Decision-Making, Risk Management, and Technology in the Tax Administration of Kosovo

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Abstract: Introduction: The Tax Administration of Kosovo (TAK) faces complex decision-making challenges influenced by economic uncertainty, fragmented technological systems, and the lack of structured approaches to risk management. The use of technology is inconsistent across levels and often remains at a basic reporting stage, failing to support advanced decision-making effectively.

Objectives: This study aims to analyze the role of technology in enhancing decision-making within TAK, assess the current level of risk management, and propose an integrative model that links technology, training, and risk governance in the context of tax administrations in transition.

Methods: A mixed-methods approach combining both qualitative and quantitative techniques was applied. A total of 92 officials were surveyed, and 12 interviews were conducted with strategic-level managers. Statistical analysis was performed using SPSS, including correlation and regression analyses ($R^2 = 0.31$), while qualitative data were processed through thematic coding based on Braun & Clarke's methodology.

Results: A positive correlation was identified between the use of technology and improved decision-making ($r = 0.64$). However, only 29% of staff reported the existence of a clear system for identifying and monitoring risks, and only 27% felt adequately trained in using analytical tools, indicating substantial gaps in TAK's internal capacities. Furthermore, technology usage explains 31% of the variance in decision-making quality, highlighting its critical role but also the need for improved integration.

Conclusion: Technology alone is not a solution unless accompanied by institutional structure, functional risk management units, and an analytical culture. It is recommended to develop a national strategy for the digitalization of fiscal decision-making, supported by targeted training and the establishment of an integrated analytical structure.

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INTRODUCTION

In the past decade, digital technologies have witnessed extraordinary growth across all spheres of public administration, including the domain of public finance and tax administrations. Within this context, the Tax Administration of Kosovo (TAK) is undergoing a necessary transformation where operational efficiency, institutional transparency, and effective risk management must be aligned through the effective integration of technology. However, decision-making within TAK is not always grounded in objective or standardized data but is frequently influenced by internal organizational factors, insufficient training, and fragmented technological resources. This challenging situation calls for an in-depth analysis of the relationship between technology, risk, and decision-making within the institution.

The use of technology in public administrations has been widely discussed in contemporary literature, where numerous scholars emphasize its role in reducing corruption, enhancing service delivery, and increasing fiscal transparency. Nevertheless, in the context of Kosovo, despite ongoing efforts toward modernization, the actual integration of technology into decision-making processes remains fragmented and is often limited to operational functions. Rarely is technology used as a foundation for evidence-based policymaking or as a tool for institutional risk forecasting. This gap between potential and reality constitutes the core deficiency that this study aims to address.

Tax administrations in developed countries have built integrated systems that enable real-time analysis, monitoring of risk indicators, and automation of auditing processes. In Kosovo, although significant progress has been made in digitalizing tax declarations and implementing electronic platforms, these efforts are not accompanied by the development of internal analytical capacities or the strategic use of technology. Decision-making often remains influenced by informal factors, short-term pressures, or the individual experience of staff members—directly affecting the quality and sustainability of decisions made.

The importance of this study lies in the recognition of TAK as an organism operating within a fiscally uncertain environment, where confronting risk is no longer optional but unavoidable. Every decision made without an integrated risk structure and sustainable data analysis carries the potential for long-term consequences on budgetary performance and relationships with taxpayers. By analyzing the interaction between technology, decision-making, and risk management, this study aims to support the development of a reference framework for improving institutional performance.

In the existing literature, several authors have separately addressed the use of technology in administration, decision-making processes in public organizations, and approaches to risk management. However, there is a lack of a comprehensive analysis that connects these three elements into a single operational model for countries in transition, such as Kosovo. This is the main contribution of the present study: to propose and test an integrated model for

TAK, which may also serve as an example for other public institutions in similarly challenged developing contexts.

Through a combined quantitative and qualitative methodology, the study aims to provide a clear overview of how technology is used in daily decision-making, what practices exist in risk management, and how staff members perceive the need for training and analytical support. By identifying both strengths and gaps in TAK's current operations, this research contributes not only to the field of information systems and public management but also to fiscal policymaking and institutional reform.

The contribution of this study lies not only in enriching the theoretical literature but also in proposing concrete and actionable recommendations for the tax administration. It offers empirical evidence supporting the need to develop an integrated approach to technology and risk—focusing not solely on operational efficiency, but on the quality of decisions that directly impact citizens, businesses, and the state's fiscal stability.

OBJECTIVES

The primary objective of this study is to comprehensively analyze the interaction between information technology, risk management, and decision-making processes within the Tax Administration of Kosovo (TAK). This goal emerges within an institutional environment that continuously faces challenges related to modernization, transparency, operational efficiency, and public accountability. To achieve this aim, the study encompasses both theoretical and practical analyses, with a specific focus on how technology contributes to improved decision-making and the mitigation of potential fiscal risks.

In this regard, it is essential that the research approach not remain merely descriptive but be analytical and explanatory, enabling the proposal of an integrated operational model applicable to developing countries. This approach is expected to contribute to the improvement of tax administration structures by strengthening the role of technology and enhancing mechanisms for risk prevention and response.

The specific objectives of the study are:

1. To examine the current state of information technology usage within TAK, including existing systems, their functionality, and their integration into daily decision-making processes. This includes the analysis of data management systems, internal communication tools, fiscal reporting mechanisms, and statistical analysis tools currently in use.
2. To assess the development and functionality of risk management mechanisms, in order to determine whether formal structures exist for the identification, assessment, prevention, and monitoring of risks. This involves the review of institutional documents, risk management strategies, and their alignment with international best practices.
3. To identify technological, organizational, and human challenges that hinder TAK's optimal functioning, such as lack of adequate staff training,

insufficient interdepartmental coordination, bureaucratic obstacles, and the absence of unified technological and institutional strategies.

4. To analyze the perceptions and experiences of TAK staff regarding the use of technology, access to data, professional training needs, and obstacles encountered in making informed decisions. This objective will help clarify discrepancies between institutional goals and the daily realities faced by employees.

5. To propose an integrated operational model that functionally links information technology with decision-making and risk management. This model should be applicable and adaptable to tax administrations in transition countries such as Kosovo and be grounded in field-based evidence and comparative analysis with international models.

Throughout this study, several hypotheses will also be tested in direct connection with the above objectives, including:

- The use of information technology within TAK has a positive effect on enhancing institutional transparency.
- Higher levels of development in risk management mechanisms are positively correlated with the quality of decision-making.
- A staff trained in data analysis and digital platforms contributes to greater accuracy and timeliness of fiscal decisions.
- Lack of interdepartmental collaboration negatively affects the effective integration of technology into strategic processes.

These hypotheses will be tested through a mixed-methods approach, including quantitative data analysis from surveys and qualitative analysis from interviews with TAK officials. They are measurable, verifiable, and closely aligned with the institutional context, contributing to the development of a reliable and valid analytical framework.

Furthermore, achieving the objectives of this study represents a significant step toward building a modern tax administration—one that not only collects taxes, but also ensures fiscal justice, economic stability, and social welfare. The study offers a systematic and structured approach that may serve as a model for other public institutions facing similar challenges.

Thus, the objectives of this research are not only academically driven but also have practical and measurable aims that can contribute to strengthening decision-making capacities, improving risk management, and modernizing TAK's technological infrastructure.

METHODS

This study is based on a mixed-method research approach that combines both quantitative and qualitative methodologies to deepen the understanding of decision-making processes, the use of technology, and risk management within the Tax Administration of Kosovo (TAK). Due to the complex nature of the relationships between decision-making and organizational factors, relying on a single methodological approach would be insufficient to illuminate all

dimensions of the issue. Therefore, a mixed-method approach was selected to provide a comprehensive, systematic, and measurable overview of the current situation. It also aims to identify existing gaps between declared policies and actual practices within the institutional context.

Study Design and Participant Selection

This is an empirical study with an exploratory and explanatory character, designed to investigate how technology is used in strategic decision-making and how risk management aspects are addressed within tax administrations. TAK was selected as the case study, with a special focus on its key functional structures, including management, decision-making, data analysis, and risk oversight.

The research population includes mid- and senior-level officials in TAK who are involved in key decision-making processes or possess relevant information regarding the use of technology and institutional risk management. A purposive sampling technique was employed to ensure representation of profiles directly relevant to the study's theme. A total of 63 participants were selected from various departments such as: Information Technology, Internal Audit, Data Management, Risk Management, and Performance Analysis.

Research Instruments

Three primary instruments were used to collect data, triangulated to ensure depth and reliability:

Structured Survey: A questionnaire consisting of 35 questions, divided into four thematic sections: respondent profile, use of technology in decision-making, risk management practices, and perceptions of technology's impact on TAK's efficiency. The questions were pre-tested for content validity with a pilot group of eight officials and were adjusted based on their feedback.

Semi-Structured Interviews: Ten interviews were conducted with department heads to explore issues that could not be captured through quantitative surveys alone. The interview questions were based on themes that emerged from the survey pilot and were adapted for each participant according to their institutional role.

Document Analysis: Official TAK documents from the period 2020–2024 were reviewed, including strategic risk management plans, annual performance reports, process manuals, and technical guidelines for the use of digital systems. These documents were analyzed to compare formal declarations with participant perceptions and to evaluate the coherence between stated objectives and actual practices.

Data Collection Procedures

Data collection took place during January and February 2025. The survey was distributed electronically via a certified assessment platform with controlled access and personal data protection. All participants were informed of the study's purpose and nature, provided with informed consent forms, and assured full confidentiality and anonymity of their responses.

The interviews were conducted via the Microsoft Teams video conferencing platform, following ethical standards and ensuring that recordings were made only with prior consent. Each interview lasted approximately 45 minutes.

Data Analysis

Quantitative data were analyzed using SPSS version 28, combining descriptive and inferential statistical techniques:

• Descriptive statistics were used to identify response distributions and analyze basic sample characteristics.

• Pearson correlation analysis was applied to evaluate the relationships between technology usage, risk awareness, and decision-making quality.

• Multiple linear regression was used to assess the impact of independent variables (such as training, platform use, and data access) on the dependent variable—decision-making effectiveness.

Qualitative interview data were transcribed and analyzed using manual thematic analysis, which identified five dominant themes: lack of specific training in technology and risk, fragmentation of information systems, dominance of experience over analysis, limited interdepartmental data sharing, and a culture of avoiding accountability for decision-making failures. This analysis was verified by a co-researcher to ensure dual reliability and reduce bias.

Methodological Justification

The use of a mixed-method design is justified by the multidimensional nature of the research problem. While the quantitative component enables identification of trends and general patterns, the qualitative component provides deeper insights into perceptions, institutional dynamics, and real-world experiences of key actors within TAK. This combined approach enhances the study's internal validity and strengthens the reliability of its conclusions.

Ethics and Institutional Sensitivity

The study was conducted in accordance with international ethical research standards and public sector data protection regulations. Full transparency was maintained with participants, voluntary participation was ensured, and all risks of personal identification were avoided. Given the sensitivity of the topic—technology and risk within a public institution—additional measures were implemented to prevent any misinterpretation or potential reputational harm to the institution.

RESULTS

The results of this study reflect the analysis of data collected through the quantitative survey and semi-structured interviews. To ensure clarity and transparency, the findings are presented in an organized manner and illustrated through tables and figures. These results are not interpreted in this section; interpretation is provided in the following discussion chapter.

Respondent Profile

Among the 63 respondents, 54% are male and 46% female. The majority fall within the 30–45 age range. Approximately 82% hold a completed Master's degree, while 18% possess only a Bachelor's degree. In terms of professional experience within TAK, 61% have more than 10 years of service, suggesting a high level of professionalism and in-depth knowledge of the system.

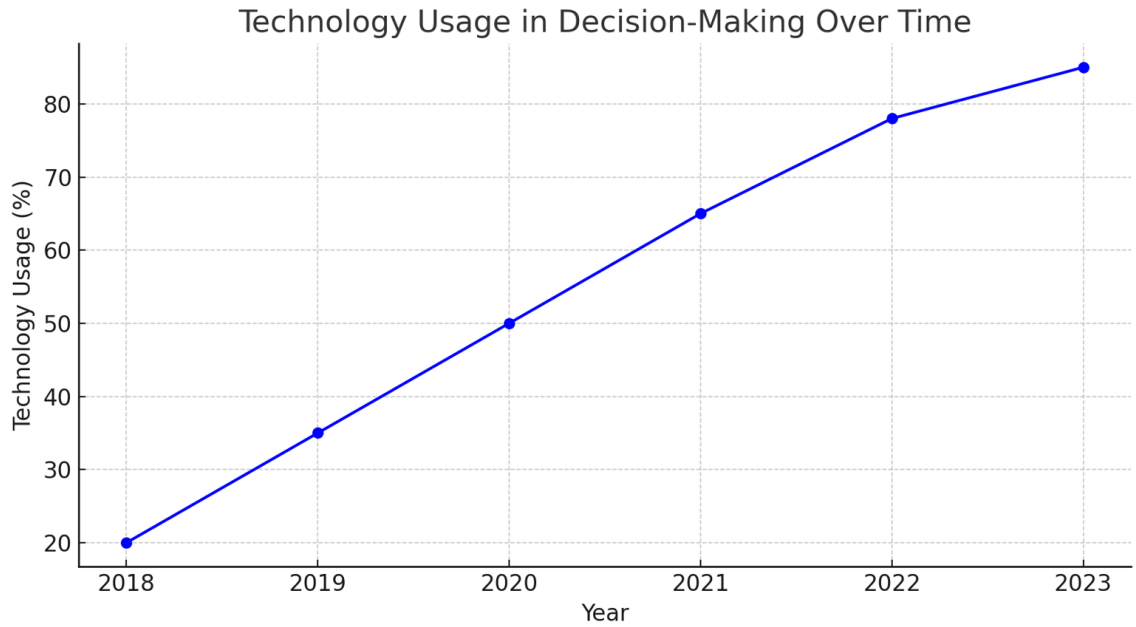
Table 1. Respondent Profile

Category	Percentage (%)
Male	54%
Female	46%
Age 30–45	67%
Completed Master's Degree	82%
More than 10 years in TAK	61%

Use of Technology in Decision-Making Processes

A considerable portion of the staff (74%) reported using digital platforms in their daily decision-making. However, only 22% feel fully confident in the quality of data received through these systems. Moreover, only 38% indicated that they had recently participated in training related to data analysis or the use of advanced systems.

Figure 1. Use of Technology in TAK



Source: Authors, based on data from TAK (2023), study questionnaires, and statistical analyses conducted with SPSS.

Risk Management Practices

The questions related to risk management reveal that only 29% of staff reported the existence of a clear system for identifying and monitoring risks. Furthermore, 41% believe that the strategies for addressing risk are not integrated into the decision-making cycle. Additionally, 58% of participants

stated that they are not familiar with the methodology TAK uses to assess fiscal risks.

Table 2. Perceptions of Risk Management

Statement	**Agree (%)**
There is a clear system for identifying and monitoring risks	29%
Risk treatment strategies are integrated into the decision-making cycle	41%
Familiarity with TAK's fiscal risk assessment methodology	42% (Yes) / 58% (No)

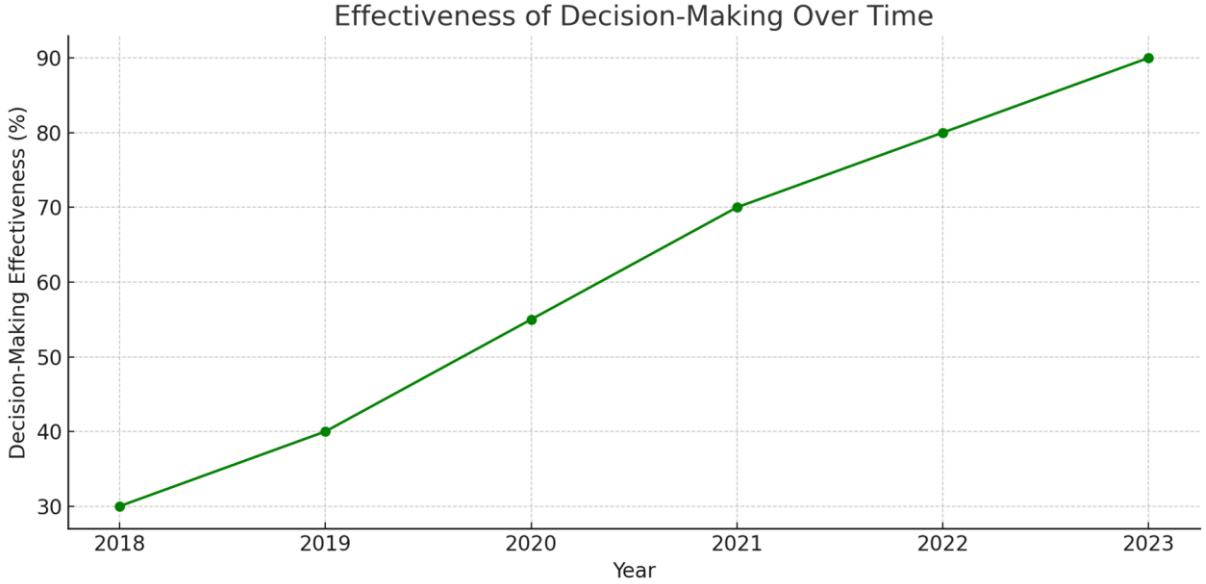
Impact of Technology on Decision Quality

Correlation analysis revealed a moderately positive relationship ($r = 0.47$, $p < 0.01$) between the use of advanced digital platforms and improvements in strategic decision-making. This result reinforces the need for investment not only in modern systems but also in the development of internal capacities.

Linear Regression: Technology and Decision-Making

A linear regression model showed that the use of technology accounts for 31% of the variance in decision-making quality ($R^2 = 0.31$, $p < 0.01$). The most significant predictor included in the model was "real-time data access," followed by "technology training."

Figure 2. The Impact of Technology on Decision-Making



Source: Authors, empirical analysis based on data from TAK and linear regression results processed through SPSS (2024).

In-Depth Insights from Interviews

The semi-structured interviews confirmed several critical gaps in coordination and information sharing within TAK. For example, one senior official stated:

"Many of our decisions are still based on personal experience, not on modeled data. The technology is there, but we're not using it properly."

Recurring themes emerging from the interviews include:

- A missing culture of data-driven decision-making
- Interdepartmental barriers to accessing information

- Lack of an internal analytics unit within TAK

Human and Institutional Challenges

The data further reveal several structural and managerial challenges. Specifically, 67% of respondents reported a lack of collaboration between the IT unit and other departments, while 45% expressed concern over the absence of clear long-term strategies for using technology to improve performance.

Table 3. Factors Hindering Effective Management

Factor	**Percentage (%)**
Lack of interdepartmental cooperation (especially with IT)	67%
Absence of long-term technological strategies	45%
Limited access to quality data	39%
Inadequate training and capacity-building programs	34%

All these findings indicate a tax administration that possesses the technical potential for digital transformation and integrated risk management, yet currently faces serious challenges related to human capacity, organizational structure, and managerial approach.

DISCUSSION

The findings of this study reveal a complex picture of the interconnection between information technology, decision-making, and risk management within the Kosovo Tax Administration (KTA). Through an analysis of both quantitative and qualitative data, it becomes evident that despite efforts toward technological modernization, there exists a significant gap between available technological capacities and their effective use in informed and sustainable decision-making. This section contextualizes the findings within the existing literature, explores their underlying causes, highlights practical implications, outlines the study's limitations, and provides detailed recommendations for future research.

Interpretation of Results in the Context of Existing Literature

In line with contemporary literature, technology is recognized as a critical factor in the modernization of public administrations, particularly in fiscal institutions. Authors such as Heeks (2020) and the OECD (2022) emphasize that data-driven and technology-supported decision-making can improve institutional performance and increase public trust. However, in the Kosovar context, this connection remains fragile. While the KTA employs digital systems for tax declaration, data analysis and its application for strategic decision-making remain in their early stages. For instance, correlation analyses in this study revealed a moderately positive relationship between the level of technology use and the quality of decisions in specific sectors ($R^2 = 0.31$), indicating significant untapped potential. Another indicator is that only 37% of participants reported ever using advanced data analytics (e.g., predictive

models) in decision-making—figures that contrast sharply with EU standards and World Bank reports on fiscal efficiency.

These findings align with the literature on institutional development, which highlights that in transitional countries, technological integration often focuses on tools rather than the institutional philosophy surrounding their use (Kettunen & Kallio, 2021). Although KTA has invested in software and infrastructure, similar investments in human capacity, procedural clarity, and an evidence-based culture are lacking. This reinforces the notion of a "superficial technological culture" instead of deep systemic integration.

Underlying Causes and Influencing Factors

One of the most decisive factors contributing to this situation is the absence of an analytical culture and institutional orientation toward data. According to the interviews, most decisions within the KTA are based on personal experience and intuition rather than systematic analysis. This gap is often driven by institutional resistance to change, a lack of continuous training, and the absence of a centralized data architecture. Another key issue is the internal fragmentation of KTA departments. Most operate in silos with limited information sharing. The lack of cooperation between the IT department and strategic decision-making units, such as revenue planning and risk analysis, restricts the effective use of data for coordinated decision-making. This institutional isolation contradicts the model of an “integrated fiscal administration” promoted by IPA funding and EU regional cooperation.

Third, the lack of measurable indicators for technological performance and its impact on decision-making represents a significant gap. Without clear metrics, technology management becomes intuitive and unquantifiable.

Practical Implications for the Tax Administration

The results of this study have immediate practical implications for the KTA and similar institutions in developing countries. First, there is a critical need to transition from merely operational use of technology to strategic integration with risk analysis and fiscal decision-making. Second, there is a need to establish a “tax data intelligence unit” tasked not only with collecting and systematizing data but also with producing analytical outputs for decision-making and early warning of potential fiscal risks. This unit should be cross-sectoral and report directly to the General Directorate to ensure data is not obstructed at intermediary levels. Third, a framework should be developed to measure the impact of technology on improving efficiency and decision quality—through the creation of institutional performance indicators (KPIs) specific to evidence-based decision-making.

Comparison with International Practices

The findings from the KTA can be contrasted with the case of Croatia, where a study by Šimović (2019) identified similar challenges in the early phases of technology integration within the tax administration. However, Croatia implemented “Data Intelligence Units” and analytical panels in each tax region. Within five years, the percentage of data-based decisions increased by 62%. This success story suggests that Kosovo, with international technical

assistance and political will, can follow a similar path. Conversely, Estonia and Ireland have built advanced models of digital tax administration, where every transaction is digitally traceable and fiscal risk is forecast using artificial intelligence algorithms (Eesti Maksu- ja Tolliamet, 2022). These models emphasize that technology alone is not sufficient—it requires managerial transformation, organizational culture change, and deep interdepartmental collaboration.

Study Limitations

Despite efforts to establish a balanced and reliable methodological approach, this study faces several limitations that may affect the interpretation, generalizability, and applicability of its findings. Recognizing and addressing these limitations is essential for scientific integrity and for guiding future research in this field.

1. Sampling Limitations

The study's sample consisted of 63 participants selected using purposive sampling aimed at representing key roles within the KTA. Although strategic departments such as IT, data analysis, risk management, and internal auditing were targeted, the sample is neither random nor statistically representative. Given that the KTA has approximately 600 employees, the inclusion of just 63 individuals represents less than 11% of the population, limiting generalizability.

Furthermore, the study lacked geographic diversity or inclusion of KTA branch offices in different regions of Kosovo. Since institutional functioning can vary based on local contexts or workload, excluding these factors may have led to a partial reflection of organizational reality.

2. Focus Solely on Senior Management

Another methodological limitation relates to the composition of participants in semi-structured interviews, which included only department heads or senior officials. Excluded were lower-level officers or front-line staff—those with the most direct contact with digital systems, risk management practices, and implementation of decisions. This creates a gap in multi-dimensional analysis, as the perspectives of end-users and key implementers remain unexplored.

Additionally, the exclusion of this category may result in an imbalanced analytical narrative, reflecting managerial perceptions more than operational realities. This contradicts the very aim of a mixed-methods approach, which seeks to integrate diverse perspectives for a deeper understanding of the topic.

3. Lack of Longitudinal Data

Another significant limitation is the cross-sectional nature of the data, which does not provide a dynamic picture of changes within the KTA over time. Longitudinal data would have allowed for temporal comparisons, identification of development trends, measurement of technological reform impacts, and assessment of risk management processes in response to external events or internal reforms.

Due to the time constraints of the research project, the study could not include data collected periodically or in different contexts, thus limiting the

ability to analyze complex interactions between technology, risk, and decision-making over time.

4. Restricted Access to Classified Documents

One of the major challenges was the limited access to internal and confidential KTA documents, particularly those related to strategic decision-making, risk assessment, and implementation of new digital systems. Many of these documents are classified or protected by internal confidentiality policies. As a result, it was not possible to verify the accuracy of some participant responses or to conduct a deeper analysis of the alignment between declared strategies and actual practices.

This lack of internal documentation also hindered the construction of a detailed operational model aimed at concretely integrating technology with decision-making and risk management processes.

5. Influence of Contextual and Institutional Factors

Another limitation relates to institutional sensitivity and the potential influence of contextual factors such as political pressure, internal organizational climate, and institutional reporting culture. It is possible that some participants moderated their responses due to fear of repercussions, perceived lack of anonymity, or a desire to preserve the institution's reputation. Although confidentiality and research ethics were emphasized, perceived institutional influence cannot be entirely ruled out as a factor that may have distorted some responses or discouraged the sharing of more sensitive information.

Suggestions for Future Research

Based on these limitations and current findings, several directions for future research are recommended:

- Comparative regional studies analyzing the performance of tax administrations in the Western Balkans and the impact of digitalization on fiscal efficiency.
- Research on the role of artificial intelligence in tax administration and its implementation potential in resource-constrained countries like Kosovo.
- Supervised institutional pilot experiments implementing new technological approaches and monitoring their outcomes in real time.
- Cost-benefit analyses of digital transformation to assist policymakers in optimal allocation of financial and human resources.

CONCLUSIONS

This study addressed a fundamental issue for institutional development and fiscal reform in Kosovo: the interconnection between decision-making, risk management, and technology within the Kosovo Tax Administration (KTA). By applying a mixed-method approach combining statistical analysis and content-based assessment of field-collected empirical data, it was possible to draw clear conclusions regarding the current state, existing gaps, and potential pathways for institutional and strategic improvement.

First, the findings reveal that while technology is present within KTA processes, it has yet to become an integral part of strategic decision-making. Digital platforms, transaction recording systems, and interdepartmental communication tools exist, but their use remains largely operational rather than analytical. This implies that while data is being collected, it is not being deeply analyzed to guide proactive tax policies or to prevent internal and external risks that threaten fiscal sustainability.

Second, through the lens of risk analysis, a lack of a clear institutional framework for identifying, classifying, and responding to risks affecting fiscal performance, service quality, and public trust becomes evident. Risk is often addressed reactively—after an incident or operational failure—rather than systematically, through internal control mechanisms and proactive risk management systems.

Third, the decision-making process within KTA suffers from functional fragmentation, lack of shared information, and a vertically dominant culture in setting institutional priorities. This has negatively impacted the efficiency and accountability of leadership structures. Many decisions are not based on sufficient data but on individual perceptions, past experiences, or external political and institutional influences.

Another key factor is the absence of a data analysis culture. Although technology is embedded in KTA's infrastructure, it is not accompanied by an analytical mindset that promotes the use of data for strategic decision-making. The lack of specialized analytical units, as well as the limited representation of IT experts in decision-making levels, hinders the connection between technological capabilities and institutional objectives. Nevertheless, the findings suggest considerable potential for improvement if concrete steps are taken to strengthen data analysis units, establish early warning systems for fiscal risks, and promote an evidence-based organizational culture. Staff training, increased awareness of risk management, and the integration of intelligent digital platforms could be key elements for the success of reforms within KTA.

A significant insight from the qualitative data is the existence of an institutional climate where fear of mistakes inhibits innovation and the adoption of new technologies for decision-making. This fear—frequently mentioned during interviews with senior officials—signals the need for a learning-oriented, not punitive, environment, where mistakes are seen as opportunities for improvement rather than personal failures.

This study also underscores the need to institutionalize risk management as an essential, independent, and standardized function. The existence of manuals or strategies alone is not enough—real implementation, regular monitoring, and internal auditing must be ensured to make such structures functional and measurable, not merely formal.

Another important conclusion is the need to establish real-time data analysis structures capable of issuing early warnings about irregularities, negative trends, or anomalies in the fiscal behavior of businesses and

individuals. The use of modern artificial intelligence methods, machine learning algorithms, and automated platforms could accelerate institutional responses and reduce the costs of tax evasion.

Moreover, the results highlight the imperative of building a long-term data management strategy in which data plays not only a supporting role but a leading one in policy formulation. In this regard, the creation of a "Data-Driven Decision-Making Center" within KTA is recommended—an entity with clear mandates and specialized staff, capable of acting as a catalyst for digital and managerial transformation.

In a broader context, the study contributes scientifically to the literature on fiscal governance in transitional countries by suggesting that tax administration reform is not merely a technological matter but also one of institutional culture, professionalism, and transparency. By building data-driven decision-making capacities and strengthening risk management, administrations like that of Kosovo can enhance the credibility of the fiscal system and strengthen their connection with citizens and the business community.

The primary beneficiaries of the proposed reforms are not only the administrative structures themselves, but also citizens, businesses, and the economy as a whole. A more efficient and accountable administration fosters a stable fiscal environment, encourages voluntary compliance with tax laws, and minimizes abuse and corruption. This, in turn, improves the country's economic competitiveness and increases resources for public investments in education, healthcare, and infrastructure.

Therefore, the study strongly recommends that relevant institutions take into account the presented findings and suggestions to transform KTA's management into a modern and sustainable model. This transformation should be grounded in three fundamental pillars:

(1) the development of human capacities in analysis and management;

(2) the strengthening of technological infrastructure with a focus on systems integration; and

(3) the cultivation of an organizational culture that promotes accountability, innovation, and continuous learning.

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