

Foreword

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Issue 2/2022 of the Croatian and Comparative Public Administration Journal, which we hereby present to our readers, brings six scientific papers divided into three sections. The papers analyse important topics in several areas, such as modernisation and Europeanisation of public administration in transition countries, quality and ethics in public administration and two interesting topics related to tax law and tax administration.

The papers in the first section *Modernisation and Europeanisation of Transition Countries* touch on two topics that shed light on the processes of reform and adaptation of public administrations in transition countries to EU standards, as well as general standards of modern public administration. In her paper entitled *The Development of the Administrative Court Systems in Transition Countries and their Role in Democratic, Economic and Societal Transition*, Associate Professor at the Faculty of Law in Zagreb Mateja Held analyses the development of administrative justice in transition countries. The paper is based on a comparative analysis of the administrative judicial systems of 11 transition countries and seeks answers to the question of how modernization standards developed by various international organizations, primarily the Council of Europe, on the one hand, and the Europeanisation process on the other affect organisation and work of administrative justice systems. The second paper in this section was written by Llokman Mirtezani and Muazam Halili, both assistant professors at the Faculty of Political Science and Public Administration of the Dardania University in Pristina. The paper entitled *Historical Background, Reforms of the Public Administration and the European Integration of Kosovo* focuses on the case study of the development of public administration of the young state, the Republic of Kosovo, especially taking into account its efforts to move closer to full EU membership. The paper contains concrete recommendations for improving public administration and concludes that public administration in Kosovo continues to face signifi-

cant challenges and needs to adapt to EU standards despite implemented reforms.

The second section contains two papers grouped under the topic of *Quality and Ethics of Public Governance*. The first paper entitled *The Role of E-Government in the Evaluation of the Quality of Governance in the Countries of the European Union* was written by Veronika Linhartova, Assistant Professor at the Department of Economics and Management of Ambis University in Prague. The paper is based on a longitudinal analysis of the EU countries of the use of e-government and its impact on the quality of governance. It is based on a quantitative analysis conducted using regression analysis to determine the relationship between e-government instruments and the quality of public governance. The second paper in this section was written by a group of Malaysian authors, namely professor Sri Langgeng Ratnasari, Associate Professor Nomahaza Mahadi, PhD candidate Nur Anis Nordin, and junior researcher Dio Caisar Darma. Their paper is the result of a significant collaboration between the University of Technology Malaysia, the University of the Riau Islands, and the Samarinda College of Economics. The paper entitled *Ethical Work Climate, Social Trust and Decision Making in Malaysian Public Administration: The Case of MECD Malaysia* is based on an empirical analysis of the relationship between social trust and the decision-making process with respect to ethical work climate. Based on 349 responses of study participants, a total of ten hypotheses were tested, seven of which were confirmed while three were rejected.

The last two papers in this issue are grouped into a third section called *Participation and Public Decision-Making*. The first of them was written by Tina Sever and Tatjana Stanimirović, both assistant professors at the Faculty of Public Administration in Ljubljana, and is entitled *Can Voluntary Tax Compliance Status Lead to Participation, Transparency and Co-operation?* The paper analyses the instrument of voluntary tax compliance, which was introduced into Slovenian tax law in 2015 with the aim of promoting partnership and cooperation between tax authorities and citizens. The analysis showed the advantages of the mentioned instrument and user satisfaction, but also some of its shortcomings and weaknesses and the need for improvement. The last paper in this issue was written by Valentino Kuzelj, a student at the Faculty of Law in Zagreb. The paper is entitled *Prohibition of Referenda on Budgetary Issues from a Croatian and Comparative Perspective* and was awarded the Eugen Pusić Prize by the Institute of Public Administration in Zagreb. Although the paper mainly discusses constitutional regulation of tax and budgetary issues and criti-

cally analyses the practice of the Croatian Constitutional Court, the paper is based on a comparative analysis of constitutional matter dedicated to referendum decision-making in several European countries. Finally, the author advocates the need for constitutional changes and a clear prohibition on referendum decision-making in tax and budgetary matters.

The publication of this issue would not be possible without the whole-hearted engagement of the international and domestic editorial team, reviewers who conscientiously and meticulously reviewed the submitted works, proof-readers and technical preparation of the text for printing, and authors who wrote and revised their papers. They have once again shown that science is by nature a collective effort and that every segment of that effort is indispensable and important for the end result. The impact and outcomes of the published papers will be judged by a professional and scientific readership. All in all, I would like to thank all the previously listed actors involved in the content and technical preparation of this issue and look forward to the next issue. Until its publication, enjoy the current issue and the papers we have published!

Happy reading and quoting!

Associate Professor Vedran Đulabić
Editor-in-Chief