



Corporate Environmental Liability in Albania: Integrating Legal Frameworks with Educational Compliance Practices

Elena Filip^{1*}, Anjeza Liçenji¹, Kestrin Katro¹

¹Faculty of Law, University of Tirana, Albania

* elena.filip@fdut.edu.al

DOI: 10.26417/k09aeb29

Abstract

As global awareness of environmental degradation grows, corporations are increasingly expected to take responsibility for reducing their environmental impact. In Albania, businesses are recognized as significant contributors to ecological harm, with the legal framework, including the Civil Code, Criminal Code, and Law on Environmental Protection, assigning them environmental responsibility alongside natural persons. A key mechanism to address this responsibility is education: training employees and managers on compliance practices ensures effective implementation and fosters a green culture within organizations. Although compliance programs are not explicitly codified in Albanian law, they remain closely linked to good governance, helping companies prevent environmental damage, avoid fines, and strengthen operational accountability. By integrating education, training, and environmental compliance into their corporate strategies, Albanian companies can enhance stakeholder engagement, improve their market reputation, and achieve sustainable development over time, aligning with national and international environmental standards. This way, we aim to highlight that environmental education, beyond reinforcing compliance, is increasingly a strategic driver for promoting environmental awareness and sustainability in corporate operations, ultimately supporting long-term development and corporate success.

Keywords: Environmental Law, Compliance Policies, Environmental Damage, Business Ethics Education, Environmental Protection, Corporate Governance.

Introduction

The preservation of the natural environment has become one of the central concerns of the modern era (López, 2024). As global awareness of environmental degradation continues to rise, there is an urgent need for corporations to assume greater responsibility as key agents in reducing their ecological footprint and carbon

emissions (Pathania & Rastogi, 2024; Wright & Nyberg, 2024). Recent studies indicate that if current patterns of consumption and production remain unchanged, and the global population continues to grow, humanity will require the equivalent of three planets to sustain its lifestyle by 2050 (United Nations [UN], 2024). Given that human well-being depends fundamentally on the environment, its preservation has become a priority for all actors, as environmental protection directly contributes to the longevity of societies and, ultimately, to broader social and life sustainability. (Harivelo & Harifidy, 2022)

To address the growing need for environmental conservation, governments and public and private organizations across countries are implementing standards and measures aimed at improving overall environmental conditions (Sarfraz et al., 2023). In this context, environmental responsibility has become increasingly critical for companies, as business entities are now widely recognized both as major contributors to environmental degradation and as key actors in the development and implementation of sustainable solutions (Zherri & Kalemi, 2025).

In contemporary society, the impacts of corporate industrial practices extend from localized pollution to global climate change (Terrapass, 2024). Corporate operations directly affect the environment, generating multiple challenges such as air and water pollution, greenhouse gas emissions, natural resource depletion, and global warming (Bhat et al., 2024). Consequently, the increasing frequency of extreme environmental events has made the adoption of green strategies and compliance-oriented policies an urgent priority for companies seeking to enhance their resilience (Wu & Tham, 2023).

Consistent with this global trend, businesses in Albania face significant environmental challenges, including air and water pollution, inadequate waste management infrastructure, and deforestation (Musabelliu, 2021). These conditions highlight the growing need for Albanian companies to recognize their ecological footprint and adopt innovative preventive solutions. Accordingly, companies must develop the capacity to design and implement strategies that foster a strong corporate environmental culture while ensuring full compliance with existing environmental legislation.

Results

Environmental Damage in Albania: The Responsibility of Commercial Companies as Legal Entities

Albania has undergone rapid urban development in recent decades, a process accompanied by significant environmental costs, including increased consumption, transportation pressures, urban waste generation, sewage discharge, deforestation, erosion, and uncontrolled construction (Hitaj, 2015). These challenges have prompted Albanian authorities to take substantial steps toward strengthening environmental protection, including the adoption of the 2030 Agenda for Sustainable Development and its 17 Sustainable Development Goals (SDGs) (Institute of Statistics

[INSTAT], 2020), the Green Agenda for the Western Balkans (GAWB), and commitments under the Paris Agreement as part of Albania's international obligations. At the national level, Albania has also adopted a National Strategy on Climate Change and its associated Action Plans (2020–2030), along with other strategic frameworks aimed at supporting the country's transition toward a greener economy (Feimi & Vela, 2025).

In response to these challenges and commitments, Albania has made notable progress in drafting and adopting modern environmental legislation since the 1990s, and particularly after 2010 (Balkan Investigative Reporting Network [BIRN], 2023). Firstly, the fundamental principles of environmental protection have been elevated to constitutional status, as the Constitution of the Republic of Albania explicitly obliges state authorities to safeguard a healthy and ecologically sustainable environment for present and future generations (Constitution of the Republic of Albania, 1998). Then building upon this constitutional foundation, the national environmental framework has evolved into a comprehensive legal system comprising the Framework Law on Environmental Protection, various sectoral laws and bylaws, provisions of the Criminal and Civil Codes, and numerous international environmental treaties to which Albania is a party, collectively establishing differentiated forms of responsibility and liability for individuals and entities that cause pollution or environmental damage (Turkeshi, 2015; Selimi & Zaganjori, 2015).

Today, environmental law has been consolidated as an autonomous branch of the Albanian legal system (Hitaj, 2015). Most sector-specific environmental laws, including the Law on Protected Areas (Law No. 81/2017), the Law on the Protection of Biodiversity (Law No. 9587/2006), the Law on the Environmental Treatment of Wastewater (Law No. 9115/2003), and the Framework Law on Environmental Protection (Law No. 10431/2011), establish legal norms aimed at preventing and remedying environmental damage caused by public institutions as well as natural and legal persons. Within these legislative provisions, liability for environmental damage is grounded in the "polluter pays" principle, which seeks to prevent environmental harm, ensure compensation for damage caused, promote environmental rehabilitation, and encourage the adoption of measures and practices that minimize the risk of future environmental damage.

At the administrative level, the Framework Law on Environmental Protection designates the National Environmental Agency (NEA) as the competent authority responsible for identifying operators that pose a direct threat of environmental damage or have caused such damage, assessing the severity of the harm, and determining appropriate rehabilitation measures (Law No. 10431/2011). In exercising these and other legally mandated competences, the NEA conducted a total of 1,630 inspections in 2024, resulting in the imposition of 96 administrative measures, representing an improvement compared to 2023, when 1,142 inspections and 84 administrative measures were recorded (NEA, 2024).

From a civil law approach, environmental damage in Albania is recognized as a key element for establishing civil liability arising from acts of environmental deterioration, as provided under Article 624 of the Civil Code. Within this framework, civil liability is contingent upon the existence of actual environmental damage, as the mere risk of potential harm is insufficient to trigger liability (Talciani, 1996). Although the Albanian regulatory framework does not offer detailed methodological guidance for the assessment of environmental damage, such damage must nonetheless be proven for civil liability to apply (Res Publica, 2018).

From a criminal law perspective, environmental crimes and misdemeanors are regulated under Chapter IV of the Albanian Criminal Code (Criminal Code, 1995). These provisions aim to protect the environment from socially dangerous conduct that is unlawful, committed with fault, and results in harmful consequences (High Inspector of Justice, 2023). Consistent with administrative and civil proceedings, criminal liability may be imposed not only on natural persons but also on legal persons for offenses committed in their name or for their benefit by governing bodies or authorized representatives (High Inspector of Justice, 2023). According to official government data, 48 criminal cases concerning environmental offenses under the Criminal Code were adjudicated in 2024, of which only 8 resulted in convictions (Ministry of Justice, 2025).

Corporate Awareness of Environmental Impact and Preventive Measures Against Environmental Damage

Environmental concerns within companies, often framed as part of their ethical responsibilities, have gained significant prominence since the 1990s, although such concerns are not new and can be traced back to the early decades of the twentieth century (De Gata Sánchez, 2004). Their increasing relevance is largely attributable to the expanding scope of corporate activities and the growth of outsourced and transnational operations, which exert a direct influence on both the contemporary social and natural environment (Jiménez Cardona, 2024). In today's economy, environmental responsibility plays a central role across all types of business activities (Kostruba, 2021), as environmental protection is increasingly recognized as a key factor in strengthening organizational commitment and improving good corporate governance.

In this context, the voluntary implementation of Corporate Social Responsibility (CSR) practices represents one of the most effective approaches to reducing environmental damage (Li et al., 2022), given that responsible environmental behavior constitutes a core component of CSR (Kostruba, 2021). The environmental dimension of CSR specifically encompasses corporate actions aimed at protecting the environment and climate, reducing waste, and minimizing harmful emissions. Accordingly, companies increasingly integrate environmental protection into their operational strategies, driven both by internal governance commitments and by regulatory requirements mandating compliance with environmental standards (Li et

al., 2022), thereby supporting the effective implementation of sustainable development and environmental management principles (Verchagina et al., 2022).

Corporate Awareness Toward Environmental Protection in Albanian Commercial Law

The activities of commercial companies are among the main causes of environmental pollution globally, with sectors such as manufacturing, mining, transportation, construction, agriculture, forestry, and fishing identified as the primary contributors (Vaitiekuniene et al., 2024). This reality has generated growing concern and pressure from stakeholders, including clients, employees, and government authorities, regarding the environmental footprint of corporate activities and the urgent need to adopt sustainable, resource-efficient practices (Sarfraz et al., 2023).

Similarly in Albania, corporations, particularly those operating in the industrial, mining, and metallurgical sectors, are among the primary sources of environmental pollution (National Environmental Agency [NEA], 2024), as in many countries worldwide. Within this context, beyond the general principles of environmental responsibility established by the Civil and Criminal Codes and specific environmental legislation, the Law on Commercial Companies explicitly addresses the environmental impact of corporate activities. In particular, Articles 98 and 163 of the Law on Commercial Companies state that: "The administrators and members of the management board are obliged to perform their duties, as defined by law or the company's statute, in good faith and in the best interest of the company as a whole, with particular attention to the impact of its activities on the environment" (Law No. 9901/2008).

This highlights the significance of including environmental sustainability within corporate law, as it acknowledges that organizations operate within a specific external environment and interact, directly or indirectly, with multiple stakeholders in socio-economic relations, toward whom they bear obligations (Verchagina et al., 2022). To achieve effective outcomes from these interactions, organizations must consider the diverse interests of their stakeholders, with environmental sustainability forming a central component of the broader approach to integrating stakeholder concerns into corporate governance and strategic decision-making (Dine & Blecher, 2016). In line with this perspective, Articles 98 and 163 of the Law on Commercial Companies explicitly address the environmental sustainability of corporate operations, recognizing it as an integral aspect of the company's overall best interest (Dine & Blecher, 2016).

Furthermore, this position, reflected in both Albanian legislation and the views of various authors on domestic law, is reinforced by the **Corporate Governance Code for Unlisted Joint-Stock Companies in Albania**, which states under Principle 2: *"All members of the board are obliged to act in the best interest of the commercial company. Among other responsibilities, this includes performing duties in good faith, including*

those related to ensuring the environmental sustainability of the company's operations.” (Ministry of Economy, Trade, and Energy, 2011)

In this regard, to better understand the relationship between Albanian commercial companies and the environment in which they operate, the authors developed a questionnaire to examine the measures companies take to prevent environmental damage. The questionnaire, consisting of 13 questions, was administered to **45 companies** across various sectors, including trade, construction, manufacturing, and services. Respondents were asked about a range of issues related to the environmental impact of their operations. One of the initial questions focused specifically on the persons or bodies responsible for managing environmental impact at the company level, as illustrated in **Figure 1** below.

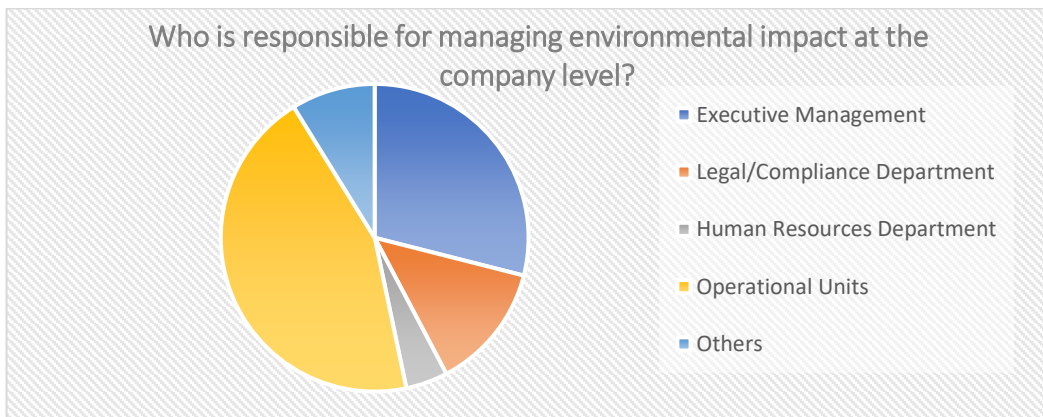


Figure 1: Responsible Body for Managing Environmental Impact at the Company Level. **Source:** Survey “Questionnaire on Measures Taken to Prevent Environmental Damage by Commercial Companies,” created by the authors, 2025.

These data indicate that, in practice, 44.4% of companies in Albania assign primary responsibility for managing environmental impacts to their Operational Units, whereas only 28.9% comply with the legal framework, which places this responsibility on governing bodies such as administrators or members of the management board (Law No. 9901/2008). Although governing bodies rank second, surpassing internal departments such as HR and Legal & Compliance, this pattern diverges from the prevailing view in Albanian doctrine, which maintains that company directors should be the principal actors informed about environmental risks, obligations, and key compliance issues (Dibra, 2015). This perspective is further reinforced by comparative foreign doctrine, which emphasizes that board members play a crucial supervisory role, covering environmental and social issues and promoting ethical values within corporate culture (Sánchez et al., 2018).

In conclusion, a company's sustainability profile depends largely on the establishment of a strong internal governance culture and consistent compliance with applicable norms, with systematic attention to environmental considerations at every stage of

operations (De Castro e Souza, 2023). Achieving this requires commitment from all corporate actors, particularly directors, who must demonstrate adherence to internal policies and codes of conduct (Rao & Tilt, 2016), as mandated by law and reinforced by the Codes of Ethics in force.

Discussion

The Impact of Compliance Policies on the Prevention of Environmental Damage

In countries like Albania, the development of a green culture can significantly enhance environmental awareness and foster greater compliance with sustainability practices (Feimi & Vela, 2025). In this context, the implementation of compliance mechanisms is widely employed as a strategy to maintain a positive corporate image (De Castro e Souza, 2023) associated with responsible and reliable operations, forming part of green culture or other good governance strategies. Although the level of awareness and adherence to environmental regulations varies considerably among companies (Wu, 2009), the Albanian context shows that some perform better than others. These differences can be attributed to several factors, including a company's market influence, financial resources, human and technological capacity (Almashhadani & Almashhadanie, 2023), and the specific nature of its business activities. To better understand the philosophy underpinning the broad concept of green culture and the role of compliance, the following section examines the importance of compliance policies within companies, with particular emphasis on environmental compliance and the protection of the environment.

General Concept of Compliance under Albanian Law

In the 21st century, corporate focus has increasingly shifted from merely avoiding penalties to actively pursuing compliance (Esty, 2017), as companies now seek to adhere not only to legal requirements but also to moral and civic obligations that guide their operations (Wu, 2009). In this context, effective compliance extends beyond the management of legal risks, encompassing adherence to ethical standards, reputational guidelines, and the broader principles of corporate social responsibility (Kurer, 2015).

This perspective is reinforced by the Corporate Governance Code for Unlisted Joint-Stock Companies, approved by the Ministry of Energy and Transport in Albania. Principle 6 of the Code states that the Board is responsible for overseeing risk management and maintaining effective internal controls to protect the interests of the company and its shareholders (Ministry of Economy, Trade, and Energy, 2011). Compliance systems support these objectives by promoting ethical behavior and establishing robust internal control procedures, which are essential for multiple aspects of corporate governance, including financial reporting, regulatory compliance, and operational reliability (Mesa-Pérez, 2023; Belesis et al., 2025).

In addition, Principle 6 emphasizes that the Board should implement clear and transparent measures for financial reporting and internal control, while periodically

reviewing and adjusting the internal control and risk management functions as needed (Ministry of Economy, Trade, and Energy, 2011). This requirement is reinforced by the Albanian Framework Law on Commercial Companies, which mandates that, in companies with a two-tier management structure, the Supervisory Board monitors the implementation of corporate policies by administrators and ensures compliance with both the law and the company's internal regulations (Law No. 9901/2008). As a result, although compliance programs are not explicitly codified in Albanian law, they are closely integrated with organizational governance (Díaz, 2022) and facilitate the implementation of best practices across areas such as environmental management.

The Importance of Environmental Compliance in Corporate Activity

For many years, regulatory enforcement has operated under the assumption that increasing the number of environmental norms would naturally lead to higher levels of compliance. (Ramírez & Palos-Sánchez, 2018) Over time, however, the concept of compliance has evolved beyond this assumption, becoming a continuous monitoring mechanism through which business activities are inspected transparently and on an ongoing basis. This approach creates a bridge between society and the environment, enabling organizations to define effective strategies to comply with applicable legislation and ensure environmental protection. (Reis et al., 2025)

Environmental compliance encompasses a set of standards and practices that guide organizations in meeting environmental legal requirements (Reis et al., 2025). Through effective compliance mechanisms, companies can strengthen their role as enablers of environmental sustainability (Sendawula et al., 2021) by minimizing negative environmental impacts and thereby advancing their broader sustainability objectives (Chi & Yang, 2024). In this way, companies can contribute concretely to the fulfillment of environmental responsibility by complying with environmental legislation; facilitating state environmental inspections of their facilities; monitoring and evaluating their activities against statutory standards; and introducing environmentally friendly technologies. (Kostruba, 2021)

To assess the extent to which its importance is reflected in the Albanian economic context, the authors, using the same questionnaire referenced above, asked Albanian companies whether they have a general compliance policy in place.

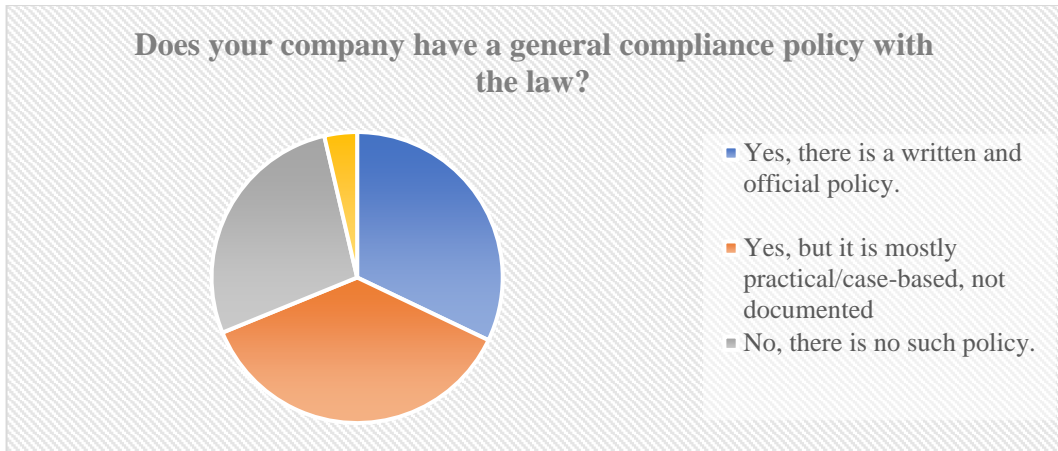


Figure 2: Implementation of Compliance Policies in Albanian Companies.

Source: Survey “Questionnaire on Measures Taken to Prevent Environmental Damage by Commercial Companies,” created by the authors, 2025.

The data above indicate that the adoption of a compliance policy is not yet widespread among Albanian companies. Only 31.8% report having a written and official policy, while approximately 36.4% address compliance on a case-by-case basis, while nearly 28% of companies state that they do not have any compliance policy as part of their internal regulatory framework. These findings suggest that many Albanian companies have not yet fully recognized the importance of aligning their activities with current legislation, despite the widespread understanding that non-compliance with established policies can lead to legal consequences, financial penalties, increased operational costs, and, above all, significant reputational damage (Financial Crime Academy, 2025).

In light of this, Albanian businesses must be educated on the importance of sustainability practices and compliance policies, as “the most serious barriers to change in business are attitudinal” (Dewhurst & Thomas, 2003). In this context, it has been rightly observed that “companies may be born and die, but the environment persists in its fullness” (Castro, 2022), emphasizing that environmental awareness is no longer a temporary trend but a permanent necessity. Consequently, companies must evolve in alignment with broader global expectations by developing policies that ensure compliance with environmental legislation and strengthening their long-term commitment to sustainability.

To further illustrate the essential role of compliance policies in addressing environmental issues within companies, the questionnaire prepared and distributed by the authors asked companies about any specific environmental policies they may have implemented, as shown in **Figure 3**.

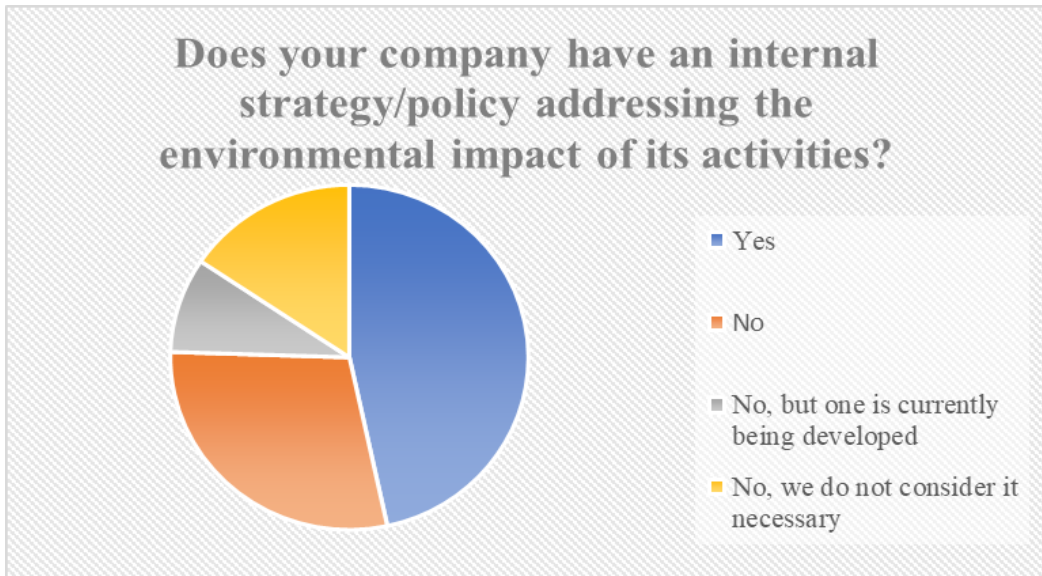


Figure 3: Adoption of Environment Strategies in Albanian Companies.

Source: Survey “Questionnaire on Measures Taken to Prevent Environmental Damage by Commercial Companies,” created by the authors, 2025.

In this case, the data seem not to fully align with those presented in **Figure 2**, as 44.4% of surveyed companies reported having a specific environmental strategy—approximately 12.6% more than those in the case of compliance policies. This suggests that, although nearly half of companies completely ignore environmental requirements (44.5%), it is more common for other firms to take some measures to comply, even if these efforts often fall short (Giles, 2022). From the results, we can understand that organizations are increasingly focusing on their socio-ecological practices (Sarfraz et al., 2023), with companies engaging more and more in innovative and green initiatives (Alam & Islam, 2021). However, these improvements are not always reflected in the Albanian context, as small and medium enterprises (SMEs) are often unaware of environmental management practices (Icka et al., 2021). This underscores the importance of such studies for the Albanian economy, as they demonstrate that corporate strategies and compliance measures must integrate environmental considerations and implement environmental principles throughout all stages of business operations, including innovation, production, distribution, marketing, disposal, and transportation (Ong, 2001).

Building on the discussion above, it can be concluded that a strong environmental understanding can significantly contribute to lasting improvements in an organization’s compliance culture (Forsyth & Tepper, 2024). In this regard, environmental measures offer a range of tangible benefits, including increased market opportunities for sustainable products, cost reductions associated with pollution control, social benefits such as improved health and quality of life, enhanced

resource efficiency, strengthened community resilience, and ensured regulatory compliance through the avoidance of fines and penalties.(Awewomom et al., 2024) To achieve these benefits, environmental management should be guided by a documented and official policy that clearly states the organization's commitment to a cleaner environment. In general, such environmental policies or strategies should include provisions for compliance with environmental protection requirements, a commitment to the continuous reduction of environmental risks, a dedication to improving environmental performance, and a commitment to share relevant information and objectives with both internal and external stakeholders.(Commission for Environmental Cooperation [CEC], 2000)

To better understand how companies approach the various components of their environmental governance, they were further asked about employee training and education, both key elements in establishing an effective compliance system capable of preventing environmental damage and strengthening organizational culture.

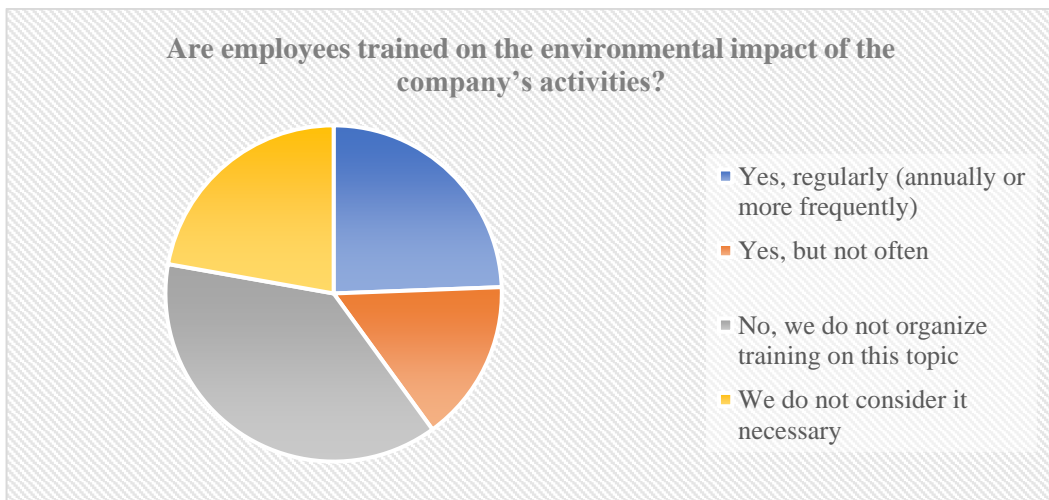


Figure 4: Training Practices on Corporate Environmental Impact.

Source: Survey "Questionnaire on Measures Taken to Prevent Environmental Damage by Commercial Companies," created by the authors, 2025.

These trainings are part of the concept of **green training**, which involves the implementation of training and orientation programs aimed at increasing employees' environmental awareness. (Sult et al., 2023) The specific objectives of such education include raising environmental sensitivity, providing relevant information, shaping attitudes, and developing knowledge that enables employees to address environmental problems and apply sustainable work practices (Alekseev et al., 2025) However, as the statistics above clearly show, this concept remains almost unexplored in Albania. Only **22.2%** of surveyed companies report that they regularly conduct training on the environmental impact of their activities, while an equal

percentage (22.2%) of them state that they have never considered such training necessary.

This reality is concerning, especially given that various studies have demonstrated that businesses should invest more in training strategies to benefit from long-term performance gains (Bashir & Santhi, 2022). This is because compliance management systems, supported by consistent training, monitoring, and controlling, are essential for mitigating risks and ensuring sustainable development (Judijanto & Saputra, 2025). Through the implementation of training and reporting programs, companies strengthen performance management outcomes and enhance employees' environmental commitment, motivating them to support an ethical climate within corporate operations. (Ramírez & Palos-Sánchez, 2018) In this way, the development of strong cultural norms helps employees make more ethical decisions, such as adopting environmentally friendly behaviors, demonstrating higher integrity, and contributing to the reduction of environmental pollution. (Costa & Opare, 2024)

Thus, training and orientation programs constitute an essential component of any environmental education strategy, as they facilitate the effective transfer of knowledge and skills necessary for the successful implementation of sustainable practices across all areas of a company's operations (Alekseev et al., 2025). The importance of such training is reinforced by the classical Plan-Do-Check-Act (PDCA) model, which emphasizes continuous improvement and underlines the principle that environmental management must establish procedures ensuring that all personnel whose responsibilities may affect the achievement of environmental objectives and targets are adequately trained and capable of fulfilling these duties (CEC, 2000). These educational initiatives should extend beyond internal staff training to include broader awareness efforts, such as informing employees, customers, shareholders, and the general public about the company's environmental goals and the outcomes of its environmental protection initiatives (Kostruba, 2021). In this way, education toward environmental compliance fosters respect for nature, integrates environmental considerations alongside economic interests, and builds awareness of current and future environmental risks (Ramírez & Palos-Sánchez, 2018).

Conclusions

Environmental degradation in Albania is impossible to overlook (Res Publica, 2018). Despite this reality, public awareness regarding environmental protection remains low, and proactive environmental initiatives are still underdeveloped across the country (Res Publica, 2018). To tackle this issue proactively, Albanian companies must embrace new organizational models to remain competitive in an increasingly globalized market. In this regard, the adoption of a green culture becomes essential, as it helps companies transform norms, values, and beliefs in support of environmental care (Hair et al., 2023), enhancing both environmentally responsible behavior and their strategic position in the market.

By implementing more inclusive policies, fostering a green culture, and promoting awareness campaigns, companies in Albania can play a crucial role in building a sustainable environmental future. To achieve this, companies must assume a more active and forward-looking role by adopting sustainable practices and collaborating with a wide range of stakeholders. Employees, in particular, play a pivotal role, as their training and education on environmental care have demonstrated significant benefits in cultivating a strong, value-driven, and successful organizational culture.

A particularly effective avenue for advancing environmental objectives is through compliance, especially environmental compliance, which serves as a key driver of innovation within corporate policies. Environmental compliance not only promotes sustainable development but has also become indispensable for achieving organizational objectives, strengthening corporate culture, and raising environmental awareness (Chi & Yang, 2024). Beyond mitigating the risk of fines or penalties for non-compliance, a robust compliance framework enhances a company's reputation and establishes a solid foundation for sustained progress and market stability. Ultimately, integrating compliance and green practices ensures that companies are well-positioned to address current and future environmental challenges while simultaneously achieving long-term business success.

Funding Statement: The research and publication of this article were funded by the National Agency for Scientific Research and Innovation (NASRI), known in Albanian as Agjencia Kombëtare e Kërkimit Shkencor dhe Inovacionit (AKKSHI), within the framework of the National Research and Development Projects (PKKZH) for the year 2025.

References

- [1] Alam, S.M.S. & Islam, K.M.Z. (2021). Examining the role of environmental corporate social responsibility in building green corporate image and green competitive advantage. *International Journal of Corporate Social Responsibility*, 6(8), <https://doi.org/10.1186/s40991-021-00062-w>
- [2] Alekseev, E., Deputatova, N., Kolganov, S., Leskova, I., Zyazin, S., & Zhigareva, O. (2025). Corporate Environmental Education as a Means of Achieving a Company's Sustainable Development. *International Journal of Ecosystems and Ecology Science*, 15(1), 245-254, <https://doi.org/10.31407/ijeec15.128>
- [3] Almashhadani, M., & Almashhadanie, H. A. (2023). The Influence of Technological Capacity and Financial Capacity on Promoting Firm Competitiveness and Firm Performance. *Journal of Humanities, Social Sciences and Business*, 3(1), 125-141.
- [4] Awewomom, J., Dzeble, F., Takyi, Y. D., & others. (2024). Addressing global environmental pollution using environmental control techniques: A focus on environmental policy and preventive environmental management. *Discover Environment*, 2, 8. <https://doi.org/10.1007/s44274-024-00033-5>
- [5] Balkan Investigative Reporting Network (BIRN). (2023). Reporting on environment and climate change in Albania. <https://birn.eu.com/wp->

- content/uploads/2023/11/Reporting-on-Environment-and-Climate-Change-in-Albania-1.pdf
- [6] Bashir, F., & Santhi, V. (2022). Impact of Employee Training on the Environmental Performance: An Empirical Evidence from Micro, Small and Medium Enterprises. *Journal of Environmental Protection and Ecology*, 4(23), 1588-1596.
- [7] Belesis, D. N., Kampouris, G. Ch., Fousteris, E. A., & Varouxis, D. (2025). Evaluating the effectiveness of internal control systems: Evidence from financial and audit performance data. *Corporate Board: Role, Duties & Composition*, 21(3), <https://doi.org/10.22495/cbv21i3art7>
- [8] Bhat, A. A., Mir, A. A., Allie, A. H., Lone, A. M., Al-Adwan, A. S., Jamali, D., & Riyaz, I. (2024). Unlocking corporate social responsibility and environmental performance: Mediating role of green strategy, innovation, and leadership. *Innovation and Green Development*, 3(2), <https://doi.org/10.1016/j.igd.2023.100112>
- [9] Chi T, Yang Z. Trends in Corporate Environmental Compliance Research: A Bibliometric Analysis (2004–2024). *Sustainability*. 2024, 16(13), 5527. <https://doi.org/10.3390/su16135527>
- [10] Civil Code of the Republic of Albania. (1994)
- [11] Commission for Environmental Cooperation (CEC). (2000). Improving Environmental Performance and Compliance. 10 Elements of Effective Environmental Management Systems. Guidance Document, 1-10.
- [12] Constitution of the Republic of Albania. (1998).
- [13] Costa, D. M., & Opare, S. (2024). Impact of Corporate Culture on Environmental Performance. *Journal of Business Ethics*, 196, 61-92, <https://doi.org/10.1007/s10551-024-05674-3>
- [14] Criminal Code of the Republic of Albania. (1995).
- [15] De Castro e Souza, N. (2023). Environmentally Responsible Mining: Benefits and Limitations of Compliance. *Journal of Entrepreneurial Researchers*, 1 (1), 54-66, <https://doi.org/10.29073/jer.v1i1.9>
- [16] De Castro, F. P. (2022). Compliance Ambiental. Editora Thoth.
- [17] De Gata Sánchez, D.F. (2004). La responsabilidad social corporativa en materia ambiental. Estado de la cuestión. *Boletín econónimco de ICE*, 2824, 27-44.
- [18] Dewhurst, H., and R. Thomas. 2003. Encouraging Sustainable Business Practices in a Non-regulatory Environment: A Case Study of Small Tourism Firms in a UK National Park. *Journal of Sustainable Tourism*, 11(5), 383–403, <https://doi.org/10.1080/09669580308667212>
- [19] Dibra, R. (2015). Qeverisja e korporatave në kuadrin e zhvillimit ekonomik të Shqipërisë. Disertacion për mbrojtjen e titullit Doktor, UET. https://uet.edu.al/wp-content/uploads/2021/11/Rezart_Dibra.pdf

- [20] Dine, J., & Blecher, M. (2016). Ligji për tregtarët dhe shoqëritë tregtare. Teksti me shpjegime. Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) Albania.
- [21] Esty, C. D. (2017). Red Lights to Green Lights: From 20th Century Environmental Regulation to 21st Century Sustainability. *Environmental Law*, 47, 2017, Yale Law School, Public Law Research Paper Forthcoming, <http://dx.doi.org/10.2139/ssrn.3809924>
- [22] Feimi, D. & Vela, F. (2025). Green Banking in Albania: Examining Its Impact on Environmental Performance Financing, and Corporate Image. *Theoretical and Practical Research in Economic Fields*, 14 (1), 206-220, [https://doi.org/10.14505/tpref.v16.1\(33\).17](https://doi.org/10.14505/tpref.v16.1(33).17)
- [23] Financial Crime Academy. (2025). Understanding the Consequences of Non-Compliance: Risks and Penalties. <https://financialcrimeacademy.org/consequences-of-non-compliance/>
- [24] Forsyth, M. & Tepper, F. (2024). Environmental Enforceable Undertakings: An Innovative Tool to Repair and Prevent Environmental Harm. *Journal of Environmental Law*, 36, 385-411, <https://doi.org/10.1093/jel/eqae021>
- [25] García-Sánchez, I.M., J. Martínez-Ferrero, and E. García-Meca. 2018. Board of Directors and CSR in Banking: The Moderating Role of Bank Regulation and Investor Protection Strength. *Australian Accounting Review*, 28(3), 428–445, <https://doi.org/10.1111/auar.12199>
- [26] Giles, C. (2022). *Next Generation Compliance*, Oxford University Press, <https://www.environmentalprotectionnetwork.org/wp-content/uploads/2022/07/Next-Generation-Compliance-final-PDF.pdf>
- [27] Hair, J. F., García-Machado, J. J., & Martínez-Avila, M. (2023). The impact of organizational compliance culture and green culture on environmental behavior: The moderating effect of environmental commitment. *Green Finance*, 5(4), 624–657. <https://doi.org/10.3934/GF.2023024>
- [28] Harivelo, R. Z. M., & Harifidy, R. Z. (2022). A Review of Environmental Protection and Sustainable Development in Madagascar. *J*, 5(4), 512-531. <https://doi.org/10.3390/j5040035>
- [29] Higher Inspector of Justice. (2023). Raport Kombëtar Shqipëria. Bashkëpunimi për Mbrojtjen e Mjedisit nga Autoritetet Kombëtare të Inspektimit të Drejtësisë (COPEIJ). <https://ild.al/wp-content/uploads/2023/11/COPEIJ-RAPORTI-shqip.pdf>
- [30] Hitaj, E. (2015). Environment Protection under the Albanian Domestic Legislation. *European Scientific Journal*, 1, 611-620.
- [31] Icka, E., Adams, J. & Kauffman, G., R. (2021). Environmental Sustainability Practices of Albanian Micro Enterprises and SMEs. *Midwest Social Sciences Journal*, 24 (1), 77-90, <https://doi.org/10.22543/0796.241.1041>
- [32] Institute of Statistics (INSTAT). (2020). Sustainable Development Goals in Albania https://www.instat.gov.al/media/6871/sdg-web___.pdf

- [33] Jiménez Cardona, N. (2024). La tutela del derecho al medioambiente frente a la responsabilidad empresarial de los grupos de sociedades. *Ius et Scientia*, 52-79, <https://doi.org/10.12795/IESTSCIENTIA.2024.mon.03>
- [34] Judijanto, L., & Saputra, D. C. (2025). The Role of Environmental Law Enforcement in Improving Company Compliance with Hazardous Waste Management Regulations, *West Science Law and Human Rights*, 3(1), 50-55. <https://doi.org/10.58812/wslhr.v3i01.1600>
- [35] Kostruba, V. A. (2021). Corporate Responsibility in the Environmental Protection as an Element of Public-Private Partnership in Ukraine. *Public Policy and Administration*, 20(1), 118-126, 10.5755/j01.ppaa.20.1.28344
- [36] Kurer, P. (2015). *Legal and compliance risk: A strategic response to a rising threat for global business*. Oxford University Press.
- [37] Law no.9115/2003 “On the Environmental Treatment of Wastewater”, Republic of Albania. (2003).
- [38] Law no.10431/2011 “On Environmental Protection”, Republic of Albania. (2011).
- [39] Law no.81/2017 “On Protected Areas”, Republic of Albania. (2017).
- [40] Law no.9587/2006 “On the Protection of Biodiversity”, Republic of Albania. (2006).
- [41] Li, H., Kuo, Y. K., Mir, M. M., & Omar, M. (2022). Corporate social responsibility and environmental sustainability: Achieving firms’ sustainable performance supported by plant capability. *Economic Research–Ekonomiska Istraživanja*, 35(1), 4580–4602. <https://doi.org/10.1080/1331677X.2021.2015612>
- [42] López, A. (2024). La responsabilidad ambiental de las empresas: una propuesta del derecho financiero y privado hacia mejores prácticas de gobierno corporativo. *Anuario de Derecho Privado UNIANDES*, 6, 3-40, <http://dx.doi.org/10.19053/26652714.06.01>.
- [43] Mesa-Pérez, E. (2023). The rise of compliance systems? The evolution of internal control through the accounting literature. *Spanish Journal of Finance and Accounting / Revista Española de Financiación y Contabilidad*, 53(3), 302–322. <https://doi.org/10.1080/02102412.2023.2255416>
- [44] Ministry of Economy, Trade, and Energy. (2011). *Corporate Governance Code for Unlisted Joint-Stock Companies in Albania*, https://www.bkt.com.al/assets/uploads/documents/kodi_i_qeveris_jes_se_korporatave_al.pdf
- [45] Musabelliu, M. (2021). Albania social briefing: Green Development in Albania- Policies and Actions. *China-CEE Institute*, 43 (3), 1-6.
- [46] National Environmental Agency. (2024). *Raporti i gjendjes në mjedis 2024*, <https://akm.gov.al/wp-content/uploads/2025/08/RGJM-2024-AKM-15.08.2025-3.pdf>
- [47] Ong, M. D. (2001) The Impact of Environmental Law on Corporate Governance: International and Comparative Perspectives, *European Journal*

- of International Law, 12(4) ,685–726, <https://doi.org/10.1093/ejil/12.4.685>
- [48] Pathania, A., & Rastogi, M. (2024). Greening the Corporate Landscape: The Role of CSR in Environmental Sustainability. *International Journal for Multidisciplinary Research*, 6(3), <https://www.ijfmr.com/papers/2024/3/22639.pdf>
- [49] Ramírez, R. R., & Palos-Sánchez, P. R. (2018). Environmental Firms' Better Attitude towards Nature in the Context of Corporate Compliance. *Sustainability*, 10(9), 3321. <https://doi.org/10.3390/su10093321>
- [50] Rao, K., Tilt, C., (2016). Board composition and corporate social responsibility: the role of diversity, gender, strategy and decision making. *Journal of Business Ethics*, 138(2), 327–347, <https://doi.org/10.1007/s10551-015-2613-5>
- [51] Reis, T. dos S. M., Drumond, M. V. G., Gomes, P. R., Tonacio, C. M. S. de P., & Tonacio Junior, P. C. (2025). Environmental Compliance, ESG Practices, and Stakeholder Capitalism: Challenges for Sustainable Corporate Management. *Revista De Gestão - RGSA*, 19(3), <https://doi.org/10.24857/rgsa.v19n3-071>
- [52] Res Publica. (2018). Padia Kolektive. Mungesa e së cilës zhbën të drejtat mjedisore dhe ato të konsumatorëve. <https://www.respublica.org.al/wp-content/uploads/2018/07/Studimi-per-padite-kolektive-ok.pdf>
- [53] Sarfraz, M., Ozturk, I., Yoo, S., & others. (2023). Toward a new understanding of environmental and financial performance through corporate social responsibility, green innovation, and sustainable development. *Humanities and Social Sciences Communications*, 10, 297. <https://doi.org/10.1057/s41599-023-01799-4>
- [54] Selimi, Sh. & Zaganjori, Xh. (2015). Environment Protection in the Legal System of Albania: The Current Situation in Albania on Combating Environmental Crimes and the New Reform Directions. *Academicus - International Scientific Journal*, <https://academicus.edu.al/nr14/Academicus-MMXVI-14-028-041.pdf>
- [55] Sendawula, K., Turyakira P., & Ikiror M. C. (2021). Regulatory Compliance and Environmental Sustainability Practices of Manufacturing Entrepreneurial Ventures in Uganda, *Asia Pacific Journal of Innovation and Entrepreneurship*, 15 (1), 62-74, DOI 10.1108/APJIE-08-2020-0122
- [56] Sult, A., Wobst, J., & Lueg, R. (2023). The role of training in implementing corporate sustainability: A systematic literature review. *Corporate Social Responsibility and Environmental Management*, 31 (1), 1-30, <https://doi.org/10.1002/csr.2560>
- [57] Talcini, C., H. (1996). Daño ambiental y responsabilidad civil del empresario en la ley de bases del medio ambiente. *Revista Chilena de Derecho*, 23(1), 143-177.

- [58] Terrapas. (2024). What is the Environmental Impact of Large-Scale Industry? <https://terrapass.com/blog/environmental-impact-industry/>
- [59] Turkeshi, E. (2015). Crimes against Environment in Albania and the European Union's Approach to the Protection of Environment through Criminal Law. Fifth International Conference on European Studies "Perspectives of Integration in the European Union: the Balkans", 131-155.
- [60] United Nations. (2024). Sustainable consumption and production. <https://www.un.org/sustainabledevelopment/sustainable-consumption-production/>
- [61] Vaitiekuniene, R., Sutiene, K., & Krusinskas, R. (2024). Factors Affecting the Sustainability of Corporates in Polluting Sectors. *Sustainability*, 16(20), 8970. <https://doi.org/10.3390/su16208970>
- [62] Verchagina, I., Kolechkina, I., & Grigashkina, S. (2021). Corporate Social Responsibility and Environmental Protection. E3S Web of Conferences, VIth International Innovative Mining Symposium, 1-5, <https://doi.org/10.1051/e3sconf/202131504008>
- [63] Wu, J. J. (2009). Environmental compliance: The good, the bad, and the economics of regulation. *Journal of Environmental Management*, 90(2), 400–408. [https://doi.org/10.1016/S0301-4797\(09\)00168-6](https://doi.org/10.1016/S0301-4797(09)00168-6)
- [64] Wu, Y., & Tham, J. (2023). The impact of environmental regulation, Environment, Social and Government Performance, and technological innovation on enterprise resilience under a green recovery. *Heliyon* Cellpress, 9 (10), <https://doi.org/10.1016/j.heliyon.2023.e20278>
- [65] Zherri, F. & Kalemi, F. (2025). Environmental Accounting in Albania: Current Public Disclosure and the Reality Behind Closed Doors. *European Scientific Journal*, 21 (6), 53-94, <https://doi.org/10.19044/esj.2025.v21n16p53>