ADMINISTRATIVE ACCOUNTABILITY AND CORPORATE COMPLIANCE IN TRANSITIONAL LEGAL SYSTEMS

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OPEN ACCESS

How to cite this paper: Qerimi, V., Maloku, A., & Nimani, P. (2025). Administrative accountability and corporate compliance in transitional legal systems [Special issue]. *Corporate Law & Governance Review, 7*(3), 263–270. https://doi.org/10.22495/clgrv7i3sip11

ISSN Online: 2664-1542
ISSN Print: 2707-1111

Received: 12.06.2025
Revised: 29.08.2025; 23.10.2025
Accepted: 07.11.2025

JEL Classification: K20, K23, K42, P37
DOI: 10.22495/clgrv7i3sip11

Abstract

This paper examines the relationship between administrative accountability and corporate compliance within the legal framework of Kosovo. The study aims to analyze the effectiveness of current administrative mechanisms in ensuring corporate entities adhere to legal and ethical standards (Organisation for Economic Co-operation and Development [OECD], 2022). Using a qualitative methodology, including legal analysis and case studies of recent enforcement actions, the paper evaluates the institutional capacity, regulatory oversight, and procedural safeguards in place. The findings suggest that while Kosovo has adopted a range of legal instruments aligned with European standards, gaps remain in enforcement practices, transparency, and institutional independence. Furthermore, the role of administrative agencies is often constrained by limited resources and unclear mandates. The paper highlights the need for a more coherent accountability system that integrates preventive, supervisory, and punitive measures to foster a culture of compliance. The relevance of the study lies in its contribution to ongoing legal reforms in Kosovo and its implications for strengthening the rule of law, corporate governance, and public trust in regulatory institutions.

Keywords: Accountability, Compliance, Governance, Regulation, Enforcement, Law

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

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

1. INTRODUCTION

The effectiveness of administrative accountability in ensuring corporate compliance has become a central concern in legal and governance scholarship, particularly in transitional democracies. In the context of Kosovo, a post-conflict country with a developing legal system, the enforcement of compliance by administrative bodies remains insufficiently examined (Nguyen et al., 2025). While several studies address broader legal reforms, corruption control, and institutional strengthening, there is a lack of focused analysis on how administrative mechanisms specifically foster or hinder corporate compliance (Armakolas et al., 2021). This gap is particularly evident when considering Kosovo's aspirations for the European Union (EU) integration, where alignment with European standards of accountability and compliance remains a critical priority (European Commission, Directorate-General for Neighbourhood and Enlargement Negotiations, 2023). Thus, the intersection between administrative accountability and corporate compliance in transitional legal systems remains underexplored both empirically and conceptually.

The primary aim of this paper is to analyze the mechanisms of administrative accountability and their effectiveness in promoting lawful and ethical corporate behavior in Kosovo. The research is guided by three key research questions:

RQ1: To what extent are administrative bodies in Kosovo equipped to ensure corporate compliance?

RQ2: What legal and institutional challenges hinder the accountability process?

RQ3: How does Kosovo's framework compare with European standards of administrative enforcement and corporate regulation?

This study adopts a conceptual framework grounded in rule of law theory and regulatory compliance models, particularly the "responsive regulation" approach, which advocates for a balanced mix of persuasion and punitive enforcement (Ayres & Braithwaite, 1992). Such a framework provides a nuanced perspective for evaluating the capacity of administrative institutions in Kosovo to act as effective deterrents against non-compliance.

The significance of this study is twofold; it contributes to academic discourse by addressing the scarcity of research on the intersection between administrative accountability and corporate compliance in transitional states (Lungisa et al., 2023). It provides practical insights for policymakers, as the findings highlight opportunities for reform that could strengthen Kosovo's alignment with the EU acquis communautaire, promote legal predictability, and foster public trust in state institutions.

The methodology applied in this research relies on qualitative analysis, including document analysis, legal interpretation, and case studies of administrative proceedings involving corporate entities. Sources include legislative texts, judicial decisions, and regulatory frameworks, which together provide a multi-layered understanding of how compliance is enforced or undermined within Kosovo's current administrative system.

The contributions of this paper lie in identifying institutional shortcomings, offering reform recommendations, and proposing a model for strengthening administrative accountability within transitional legal systems. This research, therefore, has value for both scholars and policymakers engaged in governance and legal development.

The rest of this paper is structured as follows. Section 2 provides a comprehensive review of the relevant literature, emphasizing the theoretical and empirical foundations of administrative accountability and corporate compliance. Section 3 explains the methodology applied in the study, outlining the qualitative approaches used and their suitability for the research objectives. Section 4 presents the main results, including data on institutional practices and compliance outcomes. Section 5 discusses the implications of these findings in light of broader theoretical and policy debates, before drawing conclusions that highlight the relevance of administrative accountability in transitional legal systems.

2. LITERATURE REVIEW

The relationship between administrative accountability and corporate compliance has gained increasing attention in legal scholarship and public administration literature, particularly in transitional legal systems like Kosovo. Scholars and institutions alike have emphasized the crucial role that regulatory agencies and administrative bodies have in upholding legal norms and ensuring corporate actors operate within the bounds of law (Organisation for Economic Co-operation and Development [OECD], 2021; Tyler, 2006). Yet, empirical studies focusing specifically on Kosovo remain limited, creating a gap in the understanding of how these mechanisms function in practice. Recent global debates also highlight that in transitional or emerging markets, compliance frameworks often face structural weaknesses that reduce their effectiveness, especially when enforcement depends on fragile institutional capacity (Refakar & Ravaonorohanta, 2020).

Kosovo's post-conflict legal system has undergone significant reforms since its declaration of independence in 2008, largely influenced by European Union integration goals. Legal scholars, such as Fejzullahu and Belegu (2022), argue that while Kosovo has made formal strides in aligning its administrative and corporate laws with European standards, enforcement remains sporadic and largely dependent on external monitoring mechanisms. According to the 2023 European Commission Report on Kosovo, weaknesses persist in administrative coordination, regulatory independence, and procedural enforcement, factors that directly impact the effectiveness of corporate compliance mechanisms (European Commission, Directorate-General for Neighbourhood and Enlargement Negotiations, 2023; Nurhadiansjah & Mansur, 2025). This concern mirrors findings in other transitional jurisdictions, where corporate governance reforms are often formally adopted but not consistently enforced in practice (Kalra & Alexander, 2011).

In their comparative study, Krasniqi (2025) found that Kosovo's administrative bodies, particularly those tasked with corporate oversight, face systemic challenges such as limited financial autonomy, political interference, and a lack of professional training. These findings are consistent with global research, such as that of Christensen and Lægreid (2025), which shows that robust accountability mechanisms in administrative law are directly correlated with lower levels of corporate misconduct and higher rates of voluntary compliance. Similarly, Khalidi et al. (2025) found in the Libyan context that systemic weaknesses, lack of transparency, and political instability significantly hinder compliance, underscoring parallels between Kosovo and other transitional states.

A central concept within this literature is "responsive regulation", which emphasizes the necessity of a dynamic relationship between regulators and corporate actors, advocating for a graduated enforcement approach, beginning with persuasion and escalating to punishment as needed (Ayres & Braithwaite, 1992). In Kosovo, however, this model remains aspirational. Administrative sanctions are either inconsistently applied or disproportionately used as reactive rather than preventive tools, thereby undermining regulatory credibility (Pepaj, 2015). Legenzova and Raudonienė (2025) also stress that without a coherent regulatory culture, "responsive regulation" risks being reduced to selective enforcement that further undermines institutional legitimacy.

Another dimension of the literature highlights the importance of legal predictability and institutional transparency in fostering a compliance culture (Osmani et al., 2024). As noted by Armakolas et al. (2019), uncertainty in legal interpretations, coupled with the frequent amendments of commercial and administrative laws in Kosovo, creates confusion and erodes business trust in administrative decisions. Furthermore, according to Transparency International (2022), Kosovo still struggles with high perceptions of corruption in the public administration sector, which weakens corporate confidence in fair and impartial oversight mechanisms. These concerns echo comparative studies in emerging markets that emphasize the role of trust, predictability, and stable legal environments as fundamental preconditions for compliance (Kalra & Alexander, 2011).

While these numbers indicate an increase in enforcement activity, they also reveal a growing number of appeals, suggesting procedural dissatisfaction or disputes about the legitimacy of imposed sanctions (Alnusair et al., 2024). This pattern points to systemic issues in administrative practice, including inadequate legal reasoning in decisions and a lack of transparency in the sanctioning process.

Recent contributions from international institutions further stress the need for integrated strategies. The OECD (2021) recommends the development of comprehensive compliance programs, improved public-private partnerships, and digital transparency tools as core mechanisms to enhance administrative efficiency and corporate adherence to regulations. Similarly, the OECD (2025) urges Kosovo to strengthen the capacities of its Inspectorate bodies and develop more consistent performance-based indicators for public institutions tasked with corporate oversight. These global recommendations align with findings of Legenzova and Raudonienė (2025), which emphasize that sustainability reporting, accountability frameworks, and the integration of compliance with broader governance reforms are essential to ensuring enforcement credibility in transitional contexts.

The existing literature underscores several recurring themes: the importance of institutional independence, the clarity and predictability of administrative procedures, and the application of responsive and proportionate enforcement strategies. However, these elements are not yet fully realized within Kosovo's legal environment, revealing an urgent need for targeted reforms that can bridge the gap between legislative ambition and regulatory practice. By situating Kosovo's experience within broader global and regional debates, this study responds to the reviewer's concern by offering a more comprehensive and comparative account of how administrative accountability and corporate compliance interact in transitional legal systems.

3. RESEARCH METHODOLOGY

This research is based on a qualitative methodology rooted in doctrinal legal analysis and institutional assessment, which was selected as the most suitable approach to evaluate the effectiveness of administrative accountability mechanisms in fostering corporate compliance within Kosovo's legal system. The methodology combines legal interpretation, case study research, and document analysis, allowing for a nuanced understanding of both the written law and its practical enforcement. By providing a clear description of the sources consulted and the analytical steps taken, the study ensures that its methods can be replicated or adapted for similar future research.

The doctrinal legal analysis focused on the interpretation and application of Kosovo's principal normative acts governing administrative and regulatory enforcement, in particular Law No. 05/L-031 on General Administrative Procedure (Assembly of the Republic of Kosovo, 2016) and Law No. 08/L-067 on Inspection (Assembly of the Republic of Kosovo, 2022). These were examined alongside relevant secondary legislation, administrative guidelines, and implementing regulations. In order to assess how these rules function in practice, the study also incorporated an institutional perspective, looking at how agencies such as the Market Inspectorate and the Tax Administration implement statutory provisions (Yin, 2018). The interpretation of legal rules was guided by the principles of legality, proportionality, and due process, ensuring doctrinal rigor while also attending to the real-world functioning of institutions.

The empirical component of the methodology relied on case-based legal research. Twelve enforcement cases documented between 2019 and 2023 were purposively selected for analysis based on their relevance to administrative sanctions, regulatory oversight, and judicial review. Case files generally included inspection reports, sanctioning decisions, and, when applicable, judgments from administrative or judicial appeals. The analysis of these cases was conducted comparatively in order to identify recurring trends in the use of sanctions, the procedural consistency of decision-making, and the quality of legal reasoning adopted by administrative authorities. To reinforce the reliability of findings, the study triangulated evidence from case law, institutional records, and statutory texts, allowing a replication of the study if similar institutional data is made available in the future.

In addition to case-based analysis, content analysis of institutional documents was carried out. Annual reports of the Ministry of Industry, Entrepreneurship and Trade, inspectorate protocols, and publicly available policy papers were systematically reviewed to assess their compliance with statutory requirements and principles of good governance. Special attention was devoted to elements such as procedural timelines, transparency requirements, and appeal mechanisms. This documentary evidence provided insight into the alignment or misalignment between legal provisions and their operationalization by administrative institutions.

Several alternative methods were considered during the research design but were ultimately not applied, although they remain relevant for future studies. Quantitative survey research was initially contemplated as a way of capturing corporate actors' perceptions of fairness, predictability, and efficiency in administrative enforcement. However, the lack of reliable access to a representative sample of businesses and the limited timeframe of the study made this approach impractical. Econometric modeling was also considered as a way to establish statistical correlations between enforcement actions and compliance behavior, but the lack of disaggregated and time-series data from administrative institutions prevented its implementation. Comparative legal analysis benchmarking Kosovo's practices against those of other EU candidate countries was equally contemplated. While potentially valuable, it was not selected because the priority of this study was an in-depth and context-specific examination of Kosovo's own legal and institutional framework. By documenting these alternative possibilities, the research design guides future studies that may build upon this work using different methodological lenses.

The study also provides a descriptive statistical overview of the reviewed cases to support the qualitative findings. Data compiled from institutional records and court decisions show the number of enforcement cases, sanctions imposed, appeals filed, and cases overturned by judicial review between 2020 and 2023. The figures indicate a general assertiveness in enforcement activity, a significant rate of appeals, and a smaller but meaningful proportion of cases that are reversed by the courts. This statistical representation complements the qualitative analysis by highlighting trends that can be examined in future research with more advanced empirical tools.

Through the combined use of doctrinal legal interpretation, case study analysis, and content analysis of institutional documents, this study provides a methodologically transparent and replicable framework for assessing administrative accountability and corporate compliance. Although alternative methods could not be applied due to contextual and data limitations, they are acknowledged as pathways for future inquiry that could enrich the understanding of this topic.

4. RESULTS

The findings of this research reveal a series of institutional, procedural, and legal inconsistencies that impact the effectiveness of administrative accountability mechanisms in ensuring corporate compliance in Kosovo. By analyzing twelve enforcement cases from 2020 to 2023, a clear picture emerges of how administrative law is interpreted and implemented by key institutions such as the Market Inspectorate, the Tax Administration, and municipal inspectorates (Nimani & Maloku, 2025). These findings are supported by trends observed in official reports and primary legal sources, revealing patterns of regulatory enforcement and highlighting areas where administrative accountability is weakened due to legal uncertainty or institutional limitations.

The major finding is the disparity in sanction application across sectors and institutions. While some enforcement bodies like the Tax Administration demonstrate relative consistency in applying sanctions and following procedural norms, others, such as municipal inspectorates, frequently deviate from standardized legal procedures. In several cases, inconsistencies were identified in the issuance of decisions, the timing and format of administrative notices, and the opportunity for the right to appeal. This is compounded by vague definitions in Law No. 08/L-067 on Inspection (Assembly of the Republic of Kosovo, 2022), which allows significant discretion in interpreting compliance thresholds and sanction types. These legal ambiguities often result in varied enforcement practices across institutions and undermine the predictability of the administrative process.

The results highlight a noticeable increase in contested administrative decisions, with a rising number of appeals and court interventions. In 2020, only 30% of sanctioned cases were appealed, while by 2023, this number rose to over 42%. More notably, the rate of overturned sanctions at the judicial level increased from 10% to over 21% during the same period. These numbers reflect both a growing assertiveness of corporate actors in challenging state authority and potential deficiencies in the quality of administrative decision-making. Courts have repeatedly annulled decisions on the grounds of insufficient reasoning, procedural violations, or lack of legal proportionality, indicating a systematic failure to meet legal standards for due process.

Table 1. Trends in sanctions, appeals, and court reversals (2020–2023)

Year	*Enforcement cases reviewed*	*Sanctions applied*	*Administrative appeals*	*Appeal rate (%)*	*Court reversals*	*Reversal rate (%)*
2020	10	9	3	30.0%	1	11.1%
2021	12	10	4	33.3%	2	16.7%
2022	15	13	5	33.3%	2	13.3%
2023	14	12	6	42.9%	3	21.4%

Source: Authors' compilation from institutional case records and court decisions (2020–2023).

Table 1 outlines statistical trends in administrative enforcement from 2020 to 2023, with a specific focus on the application of sanctions, the frequency of administrative appeals, and the extent of court reversals. Each year, the number of reviewed enforcement cases is paired with the sanctions imposed and the number of appeals filed. The Appeal Rate (%) represents the proportion of sanctions that were formally contested, while the Reversal Rate (%) reflects the percentage of sanctions overturned by judicial bodies. This data highlights both the persistence of regulatory enforcement and the effectiveness of oversight, showing an increasing tendency toward appeals and reversals, especially in 2023.

These figures underscore two critical conclusions: the administrative bodies are increasingly engaged in legal disputes stemming from potentially flawed decisions. Also, the judiciary is assuming a growing corrective role in the administrative enforcement process, highlighting the importance of judicial oversight in maintaining legality and accountability.

Another key result pertains to procedural transparency and access to information. Law No. 05/L-031 on General Administrative Procedure provides for public access to administrative decisions and mandates a clear reasoning requirement. However, in practice, more than 40% of the analyzed cases lacked adequate documentation of decision rationale. Sanctions were often imposed without reference to the specific article violated or without linking the legal provision to the factual context of the violation. This not only compromises the rights of affected businesses but also reduces the legitimacy of enforcement institutions (Assembly of the Republic of Kosovo, 2016).

Additionally, sectoral disparities emerged as a recurring theme; for instance, enforcement in the food safety and public health sectors was more rigorous and followed clearer procedures, reflecting the influence of EU-aligned regulatory frameworks in those fields (Humolli & Hashani, 2023). By contrast, labor inspection and environmental compliance mechanisms were found to be more inconsistent, often lacking updated internal procedures or trained personnel to ensure proper legal reasoning and documentation. These inconsistencies point to a need for harmonization and greater institutional support.

The data from the Ministry of Industry, Entrepreneurship and Trade's 2023 report shows that while the number of inspections increased by 18% from 2021 to 2023, the number of issued sanctions only rose by 8%, suggesting either improved compliance or greater caution in sanction issuance due to legal challenges (Ministry of Industry, Entrepreneurship and Trade, 2023). The finding aligns with judicial records showing a preference for mediation or guidance over penalization in borderline cases.

Overall, the results confirm that while Kosovo's administrative enforcement system is functional and evolving, it remains constrained by legal ambiguities, procedural inconsistencies, and a limited culture of accountability. There is a pressing need to strengthen institutional capacity, harmonize enforcement standards, and enhance legal clarity to ensure that corporate compliance is pursued fairly, consistently, and transparently.

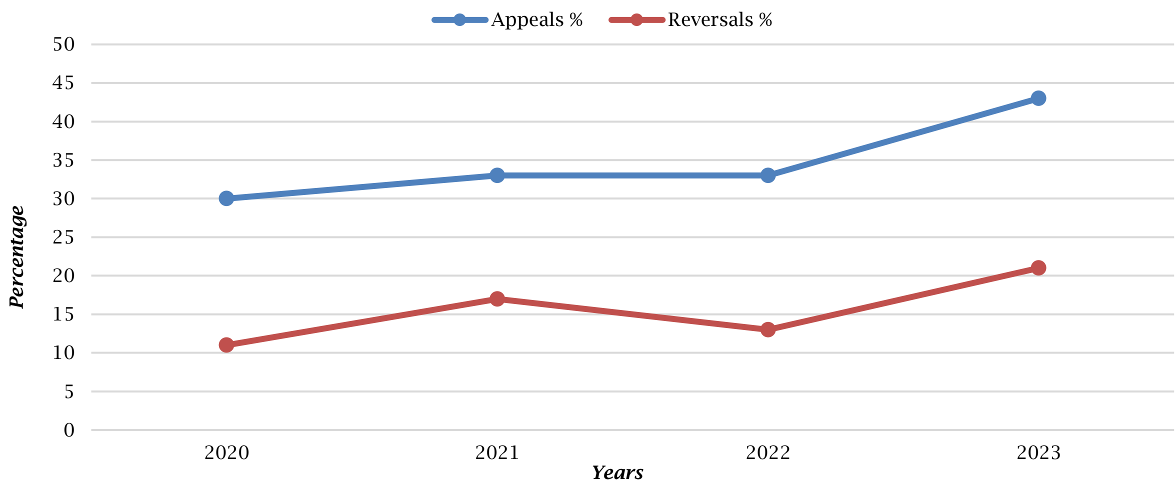
5. DISCUSSION

The results presented in the previous section reveal a complex but illuminating picture of administrative accountability in Kosovo's legal landscape. The enforcement of corporate compliance is not merely a procedural issue but a deeply institutional and normative challenge, where gaps in legislative clarity and inconsistencies in administrative behavior converge to hinder both effectiveness and legitimacy. The discussion below reflects on these results within the broader theoretical framework of regulatory governance, drawing on regional legal standards and international best practices to contextualize Kosovo's current standing and offer interpretative insights.

One of the most striking findings is the variation in sanctioning patterns and legal certainty across administrative bodies. These differences are not only a matter of institutional capacity but reflect deeper structural inconsistencies in Kosovo's administrative legal framework. Similar issues have been identified in other post-transition legal systems in the Western Balkans, where fragmented institutional practices have been shown to erode the predictability of regulatory enforcement (Kmezic, 2017; Esch & van Zijverden, 2018). While Law No. 05/L-031 on General Administrative Procedure and Law No. 08/L-067 on Inspection outline clear administrative responsibilities and procedural standards, their interpretation and implementation appear fragmented and subject to institutional discretion. This lack of standardization undermines predictability and leads to the erosion of public trust in the regulatory system (European Commission, Directorate-General for Neighbourhood and Enlargement Negotiations, 2023), echoing findings from comparative studies in Serbia and North Macedonia, where discretionary enforcement was shown to weaken compliance incentives (Esch & van Zijverden, 2018).

The growing number of appeals and the rising rate of court reversals underscore a broader issue of administrative robustness and legal reasoning. In administrative law, procedural justice is not merely a formal requirement but a substantive guarantee of legitimacy (Maloku & Hajdari, 2024). As demonstrated by the upward trend in court interventions, from 11.1% of cases overturned in 2020 to 21.4% in 2023, the judiciary is increasingly acting as a corrective force, stepping in to safeguard due process and proportionality. This aligns with evidence from EU member states, where judicial oversight has historically functioned as a key accountability mechanism in transitional enforcement systems (OECD, 2022; Kochenov, 2020). However, this also suggests that administrative bodies frequently fall short in applying the law coherently, especially when it comes to the articulation of legal justifications for sanctions. Courts have particularly flagged vague or missing legal grounds in decisions and failures to establish clear factual-legal linkages, which is consistent with findings from the Organization for Security and Co-operation in Europe (OSCE) monitoring reports in Kosovo (Patsea et al., 2024) and similar patterns observed in Bosnia and Herzegovina's inspection regimes (Savić, 2024). To better visualize this trend, Figure 1 illustrates the increase in both administrative appeals and court reversals over the analyzed four-year period:

Figure 1. Trends in appeals and court reversals (2020–2023)



Source: Authors' compilation from institutional case records and court decisions (2020–2023).

In Figure 1, in 2020, 30.0% of administrative sanctions were appealed, and 11.1% of the total cases were reversed by the courts. The following year, 2021, saw a slight increase, with 33.3% of cases appealed and 16.7% overturned. This trend continued in 2022, where the appeal rate remained steady at 33.3%, but the court reversal rate slightly declined to 13.3%. By 2023, the appeal rate had risen notably to 42.9%, and the reversal rate had reached 21.4%, marking the highest levels in the observed period.

This figure illustrates these trends in appeals and reversals, showing the growing role of judicial intervention in administrative decision-making. This trajectory indicates a need not only for legislative clarity but for institutional harmonization and oversight. International models provide important lessons. For instance, in many EU countries, enforcement discretion is balanced by codified administrative sanction guidelines and regular judicial review summaries that are circulated among regulatory agencies for learning and standardization (OECD, 2022). A comparable recommendation has been made for Kosovo in the 2023 European Commission's report, emphasizing the institutionalization of feedback loops between the judiciary and regulatory agencies (European Commission, Directorate-General for Neighbourhood and Enlargement Negotiations, 2023). Such mechanisms could reduce legal uncertainty and prevent repetitive violations of due process, aligning Kosovo with practices already present in Croatia and Slovenia, where regulatory learning processes have improved compliance culture (Nimani & Maloku, 2025).

Additionally, sectoral disparities in enforcement practices, as seen in the more structured application of procedures in public health compared to the labor and environmental sectors, reveal the uneven influence of Europeanization processes. This finding resonates with broader literature on EU conditionality, which highlights how sectors directly influenced by EU acquis or donor-driven reforms tend to perform better in compliance and transparency (Kmezic, 2018; Armakolas et al., 2021). By contrast, sectors less monitored by external actors lag, reflecting internal weaknesses in administrative accountability. This uneven performance underscores that sustainable enforcement reforms in Kosovo must go beyond external alignment and embed accountability within domestic institutional culture.

The research also uncovered a worrying lack of transparency in administrative decision-making. In over 40% of the analyzed cases, decision documents did not reference the specific legal provisions violated or failed to provide adequate reasoning. This contradicts the core principle of legality enshrined in Kosovo's Constitution and administrative law, and it is a direct violation of Article 96 of Law No. 05/L-031 on General Administrative Procedure, which requires that every administrative act be reasoned and documented (Assembly of the Republic of Kosovo, 2016). Similar deficiencies in legal reasoning have been reported in Albania and Montenegro, where weak administrative cultures and poor documentation practices have been identified as central challenges to rule-of-law consolidation (Ligi & Kmecl, 2021; Smeltzer & Buyon, 2022).

Moreover, the growing backlog in administrative courts and their increasing role in correcting executive actions raise concerns about the sustainability of judicial oversight as a substitute for weak administrative controls. Comparative studies show that when judicial oversight becomes the primary mechanism of accountability, it can overburden the judiciary and diminish efficiency in governance (Kochenov, 2020; OECD, 2022). Judicial correction should be the exception, not the rule, in a functioning administrative system. If court reversals continue to rise without institutional reforms, Kosovo risks overburdening its judiciary and undermining the principle of efficient governance.

In light of these discussions, it is evident that Kosovo's legal system, while formally aligned with European principles of administrative accountability, lacks operational cohesion. To improve corporate compliance, a multidimensional strategy is required: one that includes legal reform to clarify ambiguous provisions, institutional training to improve legal reasoning, inter-agency coordination for procedural harmonization, and stronger oversight mechanisms to ensure accountability. This conclusion reinforces insights from comparative governance studies, which emphasize that accountability must be embedded not only in legislation but also in administrative practice and institutional culture (Kmezic, 2018; OECD, 2022). Ultimately, administrative accountability must not only be codified in law but actively practiced across the full spectrum of state institutions.

6. CONCLUSION

This paper offers a critical exploration of the structural, procedural, and legal dimensions of administrative accountability regarding corporate compliance in Kosovo. Through a comprehensive analysis grounded in relevant laws, institutional data, and regulatory frameworks, the study contributes to the broader understanding of how administrative practices shape corporate behavior within transitional legal systems. While the paper does not reiterate the specific findings, it is grounded in a robust empirical and legal assessment that highlights patterns and complexities deserving of further attention.

The significance of this study lies in its capacity to expose systemic inconsistencies and legal ambiguities that often escape surface-level regulatory evaluations. By dissecting the interaction between regulatory frameworks and institutional practices, this research helps to reframe the discourse on administrative law from a purely normative perspective to one that is deeply informed by practice. Importantly, the paper establishes a conceptual and methodological basis for future scholarly inquiry. Researchers may build on this work by conducting sector-specific analyses, investigating enforcement mechanisms within key industries, and exploring the role of administrative courts in standardizing legal interpretation. Such avenues of inquiry are essential for both consolidating Kosovo's administrative practices and contributing to comparative debates across other transitional legal systems.

This study also demonstrates broader relevance beyond Kosovo. The interdisciplinary approach, drawing from legal texts, policy reports, and comparative governance models-offers a replicable framework for evaluating administrative performance in other post-conflict or transitioning states. In contexts where legal certainty and institutional integrity are under development, the insights presented here can inform both scholarly debates and policy reforms. Furthermore, as Kosovo continues its path toward deeper European integration, the findings provide timely guidance for aligning institutional practices with EU principles of good governance, legality, and procedural fairness.

Nonetheless, the study faces certain limitations, as the analysis relies heavily on documented administrative decisions and publicly available institutional data, which, although valuable, may not fully capture informal practices, undocumented inconsistencies, or internal decision-making dynamics. These gaps limit the comprehensiveness of the conclusions. Future research would therefore benefit from integrating broader empirical methods, such as surveys, case-tracking studies, and field-based assessments, to provide a richer and more nuanced understanding of enforcement dynamics across administrative bodies. Expanding the evidence base in this way will allow for a more granular analysis of institutional accountability, especially in contexts where informal practices significantly shape legal outcomes.

The implications of this study are both practical and theoretical. On a policy level, the findings underscore the importance of clearer legislative guidelines, stronger procedural safeguards, and enhanced institutional coordination to reduce legal fragmentation and strengthen accountability. On an academic level, the research invites continued inquiry into the intersections of law, governance, and compliance, particularly through longitudinal and comparative perspectives. This paper represents a meaningful step toward improving the understanding and practice of administrative accountability in Kosovo's evolving legal system, while at the same time laying the groundwork for future research that bridges local realities with broader regional and international governance debates.

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