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Compliance and Corporate Governance from a Management Perspective in a German Professional Services Network: The Case of ETL GLOBAL

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Abstract

This paper examines corporate governance and compliance in international professional services networks, focusing on ETL GLOBAL as a case study. Adopting a qualitative case study methodology, it analyzes how governance frameworks, compliance practices, and ethical standards are implemented across ETL GLOBAL and its member firms. By linking theoretical governance principles to practical management strategies, this research highlights the balance between centralized oversight and local autonomy, showing how networks achieve accountability, transparency, integrity, and ethical performance.

Keywords: Corporate governance; compliance management; corporate sustainability; professional services networks; business ethics; ETL Global

Introduction

With an aim to promote accountability, ethical behavior, and sustainable development within international professional services networks, corporate governance and compliance frameworks are essential to implement in organizations. Arising mainly from the struggle to balance the tension between maintaining uniform standards and allowing local flexibility, known as the consistency versus adaptability dilemma, the governance of these networks faces unique challenges. Although considerable research has been conducted regarding corporate governance in organizations, there is limited knowledge regarding the implementation of governance and compliance principles within professional services networks. ETL GLOBAL, with its international presence and network-based structure, presents a distinctive case for researching the relationship between governance principles, compliance practices, and management strategies. By linking governance to practical implementation in a global network context, the paper contributes to the scholarly understanding of how management can effectively balance compliance, accountability, and ethical standards across diverse organizational units. The approaches of Shleifer and Vishny (1997) and Tricker (2015) are used in the corporate governance section, in addition to the G20/OECD Principles of Corporate Governance. The ideas of Bovens (2007) are presented in the accountability subsection. Wattoo’s (2025) foundational frameworks serve as the basis for the compliance management section. Furthermore, the difference between legal compliance and regulatory compliance is addressed. The subsection on the Role of Compliance in Corporate Risk Management draws on the work of Ositashvili (2024) and Soltani (2014). The section regarding Business Ethics and Corporate Sustainability incorporates the perspectives of Ositashvili (2024). This paper explores how corporate governance and compliance mechanisms are reflected in the governance structure of international professional services networks and how these mechanisms are implemented within ETL GLOBAL.

1. Corporate Governance

Corporate governance refers to the mechanisms and structures through which investors ensure that managers act in their interests and manage corporate resources responsibly. As defined by Shleifer and Vishny (1997, p. 737) "corporate governance deals with the ways in which suppliers of finance to corporations assure themselves of getting a return on their investment". In this context, corporate governance examines central governance questions such as how investors ensure managers return profits to them, how investors prevent managers from misusing company resources or investing capital in unprofitable or inefficient projects, and what mechanisms investors use to ensure that managers act in the interest of investors. Corporate governance is necessary due to the separation between ownership and management. Because investors delegate control of resources to managers, governance mechanisms are necessary to ensure that managers act in the interest of investors and do not misuse company funds. While investors provide capital, they do not run the firm; managers remain in control of company resources. Effective corporate governance systems enable firms to attract external financing by providing investors with confidence that their investments will be protected. Corporate governance matters economically, as countries with poor governance have limited capital flows. Weak governance systems discourage investors, whereas good governance systems allow firms to attract external investment. Corporate governance mechanisms typically include legal protections for investors and monitoring by large shareholders, both of which help reduce agency conflicts between managers and investors. In this sense, corporate governance fundamentally addresses the agency problem arising from the separation between those who provide capital and those who manage the firm.

The concept of corporate governance is multifaceted and can be interpreted through different perspectives. For example, the operational perspective focuses on governance structures, processes, and practices, which determine how organizations are directed and controlled. Whereas the relationship perspective emphasizes the roles and responsibilities of different actors involved in governance across different levels of the organizations, namely the board, managers, shareholders, and other stakeholders. When looked at from the relationship perspective, one would find that different parties in the corporate governance structure possess different rights and responsibilities in the organization, and this relationship is defined by by-laws, formal policies, and the rule of law. Shareholders, and company management under the guidance of the chief executive officer, and the board of directors together constitute the primary participants of corporate governance. Employees also play a role in shaping the direction and performance of corporations (Tricker, 2015, pp 30–31).

The G20/OECD Principles of Corporate Governance (2023) are recognized as the foremost international standard for establishing sound corporate governance frameworks. They are intended to assist policy makers and regulators in assessing and improving the legal, regulatory, and institutional structure of corporate governance, with the aim of strengthening market confidence and integrity, boosting economic efficiency, and ensuring financial soundness. According to the OECD, corporate governance comprises the relationship between a company’s management, board of directors, shareholders and other stakeholders. Moreover, corporate governance establishes the structures and procedures through which the direction and control of the company are exercised. The Principles are intended to provide a robust but adaptable foundation for policy makers and market participants to build customized corporate governance frameworks.

The OECD Principles emphasize the importance of innovation within corporations in order to maintain a competitive edge in a shifting market and respond to evolving needs. Well-designed corporate governance policies may lead to broader economic objectives and have three key public policy impacts. First, they guide companies in raising capital, especially from capital markets, thereby creating a dynamic economic environment and fostering innovation, productivity and entrepreneurship. Second, they create fair and equitable conditions for capital providers, which directly affects the cost at which corporations can access capital for growth. Good governance therefore provides investors with confidence that they will receive fair and equitable treatment. To gain the full advantages of international capital markets and secure long-term investors, organizations need transparent and internationally recognized corporate governance frameworks. This is crucial for building trust, as it facilitates access to a wider pool of capital in a globalized economy. Furthermore, the OECD Principles highlight the importance of protecting investors, aiming to help corporations’ access to finance through the implementation of transparent and accountable procedures involving board members, executives, and shareholders. Third, corporate governance frameworks may also play a role in improving the long-term sustainability and resilience of companies, thereby supporting the stability of the overall economic system. Integrating sustainability into core business strategies allows companies to address investor needs, satisfy broader stakeholder demands, and secure long-term viability. Similarly, the OECD Principles note that factors such as environmental, anti-corruption, and ethical concerns can also influence corporate decision-making processes.

As a key standard of the Financial Stability Board, the OECD Principles are essential for maintaining stable financial systems. It is crucial to note that the OECD Principles are dynamic rather than static. The Principles of Corporate Governance were revised in 2023 from the 2015 G20/OECD Principles Corporate Governance in order to strengthen the role of Environmental, Social and Governance (ESG) factors, improve sustainability considerations, address climate risks, and clarify the role of institutional investors. The revision was undertaken in response to recent developments in corporate governance and capital markets.

2.1 Accountability

Etymologically, the term ‘accountability’ is derived from an Anglo-Norman, rather than an Anglo-Saxon root. From a historical and semantic perspective, accountability is strongly linked to accounting, particularly bookkeeping. Domesday Book, completed in 1086 for King William I, is considered the oldest government record held in The National Archives, United Kingdom. Domesday Book provided a comprehensive inventory of William I’s realm. Landowners were required to report their possessions and swear loyalty to the crown. Far from being conducted solely for taxation, this census functioned as a tool to establish the foundations of royal governance. By the early 1100s, this system transformed into a highly centralized administrative kingship, governed through centralized auditing and accounting done at six-monthly intervals. Over the course of time, accountability became detached from its etymological origins connected with accounting and bookkeeping. On the contrary, accountability in contemporary society stands for authorities being held accountable by the people, as in public accountability. This broader meaning emerged during the Thatcher government in the United Kingdom, at the same time as the introduction of the New Public Management, and in the United States during the Clinton-Gore Administration era with the Reinvention of the Government reforms. Originally intended as a mechanism to improve public governance efficiency, accountability has transformed into a symbolic, end-goal in itself, becoming a cornerstone of good governance, starting in the United States and gradually expanding throughout Europe (Bovens, 2007, pp. 448–449).

Key elements of accountability include answerability, defined as explaining and justifying actions; scrutiny, referring to questioning and judging those actions; and sanctioning, which implies the possibility of consequences. Accountability, as Bovens (2007) states, can be understood as a social relationship in which an actor is required to explain and justify its conduct to a forum that is able to question the actor, evaluate the explanation, and impose informal sanctions, consequences where necessary. The concept of corporate accountability further recognizes organizations as collective actors that can be held accountable for their actions and outcomes, even when responsibility cannot be attributed to a single individual. In most Western countries, corporate liability is standard practice, allowing corporations to be held liable through civil, administrative, and even criminal law. This approach is widely utilized within legal and administrative forums, which frequently adhere to this model of corporate accountability. Several forms of accountability can also be distinguished, including those based on the nature of the forum, such as legal, administrative, and professional accountability, which are particularly relevant in organizational governance structures. Corporate accountability is included among forms of accountability based on the nature of the actor. These principles form an important foundation for corporate governance and compliance frameworks, which aim to ensure accountable, responsible, and transparent decision-making and oversight within organizations.

2. Compliance Management

Drawing on the conceptual foundations of corporate governance, compliance management serves as a key mechanism through which governance principles are implemented in organizational practice. In essence, legal compliance refers to the organizational obligation to adhere to applicable laws, regulations, and regulatory standards governing corporate activities. Wattoo (2025) highlights the importance of corporate governance and legal compliance, arguing that there are foundational pillars for building organizational integrity and securing a competitive and sustainable future in modern enterprise. Legal compliance is a core requirement in management, whereas sound governance is a strategic necessity that builds a culture of integrity, manages risks, and strengthens corporate reputation. Synchronizing governance principles with compliance mechanisms does more than prevent legal penalties; it creates a foundation for investor trust and sustainable business growth. Corporate governance acts as the structural foundation, comprising rules, practices, and procedures that determine how a company is directed, managed, and controlled. What is more, by prioritizing transparency, accountability, and ethical conduct, corporate governance mechanisms secure investor confidence and long-term sustainability, while aligning the interests of all parties invested in the business. While closely connected, legal compliance serving as a non-negotiable minimum requirement for operations, is a separate function that ensures organizational adherence to the laws, regulations, and standards established by legislative bodies and regulatory authorities. Robust corporate governance translates compliance into a strategic imperative, embedding ethical decision-making into the organizational culture rather than treating it as just a bureaucratic formality. A solid framework for governance and compliance not only shields an organization from legal, reputational, and operational risks but also strengthens corporate integrity, resulting in a competitive edge.

According to Redstone Search (2025), a common misconception exists regarding the distinction between legal compliance and regulatory compliance. General legal compliance entails adhering to legal obligations, serving as the baseline of mandatory requirements, covering labor laws, general tax obligations, contractual obligations, environmental regulations, and human rights, and most notably it applies to all business entities regardless of their industry. On the other hand, regulatory compliance concerns adherence to specialized, sector-specific rules, standards, and guidelines established by governing bodies, such as the European Union’s General Data Protection Regulation (GDPR), the United States Food and Drug Administration (FDA), and the United States Securities and Exchange Commission (SEC). Regulatory compliance has a more specialized and sector-specific scope compared to legal compliance. Regulatory compliance is a restricted, tailored, and often mandatory framework aimed at addressing specific operational risks in sector-specific fields such as healthcare, finance, or technology. For example, healthcare entities are legally bound by the Health Insurance Portability and Accountability Act (HIPAA) to protect data privacy, whereas financial institutions are mandated to comply with anti-money laundering (AML) regulations. Both legal compliance and regulatory compliance play a key role in avoiding sanctions and safeguarding corporate reputation, yet non-compliance can have different consequences depending on whether legal or regulatory requirements are violated. Non-compliance with legal requirements threatens an organization with litigation and severe legal, financial, and reputational consequences, including considerable financial penalties and potential imprisonment for responsible parties. By contrast, non-compliance with regulatory standards is not always criminally prosecuted, but failing to meet regulatory compliance standards can still cause major repercussions. Potential consequences include financial penalties, official warnings, operational suspensions, or the cancellation of licenses and certifications. Breaching regulations usually require organizations to take corrective measures to restore regulatory compliance.

3.1 Role of Compliance in Corporate Risk Management

Following the 2008 financial crisis, also known as the global financial crisis (GFC) or the Panic of 2008, the need for a more thorough and improved compliance strategy became evident due to deep-seated issues in corporate governance oversight and accountability. Initially, early compliance efforts were rooted in regulatory and legal adherence through structured systems designed to reduce legal risks and penalties; however, this approach resulted in a narrow scope that overlooked broader governance and risk management perspectives. The 2008 financial crisis served as a turning point, accelerating the shift from rigid, rule-based compliance to a more dynamic, risk-based approach. In response to the crisis, businesses adopted a proactive compliance model that integrates legal compliance into enterprise-wide risk management, moving beyond simple rule-following. Organizations began to identify and address major risk categories, namely legal, strategic, operational, financial, and reputational risks (Ositashvili, 2024, pp 160–161).

Soltani (2014) highlights that a toxic corporate environment can stem from weak and inefficient corporate governance and control mechanisms, poor control systems, and negligent oversight of ineffective boards, where dominant executives operate without accountability, incentivized by faulty reward structures and protected by complicit auditors, ultimately leading to ethical failures and fraudulent financial reporting. Furthermore, Soltani (2014) emphasizes the importance of accountability, corporate governance frameworks, the overall ethical climate of organizations, the ownership structure, and the broader environmental context. Weakness in these areas within an organization may contribute to corporate misconduct and financial fraud. Organizations with poor ethical leadership are also at higher risk of misconduct and governance failures. Research on major corporate scandals further demonstrates that fraud is rarely caused by a single factor; therefore, when governance failures such as breakdowns in governance structures, control systems, and oversight mechanisms occur simultaneously, they create an increased risk of corporate misconduct.

3.2 Business Ethics and Corporate Sustainability

A robust ethical culture is built on an organization’s deeply embedded, shared system of values, norms, and behaviors that prioritize integrity, accountability, and transparency over mere compliance. Having a strong ethical culture in business operations focused on transparency and accountability builds trust with stakeholders, strengthening organizational culture and boosting performance. Ethical decision-making, active leadership, data collection, reporting, policy creation, monitoring, auditing, and staff training are examples of compliance activities, which demonstrate that compliance culture is not abstract but involves concrete activities. Top-down compliance is a hierarchical approach in which decisions, management practices, process design, regulatory requirements, policies, and ethical standards originate from top leadership and are enforced throughout the organizational hierarchy. Top-down compliance culture is of utmost importance, as leadership sets the tone, thereby encouraging ethics, accountability, and shared compliance within the organization. There are various ways to create compliance awareness within organizations, such as continuous training and education programs that familiarize employees with regulatory requirements, compliance protocols, and industry standards. Effective compliance training programs create a unified, company-wide language by ensuring that ethical standards, legal obligations, and internal policies are clearly understood and communicated across all levels of the organization, thereby giving rise to common compliance expectations and behavior that aligns with organizational values. These practices improve ethics, responsible decision-making, compliance awareness, and organizational performance (Ositashvili, 2024 pp. 166–172).

3. Research Methodology

This study examines how corporate governance and compliance mechanisms operate within an international professional services network, focusing on the case of ETL GLOBAL. The analysis takes an in-depth approach, exploring governance structures and accountability mechanisms within a specific organizational context. ETL GLOBAL was selected due to its extensive international presence and its network-based governance model, which combines centralized strategic coordination with the operational autonomy of member firms. The analysis is based on secondary data sources, including publicly available corporate information, materials from the ETL GLOBAL website, and relevant academic literature on corporate governance and compliance management. These sources provide insight into the organizational structure, governance bodies, and compliance practices within the network. The qualitative approach enables an interpretative examination of how governance principles and accountability mechanisms are reflected in the structure and coordination of the ETL GLOBAL network.

4. ETL GLOBAL as an International Professional Services Network

To illustrate how corporate governance and compliance operate within international professional service networks, the case of ETL GLOBAL is examined. As a premier international professional services network, ETL GLOBAL specializes in delivering top-tier tax, legal, accounting, auditing, labor and payroll, and consulting services, tailored to provide expert advisory services for small and medium-sized enterprises (SMEs) and the middle market worldwide, with a strong presence in Europe. Additionally, ETL GLOBAL operates in over sixty countries worldwide, demonstrating its strong international reach. At its core, ETL GLOBAL distinguishes itself through a deeply personalized approach to client service, building close, long-standing, and trusting relationships. Furthermore, the organization adopts a glocalization mindset, maintaining a “local business, global vision” philosophy that provides tailored, personalized, one-on-one service to clients. Founded by Franz-Josef Wernze in 1971, the Essen-based tax consultancy initially operated under the name ETL and began assembling a team of experts that included two former experts from the Federal Republic of Germany’s Tax Inspectorate. In short order, the company secured a strong market position, providing services to the German oil distribution industry alongside local small and medium-sized enterprises. What sets ETL GLOBAL apart is its so-called proximity model, which focuses on close client engagement and emphasizes hands-on involvement from all staff, from junior professionals to partners. The international expansion of the firm began in 2011. This effort focused on recruiting partners with shared objectives while preserving the autonomy of individual partners, allowing them to maintain their distinct local identities while scaling worldwide. In order to strengthen its position in the market, starting in 2014, the organization pursued a strategy of integrating high-profile Spanish firms and professionals to dominate the SME consulting sector in the country. The official introduction of the ETL GLOBAL brand name took place on November 20, 2015, during a conference in Barcelona, which gathered professionals from 10 countries, with auditors representing the largest segment of participants, who were aligned around a collective goal. The Barcelona conference included presentations and workshops aimed at supporting the international expansion of member firms’ client bases and reinforcing the network’s commitment to premium standards in global partnership.

4.1 Governance Structure of ETL GLOBAL

The governance structure of ETL GLOBAL reflects the organizational characteristics of international professional services networks, which typically combine corporate-wide strategic coordination with the operational autonomy of member firms. The governance structure of ETL GLOBAL includes a Central Management team and a Global Board responsible for the strategic coordination and oversight of the network. In addition to Central Management and Global Board Members, ETL GLOBAL also includes Master Partners who represent ETL GLOBAL in specific national markets, namely from Czech Republic, Great

Britain, Netherlands, Ireland, Italy, Poland, Portugal, Slovakia, Spain, and West Balkans. Key ETL GLOBAL Central Management leadership positions are presented in Table 1.

Table 1 Central Management of ETL GLOBAL

Name	Position, Role in governance	Location
Dr. Christian Gorny	CEO, Global Board Member	Germany
Anne-Kathrin Steinröder	Head of ETL GLOBAL Network, Executive Director Global Board	Germany
Rosa Martinez Borrell	Chief Investment Officer, Western Europe	Germany
Johannes Struckmeier	Chief Investment Officer, Eastern Europe, Global Sportdesk Leader	Germany
Peter Schmidt	CFO	Germany

Source: Own elaboration based on ETL Global (n.d), People, https://www.etl-global.com/people/ (Accessed 14.03.2026)

The leadership structure demonstrates the centralized coordination of the ETL GLOBAL network while empowering member firms to maintain local operational independence. Composed of four members in total, the ETL GLOBAL Global Board includes three non-executive directors and one executive director. Within ETL GLOBAL, the Global Board acts as the representative body for all network members. As the organization’s governing body, Global Board members provide oversight and assist the initiatives of the Executive Director and function as the steering committee for the organization’s strategic decisions. The composition of the Global Board is presented in Table 2.

Table 2 Global Board Members of ETL GLOBAL

Name	Position, Role in governance	Location
Dr. Christian Gorny	CEO, Global Board Member	Germany
Anne-Kathrin Steinröder	Head of ETL GLOBAL Network, Executive Director Global Board	Germany
Antoine de Riedmatten	In Extenso, Global Board Member	France
Riccardo Benussi	Dezan Shira & Associates, Global Board Member	China/Asia

Source: Own elaboration based on ETL Global (n.d), People, https://www.etl-global.com/people/ (Accessed 14.03.2026)

Global Board members had the first meeting of the Global Board on January, 13, 2023, during the meeting Global Board Members discussed issues regarding risk-based inquiry, spanning from targeted technical tasks to external and internal communication initiatives. This governance model reflects the structure typical of international professional services networks, where centralized strategic direction is combined with the operational independence of partner firms in different jurisdictions.

4.2 Compliance and Ethical Standards in the Network

The initials ETL in the name of the organization ETL GLOBAL stand for European Tax and Law. ETL GLOBAL has 1,400 offices worldwide, is active in more than 60 countries, employs approximately 24,000 professionals, and holds the 16th position in the global ranking of professional services firms according to the International Accounting Bulletin (IAB), as well as the 7th position in the ranking of professional services firms in Europe (IAB). Even though ETL GLOBAL provides a wide range of services, the organization follows a single methodology based on core values, namely commitment and accountability, efficient teamwork, enthusiasm and empathy toward clients, active partner participation, optimal quality and flexibility, honesty and integrity, integration of multidisciplinary services, innovation, swift response, and efficiency. Furthermore, client success is seen as a collective victory, driven by a multidisciplinary team dedicated to closeness, honesty, transparency, independence, and a commitment to service. With a strong international network, ETL GLOBAL provides personalized consultancy tailored to the client's preferred language and business culture.

Due to their unwavering dedication to high ethical standards and professional achievement within their respective fields, three ETL GLOBAL member firms, Pelka, NexumStp, and BSJP | bnt, have gained widespread industry recognition. German ETL GLOBAL member Pelka has earned the 2025 Top Company Seal by kununu, a Europe-based employer review platform that allows current and formal staff to anonymously rate companies, disclose salary information, and evaluate workplace culture. This recognition highlights Pelka's high-quality organizational culture and strong staff satisfaction in Germany. Italian ETL GLOBAL member NexumStp has been recognized in the Cassa Edile Awards, a distinction granted by the Cassa Edile di Roma, for maintaining fair-play standards and ethical conduct while promoting fair competition and compliance with national collective agreements. Polish ETL

GLOBAL member BSJP | bnt has been distinguished with a double recommendation in the 2025 edition of the IFLR1000 ranking for its expertise in the areas of Banking and Mergers and Acquisitions (M&A). This international recognition highlights the organization's strong regional presence and the significant value it provides to clients throughout Central and Eastern Europe. These recognitions illustrate how ethical conduct, fair competition, and professional integrity are embedded within the operational practices of ETL GLOBAL member firms.

Applying Bovens' conceptual framework of accountability (2007), corporate accountability can be analyzed through the relationship between an actor, a forum, and the process of explanation and evaluation. In the context of ETL GLOBAL, the primary actor can be understood as the network leadership and management structures responsible for strategic coordination. The forum includes governance bodies such as the Global Board as well as network stakeholders, particularly partner firms and master partners representing national markets. These actors participate in governance oversight and strategic coordination within the network. Accountability mechanisms are exercised through reporting procedures, governance oversight, and internal coordination mechanisms that ensure that leadership decisions are aligned with network objectives. The key elements of accountability in ETL GLOBAL are summarized in Table 3.

Table 3 Accountability in ETL GLOBAL

Accountability element	ETL GLOBAL example
Actor	Central Management and Global Board
Forum	Network partners, Global Board, stakeholders
Explanation	Reporting, governance coordination
Consequences	Governance oversight, reputational accountability

Source: Own elaboration based on ETL Global (n.d), People, https://www.etl-global.com/people/ (Accessed 14.03.2026)

As shown in Table 3, accountability within ETL GLOBAL is structured around the relationship between governance bodies, network stakeholders, and oversight mechanisms. These elements reflect the application of Boven's framework in a professional services network context. Although formal sanctioning mechanisms are not extensively described in ETL GLOBAL's publicly available materials, reputational accountability and governance oversight remain important mechanisms within professional services networks, where trust and professional credibility are essential. As a professional services network specializing in tax, legal, accounting, and advisory services for small and medium-sized enterprises (SMEs), ETL GLOBAL operates in sectors that are highly regulated and dependent on professional integrity. The recognition received by several ETL GLOBAL member firms, as discussed in the previous section, reflects adherence to professional standards and ethical practices within the network. These recognitions suggest that governance and compliance principles play an important role in guiding the activities of the network and its member firms.

Conclusions

To summarize, this paper examined how corporate governance and compliance mechanisms operate within international professional services networks, focusing on ETL GLOBAL as a case study. The analysis demonstrates that effective governance in such networks requires balancing centralized strategic oversight with local operational autonomy, while embedding accountability, ethical standards, and compliance throughout the organization. In the theoretical section, this paper highlights the corporate governance frameworks, and provides the fundamental requirements for ensuring accountability and investor confidence. Additionally, it introduces compliance mechanisms, both legal and regulatory, which operationalize these governance principles, and delves into the importance of a strong ethical culture and sustainability practices within organizations that reinforce responsible decision-making across network member firms. The analysis of the case of ETL GLOBAL illustrates that recognition of member firms' adherence to professional and ethical standards reflects effective implementation of governance and compliance frameworks. While this paper relies on publicly available data and secondary sources, future research could expand on the analysis by incorporating internal documents and insights from network leaders, or comparing governance practices across multiple professional services networks, thereby refining the understanding of how governance and compliance function in globalized organizational contexts. Overall, this study contributes to the field by linking the theoretical aspects of corporate governance and compliance with practical management strategies, highlighting how international professional services networks can achieve accountability, ethical integrity, and sustainable performance in a complex, multi-jurisdictional environment.

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