and services can have significant implications for the economy. As of 2021, Australia was the 12th largest national economy by nominal GDP (Gross Domestic Product) that is 3.8% respectively (OECD, 2021). According to KPMG, more than 70% of Australia listed and non-listed institutions are concentrating their reporting based on long term value by employing the main principles of Integrated Reporting. IR communicates better their business strategies and how they can create value to the shareholders, customers, employees, regulators and other key stakeholders. Further, corporate reporting in Australia is considered to act as an holistic approach in terms of corporate purpose and commitment for a positive impact backed by targets, progress and actions that will turn into rewards for instance, enhanced cash flows, retention of high caliber staff and operational efficiencies to support sustainable growth (KPMG, 2021).

The aim of the study is to investigate on the impact of IR on value relevance of non-financial and non-utilities institution listed on the stock exchange of Australia for a six year period spanning from 2013 to 2019. The rationale is to ascertain whether the value relevance of summary accounting information has improved after the mandatory adoption of IR approach by measuring the relationship between the level of IR compliance and the capitalized market value of the firms (market value) across Australian stock exchange market. In addition, the findings can be of interest to accounting standards setters like the International Accounting Standards Board (IASB) and other financial reporting leaders such as the Financial Accounting Standards Board (FASB) by exhibiting the impact of IR on the accounting information calculated by using International Financial Reporting Standards (IFRS). According to the author's knowledge, no study has been conducted on this research till present. Hence, this paper is considered to be one among the first studies performed in the context of the Australian market. In other words, this research significantly contributes to the existing literature by synthesizing knowledge and providing a discussion on conducted research on the impact of integrated reporting on value relevance, offering academic researchers and other financial stakeholders updated analysis to support and debate on the employment of IR and its compulsory implementation in the Australian market.

Objectives of Study

1. To ascertain the influence of IR on the value relevance of summary accounting information like book value of equity and earnings.
2. To measure the value relevance of quantitative sustainability information.
3. To test if quantitative sustainability information interacts with accounting information.

The remainder of this study is structured as follows:- Section two elaborates on the literature review and empirical evidences of the study. Section 3 stipulates the research methodology of the research. Section four emphasizes on the empirical analysis results of the study and finally, the last section concludes the research.

Literature Review

Numerous researches have been conducted on financial reporting but to a lesser extent on IR due to its novelty. Presently, it is a conceptualization attracting more interest and the shift from a pure financial literature to one more inclined towards sustainability can be disclosed. There have been many discussions on the content and quality disclosures of an integrated report. Now, much debates are being carried out to ascertain the importance of Integrated reporting on financial information to which value is fostered, the linkage between financial and non-financial information and value creation is still being researched.

Integrating Reporting

Integrated reporting provides a conceptual framework for communicating long term value proposition to the market. Its objective is to promote trust in business, stimulating long-term investment, robust corporate governance and responsible capitalism which are at the top of business and government agendas (Deloitte, 2020). Haidari & Jones (2017) stipulated that integrated reporting is constructed on two perspectives: First, disconnected financial and sustainability reports do not communicate the way in which sustainability is strategically established. Second, traditional reporting in recognizing and proposing mechanisms to create value is considered to be inefficient and ineffective. Hence, the IIRC was created and fostered the integrated report to increase accountability, management and trust, as well as to improve the flow of information and the

transparency of business. It is the IIRC role to promote the development opportunity of companies, guiding through the six capitals: financial capital, manufactured capital, human capital, intellectual capital, social capital and relationship and natural capital.

The idea of integrated reporting is considered as a mixture of existing information through financial and non-financial information. There is a construction of accounts in line with the discourse of corporate policies that must be aligned with the mission-vision-values of any organisation and industry. In short, integrated reporting is an image to capture tangible and intangible aspects of the business model. The hegemony of integrated reporting has the potential to influence people, transform behaviors, if there is a high standard of excellence both in the compiled elaboration of the essence and in the visual aspect.

Practical Guidance for Integrated Reporting Implementation

PwC, (2015) reported that creating the jump from old-style annual financial reports to IR reports is inspiring as the amount of information to be involved will support managers concentrate their strategies primarily in a way that gain value for shareholders, through screening the value creation procedures, and eventually reporting their performance externally. The applied directions for the IR reporting have to be grounded on a roadmap to ameliorate how to analyse and target the wider value drivers that create the base of integrated reporting to generate benefits for all stakeholders. Some businesses have a qualitative considerations of how benefits are created for its shareholders as the value formation process is subject to 7 associated main streams: (1) investors, (2) their key messages, (3) hazard, (4) tactic, (5) benefit drivers (what actions influence the attainment of strategic goals), (6) performance and (7) effect (PwC, 2015).

Sustainability

Sustainability reporting is the disclosure of environmental, social and governance (ESG) goals. It also includes the communication of a progress state towards these objectives. There is increased emphasis on sustainability and its inseparable interface with strategy and control. King III calls for integrated reporting (reporting of financial information with sustainability issues of social, economic and environmental impacts) and advises that the audit committee engage an external assurance provider to provide assurance over material aspects of the sustainability reporting in the integrated report.

Environmental, Social and Governance Principles

Sustainability reporting is concentrated on the aspect of environmental, social and governance known as ESG principles. ESG is a framework that helps stakeholders understand how an organization manages risks and opportunities around sustainability issues. ESG has evolved from other historical movements that focused on health and safety issues, pollution reduction, and corporate philanthropy. It has modified how capital allocation decisions are made by many of the largest financial services firms and asset managers worldwide. Fatemi *et al.* (2018) reported that ESG disclosures might enhance firm value and diminish it as well. Too much of disclosure can also weaken its effects on valuation; lengthy disclosures on ESG strengths is clarified as a justification for an overinvestment on sustainable activities while lengthy disclosures on ESG concerns is elucidated as a way to legitimize the firms' behavior, thus providing a valid commitment to modify their actions and overcome the concerns.

Effect on Value relevance of Integrated Reporting

Accounting information is value relevant if there is a predictive linkage between accounting numbers and share market prices (Ali & Hwang, 2000). The relationship between accounting figures and share values are well documented in the literature with varying degrees of reported association. For instance, Lev and Sougiannis (1996) found a positive association between research and development capitalization and share price. Research focusing on the value relevance of accounting information under IR so far has been very limited. Cortesi and Vena (2019) look into a sample of voluntary adopters of IR and find that IR enhances corporate disclosure and reduces information asymmetries. Cortesi and Vena (2019) also reported an increase in the quality of reported earnings under IR. They employ the traditional linear model to lead to their findings. Baboukardos and Rimmel

(2016) investigated on whether the value relevance of summary accounting information such as book value per share of equity and earnings, of firms listed in the JSE, enhance after the mandatory adoption of integrated reporting in 2010. Baboukardos and Rimmel (2016) “documented change in the value relevance of IR before and after implementation using linear models and three-year before and after implementation window”. Their findings indicated that value relevance of earnings has boosted but the value relevance of net assets had decreased. However, their limitation is that the time window used is very narrow and they used traditional linear models (Barth, Li, & McClure, 2017) to show the relationship between market price per share and book value per share and other accounting variables

H₁ = Integrated reporting has a significant positive effect on value relevance and sustainability.

Empirical Evidences on Integrated Reporting and Firm Valuation

Previous empirical evidences were concentrated on the effect of integrated reported and firm valuation and these are outlined as follows:

Lee et al. (2015) ascertained the linkage between Integrated Reporting and firm valuation. Employing a sample of listed firms in South Africa, we examine the association between cross-sectional variation in Integrated Reporting disclosures and firm valuation in the period after the implementation of Integrated Reporting. The estimates found that firm valuation is positively related to Integrated Reporting disclosures. This result suggested that on average, the benefits of Integrated Reporting exceed its costs. Garcia-Sánchez and Noguera-Gómez, (2017); Gianfelici et al., (2018) posited that “non-financial information disclosure is commonly unregulated and not homogeneous, because of the absence of reporting criteria and the absenteeism of guiding legislation. IR has been developed as a stage on the way to an improved process of reporting, which include the needs for a speedily shifting from traditional ways of reporting (Steyn, 2014)”.

El- Deeb et al. (2019) identified key challenges, opportunities, strengths and weaknesses to be experienced by companies listed in the stock exchange market (EGX30) within the integrated reporting (IR) implementation process. The study used data from the companies listed in EGX30 index in the Egyptian stock exchange market through the period 2012 to 2017. The findings supported the “positive correlation between the level of IR compliance and firm performance and value and the leverage level of the companies”. The results suggested that “the implementation of the integrated reporting enhanced the companies’ performance and value in the Egyptian stock exchange market”.

Ika et al. (2019) applied the MRA (Moderated Regression Analysis) analysis to test hypotheses. Estimates illustrated that the significance of the five equations did not meet the significance level (α); hence, the research hypothesis was not accepted. It postulated that integrated reporting does not influence the value of the company. In addition, the complexity of the organization and external financing do not moderate the linkage between integrated reporting and firm value. These results imply that integrated reporting has not become a signal which is needed by stakeholders in the Asian region. Mishra et al. (2021) reported that the majority of companies have a positive opinion about IR and the three major components “impacting their perception are – concise reporting, effective and transparent reporting and finally, better decision-making”.

Empirical Evidences on Integrated Reporting and Value Relevance in relation to Sustainability Performance

Previous empirical evidences were focussed on the effect of integrated reported and value relevance in relation to sustainability performance and these are outlined as follows:

Fernando et al. (2017) investigated the effect of Integrated Reporting (<IR>) on the relevance of accounting information: evidence from ASIA. By conducting regression analysis on firm-years from listed companies on The International Integrated Reporting Council between 3 years. <IR> is measured by coverage ration of keywords using NVIVO Software Version 11. The results shows that implementation of <IR> has no effect on the relevance of accounting information.

Cortesi and Vena (2019) analyzed the effects of IR voluntary adoption on a sample that spans 15 years, from 2003 to 2017, covering 636 companies from 57 countries. The results support the view that the IR (i) enhances

corporate disclosure and reduces information asymmetries; (ii) increases the quality of reported earnings per share; (iii) does not positively influence the value relevance of book value; and it (iv) has marginally decreasing benefits. Lastly, the estimates (v) do not affect the geographical provenance and countries' economic structures and (vi) do not reveal clear-cut evidence on the relationship between the factors influencing adoption and greater benefits for companies mostly exposed to them.

Lebriez et al. (2019) investigated a sample of 1513 firm-year observations from 2004–2015. The findings demonstrated that organizations enhanced the value relevance of their ESG performance by adopting IR. Nevertheless, IR should not be adopted with the objective of outperforming competitors, as the study found no evidence that the value relevance of ESG performance is higher for organizations using IR than for non-IR users.

Cormier and Magnan (2007) suggest that the disclosure of environmental information by Canadian, German and French firms has positively shaped investors' view on the firms' reported earnings and their value. Clarkson et al. (2013) investigated the value relevance of environmental and social activities and also explored the demand and general interest of the equity market participants for such disclosures. The estimates mentioned that the disclosure of environmental and social activities were value relevant and the equity market participants were interested in and demand such information.

Kaspereit and Lopatta (2016) conducted a study on the value relevance of Corporate Sustainability as measured by the SAM sustainability ranking and sustainability reporting using the GRI framework for 600 largest European companies and the Feltham and Ohlson valuation model for the period 2001–2011. The authors reported a positive association between Corporate Sustainability and market value of companies.

Werastu et al. (2021) examined whether the sustainability report has value relevance for investors and affects the value of the company. Ohlson's multiple regression model is used as a method with 38 publicly listed companies in 2016-2019 as a sample. The results of the study show that investors use sustainability reports as value-added information in making investment decisions. Investors today are not only focused on short-term profits or company profits, but also the sustainability and long-term profits of the company in order to satisfy all stakeholders. The sustainability report made by the company is considered capable of being a material or aspect of consideration related to investments and helps indicate the long-term prospects of a company.

Ali and Jadoon (2022) investigated the value relevance of CSP using a sample of 113 firms belonging to twelve highly sustainable economies as ranked by the Global Sustainability Competiveness Index for the period 2015–2020. The results of the study reported that CSP significantly explicated the variation in stock market prices and hence was value relevant in supporting the shareholders' value-enhancing role of corporate sustainability.

Methodology

The purpose of the study is to investigate the impact of integrated reporting on value of listed companies in Australia. A data sample of 38 non-financial companies listed on the Australian Stock Exchange (ASE) spanning from 2008 to 2020 was selected. The reports were retrieved from the websites of the companies and Thomson Reuters Datastream. Firstly, the study is to examine whether the value relevance of summary accounting information of listed firms in ASE has enhanced after the adoption of an IR approach. To do so, the research compares the market valuation coefficients of summary accounting information over a three-year period before the adoption of IR against the first three years after the mandatory IR adoption and then compares it with the current period to ascertain any improvement, deterioration, similarities or differences in the IR adoption system. Hence, this study compares the value relevance of firms' summary accounting information for the period of 2008–2010 to that of the period 2011–2013 and then compares it again with the current time span that is of 2014–2020. System GMM was employed to conduct regression analysis.

Conceptual Framework

With reference to the previous empirical studies namely Setia *et al.* (2015), the conceptual framework of the study has been drafted as follows:

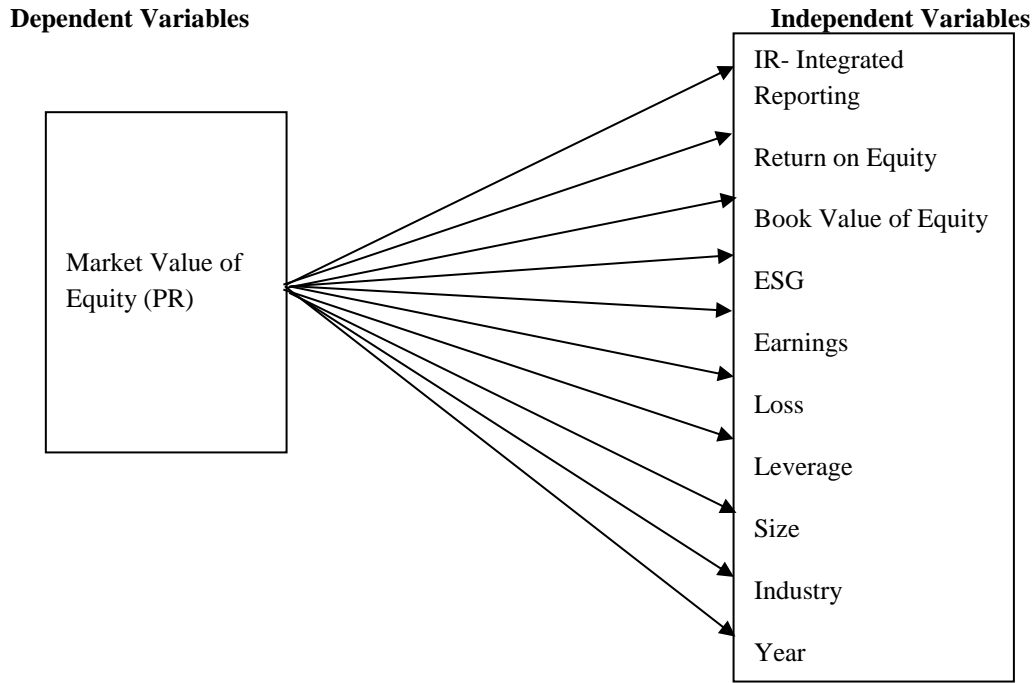


Figure 1. Conceptual framework of the study.

Econometric Measures

This study employs time series model to measure the impact of IR on firm value. Further, the technique utilized for analysis is concentrated on System GMM which has been adapted by (Johnston, 2005; Lourenco et al. 2014). Previous literature involving (Berthelot et al., 2012; Hassel et al., 2005; Johnston, 2005; Lourenco et al., 2014; Sinkin et al., 2008) adapted a linear price-level model linking a firm's market value of equity (MVE) with its book value of equity (BVE) and earnings (EAR) is employed. Based on former empirical evidences, the following econometric measure has been designed:-

$$PR_{it} = \alpha_0 + \alpha_1 BVE_{it} + \alpha_2 EAR_{it} + \alpha_3 A4R_{it} + \alpha_4 (A4R_{it} \times BVE_{it}) + \alpha_5 (A4R_{it} \times EAR_{it}) + \alpha_6 LOSS_{it} + \alpha_7 (A4R_{it} \times LOSS_{it}) + \alpha_8 LEV_{it} + \alpha_9 ROE_{it} + \alpha_{10} SIZE_{it} + \sum_{y=2008}^{y=2013} \alpha_{12y} YR_{it} + \varepsilon_{it}$$

(Eq 1)

Requirements of Study

The three main variables (PR, BVE and EAR) are scaled by the number of common shares six months after the fiscal year end. (Dimitropoulos et al., 2013; Lang et al., 2003).

According to Barth et al.(2001), “.an accounting amount is defined as value relevant if it has a predicted association with equity market values” (Barth et al., 2001, pg. 79). Hence, BVE and EAR shall be value relevant if their coefficients are found to be significantly different than zero. BVE and EAR shall be significantly different prior to the adoption of IR and the years which immediately follows its adoption.

So, for such a comparison to be feasible, the above model shall be estimated by pooling observations from the entire period under examination (that is three years before and three years after IR adoption) and introducing a period binary variable D, which equals one for the period after IR adoption.

Binary variable D captures the mean change in the relation between market value and accounting variables after the adoption of IR.

Explanation of Interaction of Variables

Most importantly for our analysis, in order to investigate whether there is a systematic difference in valuation of BVE and EAR between the two periods, the variable D to interact with BVE and EAR. Hence, the focus of our measurement is on coefficients α_4 and α_5 : If these coefficients are found to be positive and significantly different than zero then it can be argued that the integrated reporting approach which was introduced has enhanced the relevance of summary accounting information on the ASE. Meanwhile, if they are found to be statistically significant negative, it can be inferred that BVE and EAR have partially lost their relevance. In case the coefficients of the two interaction terms are not found to be significantly different than zero, it can be argued that the new reporting regime has no impact on the market valuation of summary accounting information.

Explanation of Variables

All the variables which shall be included in this study are as follows:

Dependent Variable

Market Value of Equity (PR)

Market value of equity (Datastream item identifier: MV) six months after fiscal year-end scaled by the number of common shares (Datastream item identifier: NOSH).

Independent Variables

Book value of Equity (BVS)

Book value of equity (Datastream item identifier: WC03995) scaled by the number of common shares (Datastream item identifier: NOSH).

Earnings Per Share (EPS)

Earnings before interest and taxation (Datastream item identifier: WC18191) scaled by the number of common shares (Datastream item identifier: NOSH).

Loss

Binary variable which equals one if EPS is negative and zero otherwise

Leverage (LEV)

Firm's leverage computed as total liabilities (Datastream item identifier: WC03351) divided by total assets (Datastream item identifier: WC02999).

Return on Equity (ROE)

Firm's return on equity computed as earnings before interest and taxation (Datastream item identifier: WC18191) to book value of equity (Datastream item identifier: WC03995).

Size

Natural logarithm of total assets (Datastream item identifier: WC02999).

A4R

Overall equal weighted rate (on a% scale) that reflects a balanced view of a company’s ESG performance (ASSET4 item identifier: A4IR). It is a score assigned to institutions according to their performance on the matters of ESG, thus representing a quantitative variable which considers for sustainability performance.

Multiplicative Regression Models

Based on Lubberink and Willett (2017), multiplicative regression models are adopted in this research to determine the value relevance of accounting information under IR. The use of multiplicative models in this thesis mitigates the shortcomings of existing additive-linear models. As shown by Lubberink and Willett (2020), the commonly used additive-linear form of the relationship between accounting values and market are logically incorrect and empirically inaccurate. Existing additive linear models fails to measure for scale and distributional form of accounting numbers are often not normal. This creates misunderstanding and confusion regarding the interpretation of the decision usefulness of accounting values when examined using traditional linear models. To resolve this issue, this logarithmic transformation is used in the analysis and log-linear multiplicative models are used to determine the value relevance of accounting information under IR. The log-linear transformation mitigates the scale problem of existing linear models by providing a scale free model that shows the relationship between different variables in the form of elasticities. This stipulates the change in value relevance of accounting information under IR in a more accurate and representative manner and provides valuable insights as to their decision usefulness.

Analysis

Table 1 reflects the descriptive statistics of the Australian market based on 387 observations respectively for a time frame of 13 years ranging from 2008 to 2020. According to this study, the mean and the standard deviation of the research variables fluctuate namely (IR_Score (3.61 and 1.31), Loss (4.92 and 199.50), finlev (0.60 and 0.23), ROE (0.49 and 1.22), Size (9.67 and 2.27). Further, the study reports that all variables have a positive mean with a positive kurtosis which states that the distribution of the data are leptokurtic resulting in higher peaks than expected from normal distribution. Moreover, it is observed that some of the variables are skewed to the right namely (IR_Score (0.54) and ROE (3.76) arising in an escalation in profitability among Australian firms. On the other hand, Loss (-6.12), Finlev (-0.34) and Size (-2) are skewed to the left.

Table 1. Descriptive statistics of the study

	TIME PERIOD	IR_SCORE	LOSS	FINLEV	ROE	SIZE
Mean		3.61	4.92	0.60	0.49	9.67
STD. Dev		1.31	199.50	0.23	1.22	2.27
Skewness	2008 - 2020	0.54	-6.12	-0.34	3.76	-2
Kurtosis		2.2	50.13	2.86	21.84	10.94
Jarque Bera		29.05	38231	7.66	6640.09	23.45
Obs		387	387	387	387	387

Table 2. Heteroskedasticity test

BREUSCH- GODFREY SERIAL CORRELATION LM TEST			
F-STATISTICS	814.04	PROB.F(3,379)	0.000
OBS*R-SQUARED	335	PROB. CHI- SQUARE(3)	0.000

Table 2 presents the Breusch – Godfrey Serial Correlation LM test for the presence of autocorrelation. The finding reveals that the probability values of 0.000 (1%) and 0.000 (1%) is greater than the critical value of 0.05 (5%). This implies that there is evidence for the presence of serial correlation.

Table 3: Ramsey reset test

	Value	Df	Prob.
F-STATISTICS	2.211	-3,379	0.086
Likelihood ratio	6.72	3	0.082

Table 3 illustrates the Ramsey Reset test for the presence of misspecification. The finding stipulates that the probability value of 2.21 (22.1%) is greater than the critical value of 0.05 (5%). So, it is observed that there is no non-linearity in the regression equation model and therefore, the linear model for integrated reported and value relevance of Australian listed companies is adequate.

Table 4. Regression analysis - System GMM results of the study

Integrated reporting and firm valuation- australian markets			
Model 1	2008-2010	2011-2013	2014-2020
C	-937.45	-922.24	257.97
BE	-0.000	-0.000	-0.000***
EAR	-0.001***	-0.000	0.000*
IR Score	2.045**	2.580**	0.547
AR4ESGBVE	-3.69E-08	7.97E-06	3.31E-05*
AR4ESGEAR	0.000	0.000	-0.000
LOSS	5.193*	8.975	-1.132
AR4ESGLOSS	-1.642	-2.229*	-0.207
FIN. LEV	-1.11	0.42	-9.273***
ROE	3.376***	3.810***	3.433***
SIZE	1.789***	1.624***	2.990***
Year	0.452	0.447	-0.137
J- Statistics	1.48E-25	0.000	1.62E-29

(Author's computation)

***, **, and * indicate statistical significance at the 1%, 5%, and 10% levels respectively.

Table 4 represents the estimates based on the System GMM model for three consecutive periods namely 2008-2010, 2011-2013 and 2014- 2020. The study is motivated by the recent developments in IR and specifically by the release of the IIRC Framework and the mandatory adoption of the King III Report in the Australian Stock Markets, as well as the calls for a closer investigation of the usefulness of IR to capital markets participants (Babourkados, 2016). Hence, the study examines whether the value relevance of summary accounting information of listed firms in ASE has enhanced after the adoption of an IR approach. To do so, the research compares the market valuation coefficients of summary accounting information over a three-year period before the adoption of IR against the first three years after the mandatory IR adoption and then compares it with the current period to ascertain any improvement, deterioration, similarities or differences in the IR adoption system. Secondly, if the coefficient of ESG is found to be statistically significantly different from zero, it can be deduced that quantitative sustainability information affects market valuation. In addition, ESG is allowed to interact with BVE and EAR to obtain $ESG \times BVE$ and $ESG \times EAR$. If the coefficients of these variables are significantly different than zero, it is understood that quantitative sustainability information interacts with accounting information.

The estimates are explained as follows:-

Period 2008-2010

The regression findings illustrate that during the first three years of pre adoption of the King III report. First of all, the results of the variables namely BE and the interaction of (A4Loss) are negatively and statistically significant with value relevance of net assets. Nonetheless, BE is negatively related to value relevance but it is insignificant. In other words, this reflects that the book value of equity and earnings do not affect the value relevance of net assets of firms on the Australian markets since the King III report was not yet implemented in the accounting system of companies during that period. Based on Collins et al. (1999), earnings are the value-relevant factor in profit firms, while book value of equity is relevant in loss firms. Moreover, Papadaki and Siougla (2007) established a verified negative relation between price and earnings for loss firms and a positive relation between price and earnings for profit firms. As a result, negative earnings bring about the shift in focus from earnings to book value and thus serve as a proxy for liquidation option. Conversely, ROE and size are positively and statistically significant to value relevance indicating that ROE influences the market valuation of firms even before the adoption of the report. According to Collins et al. (1997, firm size is identified with the usefulness of earnings and book value. Companies that are large and have complicated structures will be able to adopt more sophisticated governance structures and disclose more information compared to small size companies.

Period 2011-2013

Secondly, during the period of adoption of the King III report, it is observed that the study presents similar results in terms of magnitude and direction as compared during the pre-adoption of the report. However, BE and EAR are found to be negative and insignificant to value relevance. Concentrating on the aspect of ROE, a strong significant increase in the valuation coefficient from the first period of King III adoption report. Now, focusing on the interaction between sustainability performance information and summary accounting information, it is observed that net assets and sustainability (BE and A4R) and (EAR and A4R) are positively but insignificant. The estimates might indicate that theoretically the principles regarding sustainability reporting are complex and unclear compared to financial reporting (IDSA, 2009, principle 9.3). Ultimately, this can implicate a lack of interaction between sustainability performance figures and accounting information. The results are in accordance with Fernando *et al.* (2017) which obtained no significant interaction between accounting information and scores given to qualitative information provided on the integrated reports of Asian firms.

Contrarily, during the adoption of the report, ROE and size still present similar estimates as during the pre-adoption of the report. The variables are positively and statistically significant to value relevance indicating that ROE influences the market valuation of firms during the adoption of the report. Here, size is considered to affect book value of large size companies as these entities have the capacity in terms of capital and assets to adopt sophisticated governance structures. Therefore, companies will not have difficulties to implement these systems into their organizational structure and management. The estimates are in conformance with Appah and Onowah (2021).

Period 2014-2020

According to the advocates of the new reporting trend, the mandatory adoption of an IR approach is expected to improve reporting quality (Middleton, 2015; Babourkado, 2016) and specifically the value relevance of accounting information (Eccles and Saltzman, 2011; IIRC, 2013; IDSA, 2009). The study provides evidence that after the mandatory adoption of an IR approach under King III, a sharp increase of earnings' valuation coefficient and a slump in the value relevance of net assets is reported. These estimates hold across alternative samples, different time periods and different model specifications.

The regression estimates stipulate that during the first three years of King III adopting, investors added sustainability performance information when evaluating firms on the Australian Stock Market. The main effect of this relation is reported to be positive (3.433) and significant at the 1% level. Interestingly, when we turn our attention to the interaction between sustainability performance information and summary accounting information, it is posited that the coefficient of the interaction between net assets and sustainability performance (BVSxA4R) is positive (0.015) and significant. In this case, the results conform with Baboukardos and Rimmel (2016) who employed ASSET4 Ratings as a score for sustainability performance to conclude that the score evidently affects market valuation and it also interacts with accounting information for South African firms. Besides, this interaction was poorly significant that is at 10% significance level and their study considered only the three years period from 2011 to 2013. The results was also in conformance with Ali and Jadoon (2022) who reported that CSP significantly explicated the variation in stock market prices and hence was value relevant in supporting the shareholders' value-enhancing role of corporate sustainability. Nonetheless, the interaction between earnings and sustainability performance (EAR and A4R) is negative (-0.000) but insignificant.

Further, considering the identification and measurement of liabilities, it is pointed out that after the introduction of an IR approach in the Australian stock market, a downfall in the level of net assets and leverage makes sense. In other words, based on the introduction of King III adoption, companies in Australia experience risk disclosures, challenges and uncertainties that they might encounter in the future but also find new mitigation technique to reduce them. Hence, the decline in the value relevance of net assets might be caused by risk disclosures for instance credit risk or business risks. Moreover, it can be deduced that based on the reduction on leverage, Australian firms might employ more internal finance to finance their operations and investments. The findings support evidence of (Marx and Mohammadali- Haji, 2014; Babourdakos, 2016). Contrarily, the reduction of value relevance of net assets can be in favour of the IIRC to emphasize on the intellectual capitals namely human, social and natural capital. Ultimately, it is observed that even after the adoption of an IR approach, the valuation coefficient of net assets remain similar that is lower and higher as it was the case during the pre-adoption period of the King III adoption.

Conclusion

The purpose of the study is to investigate the impact of Integrating Reporting on value relevance of listed companies on the stock exchange of Australia. The analysis of the research was categorized taking into consideration three time periods namely: pre-adoption of the King III report, adoption of the IR report and post-adoption of the report. First of all, during the period of pre- adoption of the King III report, there were no significant relationship between book value of equity and equity and did not influence the value relevance of Australian markets since the King III report was not yet introduced in the accounting system of entities during that period. Secondly, during the period of adoption of the King III report, similar results were exhibited in terms of magnitude and direction during the pre- adoption of the report. BE and EAR are found to be negative and insignificant to value relevance. Concentrating on the aspect of ROE, a strong significant increase in the valuation coefficient from the first period of King III adoption report was observed. During the post- period of the implementation of the report, considering the identification and measurement of liabilities, a downfall in the level of net assets and leverage was pointed out. In other words, companies in Australia experienced risk disclosures, challenges and uncertainties that they might encounter in the future but also find new mitigation technique to diminish them. Consequently, a decline in the value relevance of net assets might be occurred by risk disclosures for instance credit risk or business risks. Moreover, it can be deduced that based on the reduction on leverage, Australian firms might employ more internal finance to finance their operations and investments. The findings support evidence of (Marx and Mohammadali- Haji, 2014; Babourdakos, 2016). Secondly, regarding sustainability performance, it has been reported that during the adoption of King III report, there was no relationship between sustainability and market value information. Hence, theoretically speaking, it can be deduced that the principles regarding sustainability reporting were complex and unclear compared to financial reporting (IDSA, 2009, principle 9.3). However, the post adoption of King III stated that sustainability impacted positively on market value which indicated CSP significantly explicated the variation in stock market prices and hence was value relevant in supporting the shareholders' value-enhancing role of corporate sustainability (Ali and Jadoon, 2022).

Policy Implications of Study

The estimates of this study has implications on managers, regulatory authorities and practice in that Integrated Reporting will give managers, stakeholders, regulatory authorities, IIRC and accounting standard setters for instance the Accounting Standards Board better understanding of the extent to which reporting organizational overview and external environment, governance, business model, risk and opportunity, strategy and resource allocation, performance, outlook, basis of preparation and presentation in the determination of firm financial and non- financial performance. Further, it might also contribute to the academic and theoretical debate on IR on the Australian markets.

Limitations of Study

The generalisability of the estimates is also limited because of the employed measures. Any error in the original data could not be avoided nevertheless all data was gathered from reliable sources only. Moreover, although, the explanatory variables utilized in this study were employed by other researchers, it was observed that all the measured models have a very low explanatory power on the companies' performance.

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Stabilocracy and the Durability of Illiberal Practices in the Western Balkans

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Abstract: The Western Balkans region has been hindered in its development due to a combination of factors, including a lack of democratic principles and increasing competition between Russia and the West. Despite attempts at engagement between the European Union and the Western Balkans dating back to the early 2000s, both the 2008 global economic crisis and the civil war in Syria in 2011 weakened the EU's focus on the region. At the same time, Russian Federation's efforts to increase its influence in the region have further encouraged anti-democratic forces and contributed to a rise in Euroscepticism. The populist policies of political leaders seeking to extend their power have further exacerbated the situation, delaying the implementation of EU conditionality principles in the region. While the EU has prioritized stability over democracy to prevent Russian expansion, this stance has been described in academic literature as "stabilocracy". However, the current research argues that these stabilocratic practices have only further distanced the region from EU standards, thereby deepening illiberal practices and requiring critical examination of their consequences.

Keywords: Stabilocracy, Western Balkans, European Union, Russian Federation, Conditionality.

Introduction

This paper addresses to explain the effect of stabilocracy by developing some hypotheses about the politics of Western Balkans (WB) indicating how the stabilocratic regimes affects the integration process of the region to the European Union (EU). Following years of conflict and division during the 1990s, the WB embarked on a process of engagement with the EU with the ultimate objective of full membership. In the aftermath of NATO's Kosovo operation, efforts aimed at bringing an end to the hostilities were redirected towards establishment of a durable and stable peace. As the necessity for amplified efforts to convert the region's negative peace into a positive one became increasingly evident, the enlargement process was considered as uncertain. This was the result of the worldwide economic crisis of 2008 and its repercussions on Europe, as well as the escalating Syrian conflict (Demirtaş, 2018: 194). While the EU had its faults and inadequacies in this process, it was also instrumental in the resistance of the region's staunchly democratic regimes to the democratic transformation that the EU was striving for.

It is critical to acknowledge that the WB region lacks a tradition of democracy. This circumstance has hindered the establishment of a fully liberal democracy in the newly independent states of the region. Additionally, it is unsurprising that hybrid structures combining elements of democracy and autocracy are emerging in the post-truth era in this region situated between the spheres of influence of the EU and Russia. Russia has been concentrating on deepening, expanding, and consolidating its presence in a region that has historically been significant to its foreign policy goals. utilizing instruments including energy policy, cultural diplomacy, racial symbols (pan-Slavism), and ties to the past (Panagiotou, 2020: 12). Russia has made a concerted effort to re-establish itself as a major global power and to offer an alternative to the Euro-Atlantic paradigm of liberal democracy and a free market economy. In this endeavor, the WB has emerged as one of the regions in which Russia has demonstrated a high level of engagement and activity (Vladimirov & et al, 2018: 9). Despite the

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EU's avowed efforts to close the democratic deficit through its conditionality policy, these efforts have yet to produce satisfactory outcomes.

Aside from Russia's endeavors to establish a sphere of influence in the region, the high stakes involved for the EU also present opportunities for corrupt leaders to exploit. These rulers capitalize on the EU's priorities and continue to receive support from the EU in a bid to sustain their hold on power, resulting in a delay of democratization efforts in their respective countries, as the EU aid remains unabated. At present, the leaders in question have only pledged to uphold stability within the EU. This stability is limited to avoiding rapprochement with Russia and avoiding the rekindling of dormant conflicts in the region. As a result, the EU has consistently postponed its objective of democratization in the region, considering it prudent to collaborate with these leaders to preserve stability.

Despite the continuous delay of liberalization in the region, the support of the EU for leaders who do not seem eager to address this issue in the name of stability has resulted in the creation of a concept called "stabilocracy". For the purposes of this paper, the term stabilocracy will be taken to mean the semi-authoritarian regimes in the WB that receive external support, particularly from EU member states, in exchange for the illusion of stability. When the literature is examined, it can be observed that the terms stabilocracy and "stabilotocracy" are used interchangeably to express similar meanings. The terms stabilotocracy, for instance, are used by O'Brennan (2018), Khaze (2022), Bieber (2018) and Soyaltin-Colella (2022). However, Frckoski (2019), Kazarinova (2019), Halili (2019), Conley and Ruy (2021), Bieber in another publication (2017) prefer to use the term "stabilocracy". The term stabilocracy, which combines the words stability and *krátos* (Κράτος; power), would, in my opinion, be more suited for this paper. These regimes exhibit significant democratic deficiencies yet attain external legitimacy through the promise of stability. This trade-off between stability and lenience on democracy has been a recurring feature of Western support for non-democratic regimes globally (Bieber, 2017). In this study, based on the above definition, the leaders and administrations that construct and benefit from these administrations will be referred to as "stabilocrats". Of course, it would be more accurate to consider stabilocrats not as individual actors but in conjunction with their patronage networks (Soyaltin-Colella, 2022: 3).

The WB is one of the most problematic enlargement geographies in terms of European integration. Although the 2004 and 2007 enlargements were also problematic in terms of harmonization with the EU's basic norms (Arman, 2012, 44), the problems in the WB states and the global conjuncture during this enlargement were more challenging. What distinguishes the WB is the formal offer of EU accession based on equality and democracy, which departs from the earlier approach of a foreign policy driven by interests and maintaining inequality between the core countries of the EU and WB. This shift towards stabilocracy represents a setback from the initial vision of EU integration based on equality, convergence, and prioritizes geopolitical considerations over liberal democracy. The governments' claims of stability, whether it be in managing regional relationships or mitigating external challenges such as the refugee crisis, are misleading, as the lack of democracy in the region is a key source of instability. Against this background, the central question that motivates this paper is semi-authoritarian stabilocracies are willing to cause and manage instability within the region or towards opposition or minorities to sustain their rule (Bieber, 2017). Hence, we might draw the conclusion that the WB stabilocrats are taking advantage of the EU's demand for stability in order to further their own personal interests.

To Bieber, these regimes are based on a precarious balance between external demands for stability and the need to generate tensions to maintain their legitimacy. These tensions are essential to make themselves indispensable for both the EU and domestic public opinion. In the context of consolidated liberal democracies, stabilocracies would not be viable. They are inherently paradoxical, as their very existence relies on creating instability to legitimize their persistence. Thus, a region of stabilocracies exacerbates each other's instability, which, in turn, legitimizes their continued rule. In the WB, a type of governance called as stabilocracy has emerged. This form of rule is characterized by a government that prioritizes stability, pays lip service to EU integration, and retains control through informal networks, media control, and the creation of crises. While this phenomenon is not exclusive to the WB or recent times, the proximity of the region to the EU, the popular desire to join the EU, and the ongoing crisis of liberal democracy have solidified its presence in the area (Bieber, 2018). In other words, stabilocratic elements lead to a shallow Europeanization (Petrović, 2022: 310)

In conclusion, these stabilocrats are skilled at maintaining their hold on power by making alliances with Russia during pivotal moments and failing to resolve frozen issues. They can continue to get assistance from the EU in solving issues in this way. A very significant question can now be raised. Why does the EU allow this to happen and why does it not halt the integration of these states? A Neo-classical Realism argument can be used to explain the solution to this query. In other words, this issue is a keystone of a systemic West-Russia dilemma as well as a concern with EU integration.

Outlook of Stabilocracy in the Western Balkans

The concept of stabilocracy has been defined in a general sense, however, it is imperative to delve into the emergence of this phenomenon in the WB. While it is challenging to make an exact categorization, utilizing the list compiled by a reputable expert organization, such as the Netherlands Institute of International Relations Clingendael, appears to be a suitable approach. The Clingendael report identifies some following key characteristics as being representative of stabilocracy in the West Balkans. The formation of stabilocracy in the WB suggests limitations in the EU's transformative power. Internal factors and a lack of political will in the region play a significant role in this formation. However, some sources argue that the EU's policies contribute to the entrenchment of autocratic tendencies. This report aims to explore these unintended consequences and propose measures to mitigate the further entrenchment of stabilocracy in the WB. It evaluates the potential of the revised accession methodology adopted in 2020 as a remedy and examines other options available to the EU to counteract this trend. The report also identifies eight flaws in the EU's strategies, policies, and implementation that are believed to contribute to the formation of stabilocracy. The EU's technical approach to enlargement doesn't promote significant political and societal changes. The report's main findings on stabilocracy in the WB are as follows:

- . A lack of clear definitions in the rule of law hinders the proper transference of EU values.
- . Poor reporting on reform progress clouds the actual political situation in the WB.
- . The EU rarely speaks out against stagnation or regression and takes an action against them that are effectively supporting autocratic tendencies.
- . The EU is unable to reward progress due to a lack of agreement among its member states, undermining its credibility.
- . The EU's focus on leaders in the WB strengthens the power of political elites and undermines democracy.
- . Political affiliations between the EU and WB political groups lead to support for non-democratic parties.
- . The absence of interim timelines prevents the EU from monitoring reform progress and holding governments accountable for democratic reforms (Wouter el al, 2022).

Since democratic institutionalization has failed to take place in these states that emerged after the dissolution of Yugoslavia, a liberal transformation cannot take place despite all the support of Euro-Atlantic institutions. This situation delays the EU membership of these countries. From this point on, it is necessary to address the main problems in these countries.

Illiberal Practices in Serbia

Serbia has been subject to numerous allegations of human rights violations and restrictions on political freedoms. One such violation is the restriction of media freedom, where the government has been accused of exerting control and limiting the diversity of opinions in the media. This has been accomplished by censorship, encouraging self-censorship, intimidating journalists, consolidating media ownership in the hands of people with ties to the government, and possibly undermining the independence of public broadcasters (Greenwood, 2022).

In addition, concerns about political influence on hiring and decision-making, a lack of accountability for judicial wrongdoing, and pressure on judges and prosecutors have raised doubts about the independence of the judiciary. Additionally, corruption, both those at the highest levels of government and pervasive petty corruption, is still a problem in Serbia. The government has come under fire for failing to adopt strong anti-corruption measures and for failing to ensure transparency in public procurement (United Nations Office on Drugs and Crime, 2011).

There is evidence of the repression of political opposition, including obstructions to media coverage, political pressure, harassment and intimidation of opposition leaders, and violations of electoral procedures. Furthermore, the exercise of freedom of assembly has also been constrained. As indicated by Freedom House Watch, the Serbian Progressive Party, which holds political power, has been instrumental in the systematic diminution of political liberties and civil rights in recent years, exerting pressure on independent media, the political opposition, and civil society organizations (Freedom House, 2022a). There have been reports of human rights violations, including instances of police brutality, substandard prison conditions, discrimination and violence against the Roma population, infringement of freedom of speech and media freedom, and restrictions on the rights of refugees and migrants.

When it comes to Serbia's stabilocracy dimensions, Vucic is a unique leader. Several people in Brussels think Vucic acts as guarantor of stability in Serbia (Bjeloš, 2017: 4). He has become a crucial leader for the EU due to his involvement in the conflict in the Republica Srpska, the Kosovo issue, and the tensions between NATO and Russia. Vucic is known as Serbia's "baron of stability" due to the sociology of the nation, which is at times prone to extremism or pro-Russianism.

Illiberal Practices in Montenegro

Montenegro has been criticized for many illiberal practices, especially as a state ruled by a single leader for more than three decades. Such prolonged leadership has led to the emergence of a leader-dependent state structure. The state administration has often been blamed for a lack of judicial independence, government-dominated media, lack of transparency and accountability of institutions, and heavy repression of the opposition.

The above-mentioned reasons led to the state capture. The phrase describes how private interests infiltrate public decision-making processes and then use them to serve their own interests. This often encompasses corruption, political influence, and the abuse of power by individuals or groups with vested interests. In such a state capture scenario, the manipulation and shaping of laws, policies, regulations, decrees, and other government measures for private or group gain is a widespread issue in both the public and private sectors. While some individuals may participate in such activities for personal gain, often through corrupt practices, it is not uncommon for actors to exert control over significant portions of the institutional framework in order to promote their own interests and policy agenda (Keil, 2018). Numerous specialists assert that President Milo Djukanovic's extended rule was marked by practices associated with state capture (Heckert, 2022).

Illiberal Practices in Albania

The political landscape in Albania is marked by several non-democratic policies and practices that have raised concerns about human rights and political freedom. In particular, media freedom is restricted by the government through various means including censorship, control over media outlets, harassment of journalists, concentration of media ownership in the hands of few individuals with ties to the government, political influence on public broadcasters, and economic pressures on media outlets. Access to information is also limited, resulting in a lack of transparency and accountability in public institutions. The preeminent private media outlets in Albania are dominated by a select few corporations that possess affiliations with political entities and concurrently engage in industries that are subject to stringent regulation, such as the construction industry. Despite the abundance of online media entities present within the country, a limited proportion of these media outlets have established a financially viable model, characterized by transparent funding sources (Reporters Without Borders, 2023).

The political influence on the judiciary, which jeopardizes its independence and impartiality, is another problem. This is clear from the meddling in high-profile cases, pressure on judges to rule in specific ways based on political considerations, corruption within the judiciary, and intervention in the nomination of judges and prosecutors. Independent observers generally concur that a thorough overhaul of the legal system in Albania is necessary. The system is beset by pervasive corruption, a dearth of skilled workers, and institutional inefficiencies. Even in comparison to other recently created democracies, this has led to an alarming lack of public confidence in the legal system and law enforcement. The seriousness of the situation puts the rule of law seriously in jeopardy, and the Albanian political class broadly agrees that reforming the justice system is required. However, there is no agreement on the best strategy for implementing such transformation (Dobrush, 2016).

Albania still struggles with widespread corruption that affects all branches of government, the legal system, police, and security services, as well as public procurement and theft of public monies. The absence of effective actions by the administration to reduce corruption and increase accountability and transparency has drawn criticism. The harassment and intimidation of opposition leaders and supporters, rigged elections, restrictions on the right to assemble and express oneself, political pressure, the criminalization of political activity, and limitations on media access are all examples of restrictions on political opposition. Last but not least, there are several human rights violations that are of concern in Albania. These include police brutality, prejudice against minority groups, mistreatment of refugees and migrants, poor prison conditions, violence against women, violations of the rights of those with disabilities, and abuses related to the conflict with Kosovo.

Illiberal Practices in Kosovo

Many academic studies have noted that there are many problems with human rights and political freedom in Kosovo. Media freedom in particular has been the subject of much of this criticism. Government suppression of the media, imprisonment of journalists and censorship are among the evidence of restricted media freedom. Likewise, public broadcasters are subjected to political pressure and their financial autonomy is removed (Committee to Protect Journalists, 2022).

There are also frequent criticisms of political pressure on judges and prosecutors in cases involving high-profile political leaders, referred to in this study as stabilocrats (Brady, 2016). The judiciary lacks accountability and transparency and some members of the judiciary have at times been implicated in corruption allegations. It is a fact that the issue of corruption has always been on the Kosovo agenda. The lack of a fight against this issue is reflected in the reports of many civil organizations, especially the EU. Finally, the fact that the Kosovo administration responded to the Serbian municipalities' demands for autonomy with violence can also be considered as evidence of the lack of democracy (NDI, 2021a).

Illiberal Practices in Bosnia and Herzegovina

The entity-level and canton-level governments that make up Bosnia and Herzegovina's (BiH) national government are said to uphold democratic values. However, in reality, ethnonational political players use the system of checks and balances to obstruct the state's ability to run effectively, perpetuating a crisis in order to maintain their political dominance (Freedom House, 2022b). BiH continues to struggle with a number of difficulties relating to democracy and human rights as a result of its transitional or hybrid system, including but not limited to.

Political pressure on judicial processes has been reported in the country's press. In particular, it is a major concern that the selection processes of judges and prosecutors are very vulnerable to political interference. As the country has an ethnic-based political model, parties supported by different ethnic groups criticize judges and prosecutors for putting their ethnicity ahead of justice. Finally, politicians have also been criticized for trying to influence judicial processes for personal gain. For all these reasons, allegations of corruption in the judiciary are also included in various international reports (U.S. Embassy in Sarajevo, 2022).

The government has also been criticized for various attempts to limit the opposition. Various attempts by the government to limit the political financing of opposition parties have also been reported. The media is largely controlled by the government, leading to unfair elections and even, according to some allegations, electoral fraud.

BiH is an ethnically based state by virtue of its creation in the Dayton Agreement and this can be seen as the root cause of many illiberal practices. The complex and ethnically divided structure of the post-Bosnian War government has come under fire for impeding progress and causing political impasse (Sahadi, 2012). The segregation of communities, the creation of political parties based on ethnicity, unequal representation in government, unequal access to resources and services, discriminatory policies, and increased tensions and conflict between various ethnic groups are examples of how these ethnically based political divisions manifest themselves (Freedom House, 2022b).

Illiberal Practices in North Macedonia

North Macedonia faces a number of human rights and democracy challenges, including restrictions on media freedom, political influence on the judiciary, corruption, restrictions on political opposition, and human rights abuses.

With regard to restrictions on media freedom, the government has been criticized for limiting media diversity and freedom of expression through defamation laws, political pressure, domination of the media landscape by a few corporations, financial difficulties faced by media outlets, and limited access to information. As an example, in 2022, the Republic of North Macedonia enacted legislation pertaining to media freedom. For the first time in the country's criminal legislation, Article 193 proposes imprisonment for a period ranging from six months to five years for any individual who orders or implements censorship, or who illegally obstructs or restricts a journalist's freedom of reporting. Anyone who impedes the creation and broadcast of radio and television

programs, news organizations, or other kinds of media content, as well as the printing, selling, or distribution of magazines, newspapers, or other printed materials, may be subject to the same punishment. The punishment for interfering with or violating another person's freedom to express their own beliefs can range from three months to three years in prison (Magleshov, 2022).

Concerns regarding the independence of judges and prosecutors as well as the impartiality of the judiciary have been raised by the topic of political influence on the judiciary. These worries are fueled by a number of things, including the politicization of nominations, meddling in prominent cases, corruption, and a lack of independence. Meaningful reforms are required to overcome these persisting problems with judicial independence. The *ex officio* status of the Minister of Justice in the Judicial Council is one reform that is suggested. This is because, if the Minister holds a seat inside the Council, he or she may be able to exercise political influence, even in the absence of voting privileges. The purpose of such a reform would be to increase the judiciary's independence and guard against excessive political influence (Resimić, 2022).

In North Macedonia, corruption is still a major issue that affects many areas, including the court, public procurement, police, customs and tax administration, and political corruption. In a report by the National Democratic Institute (NDI), 64% of the respondents polled named corruption as North Macedonia's most urgent issue. The residents polled expressed a desire for reform and expected that, in order to rebuild public trust, anti-corruption measures would be implemented, including initiatives to address political impunity, solve regulatory gaps, and make necessary personnel changes (NDI, 2021b).

The administration has also been charged with stifling political opposition by means of media bias, political intimidation, limits on public assembly, rigged elections, and lack of access to public funds. North Macedonia has been condemned for police violence, discrimination, infringements on the right to free speech, torture, maltreatment, and other human rights breaches. These problems have been recognized as threats to the country's democratic processes, political rights protection, and rule of law (Amnesty International, 2021).

Global and Regional Imperatives for Overcoming Stabilocracy

The 2008 global economic crisis and the onset of the Syrian conflict in 2011 had a detrimental impact on the EU's policy towards the WB. Prior to these events, the EU had established a full membership vision for the region, which was formalized through the 2003 Thessaloniki Summit. However, the crisis and the conflict led to a reduction in the EU's interest and investment in the region, resulting in a loss of the EU's anchor for the WB states. This loss of control and conditionality by the EU provided opportunities for the stabilocratic leaders in the region to engage in illiberal practices, pushing the regimes away from liberal democracy.

The Russian Federation's annexation of Crimea in 2014, in contravention of the decision reached by the USSR and the Budapest Memorandum (United Nations General Assembly Security Council, 1984) it signed, resulted in a resurgence of interest in the WB on the EU's agenda. In response, the Berlin Process was established to support these countries in their transition towards democracy, characterized by adherence to EU norms, and to prevent closer ties with Russia. In order to build enduring peace through bilateral and multilateral ties, the inaugural WB Conference, held in Berlin, Germany in 2014, sought to address the political and ethnic challenges in the region. The Berlin Process aimed to promote regional economic cooperation and medium- and long-term economic development in the WB.

Through bilateral and multilateral interactions, the Berlin Process, which was launched in 2014, aims to address the political and ethnic difficulties in the WB and advance long-lasting peace. The ultimate objective was to promote sustainable economic growth throughout the area, maintain democratic systems, and promote economic cooperation. The Berlin Process' road map for the World Bank placed a strong emphasis on the necessity of establishing strong, pluralistic power institutions, a functional civil society, and EU membership over the medium term. Since the WB are regarded as a crucial element of the European energy supply, the EU's main objective in the Berlin Process was to maintain its crucial role in the region, notably in terms of energy security. As a result, one of the main goals of the Berlin Process was to integrate the WB into the European energy system.

Geopolitics of international energy is one of the objectives of the current Berlin Process. The Russian-Ukrainian war in particular has reduced Europe's need for fossil fuels, making the WB's entry into the EU even more critical. The security of energy supply to the EU has been impacted by the obstruction of the Nord Stream-2 gas pipeline between Germany and Russia, as well as by the imposition of sanctions on plans for an alternative

pipeline to transport natural gas to Europe through Bulgaria and the WB. The political negotiations regarding the Turkish Stream are ongoing, with an agreement reached for the portion of the route that crosses the Turkish borders. In light of these developments, alternative projects such as the Trans Anatolian Natural Gas Pipeline (TANAP), which has been completed till the Greek border and aims to transport Azerbaijani gas to Europe through Turkey, and the Trans Adriatic Natural Gas Pipeline (TAP), which will connect to TANAP on the Greece-Albania route and convey natural gas to Europe through Italy, have acquired heightened significance as potential substitutes for Nord Stream-2 (Arman and Gürsoy, 2022: 14).

In light of all these developments, it can be expected that the EU will encourage liberal transformation in these countries more enthusiastically by accelerating the Berlin Process. The foremost issue at hand is the apprehension that the democratization of regimes may result in a loss of popularity for the stabilocratic leaders. These leaders may resist the transformation process as they may perceive a threat to their hold on power in a more democratic political system. This explains why the EU has shown a degree of leniency towards these leaders up until now, as there is a fear that leaders who are concerned about losing their positions of power may seek support from Russia.

Conclusion

The phenomenon of stabilocracy has had a detrimental effect on the WB region. In Serbia, President Aleksandar Vucic has successfully navigated the balance of stability and prolonged his tenure as a leader for an extended period of time. However, the longest serving leader in the world, President Milo Djukanovic, is encountering accusations of “state capture” in Montenegro. Analogous accusations of state capture have also arisen in North Macedonia. (Ruy & Conley, 2022).

A salient illustration of this phenomenon can be observed in the Republic of Srpska. The Dayton Agreement has resulted in a fragile negative peace environment, within which President Milorad Dodik both reinforces ultra-nationalism in his country and preserves his authority through a delicate political balance between the EU and Russia. This strategy pursued by President Dodik impedes the integration of the Republic of Srpska into Bosnia and Herzegovina, hindering Bosnia and Herzegovina's advancement in Euro-Atlantic integration processes (Mujanović, 2022).

The Berlin Process was initiated with the aim of promoting stability and democracy in the WB region. However, unforeseen developments such as the Syrian Civil War, Russia's aggressive policies towards Ukraine, and the outbreak of the Covid-19 pandemic have hindered its success. This has not only impeded the establishment of democratic institutions and governance in the region, but has also had a sociological impact, as the masses move away from democratic values and the EU towards illiberal tendencies, making them more susceptible to disinformation in a post-truth environment. As a result, it is imperative for the Western institutions, particularly the EU, to formulate a more comprehensive strategy for the WB.

Scientific Ethics Declaration

The author declares that the scientific ethical and legal responsibility of this article published in EPESS journal belongs to the author.

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Building Sustainable Peace in the Chittagong Hill Tracts of Bangladesh: The role of Inclusive Development in Addressing Armed Group Rivalry

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Abstract: This study investigates the effect of inclusive development policies and initiatives in reducing armed group rivalry and fostering long-term peace in Bangladesh's Chittagong Hill Tracts (CHT) region. The study adopts a qualitative research methodology, utilizing data from key stakeholder interviews, focus group discussions, and document analysis. According to the study's findings, inclusive development policies and programs have the ability to address the underlying reasons of armed group rivalry, boost socioeconomic growth, and generate more social cohesion and reconciliation in the region. Inclusive development techniques that prioritize local communities' needs and ambitions can foster trust and legitimacy among them, increase their feeling of ownership and participation in development processes, and provide an enabling climate for long-term peace. The study also identifies barriers to implementing inclusive development policies and initiatives in the CHT region, such as a lack of political will and commitment, insufficient fund, and low ability and coordination among government agencies and civil society organizations. More political will, coordination, capacity-building, and community participation are required to implement successful development policies and programs that address the core causes of conflict and generate long-term peace in the CHT region.

Keywords: Armed conflict, Inclusive development, Peacebuilding, Social cohesion, Sustainable peace

Introduction

The Chittagong Hill Tracts (CHT) region of Bangladesh has been plagued by an armed conflict between the state and indigenous ethnic minority groups for decades. The conflict, which began in the 1970s, has caused tremendous human misery, including displacement, abuses of human rights, and loss of life (Bhuiyan, 2017). Among other things, indigenous communities in the CHT, such as the Chakmas, Marmas, and Tripuras, have demanded greater acknowledgement of their cultural identity, autonomy, land rights, and political representation (Islam, 2018).

In response to the armed conflict, the government of Bangladesh started a counterinsurgency operation directed by the military (Bari, 2017). However, nevertheless the signing of the Peace Agreement between the government and indigenous groups in 1997, armed conflict and violence have remained a challenge to post-agreement peacebuilding efforts (Liu & Rafferty, 2019). The continued armed group competition, which frequently leads to deadly conflicts, extortion, and human rights violations, is one of the primary elements that continues to fuel the conflict (Islam, 2018).

Tackling armed group rivalry and establishing long-term peace in the CHT region necessitates a multifaceted approach that addresses the underlying causes of conflict, promotes societal cohesion, and fosters inclusive development. This study investigates the effect of inclusive development policies and initiatives in reducing armed group rivalry and fostering long-term peace in Bangladesh's CHT region.

The paper adopts a qualitative research technique, relying on information gleaned through key stakeholder interviews, focus group discussions, and document analysis. According to the findings, inclusive development

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policies and programs have the ability to address the underlying reasons of armed group rivalry, boost socioeconomic development, and generate more social cohesion and reconciliation in the region.

The paper emphasizes the significance of inclusive development plans that take into account the region's unique cultural, economic, and political settings. It contends that an inclusive approach to development can foster trust and legitimacy among local communities, increase their sense of ownership and participation in development processes, and foster an atmosphere conducive to long-term peace.

This study contributes to the body of knowledge on peacebuilding and development in conflict-affected areas, notably in the context of Bangladesh's CHT region. The research findings can help policymakers, development practitioners, and civil society organizations work to promote long-term peace and development in the region and beyond.

Literature Review

This part examines the literature on armed conflict, peacebuilding, and inclusive development in Bangladesh's CHT region.

Armed Conflict in the Region of the CHT

The dispute in Bangladesh's CHT region is characterized by a variety of concerns, including requests for ethnic identity recognition, cultural autonomy, land rights, and political representation (Islam, 2018). Indigenous tribes, such as the Chakmas, Marmas, and Tripuras, have endured systemic discrimination and marginalization, fueling the conflict (Bhuiyan, 2017). The government's reaction to the conflict has been a counterinsurgency operation directed by the military, which has been accused of human rights violations, forced displacement, and cultural repression (Bari, 2017).

Peacebuilding in the CHT Region

The signing of the Peace Agreement between the government and indigenous organizations in 1997 was intended to pave the path for long-term peace in the CHT region. Yet, the armed conflict and violence have persisted to thwart post-agreement peacebuilding attempts (Liu & Rafferty, 2019). The Peace Agreement intended to address some of the conflict's core causes, including as land rights, cultural autonomy, and political representation (Islam, 2018). Nonetheless, the accord's implementation has been delayed, and the administration has been chastised for its lack of dedication to the peace effort (Bari, 2017).

Development and Inclusive Development in the CHT Region

Policy and programs for development have the ability to address some of the core causes of conflict in the CHT region. Nonetheless, regional development efforts have been chastised for their lack of diversity, which has exacerbated frustrations and fueled the violence (Islam, 2018). Inclusive development policies and programs that take into account the region's diverse cultural, economic, and political contexts have the potential to strengthen local communities' trust and legitimacy, increase their sense of ownership and participation in development processes, and create an enabling environment for long-term peace (Bhuiyan, 2017).

According to the literature review, addressing armed group rivalry and establishing long-term peace in the CHT region necessitates a holistic approach that addresses the core causes of conflict, promotes societal cohesion, and fosters inclusive development. This paper contributes to the literature by investigating the effect of inclusive development policies and initiatives in reducing armed group rivalry and fostering long-term peace in Bangladesh's CHT region.

Methodology

This study explores the influence of inclusive development policies and programs in resolving armed group rivalry and fostering sustainable peace in the Chittagong Hill Tracts (CHT) region of Bangladesh using a

qualitative research technique. The research is based on information gathered through interviews with important stakeholders, focus group discussions, and document analysis.

The study participants were chosen based on their knowledge and participation in peacebuilding and development initiatives in the CHT region. The sample consisted of government representatives, civil society organizations, community leaders, and academics. Participants were interviewed using a semi-structured format, focusing on their experiences and viewpoints about inclusive development policies and initiatives, as well as their impact on armed group rivalry and sustainable peace in the CHT region. In-person or via videoconferencing, the interviews were videotaped and transcribed verbatim.

In addition, community members in the CHT region participated in focus group discussions to explore their experiences and perspectives regarding the impact of development policies and initiatives on armed group rivalry and sustainable peace. The focus group discussions were led by a local researcher and conducted in the native language. In addition to document analysis, policy documents, reports, and other pertinent literature on peacebuilding and development in the CHT region were reviewed.

The data gathered through interviews, focus group discussions, and document analysis were analyzed using thematic analysis. According to the research questions and objectives, the data were classified and organized into themes and subthemes. The study was iterative, and as the investigation went, the themes and subthemes were developed. Before data collection, the study received permission from the relevant institutional review board. All subjects provided informed consent, and confidentiality and anonymity were maintained throughout the study.

This research has some drawbacks. Participant selection was based on purposeful sampling, which may restrict the generalizability of the results. In addition, the study was done in a specific environment, and the results may not be applicable to other regions afflicted by conflict. Notwithstanding these limitations, this study offers important insights into the significance of inclusive development policies and initiatives in reducing armed group rivalry and establishing a lasting peace in the CHT region of Bangladesh.

Table 1. Demographic characteristics of study participants

<u>Category</u>	<u>Number of Participants</u>	<u>Percentage</u>
Gender		
Male	50	69%
Female	22	31%
Age Group		
18-25 years	16	22%
26-35 years	16	22%
36-45 years	16	22%
46-55 years	16	22%
Above 55 years	08	12%
Ethnicity		
Chakma	15	21%
Tripura	12	17%
Marma	12	17%
Tonchongya	10	14%
Lusai	10	14%
Murong	05	07%
Bom	04	05%
Chak	04	05%

Findings and Analysis

This article examines the impact of inclusive development policies and initiatives in tackling armed group rivalry and establishing a lasting peace in the Chittagong Hill Tracts (CHT) region of Bangladesh. Interviews with important stakeholders, focus group discussions, and document analysis provided the data for this qualitative study.

The findings of the study indicate that the rivalry between armed groups in the CHT region is rooted in a variety of issues, including historical grievances around land rights, cultural identity, and political representation. The

absence of inclusive development plans and initiatives that address these underlying concerns has fostered armed group rivalry and hampered the region's ability to achieve a lasting peace. There is the possibility for inclusive development policies and programs to address the underlying reasons of armed group rivalry, boost socioeconomic growth, and encourage better social cohesion and reconciliation in the region. While the government of Bangladesh and the Parbatya Chattagram Jana Samhati Samiti (PCJSS) signed a peace pact in 1997, armed group rivalry and violence have persisted in the Chittagong Hill Tracts (CHT) region. Among the causes that have contributed to the ongoing instabilities are as follows:

Incomplete Implementation of the Peace Accord: Despite the fact that the peace accord has been signed, many of its provisions have not been implemented in full (Upreti & Douthwaite, 2017). This encompasses difficulties of the restitution of land, the rehabilitation of displaced individuals, and the dissolution of armed groups. This has contributed to persistent disputes and conflicts among the region's various groups.

Land disputes: Land disputes continue to be a significant cause of conflict in the CHT region, as indigenous tribes seek to establish their claims to ancestral land and resources (Datta, 2018). These issues have contributed to ongoing tensions and mistrust by causing fights between various groups.

Political Representation: Despite the conditions of the peace treaty for increased political representation for indigenous populations, political engagement and representation remain limited (Roy & Rahman, 2020). This has contributed to these populations' continued feelings of marginalization and isolation.

Economic Marginalization: Economic marginalization is a big problem in the CHT region, with few formal job and economic development prospects (Rahman, 2017). This has resulted to poverty and socioeconomic inequities, which in turn have fueled violence and war.

Proliferation of Arms: The enduring presence of weaponry and armed organizations in the CHT region has contributed to continuous bloodshed and insecurity (Das, 2018). Also, the availability of weaponry has made it more challenging to establish a permanent peace in the region. Overall, the factors contributing to armed group rivalry in the CHT region are complex and interrelated, and require sustained attention and action to address. Despite the challenges, there are opportunities for progress through a more comprehensive and inclusive approach to development that takes into account the diverse needs and aspirations of local communities.

The study emphasizes the significance of a development strategy that takes into account the different cultural, economic, and political settings of the CHT region. Strategies for inclusive development that focus the needs and ambitions of local communities can foster trust and legitimacy among them, increase their sense of ownership and participation in development processes, and foster a conducive atmosphere for enduring peace. The report also highlights the need for increased coordination and capacity building between government agencies and civil society organizations in order to effectively implement inclusive development policies and programs. Many stakeholders have various perceptions on inclusive development strategies and programs in the Chittagong Hill Tracts (CHT) region. Some regard these laws and programs favorably, viewing them as crucial steps toward addressing long-standing marginalization issues and fostering more inclusion for indigenous groups. Others view them as insufficient or even damaging to the interests of these communities. Inconsistent and fragmented implementation of inclusive development policies and programs in the CHT region is a difficulty. While there have been some excellent initiatives, such as the creation of community-based natural resource management programs, there have also been instances of poorly designed or handled projects that failed to address the root causes of conflict and marginalization (Islam & Paul, 2019). The voices and viewpoints of local communities are not always taken into account in the establishment of these policies and programs, which is another obstacle. This might lead to a gap between the programs' intended outcomes and the real needs and priorities of local communities (Hossain, 2019).

Overall, it is evident that perceptions of inclusive development policies and programs in the CHT region are influenced by a number of factors, including the specific design and implementation of these initiatives, the level of community involvement and participation, and the region's underlying political and social dynamics.

Table 2. Perceptions of inclusive development policies and programs

Category	Number of Participants (72)	Percentage
Positive	26	45%
Neutral	22	25%
Negative	24	30%

The study findings have significant policy and practice implications. The study indicates that policymakers and development practitioners should take a more nuanced and context-specific approach to development that addresses the fundamental grievances driving the conflict and promotes more social cohesion and reconciliation in the region. This strategy must involve local people in the development process, encourage their participation and ownership, and give priority to their needs and ambitions.

In addition, the report emphasizes the need for increased political will and commitment, proper money, and capacity training in order to effectively implement inclusive development policies and programs. In recent years, numerous inclusive development strategies and projects have been implemented in the Chittagong Hill Tracts (CHT) region of Bangladesh. These policies and programs aim to address the root causes of conflict and increase indigenous groups' engagement and inclusion. Among the most important policies and projects for equitable development in the region are:

Land Reform: The government of Bangladesh has taken a number of steps to resolve land rights issues in the CHT region. The establishment of land dispute settlement committees, the distribution of khas land (government-owned property) to landless and indigenous populations, and the registration of indigenous land are some of these initiatives (Kabir, 2015).

Cultural Preservation: Efforts have been made to preserve and promote the indigenous communities' traditional legacy in the CHT region. This involves establishing cultural centers and museums, recognizing indigenous languages, and promoting traditional handicrafts and cultural customs (Sultana, 2017).

Political Representation: The CHT Accord of 1997 established provisions for greater political representation for indigenous communities in the region, including the establishment of reserved seats in local government bodies and the formation of a regional council to oversee development initiatives (Kabir, 2015).

Economic Development: The government of Bangladesh and its development partners have launched a number of initiatives to promote economic growth in the CHT region. They include programs to enhance infrastructure, expand access to finance and markets, and encourage entrepreneurship and small-scale companies (Mahmud & Rabbani, 2017).

Health and Education: Throughout the CHT region, efforts have been made to improve access to health and education services. This involves the creation of schools and health centers in rural regions, the granting of scholarships for indigenous students, and the training of indigenous health personnel (Kabir, 2015).

In general, these inclusive development policies and programs are significant steps towards promoting greater inclusion and involvement among indigenous groups in the CHT region. Yet, implementation and ensuring that these policies and initiatives effectively address the root causes of conflict and marginalization in the region remain obstacles.

Lessons from other regions dealing with comparable circumstances might provide invaluable insight into how to resolve violent conflict and foster equitable development. In Northeast India, for instance, the Indian government has promoted an autonomy strategy for ethnic minority groups, providing them more political representation and sovereignty over their land and resources. This has assisted in addressing some of the underlying issues that drove the violence and promoted better social cohesion and healing among local communities (Pandey, 2019).

In a similar manner, the government of Colombia has enacted peace agreements that contain provisions for land restitution, political representation, and socioeconomic development for neglected areas. These accords have helped to reduce violence and promote equitable development, however implementation and resolving underlying socioeconomic inequities continue to pose obstacles (Belloni & Schneckener, 2020).

In summary, while there have been some positive results and impacts from inclusive development projects in the CHT region, there is still much work to be done to address the underlying causes of conflict and encourage greater inclusion and involvement for marginalized populations in the region.

This study contributes to the literature on peacebuilding and development in conflict-affected regions, especially in the context of the CHT region of Bangladesh, despite its limitations. These findings can inform policymakers, development practitioners, and civil society organizations promoting sustainable peace and development in the region and beyond.

Table3. Examples of inclusive development programs in the CHT region

Program Name	Description	Results/Impact
Community-based natural resource management:	Several programs have been implemented to promote community-based natural resource management in the CHT region. These programs aim to empower local communities to manage their natural resources in a sustainable manner, while also promoting greater social inclusion and participation (Islam & Paul, 2019).	The results and impact of inclusive development programs in the Chittagong Hill Tracts (CHT) region of Bangladesh have been mixed. While these programs have contributed to some positive outcomes, such as increased access to education and healthcare, economic opportunities, and cultural preservation, challenges and limitations remain.
Health and education initiatives:	Various health and education initiatives have been implemented in the CHT region, with a focus on improving access to these services for indigenous communities. For example, the government of Bangladesh has established schools and health centers in remote areas, while development partners have provided scholarships for indigenous students and training for indigenous health workers (Kabir, 2015).	One challenge is the uneven and fragmented implementation of these programs, which has resulted in disparities in access and outcomes among different communities in the region (Mahmud & Rabbani, 2017). For example, while some communities have benefited from microfinance and entrepreneurship development programs, others have not had the same opportunities or resources.
Microfinance and entrepreneurship development:	Microfinance programs and entrepreneurship development initiatives have been implemented in the CHT region to promote economic development and increase access to finance for marginalized communities (Mahmud & Rabbani, 2017).	Another challenge is the ongoing conflicts and tensions in the region, which have hindered the effectiveness of these programs and limited their impact. Disputes over land rights, political representation, and cultural identity continue to be major sources of conflict in the CHT region, and these issues are often intertwined with broader issues of marginalization and inequality (Kabir, 2015).
Land rights programs:	Programs aimed at addressing land rights issues in the CHT region have been implemented, including the distribution of khas land to landless and indigenous communities, the registration of indigenous land, and the establishment of land dispute resolution committees (Kabir, 2015).	Despite these challenges, there have been some positive outcomes from inclusive development programs in the CHT region. For example, community-based natural resource management programs have helped to promote sustainable management of natural resources and empower local communities to take control of their own development (Islam & Paul, 2019). Health and education initiatives have also contributed to improved access to these services for indigenous communities, particularly in remote and underserved areas (Kabir, 2015).

Discussion

Decades of armed strife have plagued the Chittagong Hill Tracts (CHT) region of Bangladesh between the state and the indigenous ethnic minority groups. This essay examines the role inclusive development policies and programs play in reducing armed group rivalry and establishing a lasting peace in the CHT region.

The findings of the study indicate that the rivalry between armed groups in the CHT region is rooted in a variety of issues, including historical grievances around land rights, cultural identity, and political representation. The absence of inclusive development plans and initiatives that address these underlying concerns has fostered armed group rivalry and hampered the region's ability to achieve a lasting peace. This finding is consistent with the literature on conflict and development, which stresses the necessity of addressing the core causes of conflict in order to achieve permanent peace (Lederach, 2015).

There is the possibility for inclusive development policies and programs to address the underlying reasons of armed group rivalry, boost socioeconomic growth, and encourage better social cohesion and reconciliation in the region. Strategies for inclusive development that focus the needs and ambitions of local communities can foster trust and legitimacy among them, increase their sense of ownership and participation in development processes, and foster a conducive atmosphere for enduring peace. Literature on development and peacebuilding, which emphasizes the significance of community engagement and ownership in development processes, also supports this conclusion (Bryant, 2002).

In addition, the report identifies several obstacles to implementing inclusive development policies and programs in the CHT region. These obstacles include a lack of political will and commitment, insufficient budget, and poor ability and cooperation between government institutions and civil society organizations. According with the literature on development and conflict, which emphasizes the necessity of political will, money, and coordination for the implementation of effective development policies and programs, these obstacles are compatible with these themes (Brinkerhoff, 2002).

The study's conclusions have significant policy and practice implications. An inclusive approach to development that prioritizes the needs and aspirations of local populations, according to the study, is essential for establishing a lasting peace in the CHT region. Policymakers and development practitioners must take a more nuanced and context-specific approach to development that addresses the root causes of the conflict and promotes more social cohesion and reconciliation in the region. In addition, the report emphasizes the need for increased political will and commitment, proper money, and capacity training in order to effectively implement inclusive development policies and programs.

Northeast India and Colombia provide evidence that an inclusive approach to development that prioritizes the needs and ambitions of local communities, encourages political representation, and addresses past grievances can contribute to the establishment of enduring peace. Such lessons might be extended to the CHT region in Bangladesh, where addressing land rights, cultural autonomy, and political participation could be crucial for encouraging equitable development and fostering peace. The following are obstacles to implementing policies and initiatives for equitable development in the Chittagong Hill Tracts (CHT) region of Bangladesh:

Political Instability: Political instability and changes in government have contributed to inconsistent implementation of policies and programs in the CHT region, hampering the efficacy of development initiatives (Kabir, 2015).

Limited Community Participation: Despite efforts to incorporate local people in the development process, it remains difficult to ensure that their voices and viewpoints are fully considered. This might result in a mismatch between the objectives of development projects and the actual needs and priorities of local communities (Sultana, 2017).

Limited Access to Resources: Restricted access to resources, especially for marginalized and indigenous people, can be a substantial impediment to the implementation of inclusive development policies and programs. This involves access to land, financial resources, education, and health care. (Mahmud & Rabbani, 2017)

Land Rights Issues: Land rights concerns are a major cause of conflict in the CHT region, as well as a formidable obstacle to the implementation of development programs. Land conflicts can impede the completion of infrastructure projects and reduce the efficacy of programs designed to promote economic growth and alleviate poverty (Kabir, 2015).

Tensions and Conflict: Persistent tensions and conflict in the CHT region can be a substantial barrier to the implementation of inclusive development policies and programs. Conflicts between various ethnic and religious groups, as well as disagreements over property rights and political representation, can impair the efficacy of development projects and impede progress toward greater inclusiveness and social justice (Sultana, 2017).

Conclusion

Decades of armed strife have plagued the Chittagong Hill Tracts (CHT) region of Bangladesh between the state and the indigenous ethnic minority groups. This essay examines the function of inclusive development policies and programs in reducing armed group rivalry and establishing a lasting peace in the CHT region.

The findings of the study indicate that inclusive development policies and initiatives have the ability to address the underlying reasons of armed group rivalry, promote socioeconomic growth, and generate more social cohesion and reconciliation in the region. Strategies for inclusive development that focus the needs and ambitions of local communities can foster trust and legitimacy among them, increase their sense of ownership and participation in development processes, and foster a conducive atmosphere for enduring peace. In addition, the report identifies the obstacles to implementing inclusive development policies and initiatives in the CHT region, including a lack of political will and commitment, inadequate money, and low ability and coordination across government agencies and civil society organizations. To overcome these obstacles, stronger political will, coordination, capacity-building, and community participation are required to implement successful development policies and programs that address the core causes of conflict and promote long-term peace in the CHT region.

This study highlights the significance of a development strategy that takes into account the different cultural, economic, and political settings of the CHT region. Policymakers and development practitioners must take a more nuanced and context-specific approach to development that addresses the root causes of the conflict and promotes more social cohesion and reconciliation in the region. Ultimately, inclusive development policies and initiatives that prioritize the needs and aspirations of local communities are essential for establishing a lasting peace in the CHT region and other conflict-affected regions around the globe.

Recommendations

Based on the findings and analyses of this study, the following policy and practice suggestions are made:

Develop more political will and commitment to inclusive development: Bangladeshi policymakers must prioritize inclusive development policies and programs that address the underlying grievances of the CHT conflict. This necessitates stronger political will and dedication to peacebuilding and development, as well as ongoing funding and support for development programs.

Enhance coordination and capacity-building between government agencies and civil society organizations: Effective implementation of inclusive development policies and programs in the CHT region requires increased coordination and capacity-building between government agencies and civil society organizations. This can be accomplished through improved training, technical help, and the dissemination of knowledge.

Prioritize community participation and ownership in development processes: Inclusive development policies and programs should prioritize community engagement and ownership in the development process. This can be accomplished through participatory planning and decision-making, community-driven development projects, and local organization capacity building.

Address land rights, cultural autonomy, and political representation: Policies and initiatives for inclusive development must address the core reasons of armed group rivalry in the CHT region, such as land rights, cultural autonomy, and political representation. This necessitates a more sophisticated and context-specific approach to development that considers the region's unique cultural, economic, and political situations.

Foster greater social cohesion and reconciliation: Promote more social cohesion and reconciliation. Inclusive development policies and programs can play an important role in promoting greater social cohesion and reconciliation in the CHT region. This needs an emphasis on fostering trust and legitimacy within local communities, fostering inter-community discussion and collaboration, and addressing the social and economic disparities that fuel conflict.

Scientific Ethics Declaration

The author declares that the scientific ethical and legal responsibility of this article published in EPESS journal belongs to the author.

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Territorial Organization of Medical Care for the Rural Population on the Example of Russia

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Abstract: This article discusses the features of the territorial organization of medical services for the rural population of Russia, taking into account the development of new technologies and the use of these services during the period of the Covid 19 coronavirus infection pandemic. The foreign experience of some countries in the provision of medical services to rural residents at the present stage is analyzed. In particular, what measures are being taken in different countries to improve the provision of primary health care to the rural population, including how telemedicine is used in different regions of the world for this and historical, social-economic and natural factors of the territorial differences in medical care for the rural population in Russia. Among the socio-economic factors, special attention is paid to regional differences in the system of population resettlement, population density, and the level of economic development of the regions. The authors also present regional differences in the development of telemedicine in rural areas of Russia.

Keywords: Medical services, Rural population, Russia, Factors of territorial differences, Telemedicine

Introduction

Since the 1990s, in connection with the transition to a market economy, significant shortcomings in the healthcare system have become obvious in Russia, and urgent reforms were required to maintain and continue to function effectively. One of the main tasks facing the government at that time was the creation of additional sources of funding, since in a market economy, publicly available free medicine, which was of a state nature, did not bring the necessary positive results. This is how compulsory health insurance, private clinics, and paid medical services appeared. To maintain the quality of medical care, with a lack of funding, there was a rapid optimization of the system of medical institutions, as a result of which the number of medical workers sharply decreased, and the load on the outpatient clinic link increased rapidly.

In 2005, the government of the Russian Federation developed the National Health Project, the main task of which is to improve the quality of medical services, improve the material condition of medical institutions, and develop primary medical care. This project, despite the changes made, did not give the desired positive result. And already in 2011, the process of reforming the healthcare system was launched, aimed at optimizing public spending, eliminating inefficient medical institutions, introducing high-tech equipment, all this was supposed to improve the quality of medical services provided. However, all the ongoing reforms did not take into account the regional specifics of the country, its territorial organization of medical care, the existing structure of uneven settlement, the lack of certain regions with the necessary infrastructure. Therefore, part of the rural population was cut off for long distances from the nearest medical facilities, unable to receive prompt medical care and purchase the necessary medicines.

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Currently, telemedicine is of particular relevance, which makes it possible to receive medical advice via the Internet, and therefore the distance between the doctor and the patient does not matter. Other developed forms of providing large services are also widely developed and developed, but there is experience in remote countries and our own reform experiences in our country. The use of new technologies is necessary taking into account the specifics of remote regions.

The insufficiency of economic and geographical research in the field of application of new trends in medical care for the population of Russia, as well as their effectiveness in the context of the new coronavirus infection COVID-19, determined the relevance, scientific and practical assessment of this work. The purpose of the study is to identify features in the territorial organization of new trends in medical care for the population in Russia and their application in the new period of the COVID-19 coronavirus infection.

Results and Discussion

Both our country and other countries are characterized by a shortage of medical workers in rural areas. In Russia, this problem is solved with the help of targeted recruitment to universities and programs to attract medical personnel to the regions. One of these programs is the Zemsky Doctor program, under its terms, medical workers who have moved to the countryside for further work receive lifting payments of up to 1 million rubles. This program started in 2012 and continues to this day. Let's consider how the bottom problem is solved in other countries.

In the US, there are two main programs to attract medical students to further work in rural areas.

1. The state shall pay scholarships to students of medical schools, which are enough to cover the cost of education and other living expenses. In return for these scholarships, students must work for at least 2 years after graduation in a proposed region where there is a shortage of doctors.
2. The state pays up to \$50,000 to pay off student loans in exchange for a commitment to work for at least 2 years in a region with a shortage of medical workers. And also under the program "Students for work", in the last academic year, students of medical universities are provided with up to 120 thousand US dollars, in exchange for the mandatory provision of primary health care, during a full day, at least 3 years after graduation learning.

Other support measures in the US include financial - direct and indirect incentives. Direct incentives include wages and tuition reimbursement, while indirect incentives include, for example, so-called lifting incentives - double salary, travel compensation and a company car. Social support measures also include the possibility of continuous professional development, increased vacation, external incentives - internship at a medical school (Nurlybaev, 2014).

In Japan, there is a program according to which a graduate of a medical university after training must work out 9 compulsory years, 6 of them exclusively in rural areas - in his prefecture. In exchange, for participants in this program, all tuition fees at the Faculty of Medicine are canceled (Nurlybaev, 2014).

In Australia, New Zealand, Viet Nam, Iran, Mongolia and other countries, the problem of a shortage of medical workers in rural areas is being solved with the help of medical students. They are required to practice medicine in rural areas in order to be able to enter graduate school or obtain a license to practice medicine.

The most important problem for Russia is the remoteness of rural settlements from the nearest points of medical care. This problem arose in the 1990s, when the optimization of medical institutions was actively taking place. Since that time, the state has been taking various measures to solve this problem, the most effective are the preservation of ambulance stations in the nearest larger settlements, as well as the creation of mobile mobile medical complexes. In settlements with a population of less than 100 people, primary health care is provided by mobile medical teams, including using mobile medical complexes, at least 2 times a year (Chubarova, 2007).

In foreign countries, this problem is solved with the help of telephone and Internet connections. So, in the UK, Canada and the USA there is a 24-hour free telephone connection with the national health service. By calling it, anyone can receive free consultative nursing care, as well as the necessary medical information. This way of providing medical advice makes it more accessible.

In Norway and Sweden, there is telemedicine, which allows you to contact the patient using the Internet connection. Telemedicine contributes to an increase in the level of medical care, since the distance between the doctor and the patient is not important, and also increases the efficiency of the use of budgetary funds. In the US, telemedicine is organized in the state of Alaska to implement the health policy of indigenous peoples (Tragakes & Lessof, 2003).

The development of medical care for the rural population is influenced by a number of factors, one of the most important being: the resettlement of the population, the features of demographic development and the socio-economic security of the regions. Differences in population density were formed under the influence of historical, socio-economic factors, and also due to the natural conditions of the territory.

In the northern part of Russia and in its northeast, a rare focal settlement has developed. The settlements here are located along the banks of the seas and rivers, at a great distance from each other. Also, settlements of indigenous peoples engaged in fishing or reindeer herding are highly dispersed.

In the zone of steppes and forest-steppes, with the most favorable conditions for agriculture, settlements are large and numerous, located close to each other, most of the population is engaged in agriculture and processing of agricultural products. Such resettlement is typical for the Central Black Earth region and other southern regions of Russia. Settlement near large cities is of great importance. Around all the major cities of Russia there is a large number of rural settlements, and the closer to the city, the larger and more frequently located these settlements. In addition to reasons related to natural conditions, rural settlement also depends on the national and cultural characteristics of individual peoples and their more traditional way of life. Therefore, the regions of the North Caucasus are characterized by a large proportion of rural residents, more than 45%, living in settlements of different sizes.

The development of medical institutions is also influenced by the level of socio-economic development of individual regions. In small rural settlements that do not have large enterprises, with a low income of the population, paid medical services have not been developed, in contrast to settlements located near large cities. Also, the most important factor affecting the availability of medical services is the provision of regions with transport infrastructure, since a developed network of roads allows residents of rural areas to easily get to the nearest medical institution.

The process of reforming the health care system has led to a decrease in the role of the primary links of medical institutions in the countryside. In the current situation, in order to increase the availability of medical services for rural residents, it is rational to use new methods of obtaining medical care, such as telemedicine, air ambulance, mobile diagnostic complexes and various types of remote diagnostics.



Figure 1. Number of organizations connected to the telemedicine system, units, 2021 (EMISS state statistics, 2022)

The development of telemedicine is one of the most promising areas in the modern healthcare system in Russia. As of 2022, 2085 medical institutions are connected to the telemedicine system of the Ministry of Health of the Russian Federation. Figure 1 shows data on the number of medical institutions connected to the telemedicine system. On it, we see that telemedicine is represented in all regions of Russia, but the number of connected organizations is small. The exception is the city of Moscow and the Moscow region. Also, most of these medical institutions are located in the city, which does not make them more accessible to rural residents.

Telemedicine has become widespread in foreign countries. In Russia, this direction began its development in 2001, when the "Concept for the development of telemedicine technologies in the Russian Federation" was adopted (Chubarova, 2007). In addition to the state system of telemedicine, a fairly large block of mobile telemedicine services operates in Russia, they are available to all residents of our country, for this you need to download the application from this telemedicine service to your phone or use it through a desktop computer. Figure 2 shows the most popular telemedicine services and their percentage in terms of the number of downloads by users.

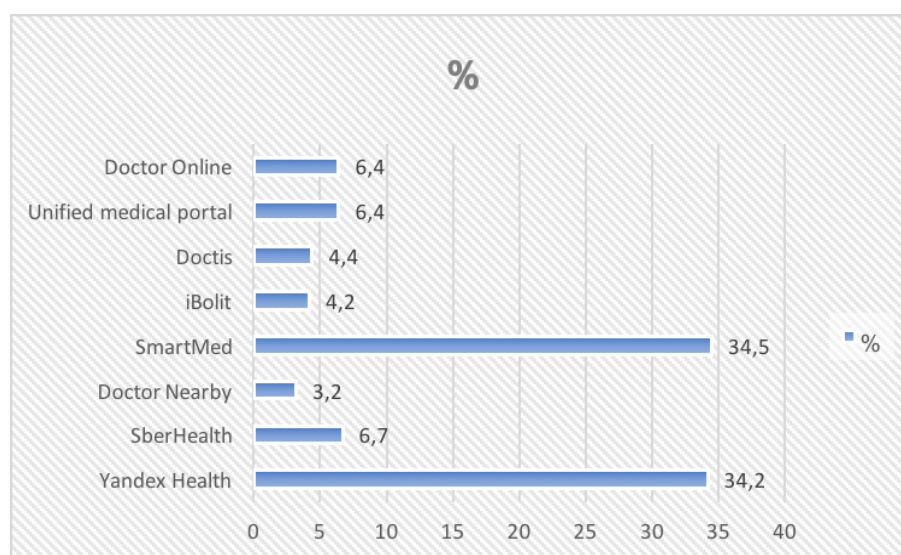


Figure 2. Most popular telemedicine services by number of downloads, %, 2021 (Google Play Store, 2022)

Other services not shown in the diagram include: ONDOC, TeleMed, Online Doctor, DocDoc, BestDoctor, SOGAZ telemedicine, Medved.Telemed, Medzdrav, they also provide standard telemedicine services.

All the services presented above make it possible to make an appointment with a doctor, receive a remote medical consultation, exchange the necessary electronic files with a medical institution, and receive a transcript of tests. These services also have additional functionality, in particular, reminding the user to take medication, to make an appointment with a doctor, and also collect data on the user's activity and vital signs.

Despite the many positive aspects of telemedicine, there are some challenges that patients face when using it. The main such problem is the payment of telemedicine services, since not every citizen of our country can afford to pay for medical advice, especially for rural residents, whose incomes differ significantly from urban residents. Also, residents of rural areas are faced with the fact that medical institutions connected to the telemedicine system of the Ministry of Health of the Russian Federation are located in large cities, most often regional ones, and those patients who are assigned to these institutions can use these telemedicine services.

In addition to the problem of payment, patients often face problems with insufficiently good telephone communication and low Internet connection speed, which does not allow them to contact a doctor remotely. Also, many rural residents are characterized by information and computer illiteracy, since most of the rural populations are people over 60 years old who do not know how to use smartphones, computers and the Internet. Therefore, for this part of the population, it is more efficient to use other means of providing medical services.

Mobile medical diagnostic complexes are mobile polyclinics, feldsher-obstetric stations equipped with all necessary life support systems and appropriate medical equipment. The distribution of new forms of medical services in the regions of the Russian Federation is shown in Figure 3. The northern regions and regions of the

Far East are characterized by the predominance of air ambulance, and mobile diagnostic complexes are not widely used here.

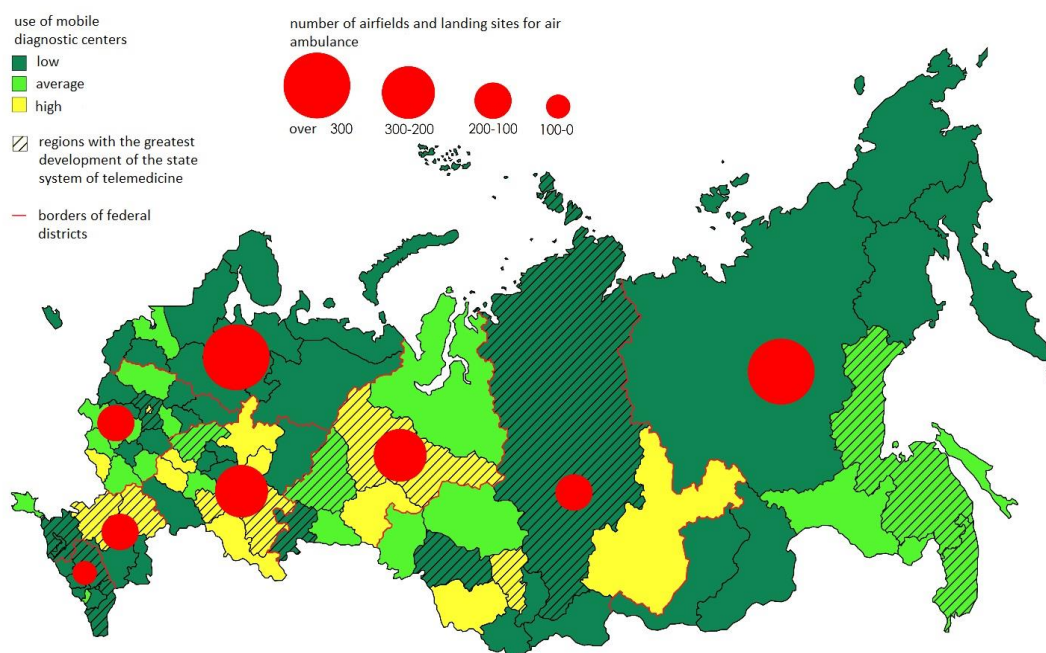


Figure 3. Distribution of new forms of medical services in the regions of the Russian Federation (EMISS state statistics, 2022; FBGU, 2022; Federal Air Transport Agency, 2022)

The North Caucasian Federal District is characterized by low values for all three indicators, although the state is actively trying to introduce a state telemedicine system into medical institutions. The regions of the central part of Russia, the Volga region, the Urals Federal District, as well as the western regions of the Siberian Federal District and the Irkutsk Region are characterized by rather high rates in the use of new forms of medical services. This is due to the fact that most of the population of Russia lives in these regions, and various infrastructure is most developed here.

Conclusion

It is rather difficult to judge the development of telemedicine services, since the state has just begun to introduce this system into medical institutions, while there are quite a few paid mobile telemedicine applications that any resident of our country can use on their own, but data on the number of users is not provided. According to the results of the survey, we can say that the use of telemedicine services is more widely represented in the northern regions, in particular in the Murmansk region. This is due to the large distances between neighboring settlements, as well as the fact that the Murmansk region borders on the Scandinavian countries, where the practice of using telemedicine services is widespread.

In our study, we also examined the effectiveness of the use of new forms of medical services in the fight against a new coronavirus infection COVID-19. We came to the conclusion that new forms of medical care contributed to a decrease in the spread of diseases, allowed residents of even the most remote settlements to receive qualified medical care and free round-the-clock medical advice, and also made it possible to reduce the burden on inpatient medical institutions and separate patients with different forms. diseases. Despite the fact that most of the rural population of Russia receives medical care by contacting hospitals and polyclinics, the introduction of new forms of medical services is a promising direction in the development of the healthcare system, as it significantly increases its accessibility.

Scientific Ethics Declaration

The authors declare that the scientific ethical and legal responsibility of this article published in EPSS journal belongs to the authors.

Acknowledgements or Notes

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“Hate Speech is Like a Weapon... It Destroys People”- Attitudes in Georgian Society towards Hate Speech

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Abstract: It is well-known that language is often employed as a tool for gender oppression. Therefore, feminist and gender studies in linguistics ultimately aim to represent the problem, reflect on it, and propose ways to solve it. Together with technological advancement in communication, a new form of discrimination has arisen- hate speech used against women in electronic media discourse. Due to the nature of social media and the internet, messages containing hate speech can spread in seconds and reach millions of people. However, only a few know about the detrimental effects they may have on the addressee and society. This paper aims to analyse the answers to the anonymous questionnaire conducted on an electronic media platform. The questionnaire aimed to elicit what Georgian people know about hate speech and its detrimental effect on people. Altogether 200 people participated in the survey. As the research revealed, participants have heard of the hate speech, and have even been victims of it at a certain point in their lives. However, they do not know how to identify it. Thus, raising awareness about hate speech is of utmost importance to tackle the issue at hand..

Keywords: Hate speech, Sociolinguistics, Media survey, Awareness

Introduction

Nowadays, every society has experienced difficulties associated with hate speech and its application. Consequently, understanding the problem and how to combat it are essential. Any verbal or nonverbal communication that incorporates threats or prejudices towards certain social groups is considered hate speech. Thus, those who are different in terms of race, ethnicity, gender, religious views, sexual orientation, or age are the most common targets of hate speech (Nakaya, 2021). Hatred manifests itself in our words and deeds and it can even lead to premeditated and orchestrated genocide. Sadly, hatred has neither national nor geographic boundaries (Waltman & Haas, 2011).

Hate groups are even regarded as subcultures in society because of their distinctive viewpoints on racial, religious, gendered, and sexual orientation, all of which are researched and organically communicated through language (Perry, 2001; Waltman & Haas, 2011). Although there are many different forms of hatred ideology, they all ultimately aim to subjugate one group in favor of another. Extreme religious beliefs, white supremacy, xenophobia, sexism, and many other ideas fall under this category (Waltman & Haas, 2011).

Although hate speech should not be confused with verbal abuse, it is extremely challenging to provide a precise and thorough definition of the term. Richardson-Self (2021) asserts that hate speech ultimately harms every member of a certain group or community, regardless of whether it is intended for a specific person. Richardson-Self (2021) presents a social imagination theory in her book "Hate Speech Against Women Online" that she applies to the study of hate speech. This hypothesis contends that one method of knowing our environment is "social imaginaries." Furthermore, social imaginaries provide the common, acknowledged, and accepted socio-cultural aspects that enable us to behave in a way that is not perceived by others as bothersome or provocative. Social imaginaries are, in one way or another, similar in one particular society. The public will naturally become

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outraged if you depart from them. Social imaginaries serve a variety of purposes, including assisting with cognitive and emotional expression, influencing how we respond to outside stimuli, and establishing limits for us. The dominant/central social images in society are those related to religion, politics, the economy, sexuality, racism, ethnicity, morality, and national and international relations.

Deviation from social norms naturally causes negative emotions in society, and its violator often becomes the addressee of hate speech. Hate speech is directed at groups that are constant victims of systemic discrimination. As Gelber (2002) points out, women, people with weight problems, or people of non-traditional orientation often fall victim to such language.

As already mentioned, the language of power is aimed at groups that differ in some way from other members of society, e.g. members of the LGBTQI+ community. The stigma of difference can be considered both synchronic (it affects group members everywhere and all the time) and diachronic (over a certain period). Richardson-Self (2021) finds it problematic to distinguish hate speech from other "oppressive" language. The author writes that people belong to several social categories, we have sex, gender, race, and nationality. Therefore, in one category we can become a victim to hate speech, but in another - not.

In order to achieve gender equality, this problem needs to be addressed at the level of the constitution, and this is where misogynistic and sexist social practices need to be eliminated first. Needless to say, it is equally important to raise awareness about the phenomenon and tackle the problem within society through education too. Thus, it is extremely interesting to study what Georgian society already knows about hate speech and what measures can be taken to fight against the issue at hand.

Method

It has already been mentioned that the exact definition of hate speech is difficult to convey due to its complexity. Therefore, it is interesting how well the Georgian society understands what hate speech is and what consequences its use can have. This is the purpose of the conducted research - to determine what the research respondents know about hate speech, which, in turn, serves to raise awareness about the phenomena. The survey questionnaire includes eight open-ended questions where the survey participants can anonymously express their opinion and share their personal experiences. Anonymity helps respondents to be more open and honest in reporting their answers.

The questionnaire includes the following questions:

1. What do you think is hate speech? How is it manifested?
2. Have you ever been the target of hate speech or know someone who has? If yes, share your experience with us.
3. What do you believe, who falls victim to hate speech? Why?
4. Who do you think uses hate speech the most?
5. Have you ever used hate speech against someone? If yes, how did you use it and why?
6. In your opinion, what is the purpose of hate speech?
7. What do you think is the disadvantage of using hate speech?
8. In your opinion, how can we fight hate speech in society?

As can be seen, the questionnaire is designed in such a way that when analyzing the answers of the respondents, a complete picture is presented - the respondent's definition of hate speech, the addressee of the hate speech and who can use it. When possible, the research participants can enrich the answers with their examples and, finally, offer their opinion regarding how we can fight hate speech. The questionnaire was distributed electronically and anyone over eighteen years old and interested in this issue could participate in it. A total of two hundred people took part in the electronic questionnaire. Below are gathered the most frequently stated opinions, which portray a clear picture of what Georgian society knows and thinks about hate speech.

Results and Discussion

We received quite diverse and, at the same time, insightful answers to the first question of the questionnaire, which is concerned with what hate speech is and how it is expressed. As it turned out, the respondents of the questionnaire more or less know what hate speech is, but they do not know "exactly" how it can be expressed.

As the majority points out, hate speech is discriminatory language, mocking, bullying, or insulting someone on any grounds, be it race, gender, religious affiliation or otherwise. Moreover, the participants note that Georgia occupies a leading place in the use of hate speech, especially in the electronic space, and, "it can serve as a classic" example of hate speech.

- ❖ This is a form of discrimination based on race, gender or other characteristics. It can be expressed through stereotypes or "jokes".
- ❖ Humiliating, insulting words directed at a specific person/persons. often even undeservedly. It is most often found in the social network, then at the so-called meetings, in everyday life.
- ❖ Georgian media space will serve as a classic example. [Hate speech is] when there is no room for others' opinions.
- ❖ Expressing contempt and humiliation for a person or group based on their belonging to a certain group.
- ❖ In my opinion, hate speech refers to the use of violent or offensive words against any group and inciting hatred towards them.
- ❖ Hate speech is like a weapon, it destroys a person...

When asked whether the respondents have become the addressee of hate speech or whether they know someone who has, most of them indicated that they, as well as their friends, acquaintances or relatives, have often become victims of hate speech in various forms. Based on the answers, several main themes emerged -

Religion

Yes, they made fun of my classmate because of their religion and even made them leave the class.

Weight, Appearance

- ❖ ...I have also often become the addressee of hate speech. The funniest thing is that mostly, everyone focuses on my physicality.
- ❖ Yes. For example, comments about my weight. 'If you lost 10 kilos, no one could compare to you 'as if it was said in a good, caring way, but, in reality, was full of hatred.

Politics

- ❖ Hate speech is often used in political space and political programs in Georgia. It is common to use derogatory words addressing people with different political opinions.
- ❖ Any person who lives in Georgia can become the addressee of hate speech. Hate speech can be encountered in private conversations, in the media, and in politics, directed at the general public or against a single individual.

Sexual Minorities and Sexism

- ❖ My female friends were victims of sexism because of a lecturer who made fun of them in every lecture
- ❖ I haven't been myself, but I have a relative who was a victim of hate speech because of his sexual orientation.
- ❖ Not me personally, but the addressee became my journalist friend, due to reporting on LGBTQ+ that was unacceptable to others.

A Different/Unpopular Opinion

- ❖ Yes, it's easy to be the target of hate speech when you say something unpopular; what the masses consider wrong.

- ❖ I became a victim in social networks, for example. If someone does not like your position, they will immediately insult you. I solved the problem- I no longer post comments.
- ❖ Personally, I have not become the addressee of hate speech, but the people around me have, the main reason is to express one's own opinion, which other people cannot correctly criticize.

As can be seen from the answers, society has a special intolerance to differences; "Difference" can be represented by different markers in different societies. In Georgian society, it is obvious that a different opinion from the majority, non-standard, even just in appearance, a religious minority, a sexual minority, and sexism can become the cause of a huge wave of hate speech. And the addressee, due to less awareness of the issue, has no coping mechanism and sees the solution to the problem in conforming to the standards set by the society, which ultimately hurts their mental health no less than the hate speech itself.

As for the addressees of hate speech, the respondents believe them to be mostly successful people, as they are more seen in society; also, everyone who tells the truth, is a minority of some kind or is not afraid to express a different and bold opinion.

- ❖ Minorities because they are different from others.
- ❖ People who state their positions openly. Because all this causes public irritation. Also, people who are successful in one way or another.
- ❖ In my opinion, women are the victims most often. Maybe it's the fault of patriarchy, they always point fingers at women, but I think that hateful language is used more towards them.
- ❖ The victims of hate speech are often different people, for example, people of different races, orientation, ideologies, styles, weights and appearances. Also, those people who cannot fit into stereotypical standards.

On the other hand, according to the respondents, weaker, uneducated people tend to use hate speech more.

- ❖ A person who does not respect other people's culture and traditions.
- ❖ He who is weak and cannot control their emotions; An uneducated person or a politically or religiously - engaged person.
- ❖ People obsessed with a violent type of inferiority complex.
- ❖ Hate speech is most often used by people with less education because the concept of free speech is alien to them.
- ❖ Hate speech is still used by victims who have been deprived of care and love. In many cases, such people themselves are victims of bullying. They grow up in difficult family conditions, which negatively affects their personal development.

Regarding the question of whether they used hate speech, the majority of the participants of the experiment stated that they had not. However, there are also respondents who remember the discriminatory sentences they have used, although only unconsciously, because they did not know what hate speech is and what harm it can cause to others with their words and they regret it deeply, or because they grew up in a discriminatory society and believed they behaved in a correct way. Some also point out that the hate speech directed at them was countered by the hate speech employed by them.

- ❖ No, by no means. Everyone is individual and special. No one deserves it. Especially people who use hate speech themselves.
- ❖ I used it to protect myself. I don't like it at all. I responded to that person's aggression with greater aggression and cynicism (insulting and sexist) phrases.
- ❖ I have never used hate speech, because I believe that talking like this does nothing good, we can't solve the problem, and we can't make the offender understand anything.
- ❖ It's very difficult for me, I can't help anyone, and I also think it's a bad example. Because I don't like it, I won't apply it to others in a similar way. Oh, I remembered, one, I wrote to Tina Kandelaki to stay in Russia, as her place was there. I could not curse more.
- ❖ I have used hate speech when hearing an opinion that is unacceptable to me, but I later regretted it, because if I don't want anyone to put limits on my opinion, I shouldn't do the same, since then I have been trying to refrain from using it.

On the questions of what is the purpose of hate speech and what harm its use brings, everyone unanimously agrees on its negative, harmful aspects. Respondents believe that hate speech is an extreme form, which is used to oppress and degrade people in order to push their own power even further. All of this, of course, can happen subconsciously, but the consequences are irreversible, which can even lead the addressee to commit suicide.

- ❖ Degrading the addressee and creating a negative public image
- ❖ It is an extreme form of negative emotion expression.
- ❖ Disrespect, oppression, gaining power over others.
- ❖ Demonstrating one's strength at the expense of humiliating others.
- ❖ In most cases, personal destruction of the object; In some cases, the user without purpose evaluates and says as much as s/he can (s/he doesn't know better).
- ❖ When they really want to hurt another person and can't find an excuse, they turn to race, religion or ethnicity.
- ❖ Hate speech can turn a society into a mob and in this case, common sense is lost.
- ❖ It damages the addressee emotionally and psychologically.
- ❖ An unhealthy society formed as a result of the influence of hate speech cannot become a healthy nation and, therefore, cannot create a state with civilized values.
- ❖ Hate speech brings a temporary sense of emptiness that follows the inevitable degradation of the personality. No mechanism of cognition uses hatred, so the individual who uses it is on the path of inevitable degradation.

Regarding the last question of how we can fight hate speech, most of the survey participants agree that education, raising awareness and, most importantly, raising the next generation of children in the right way are the most important strategies for eliminating this issue.

- ❖ More education in this direction in educational institutions; in social media; It is possible to talk about this topic and discuss it more; Promotion of punitive measures for the use of hate speech should also be taken into consideration...
- ❖ By raising awareness, especially among school-aged children, and perhaps in terms of enforcement, it should be an action punishable by law.
- ❖ Since I don't think adults can change anymore, we have to raise children, is it possible to get include the topic in the school curriculum in some way?
- ❖ The public's self-awareness should be raised and the law should be adapted to such actions so that the feeling of impunity does not prevail.
- ❖ Only by talking about it out loud, raising public awareness and protecting human rights as much as possible.. Starting from school, the rights of students should be protected and controlled, in universities and services, laws should not only be written on paper but there should be a controlling party of all of this, which we hope will be protected. .. If governmental or non-governmental organizations actively fight this, people's awareness will gradually rise and the problem will be eliminated.

Based on the analysis of the answers given by 200 respondents, the hate speech can be interpreted as follows-

Hate speech is one of the forms of discrimination, which is mainly aimed at groups that differ in some way, be it sexual orientation, gender, a religious minority of the society, or ethnic difference. It should be noted that hate speech is expressed not only verbally, but also non-verbally - for example, looks, gestures... The use of hate speech is accompanied by the speaker's desire to prove the difference of the addressee group and, therefore, to show it negatively to society. It has a long-lasting effect on the addressee - both on their psychological and spiritual condition. In short, "hate speech is like a weapon, it destroys a person". The participants in the study singled out several main themes of using hate speech, such as religious or sexual minorities, sexism, gender inequality, emphasis on appearance, etc.

However, it is also worth noting that it is obvious that the people participating in the questionnaire often do not understand the difference between hate speech and insults or bullying. Therefore, this fact once again emphasizes the need for such research in order to raise awareness about hate speech. It is necessary to know what harm it does to the addressee and even to the speaker themselves, and how it can be manifested linguistically so that we can easily recognize it. Needless to say, people should be equipped with the necessary tools to fight against it.

Conclusion

Hate speech is a relatively new and complex phenomenon, therefore, it is still difficult to comprehensively define it. Needless to say, it threatens the well-being of any society in the world and, thus, increases the need for it to be fully studied and researched. The analysis of the online questionnaire conducted among 200 Georgian participants has proved that hate speech is an evident phenomenon in Georgian society that has a detrimental effect not only on the addressees but also on the people who employ it in their daily lives. Moreover, even though hate speech is such a common occurrence, people still find it difficult to identify it and fully grasp the notion. This leads to the conclusion that awareness should be raised about the issue and more and more studies should be conducted that explore the linguistic features of hate speech and teach us how to tackle it.

Scientific Ethics Declaration

The author declares that the scientific ethical and legal responsibility of this article published in EPESS journal belongs to the author.

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