

Llaftiu, Brunilda; Shuli, Ingrid

Article

Gender budgeting: A contextual analysis of the higher-education sector in Albania

Administrative Sciences

Provided in Cooperation with:

MDPI – Multidisciplinary Digital Publishing Institute, Basel

Suggested Citation: Llaftiu, Brunilda; Shuli, Ingrid (2024) : Gender budgeting: A contextual analysis of the higher-education sector in Albania, Administrative Sciences, ISSN 2076-3387, MDPI, Basel, Vol. 14, Iss. 8, pp. 1-17,
<https://doi.org/10.3390/admsci14080180>

This Version is available at:

<https://hdl.handle.net/10419/320994>

Standard-Nutzungsbedingungen:

Die Dokumente auf EconStor dürfen zu eigenen wissenschaftlichen Zwecken und zum Privatgebrauch gespeichert und kopiert werden.

Sie dürfen die Dokumente nicht für öffentliche oder kommerzielle Zwecke vervielfältigen, öffentlich ausstellen, öffentlich zugänglich machen, vertreiben oder anderweitig nutzen.

Sofern die Verfasser die Dokumente unter Open-Content-Lizenzen (insbesondere CC-Lizenzen) zur Verfügung gestellt haben sollten, gelten abweichend von diesen Nutzungsbedingungen die in der dort genannten Lizenz gewährten Nutzungsrechte.

Terms of use:

Documents in EconStor may be saved and copied for your personal and scholarly purposes.

You are not to copy documents for public or commercial purposes, to exhibit the documents publicly, to make them publicly available on the internet, or to distribute or otherwise use the documents in public.

If the documents have been made available under an Open Content Licence (especially Creative Commons Licences), you may exercise further usage rights as specified in the indicated licence.



<https://creativecommons.org/licenses/by/4.0/>

Article

Gender Budgeting: A Contextual Analysis of the Higher-Education Sector in Albania

Brunilda Llaftiu * and Ingrid Shuli *

Department of Accounting, Faculty of Economics, University of Tirana, 1010 Tirana, Albania

* Correspondence: brunilda.llaftiu@unitir.edu.al (B.L.); ingrid.shuli@unitir.edu.al (I.S.)

Abstract: In this study, we chose to conduct a gender-based contextual analysis of research-performing organizations (RPOs) in the higher-education sector in Albania as a first step toward the implementation of gender budgeting (GB). Our rationale for conducting such a contextual analysis is the overarching need to achieve the European Commission's strategic objectives regarding gender equality in research and innovation. To carry out this analysis, we used reports from She Figures to calculate dominant gender indicators; these reports were produced in collaboration with the statistics published by the Institute of Statistics of Albania. Our methodology is based on a mixed-methods approach that aims to better our understanding of the situation in Albania. The quantitative findings provided by our contextual analysis within academia were synthesized with qualitative findings resulting from a comparative analysis of the content of gender equality plans (GEPs) currently being implemented by thirteen universities in Albania. The results of our contextual analysis study show that even though women account for more than half of the total population of researchers at the national level, playing a significant role in research and innovation, we recommend that the government develop its first national GEP to counteract the inequality that persists in the career trajectories of women and men. GB represents an effective strategy for reducing gender inequality in this context. The supporting results of the content analysis indicate that the phenomenon of vertical segregation has been identified in the great majority of RPOs that have carried out gender-based contextual analyses; moreover, we observed the interaction of GB with GEPs within three such organizations' approach to the gender-based allocation of finances.

Keywords: gender equality plan; gender budgeting; gender contextual analysis; gender-sensitive indicators; research-performing organizations (RPOs)



Citation: Llaftiu, Brunilda, and Ingrid Shuli. 2024. Gender Budgeting: A Contextual Analysis of the Higher-Education Sector in Albania.

Administrative Sciences 14: 180.

<https://doi.org/10.3390/admsci14080180>

Received: 4 June 2024

Revised: 26 July 2024

Accepted: 28 July 2024

Published: 17 August 2024



Copyright: © 2024 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

1. Introduction

Recently, the potential role of gender budgeting in achieving the Sustainable Development Goals (SDGs) has been acknowledged. Rudra (2018) described gender-budgeting norms within the allocation of resources as an essential prerequisite to achieving SDG 5, which specifically relates to gender equality.

The gender-budgeting guide from the Conference of Italian University Rectors (CRUI 2019) states that a “gender budgeting report” must contain a gender-based contextual analysis, which essentially means that universities must provide information on the gender distribution within their different departments and governing bodies, and such information, in turn, acts as a measure of the university's efforts to further gender equality. A gender-budgeting report evaluates the impact of these efforts and university policies, taking into account economic and financial commitments as they relate to gender and according to the various criteria used to analyze how budgeting affects men and women.

Polzer et al. (2022) recommended that public institutions seeking to implement gender budgeting first “analyze the context”. They suggested that contextual analysis helps identify key entry points through which gender budgeting may be incorporated into systems for

managing public finances. Conducting such an analysis before implementing any concrete measures may ensure better alignment with the objectives of gender budgeting.

Agodi et al. (2021) assert that in research institutes and universities, equality between men and women is generally perceived as goal that has already been achieved. However, gender studies in science and academia speak to the persistence of a gender gap in science. The well-known scissor-shaped curve in the career trajectory of male and female academics highlights a vertical division between sexes, showing asymmetry in the gender distribution of the highest academic positions—the so-called “glass ceiling” effect.

According to Dubois-Shaik and Fusulier (2015), the aforementioned scissor-shaped curve is commonly referred to in the literature on “gender and science” to indicate the extent to which women pursuing careers in science are still subject to gender discrimination. This phenomenon is known as the “leaky pipeline” and refers to the progressive disappearance of women as they advance further up the career ladder.

Looking at the gender equality plan (GEP) of the University of Tirana (UT) for 2022–2024, which has a focus on gender budgeting (GB), we should prioritize gender-based contextual analysis because it can provide an initial overview of the current GB situation in a given RPO. This analysis allows for the precise identification of areas in which action is needed, the type of measures that may be effective in combating inequality, and an assessment of the financial resources needed to carry out these actions, recognizing that programs and budgets can have different effects on women and men (FEUT 2022).

This paper compares the representation of women and men at different levels of the career ladder, particularly in the highest positions in which scientific research is carried out in the public and private higher-education sectors in RPOs in Albania. Moreover, the rate of women’s participation in decision-making and leadership positions is examined.

To carry out a gender-based contextual analysis of the higher-education sector in Albania, we used secondary data from reports by the Institute of Statistics of Albania (INSTAT), and for the quantitative analysis, we referred to reports from She Figures, which have been published periodically (every three years) since 2003 and are considered a reasonable reflection of the true state of gender equality in research in EU countries. Looking at the She Figures data for the EU, we can see that women remain under-represented in the highest academic positions; this is because the proportion of women among academic staff declines rapidly as they advance to more senior positions in academia (EC 2021).

This is the second research paper that has conducted a gender-based contextual analysis of the higher-education sector in Albania, and its results are supportive of those of a previous study by Leskaj et al. (2022).

In addition, to support our contextual analysis, we also present a comparative content analysis of GEPs implemented by Albanian universities. The data gathered for the comparative content analysis include statistics gathered from GEP documents published on universities’ websites. In carrying out this research, only thirteen universities were found to have implemented a GEP at this time.

The qualitative results of our analysis of the content of universities’ GEPs show that seven-to-thirteen RPOs have conducted a gender-based contextual analysis; within such analyses, the phenomenon of vertical segregation has been identified in career progression and leadership positions in the great majority of universities. Regarding the fulfillment of EU targets and the integration of a GEP with GB, the most progress has been achieved by the University of Tirana, which is a pioneer of this new topic in Albanian academia (Shuli and Llaftiu 2022).

2. Literature Review

In contemporary society, eliminating gender inequality in all spheres of life has become both a moral imperative and a fundamental challenge (Jarosz et al. 2024, GEPARD).

A gender-based contextual analysis should always begin with a gender budget analysis, which involves the auditing and reclassification of expenses that enable—in the next

steps of GEPs with a focus on GB—the approval of GB measures and the evaluation of the impact of such measures on gender equality (LetSGEPs 2023).

Agodi et al. (2021) believe that, without addressing the determinants of gender inequality in academia, RPOs are bound to reproduce inequalities that come at a high cost to those who work and study in universities; they also affect society at large, as understaffed organizations suffer from lower growth in the short and long term and incur costs through justice not achieved.

Addabbo et al. (2020) considered gender budgeting to be a process that allows RPOs to link gender equality plans (GEPs) with budget cycles, promoting decision-making processes that acknowledge gender equality issues at all organizational levels. In providing some suggestions for the implementation of GB within RPOs as a strategy for reducing gender inequality, they emphasize the need for the integration of two metrics, which are used to measure progress towards the objectives of GEPs and to monitor GEP structures.

To stress the continuing prioritization and sustainability of implementing GEPs, another new project, AGRIGEP (2023–2025), has been added to the growing list of RPOs calling for the integration of a GEP. AGRIGEP is focused on the gender equality and institutional transformation of universities operating in the agriculture field; through various sister projects, it aims to provide a comprehensive assessment of universities' implementation of GEPs that continues to grow in scale. We anticipate its results (AGRIGEP 2023).

Findings from the study of Oppi et al. (2021), based on a content analysis of documentation, show that “contextual analysis” emerges as a main point of interest in the first GB reports (2011–2014) from the University of Ferrara (UniFe) and also takes up around half of the total pages of these reports. This analysis also foregrounds the GEP report from 2015, as this report included an analysis of the context and the results of positive actions defined in the Positive Action Plan of 2014–2016 (PAP) by UniFe.

Such an analysis is an essential facet of gender budgeting, should be carried out in the first phase of this process, and is of significant importance for RPOs in the higher-education sector in Albania. It can be considered a direct contribution to the development of the National Strategy for Scientific Research, Technology and Innovation (NSSRTI) 2023–2030 (MAS 2023), as one of its strategic objectives is the Drafting of an Action Plan for Gender Equality in Science, as shown in Box 1.

Box 1. The National Plan for Gender Equality in Science as a specific measure within NSSRTI 2023–2030.

<p>The Council of Ministers Decision No. 542, Dated 20 September 2023</p> <p>For the approval of the National Strategy for Scientific Research, Technology and Innovation 2023–2030 and action plan for its implementation</p> <p>PART II—POLICY GOALS AND SPECIFIC OBJECTIVES OF THE NSSRTI 2023–2030</p> <p>The purpose of the policy 1</p> <p>Creating an efficient and sustainable system for supporting scientific research, integrated at the international level, in the entire spectrum of humanities, technical, and social sciences.</p> <p>Specific Objective 1.1</p> <p>Complementing and implementing the legal and regulatory framework to guarantee quality, ethics, and effectiveness in the development and application of research in line with priority areas.</p> <p>.....</p> <p>The results are expected to be achieved through the implementation of measures related to the specific objective.</p> <p>(k) <i>Drafting and approval of the national plan to promote gender equality in science, technology, and innovation.</i></p>

Another institution focusing on gender budgeting within the higher-education sector is the Italian National Research Council (CNR), which is the largest public research organization in Italy and has more than 9000 employees. The first CNR gender budget report in 2020 started with an analysis of the gender composition of its staff. This report can be considered an example of good practice for higher-education institutions in Albania because they are comparable in size (at the national level) and show similar tendencies. CNR staff showed an even gender distribution at lower career levels but a noticeable gap at higher career levels and an even greater gap at the senior management level (Marchesini and Cellini 2023; EIGE 2022).

The European Commission (EC 2012) has taken important measures to achieve strategic objectives regarding gender equality in research and innovation, such as promoting equality in scientific careers and ensuring gender balance in decision-making processes and boards. Firstly, the EC invited member states to ensure at least 40% participation of the under-represented gender in recruitment and career progression committees and institutions; secondly, it encouraged them to implement GEPs. Thanks to these measures, by 2015, over 1100 higher-education institutions had implemented gender equality plans (EIGE 2016).

The She Figures 2021 report (EC 2021) shows that the evolution of women's representation in grade A changed very little between 2015 and 2018, confirming that women continue to be very under-represented in the highest academic positions and within boards (i.e., decision-making positions). The under-representation of women in science constitutes a waste of talent and threatens science's goals of achieving excellence (EC 2016). The main financial instrument used by the European Union to support research and innovation was the 7th Research Framework Program (FP7, 2007–2013), which had a budget of 50.5 billion euros and an initial a 7-year time frame (EC 2010a). This program also brought about "structural change" in academic institutions by shifting the focus from women scientists to the institutions that employ them in order to better manage the gender issues that persist in the higher-education system (EC 2012).

Badaloni and Perini (2016) presented the glass-ceiling index (GCI) as an unprecedented but insurmountable barrier that prevents women from rising to high positions, regardless of their qualifications or achievements. They consider the GCI an invisible obstacle that prevents women from crossing a certain threshold as they ascend the career ladder.

Gender data and lessons learned from good practices, in turn, lead to optimally designed actions and modes of achieving gender equality, which include gender budgeting (Beauchamp 2023). International experience suggests that gender budgeting has contributed to the improvement of statistics and indicators, budgeting decisions, expenditure, revenue, and aid-related policies (Sharp and Elson 2008). Of note is the example from Switzerland in 2017 of good GB practice that addressed the gender gap caused by the vertical division; this project supported the advancement of women in academic careers via PRIMA grants (with an average of 1.4 million CHF per project), and the impact of gender budgeting was shown to be positive. As of January 2021, two women who received PRIMA grants had subsequently been appointed "professors" (EC 2021).

An increasing volume of literature related to this topic was published by researchers from the Economic Faculty of UT in Albania after the first adoption of GEP in 2020–2021, as indicated in the research paper of Llaftiu and Shuli (2022), which focused on gender budgeting.

Llaftiu (2023) concluded that the interaction between GEPs and GB will ensure the fair distribution of resources between men and women, and it will clarify that gender equality objectives are to be accomplished through a gender-budgeting cycle that aligns with the principles of the SDGs. The author's findings show that the GB methodology to be applied in UT is a comprehensive strategy and that the outcome of this initiative should be a "realistic budget" that responds to women's priorities. In addition, they suggested that gender budgeting, despite now being a "very discussed topic" in international academia (introduced even in Albanian RPOs), will require additional research in the future.

[Shuli and Llaftiu \(2022\)](#) explored the first efforts of the University of Tirana in developing gender budgeting as a focus within the implementation of its gender equality plan. This study showed that, despite the good intentions of UT, the implementation of gender budgeting remains a challenge. The authors explained that allocating financial resources for the resolution of problematic gender issues should not be seen solely as a “positive” concept only to be implemented when there are sufficient resources or when there is a need to demonstrate progress in gender equality by doing good things; it will also help to combat the threatening phenomena of “losing talents” and the “unused research potential of RPOs”. In addition, the authors emphasized the importance of supportive leadership within UT to ensure the sustainability of gender-budgeting work.

A previous study by [Leskaj et al. \(2022\)](#) analyzed the gender context of the higher-education sector in Albania and showed that women remain under-represented in grade A roles and decision-making bodies. Another study by [Shkurti Perri and Shuli \(2022\)](#) analyzed gender context at the organizational level of the University of Tirana, and the results indicated that UT has achieved greater gender equality in the advancement of women to grade A roles. However, gender issues persist at the top level of the organization, and to combat this inequality, UT has undertaken appropriate actions through its GEPs.

Despite previous studies, we have found that the existing literature does not provide sufficient or pragmatic information on the link between GB approaches and GEPs. Therefore, herein, we present a detailed analysis of sex-disaggregated data from public and private higher-education institutions and an analysis of trends in gender inequality at decision-making levels; the quantitative methods in this paper represent an improvement on previous studies.

This paper is the first that uses a comparison of GEPs currently being implemented by Albanian RPOs to support the quantitative findings of contextual analysis at the national level; it will therefore serve to fill a significant research gap, as the implementation of GEPs and GB in Albanian academia is still in its nascent stages.

3. Results and Discussion

3.1. Gender-Based Contextual Analysis of HEIs

3.1.1. Trends in Academic Careers by Gender

This section considers the percentage of women and men present as students and graduates at the Bachelor’s and Master’s levels or equivalent levels (ISCED 6 and 7, She Figures 2015) and as academic staff at different stages of their academic career. The university career classification in Albania ([INSTAT 2023](#); [MAS 2018](#)) is adapted according to the classification of the She Figures (2015) report ([EC 2016](#)), as presented in [Box 2](#).

Box 2. Definitions of academic staff.

Academic-staff grades are based on national mapping according to the following definitions:

- Grade A: Academic staff with the academic title “Professor” in the Albanian higher-education system.
- Grade B: Academic staff with the academic title “Associate Professor” in the Albanian higher-education system.
- Grade C: Academic staff with the academic title “Doctor” in the Albanian higher-education system.
- Grade D: Academicians and Lecturers without titles (full-time).

[Figure 1](#) shows the percentage of women and men in typical careers from the student level to academic staff in higher education in Albania. This curve follows a typical scissor-shaped pattern, as the percentage of women among academic staff decreases as they advance to the top position.

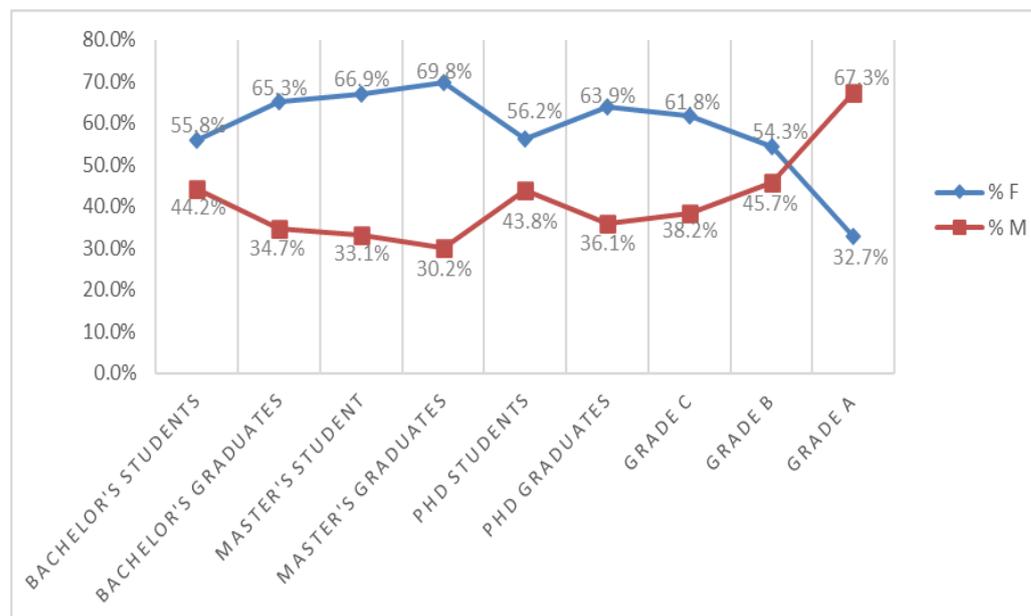


Figure 1. Percentage (%) of men and women in positions within a typical academic career: students and academic staff in higher education in 2022/2023 (composite index).

The data show that women represented 55.8% and 66.9% of students at the Bachelor's and Master's levels and 65.3% and 69.9% of Bachelor's and Master's graduates nationally in 2022/2023. In addition, the percentage of female students at the Doctorate level was close to gender equality at 56.2%, and graduates at this level were 63.9% female, again showing an increase in the representation of women. It is important to note that the students and graduates of 2023 are two distinct groups of people. However, the percentage of women among academic staff began to decline significantly at the highest positions in academia. In 2023, the percentage of women fell from 61.8% in grade C positions to 54.3% in grade B positions, approaching gender equality in representation; the most pronounced decline in the representation of women was in the highest positions (grade A), showing a decrease of about 40%. Across the whole career trajectory, the representation of women reached a nadir at 32.7%. This situation shows that men are twice as likely as women to hold grade A positions at the national level (67.3% for men and 32.7% for women).

This phenomenon (i.e., the diminishing presence of women as they move up the scientific hierarchy) is referred to as “vertical segregation” in the She Figures reports; its causes include institutional cultures that can exclude women, societal perceptions of appropriate gender roles, and unconscious gender biases that affect the evaluation of women's scientific performance (EC 2016, 2021). However, additional factors are at play and may help to explain why scientific careers are still affected by gender bias. These factors include the unequal division of family responsibilities and the career penalty associated with motherhood, which limits women in their professional advancement and reduces their chances of being promoted to higher positions in the hierarchy (Caprile et al. 2014). In the final report by the SHEMERA project (2014), the European Commission considers this situation to be an unjust waste of talent and a manifestation of prejudice that science and economics can ill afford (EC 2014).

3.1.2. Representation of Women among Academic Staff of Grade A

This section provides a more detailed analysis of a previous study by Leskaj et al. (2022); quantitative results regarding the proportions of women and men in grade A academic positions among all academic staff are specified—at the national level—for both the public and private sector.

As indicated in Table 1, grade A academic staff make up 16.48% of all academic staff at the national level (17.19% in the public sector and 14.96% in the private sector, respectively). Women are under-represented in grade A roles (9.8% overall compared to 24.66% men). The same situation is present in both sectors (in public, 10.86% women and 26.72% men; and in private, 6.63% women against 26.72% men). The percentage representation of men in grade A is more than twice that of women.

Table 1. Index 2. Percentage (%) of grade A staff among all academic staff, by gender.

Sector	2022–2023		Total
	M	F	
Public	26.72%	10.86%	17.19%
Private	21.47%	6.63%	14.96%
Higher-education overall	24.66%	9.80%	16.48%

At the national level in Albania, trends in the representation of women among grade A staff mirror broader European trends; however, the percentage of women in such roles in Albania is significantly lower (9.8%) than that of the EU-27 (26.2%).

3.1.3. Representation of Women among Academic Staff by Grade and Overall

Observing the data in Table 2, we can see that women at the national level make up a higher percentage of all academic staff than men (57.04%); this percentage is higher in the public sector than in the private sector (60.89% versus 49.86%), and a similar trend is present in grades D, C, and B, where women are over-represented. The exception is grade D in the public sector, with 47.52%, and grade B in the private sector, with 36.17%. These initial statistics would imply that female academic staff do not experience significant gender-related issues. Gender issues become more prominent with the transition from grade B to grade A, as women are under-represented at all levels of the higher-education sector; grade A roles are the least often occupied by women.

Table 2. Index 3. Percentage (%) of women in the academic staff, by grade and total.

Sector	2022–2023				Total
	Grade A	Grade B	Grade C	Grade D	
Public	38.01%	61.16%	66.51%	47.52%	60.89%
Private	19.46%	36.17%	52.60%	62.46%	49.86%
Higher-education overall	32.72%	54.29%	61.76%	53.22%	57.04%

The under-representation of women in grade A positions is a result of the “leaky pipeline” phenomenon, a situation in which women leave the career ladder at different stages. As a result, an increase in the proportion of women among graduates does not automatically lead to an increase in the proportion of women among grade A academic staff (EC 2021). Looking at these percentages at the national level, we can confirm that the “leaky pipeline” occurs in the higher-education sector in Albania.

3.1.4. Evaluation of the Glass-Ceiling Index

This section will explore the glass-ceiling effect, which refers to the structural barriers preventing women from accessing top decision-making and managerial positions in organizations of all types and fields. The glass-ceiling index (GCI) provides us with a means of measuring the potential disadvantages faced by women in the research community in particular. We can use it to demonstrate the relative high-powered career opportunities available to women compared to men (EC 2021).

The GCI compares the proportion of women in grade A positions with the proportion of women in academia overall (A, B, and C grades). It can range from 0 to infinity. A GCI

value of 1 indicates that there is no difference between the promotion opportunities available to women and men. An index of less than 1 means that women are over-represented in grade A positions, and a GCI of more than 1 indicates a glass-ceiling effect, meaning that women are under-represented in grade A positions. The higher the GCI value, the stronger the glass-ceiling effect and the more difficult it is for women to move to a higher academic position (Picardi 2019).

The glass-ceiling index at the national level for all higher-education institutions in Albania is 1.68 for women and 0.67 for men; this index value being above 1 for women indicates that there is a glass-ceiling effect, and there are obstacles hindering the career progression of female academic staff (see Table 3). This interpretive analysis provides evidence that there are gender disparities in academic research that then lead to the under-representation of women in leadership positions (FEUT 2022).

Table 3. Index 4. The glass-ceiling index.

Sector	2022–2023	
	M	F
Public	0.64	1.58
Private	0.7	2.26
Higher-education overall	0.67	1.68

At the European level, there have been some slight improvements, but women continue to face greater difficulties than men in advancing to the highest academic positions; as a result, the GCI value was around 1.5 in 2018 (EC 2021). The index in Albania in the public sector (1.58) was similar to the European index, while that in the private sector was higher (2.26) and clearly showed a greater glass-ceiling effect and degree gender inequality.

3.1.5. Participation of Women in Scientific Decision-Making Positions

RPOs in Albania from 2019 to 2022 (INSTAT 2020, 2021, 2022, 2023) had various proportions of women among their staff, as indicated by the data in Figure 2. The representation of women at all management levels increased during this period: the proportion of Heads of Department increased from 42.7 to 52.1%, the proportion of Deputy Deans increased from 45.5% to 68.8%, the proportion of Deans increased from 28.3% to 34.5%, the proportion of Senate Members increased from 35.3% to 40.3%, the proportion of Deputy Rectors increased from 36.4% to 55.0%, and the proportion of Rectors increased from 9.1% to 18.2%. Our analysis of these data shows that gender equality has been achieved in the position of Head of Department, and women are over-represented in the positions of Deputy Dean and Deputy Rector.

An analysis of the data in this section shows that there have indeed been improvements in the representation of women among Heads of Department in higher-education institutions. The gender gap in university staff (GGUS) actually reversed, being 2.4% in favor of men in 2019 and then being 4.2% in favor of women in 2022 (Figure 3). Similarly, the GGUS indicates that more women hold the position of Deputy, specifically the position of Deputy Rector; it shifted from 27.2% in favor of men to 10% in favor of women in 2022 (though a reversal of this trend that has been observed since 2020). More women also hold the position of Deputy Dean, which marks the biggest change in favor of women; the GGUS changed from 2.6% in favor of men to 37.5% in favor of women in 2022 (representing a reversal of a trend observed since 2021). However, progress may vary depending on the individual university. Likewise, despite the improvements made, women remained under-represented until 2022 among members of the Senate (with a 19.4% GGUS), Deans (31% GGUS), and Rectors (63.6% GGUS). Overall, we can conclude that, despite policies formulated to increase the representation of women in top research positions, a significant gender gap continues to exist. The lowest percentages of women in grade A roles in aca-

demographic positions and the relatively unfavorable values of the glass-ceiling index in Albania are also reflected at the decision-making level in public RPOs (Figure 3).

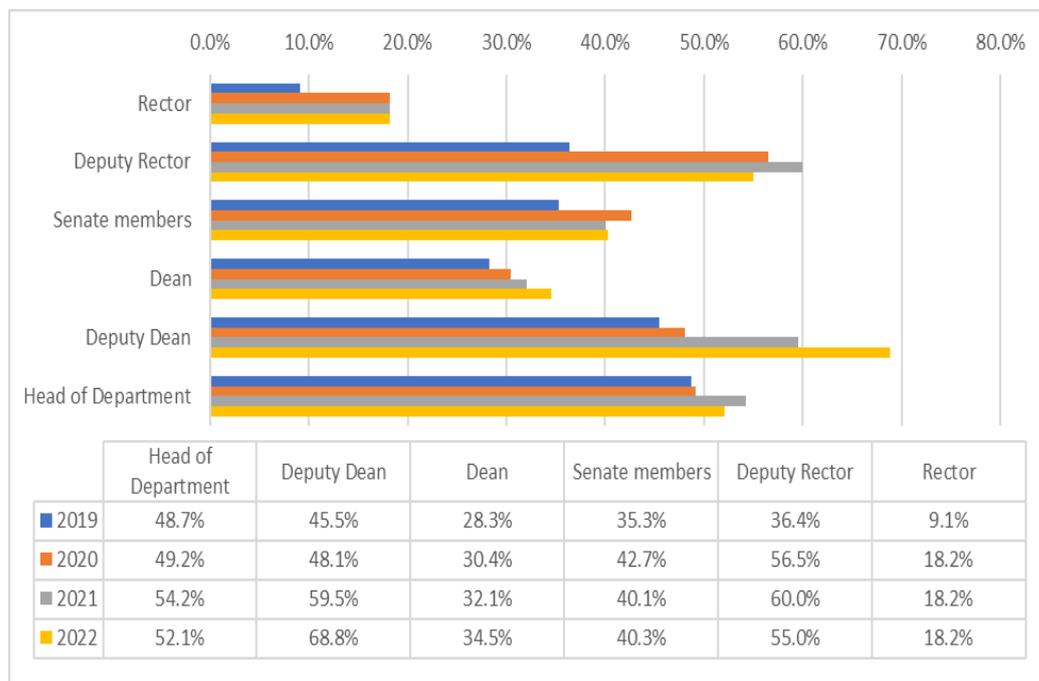


Figure 2. Percentage of women among university staff, 2019–2022.

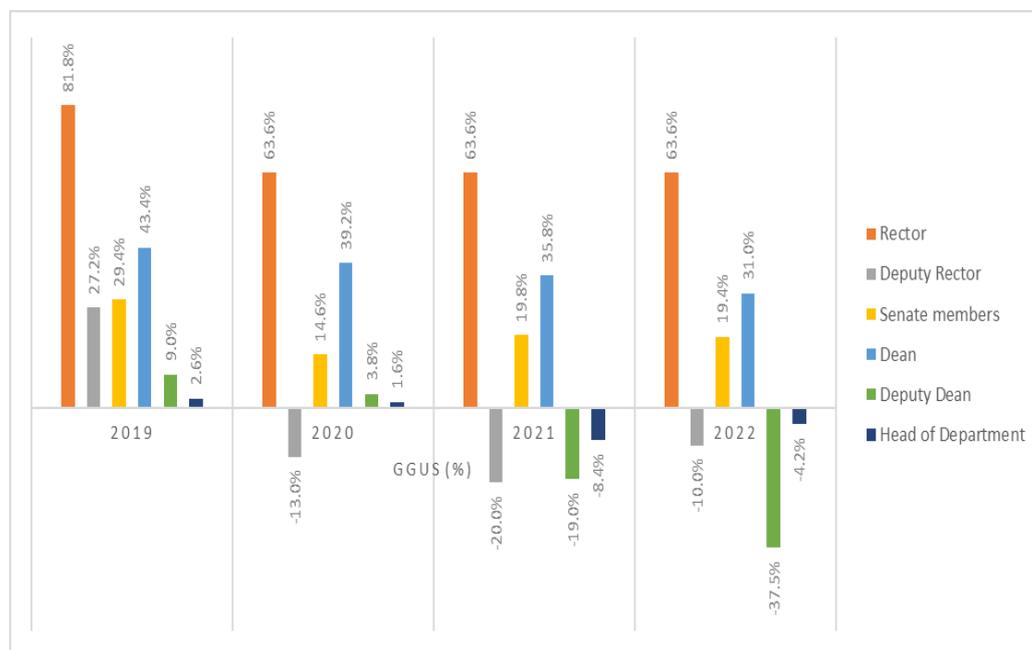


Figure 3. The gender gap in university staff (GGUS), 2019–2022.

A key concern that has been emphasized in EU policies and actions since 1999 is how we might enable women to overcome the barriers and resistance that prevent them from reaching decision-making positions (EC 2010b). The presence of women among leaders of higher-education institutions has also improved at the European level, but this situation varies alongside member countries (EC 2021).

3.2. A Comparative Content Analysis of GEPs Implemented in Academia

In this section, we present an analysis of the GEP content published via the official websites of Albanian universities that are currently initiating GEPs.

Our analysis of the evolution of GEPs implemented by Albanian universities continues with a comparison of UT—as a pioneer with a focus on GB strategy—with the other twelve universities that have implemented a GEP among the forty higher-education institutions (HEIs) that operate in Albania (ASCAL 2024).

In summary, referring to Table 4, we can say that UT since it is in the implementation of the second GEP, has made great progress compared to the other universities in expanding the scope of its GEP to include gender-based contextual analysis, the EU criteria of gender equality, and the incorporation of GB into GEP. With regard to the results of the GEP content analysis, our gender-based contextual analysis applies to seven from thirteen RPOs, and the vertical segregation phenomenon within career progression has been observed in six institutions; the exceptions are the University of Tirana and the University of New York Tirana, for which our results indicate a balanced distribution of genders in grade A roles. In integrating GB in GEPs, the University of Tirana (UT) is ahead of the other RPOs, as thus far it is the only institution to have utilized the gender budget-reclassification methodology. The University of Durrës and Polis University are the only institutions that have specifically focused on the alignment of GEP’s objectives with the SDGs (FEUT 2022; UAMD 2022; UET 2022; UBT 2023; UMED 2023; UMSH 2023; UMT 2023; UNIEL 2023; UNIKO 2023; UNIVLORA 2023; UNYT 2024; UPT 2022; U_POLIS 2022).

Table 4. Comparative analysis of the content of GEPs in HEIs in Albania.

No.	Institution	Sector	Content of GEPs					
			Period of Time	Contextual Analysis	Fields of Action (According to EU Criteria)	Gender Analysis of the Medium-Term Budget	Gender-Based Financial Allocation	Alignment with SDGs
1	Agricultural University of Tirana	Public	2023-2025 (first GEP)		✓			
2	University of Tirana	Public	2022-2024 (second GEP)	✓	✓	✓	✓	
3	Polytechnic University of Tirana	Public	2022-2025 (first GEP)		✓			
4	University of Medicine, Tirana	Public	2023-2024 (first GEP)	✓	✓			
5	University of Elbasan, “Aleksandër Xhuvani”	Public	2023-2024 (first GEP)	✓	✓			
6	University of Fan S. Noli, Korce	Public	2023-2025 (first GEP)	✓	✓			
7	University of Vlora, “Ismail Qemali”	Public	2023-2024 (first GES *)		✓		✓	
8	Aleksandër Moisiu University of Durrës	Public	2022-2025 (first GEP)		✓		✓	✓
9	University Metropolitan Tirana	Private	2023-2028 (first GEP)		✓			
10	Mediterranean University of Albania	Private	2023-2025 (first GEP)	✓	✓			
11	Polis University, Tirana	Private	2022-2028 (first GEP)		✓			✓
12	European University of Tirana	Private	2022-2026 (first GEP)	✓	✓			
13	University of New York Tirana	Private	2024-2029 (first GEP)	✓	✓			

Note: * The University of Vlora has implemented a gender equality strategy (GES).

UT's second GEP represents an improvement upon the first, as it incorporates GB. Within the first GEP, the Gender Focal Point system was adopted by the UT to advance the university's capacity to counteract gender inequality.

The awareness of the gender-budgeting strategy has attracted female researchers to the Economics Faculty of the University of Tirana (FEUT); they have since published different research papers on this new facet of academia in Albania. It has been noted that gender budgeting can enhance participation in academic research; on the other hand, it does not guarantee equal participation in academia. Therefore, gender budgeting should be adopted alongside GEPs; it has the potential to change and improve work–life balance in academia (Llaftiu and Shuli 2022).

UT, UAMD, and UNIVLORA are seriously committed to gender equality, and their gender-responsive aims translate into real funds being allocated. UT has also applied a second form of GB, which requires the reallocation of budget in accordance with gender, indicating the real implementation of a GEP. Aligning gender-budgeting initiatives with gender equality goals could provide the basis for better gender equality outcomes (Llaftiu 2023).

4. Materials and Methods

Most gender budgeting studies are descriptive or involve the analysis of secondary data due to the lack of a large official database. Based on the findings of Nolte et al. (2021), a vast majority of authors perform content analyses using existing documents such as government budgets or plans. In addition, some authors support their findings with interviews, secondary data analysis, and questionnaires. Finding the conclusions of Nolte et al. (2021) very useful, we chose to use a mixed methodology.

Our methods are based both on a quantitative approach and a qualitative analysis; this is because quantitative indicators are insufficient in the assessment of gender equality, as numbers cannot explain underlying causes or the influence of context.

This is a predominantly quantitative study that features the descriptive treatment of results. To enhance this section, to support the quantitative method, we even used a qualitative approach to compare the content of GEPs from seven universities in Albania, focusing particularly on the inclusion of contextual analysis in all GEPs and the introduction of GB. This analysis of content helped us to determine whether the GEPs used by Albanian RPOs in the past had an impact on the university budget at the time.

The reviewed documents provide information about the initial application, in practice, of gender-budgeting approaches within GEPs. The secondary data obtained through a literature review include published sources such as guidelines, online research articles, GEP documents, INSTAT reports, and other government public documents.

On 19 September 2019, the CRUI group for gender budgeting presented the Guidelines for Gender Budgeting in Italian Universities to the Conference of Rectors. In order to achieve a quantitative approach to the “gender context analysis”, the authors utilized the CRUI (2019) methodology for gender-budgeting reports.

As shown in Figure 4, the CRUI methodology for content of gender-budgeting reports from RPOs explains that the first approach must first involve the conduction of a “contextual analysis” and then subsequent “actions for achieving gender equality”. The second approach involves the “analysis of the university’s financial obligations from a gendered perspective” or the reallocation of the university’s budget in proportion to its impact on gender inequality. Based on the results of this analysis, appropriate measures should be taken in GEPs to reduce inequalities in the participation of women in academic positions and decision-making bodies. Using these definitions, we analyzed the first approach. According to CRUI (2019) guidelines, gender budgeting is therefore an essential tool with which we can achieve gender equality in universities and integrate gendered perspectives into all university policies.

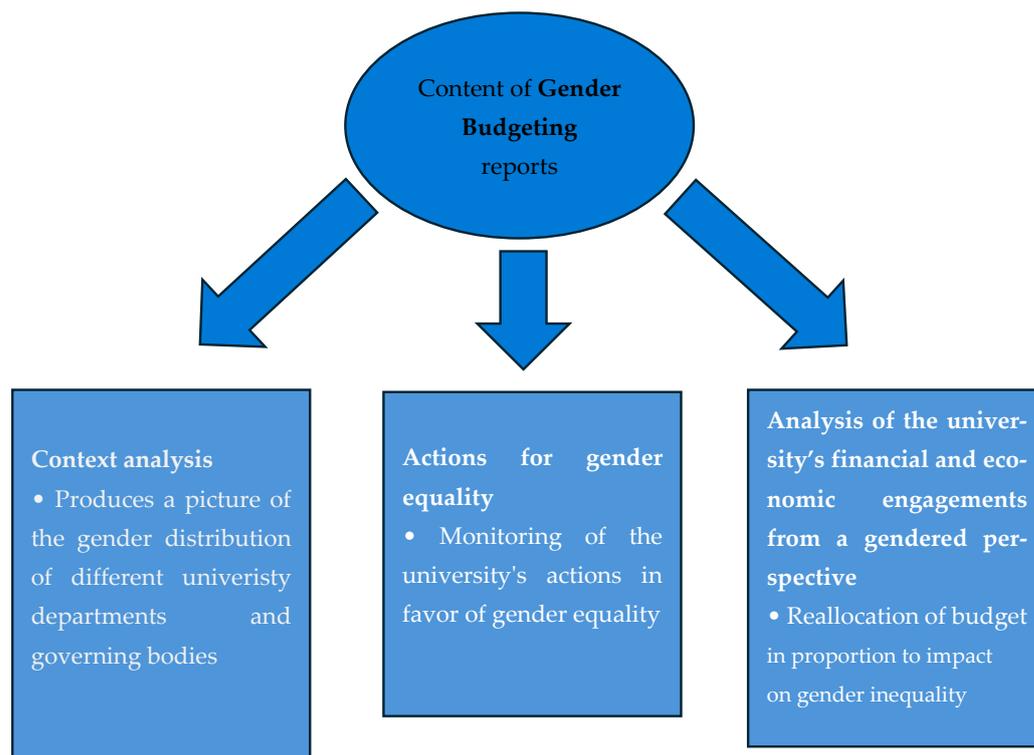


Figure 4. Gender budgeting for RPOs (CRUI 2019).

Another good example supporting our analysis is the 2019 gender budget for the University of Cassino and Southern Lazio that was drawn up based on the CRUI guidelines and includes a substantial analysis of its context, i.e., an analysis of the male and female populations of three different university demographics (i.e., students, teaching and research staff, and technical–administrative staff), with an in-depth study on the involvement of women and men in institutional and government positions (UNICAS 2021).

The sex-disaggregated analysis is an approach used to examine data and information by gender in order to identify and understand gender inequalities that exist in a certain context. It helps identify areas in which inequalities persist and guide the design of policies and interventions aimed at promoting gender equality. The methods used in the sex-disaggregated analysis may vary depending on the context and the specific objectives of the analysis (Carpinelli 2024, GEPARD). To understand the context of this study, we used the following methods.

Gender indicators: These indicators are used to assess gender inequalities and provide quantitative measures through which to understand the gender gap in the given context.

Data synthesis and interpretation: After collecting the secondary data and conducting the analysis, we synthesized and presented the results in graphs and tables to illustrate the gender inequalities identified and then interpreted. Data interpretation involves analyzing results in a meaningful way and, where possible, identifying the causes of inequality.

Throughout this analysis, we relied on the She Figures reports (EC 2016, 2021), the UT’s GEP for 2022–2024 (FEUT 2022), and the LetSGEPs Manual (LetSGEPs 2023). The quantitative data collected represent the indicators outlined in the She Figures reports and were produced in collaboration with statistics published by INSTAT.

From the minimum grouping of 13 gender indicators included in the LetSGEP Manual (LetSGEPs 2023)—the data that every university must collect from the first year of the GEP and GB implementation—in Box 3, we present the five metrics that are most indicative of current RPOs based on the CRUI guide (CRUI 2019), UT-GEP (FEUT 2022), and She Figures reports (EC 2016, 2021).

Box 3. The minimum selected gender-sensitive indicators necessary for contextual analysis.

- Percentage (%) of men and women in academic careers, students, and academic staff (complex index).
- Percentage (%) of women among academic staff, by rank and total.
- Glass-ceiling index (GCI).
- Percentage (%) of grade A staff among all academic staff, by sex.
- Percentage (%) of women presidents of institutions and boards (referred to here only as Senate members).

To assess the gender gap in career progression and senior positions in academia, the above gender indicators accurately reflect the representation of women among all grades of academic staff and then reflect their representation at the highest level of academia (grade A). Moreover, such metrics can indicate the representation of women in decision-making positions (as presidents of academic institutions and members of the academic senate). A trend analysis, as defined by Investopedia, is the process of looking at current trends in order to predict future ones; it is considered a form of comparative analysis (Hayes 2024, Investopedia). We used the temporal trend analysis, which illustrates the general direction in which data points evolve (FSE 2023). A trend analysis is a method that involves examining historical data to understand how and why things have changed—or will change—over time (Rae 2014).

A trend analysis is used to analyze and interpret the “gender gap”, a phenomenon measured by the authors using the difference between the representation of females and males at top management levels in RPOs in Albania (Meinck and Brese 2019). Our additional quantitative method provides an overview of the gendered trends in decision-making bodies in the public higher-education sector over 2 years (2019–2020). The evidence gleaned through analyzing trends contributes to the further debate on gender inequality in the higher-education sector.

5. Conclusions

As gender budgets reflect real policy commitments and ensure the sustainability of measures for achieving gender equality, powerful stakeholders need to be aware of their importance because gender equality plans cannot reach their full potential without the use of gender budgeting (Shuli and Llaftiu 2022).

Our analysis of the gendered context of higher-education institutions at the national level in Albania shows that, even if gender equality exists at lower levels, there are far fewer women in leadership positions. Within this context, the Gender Equality Strategy 2020–2025 of the EU-27 notes that if men predominantly hold senior positions for a long time, the recruitment pattern for successors may be shaped by an unconscious bias (EC 2021).

The results indicate some improvements at the highest level of decision-making; the gender gap has been reduced at all levels of the hierarchy, and the balance is currently in favor of women at three levels: Head of Department, Deputy Dean, and Deputy Rector. Analyzing temporal trends in the gender gap shows that while gender gaps persist in leadership positions, gender ratios have changed significantly over time, and gender equality has increased in the education sector. Based on the trends of the last five years, we can predict a further narrowing of the aforementioned gender gap over time.

That said, the glass-ceiling effect persists. Women are in the majority in the first stages of a typical academic career (grades C and B), and they are in the minority among professors in grade A. Gender bias also affects hierarchies in decision-making bodies (Rectors are only 18.2% women; Deans are 34.5%). The bottleneck for women appears to be the achievement of the highest academic title, “Professor” (grade A), which is considered a prerequisite for senior positions (EC 2021).

The results of this study are supported by the previous research study of Leskaj et al. (2022), who conducted a gender-based contextual analysis of higher-education institutions

in Albania. The authors recommended that the HEIs in Albania initiate and support the process of GEP implementation and the concurrent initiation of GB. They stressed that while GEPs define gender objectives and measures, gender budgeting links GEPs with budget cycles and decision-making.

Gender inequality in leadership and decision-making in EU universities mirrors the Albanian context: it continues to be a significant issue, despite efforts to promote gender equality in academia through the implementation of GEPs. Factors such as cultural norms, societal expectations, limited access to networks, and institutional practices can influence the representation of women in academic leadership. The under-representation of women in top leadership positions creates a lack of role models for aspiring female academics. This lack of representation means that decisions are made within a narrow perspective and that progress towards gender equality is hampered (Carpinelli and Navarra 2024, GEPARD).

Work–life balance continues to be a challenging issue for women in academia. The pressure to balance personal (caregiving and family responsibilities) and professional responsibilities (excellence in research and teaching) impacts women’s career progression. Institutions play an important role in implementing policies and practices that promote gender equality, such as family-friendly policies (Carpinelli and Navarra 2024, GEPARD).

The supporting qualitative findings of the comparative content analysis indicate that the vertical segregation phenomenon has been identified in career progression and leadership positions at the great majority of RPOs that have applied gender-based contextual analyses; the interaction of GB with GEPs has happened at three universities and manifests as the reallocation of resources in proportion with their impact on gender inequality. Regarding the fulfillment of the EU requirements and the integration of GEPs with GB, the most progress has been achieved by the University of Tirana, as it introduced a second GB approach focusing on the reallocation of resources in proportion with their impact on gender inequality.

To reiterate, the concept of gender budgeting expressed by Galizzi et al. (2018) confirms that “gender-responsive budgeting aims to share resources that are considered appropriate for the needs and priorities of men and women—need and priorities that differ in nature—to allow men and women achieving equality of economic policy outcomes”. The authors conclude this article by stressing the importance of calling universities’ attention to gender budgeting (as summarized in Box 4); in Albania, even if women make up the majority of academic staff, they represent only 32.7% of full professors. Among Albanian Rectors, only 18.2% are women. The scissor shape that illustrates the careers of women and men within universities also proves the so-called “leaky pipeline” phenomenon. Gender inequality in the university therefore causes a significant loss of resources.

Box 4. The need for gender budgeting in RPOs: key findings.

- Women represent 57.04% of the total academic staff in Albania.
- Women are under-represented at grade A nationally (due to vertical segregation or the glass-ceiling effect).
- Women are under-represented in decision-making in public-sector higher education (achieving grade A (i.e., the academic title “Professor”) is considered a prerequisite for this).

Based on the gender-based contextual analysis in this paper, which is supported by a review of existing studies, the authors conclude that to improve internal decision-making processes with the aim of furthering gender equality and increasing the presence of women in key positions, the activities involved in the GEP should be integrated with gender budgeting.

To provide “better budgeting”, all stakeholders need to be informed of their university’s planned gender equality objectives. In the context of the UN 2030 Agenda, this means adopting more accountability practices that are closer to the SDGs and the budget cycle as well (Llaftiu 2023).

Linking gender budgeting to overall gender equality objectives in UT will ensure an effective implementation of GEP and will also help to compensate for the gender gaps identified in grade A and leadership positions.

Research funding and resource allocation can impact gender equality in academia. Universities may make more progress in this area if they allocate resources to support gender equality initiatives, research projects, and career development for women in academia (Carpinelli and Navarra 2024, GEPARD).

The main limitation of this paper was the lack of a sex-disaggregated analysis of female/male representation within specific study fields in academia, such as STEM. In the future, the authors' studies may rely on in-depth/semi-structured interviews with budgeting experts from universities in Albania that have adopted GEPs. Such studies will address issues such as the awareness and perceptions of the implementation of the second approach to gender budgeting, which involves the reallocation of revenues through a gendered lens. The aim is to identify if the good practices of the University of Tirana, which is committed to a gendered reallocation of its budget, should be followed by other universities in Albania, both in the public and private sector. Additionally, we intend to augment our research work by analyzing the existence of a gender pay gap mainly in the private sector of academia to identify if there is an imbalance in the pay between women and men that may negatively impact women's academic-career trajectories. This is because our contextual analysis and the glass ceiling-index values showed that the most disadvantaged women are those in the private sector.

Author Contributions: Conceptualization, B.L.; methodology, B.L.; formal analysis, B.L.; investigation, B.L.; resources, B.L.; writing—original draft, B.L.; writing—review and editing, B.L. and I.S.; supervision, I.S. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable.

Data Availability Statement: The data presented in this study are available in the Institute of Statistics of Albania (INSTAT) at <https://www.instat.gov.al/> (accessed on 3 June 2024). These data were derived from the following resources available in the public domain: (INSTAT 2020, 2021, 2022, 2023).

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

References

- Addabbo, Tindara, Valeria Naciti, Guido Noto, and Carlo Vermiglio. 2020. Budgeting for gender equality in Research Performing Organizations. *Politica Economica, Journal of Economic Policy* 3: 417–37. [CrossRef]
- Agodi, Maria Carmela, Adele Lauria, and Ilenia Picardi. 2021. *Gendered Academia. Inequality and Inclusiveness in Changing Italian Academic Governance*. Unspecified. Napoli: FedOA—Federico II University Press.
- AGRIGEP. 2023. The Newly Launched Horizon Europe Project AGRIGEP Has Just Started at the Beginning of 2023. In *Press Release N. 1*. Brussels: European Union.
- ASCAL. 2024. *The list of HEIs in Albania*. Tirana: Agency for Quality Assurance in Higher Education (ASCAL).
- Badaloni, Silvana, and Lorenza Perini. 2016. *A Model for Building a Gender Equality Index for Academic Institutions*. Padua: Padova University Press.
- Beauchamp, Emilie. 2023. Breaking the Glass Ceiling at COP 28: Four Key Elements to Ensure a Successful Global Goal on Adaptation. Available online: <https://www.iisd.org/articles/insight/breaking-glass-ceiling-cop-28-four-key-elements-ensure-successful-global-goal> (accessed on 28 July 2024).
- Caprile, Maria, Danièle Meulders, and Sile Padraigin O'Dorchai. 2014. *Gender and Science—Time for Action—Synthesis Report. SHEMERA—Euro-Mediterranean Research Cooperation on Gender and Science: SHE Euro-Mediterranean Research Area*. Cairo: Academy of Scientific Research & Technology.
- Carpinelli, Luna, and Marco Navarra. 2024. Gender balance in leadership and decision making. In *Towards Gender Equality, Diversity and Inclusion: A Methodological Guide, Handbook-GEPARD Project (2024)*. Brussels: European Union, pp. 99–112.
- Carpinelli, Luna. 2024. Sex-disaggregated data analysis—Methods of Collecting Data and Analysis—An Overview. In *Towards Gender Equality, Diversity and Inclusion: A Methodological Guide, GEPARD Project (2021)*. Brussels: European Union, pp. 71–73.

- CRUI. 2019. *Linee Guida per il Bilancio di Genere Negli Atenei Italiani*. Rome: Conference of Italian University Rectors (CRUI).
- Dubois-Shaik, Farah, and Bernard Fusulier. 2015. Academic Careers and Gender Inequality: Leaky Pipeline and Interrelated Phenomena in Seven European Countries. In *GARCIA: Gendering the Academia and Research: Combating Career Instability and Asymmetries*. Working Papers n. 5. Trento: Università Degli Studi Di Trento.
- EC. 2010a. *Seventh Framework Programme (FP7, 2007–2013)*. Brussels: European Commission.
- EC. 2010b. *Stocktaking 10 Years of “Women in Science” Policy by the European Commission 1999–2009*. Luxembourg: Publications Office of the European Union.
- EC. 2012. *Structural Change in Research Institutions: Enhancing Excellence, Gender Equality and Efficiency in Research and Innovation*. Brussels: European Commission.
- EC. 2014. *Final Report Summary—SHEMERA (Euro-Mediterranean Research Cooperation on Gender and Science: SHE Euro-Mediterranean Research Area)*. Brussels: European Commission.
- EC. 2016. *She Figures 2015. Gender in Research and Innovation Statistics and Indicators*. Luxembourg: Publications Office of the European Union.
- EC. 2021. *She Figures 2021. Gender in Research and Innovation Statistics and Indicators*. Luxembourg: Publications Office of the European Union.
- EIGE. 2016. *Promoting Gender Equality in Academia and Research Institutions: Main Findings*. Vilnius: European Institute for Gender Equality (EIGE).
- EIGE. 2022. *Gender Equality in Academia and Research—GEAR Tool*. Vilnius: European Institute for Gender Equality (EIGE).
- FEUT. 2022. *Gender Equality Plan 2022–2024 for the University of Tirana (PBGJ/BuGJ)*. Tirana: University of Tirana.
- FSE. 2023. *Time Series Analysis: Understanding Temporal Trends and Patterns*. Lipetsk: Falcon Scientific Editing (FSE).
- Galizzi, Giovanna, Bassani Gaia Viviana, and Cristiana Cattaneo. 2018. Adoption of Gender-Responsive Budgeting (GRB) by an Italian Municipality. *Administrative Sciences* 8: 68. [\[CrossRef\]](#)
- Hayes, Adam. 2024. Understanding Trend Analysis and Trend Trading Strategies. *Investopedia*, June 13.
- INSTAT. 2020. *Women and Men in Albania 2020*. Tirana: Institute of Statistics of Albania (INSTAT).
- INSTAT. 2021. *Women and Men in Albania 2021*. Tirana: Institute of Statistics of Albania (INSTAT).
- INSTAT. 2022. *Women and Men in Albania 2022*. Tirana: Institute of Statistics of Albania (INSTAT).
- INSTAT. 2023. *Women and Men in Albania 2023*. Tirana: Institute of Statistics of Albania (INSTAT).
- Jarosz, Ewa, Jolanta Klimczak, and Marta Margiel. 2024. *Towards Gender Equality, Diversity and Inclusion: A Methodological Guide, Handbook-GEPARD Project (2024)*. Brussels: European Union, pp. 7–9.
- Leskaj, Etleva, Lindita Gjika, and Xheni Rusi. 2022. Gender Context Analysis in the Higher Education Sector in Albania and the Decision Making for Gender Budgeting and Gender Equality Plans. Paper presented at the International Conference: Rebound, Rebuild, and Reinvent for a Sustainable and Equitable Development (3R4SED), Tirana, Albania, June 10–11; Tirana: Faculty of Economics, University of Tirana, pp. 463–73.
- LetSGEPs. 2023. *LetSGEPs Project, Handbook for Sustainable GEPs*. Tirana: LetSGEPs.
- Llaftiu, Brunilda, and Ingrid Shuli. 2022. Gender Budgeting as a Support in the Research Area. Paper presented at İzmir International Conference on Technology and Social Sciences, ICTSS 2022, Tire, Turkey, August 17–19; Izmir: Izmir Akademi Derneği, pp. 176–82, e-ISBN 978-605-71029-9-7.
- Llaftiu, Brunilda. 2023. Interaction of Gender-Responsive Budgeting with Gender Equity Plans. *Balkan Journal of Interdisciplinary Research* 8: 38–47.
- Marchesini, Nicolò, and Marco Cellini. 2023. *Il Bilancio Di Genere Del CNR: Analisi Critica E Possibili Utilizzi*. IRPPS Working Papers. Roma: IRPPS, vol. 1.
- MAS. 2018. *The Council of Ministers Decision No. 112, Dated 23 February 2018. For the Determination of the Criteria for Acquiring the Scientific Grade “Doctor” and the State Standards for Acquiring the Academic Titles “Associate Professor” and “Professor”*. Tirana: Ministry of Education and Sport of Albania (MAS).
- MAS. 2023. *The Council of Ministers Decision (VKM) No. 542, Dated 20 September 2023. For the Approval of the National Strategy for Scientific Research, Technology and Innovation 2023–2030, Official Journal of the Republic of Albania No. 139, 2023*. Tirana: Ministry of Education and Sport of Albania (MAS).
- Meinck, Sabine, and Falk Brese. 2019. Trends in gender gaps: Using 20 years of evidence from TIMSS. *Large-Scale Assessments in Education* 7: 1–23. [\[CrossRef\]](#)
- Nolte, Isabella M., Polzer Tobias, and Seiwald Johann. 2021. Gender budgeting in emerging economies—a systematic literature review and research agenda. *Journal of Accounting in Emerging Economies* 11: 799–820. [\[CrossRef\]](#)
- Oppi, Chiara, Caterina Cavicchi, and Emidia Vagnoni. 2021. The Journey to Gender-Responsive Budgeting: Lessons Learned from Higher Education. *Sustainability* 13: 2019. [\[CrossRef\]](#)
- Picardi, Ilenia. 2019. The Glass Door of Academia: Unveiling New Gendered Bias in Academic Recruitment. *Social Sciences* 8: 160. [\[CrossRef\]](#)
- Polzer, Tobias, Isabella M. Nolte, and Johann Seiwald. 2022. Gender agenda. Research into three decades of gender budgeting provides a wealth of lessons for governments looking to adopt the approach. *Public Finance Focus* 2: 55–56.
- Rae, Alasdair. 2014. Trend Analysis. In *Encyclopedia of Quality of Life and Well-Being Research*. Edited by Alex C. Michalos. Dordrecht: Springer.

- Rudra, Shalini. 2018. *Gender-Responsive Budgeting: A Task Ahead for India's 15th Finance Commission*. Delhi: Observer Research Foundation.
- Sharp, Rhonda, and Diane Elson. 2008. Improving Budgets: A Framework for Assessing Gender-Responsive Budget Initiatives. In *Audit Gender Terhadap Anggaran (Jakarta, CiBA)*. Edited by Sri Mastuti. Jakarta: CiBa.
- Shkurti Perri, Rezarta, and Ingrid Shuli. 2022. Auditing and Budgeting with a gender focus—Evidence from inequalities in academia in Albania. Paper presented at the International Conference: Rebound, Rebuild, and Reinvent for a Sustainable and Equitable Development (3R4SED), Tirana, Albania, June 10–11; Tirana: Faculty of Economics, University of Tirana, pp. 350–57.
- Shuli, Ingrid, and Brunilda Llaftiu. 2022. Making Budgets Gender-Sensitive for Equitable Development: Exploring First Efforts at the University of Tirana. *The Albanian Journal of Economy & Business, Faculty of Economics, University of Tirana* 34: 93–107.
- UAMD. 2022. *Gender Equality Plan 2022–2025 for Aleksandër Moisiu University of Durrës (PBGJ)*. Durrës: UAMD.
- UBT. 2023. *Gender Equality Plan 2023–2025 for the Agricultural University of Tirana (PBGJ)*. Tirana: UBT.
- UET. 2022. *Gender Equality Plan 2022–2026 for the European University of Tirana (PBGJ)*. Tirana: UET.
- UMED. 2023. *Gender Equality Plan 2023–2024 for the University of Medicine, Tirana (PBGJ)*. Tirana: UMED.
- UMSH. 2023. *Gender Equality Plan 2023–2025 for the Mediterranean University of Albania (PBGJ)*. Tirana: UMSH.
- UMT. 2023. *Gender Equality Plan 2023–2028 for the University Metropolitan Tirana (PBGJ)*. Tirana: UMT.
- UNICAS. 2021. *Università di Cassino e Lazio Meridionale, Bilancio di Genere (2019)*. Cassino: UNICAS.
- UNIEL. 2023. *Gender Equality Plan 2023–2024 for the University of Elbasan "Aleksandër Xhuvani" (PBGJ)*. Elbasan: UNIEL.
- UNIKO. 2023. *Gender Equality Plan 2023–2025 for the University of Fan S. Noli, Korce (PBGJ)*. Korçë: UNIKO.
- UNIVLORA. 2023. *Gender Equality Strategy 2023–2024 for the University of Vlora "Ismail Qemali" (PBGJ)*. Vlora: UNIVLORA.
- UNYT. 2024. *Gender Equality Plan 2024–2029 for the University of New York Tirana (PBGJ)*. Tirana: UNYT.
- UPT. 2022. *Gender Equality Plan 2022–2025 for the Polytechnic University of Tirana (PBGJ)*. Tirana: UPT.
- U_POLIS. 2022. *Gender Equality Plan 2022–2028 for the Polis University, Tirana (PBGJ)*. Tirana: U_POLIS.

Disclaimer/Publisher's Note: The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.