

**Structured literature review:
Organisational compliance to regulatory change in the international
banking sector**

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A research project submitted to the Gordon Institute of Business Science, University of Pretoria, in partial fulfilment of the requirements for the degree of Master of Philosophy in Evidence-Based Management.

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Abstract

Purpose: Organisational compliance in the international banking sector is a complex, changing phenomenon that has a crucial impact on the stability and integrity of the global financial system. This structured literature review aims to consolidate a body of research relating to organisational compliance from 2019 to 2023 into a contemporary foundational set of information that offers insight and support for future research.

Methodology: The review methodology utilises a structured literature review process and an inductive content analysis of scholarly journal articles. The search process uses the University of Pretoria's (UP) Information Centre website, targeting specific social sciences and management databases.

Findings: The review finds that there is a need for researchers to re-examine definitions of organisational compliance, in light of the expanded span of corporate responsibility and proposes further research opportunities in an insightful critique.

Limitations: The use of inductive content analysis by an individual researcher lacks inter-coder reliability and is thus subject to bias and subjectivity. This is partially mitigated by the use of a proven structured literature process.

Contribution: The review contributes to the body of knowledge on organisational compliance to regulatory change by providing a consolidated overview of current research, which has not been done before.

Keywords: Compliance, non-compliance, corporate responsibility, compliance culture

Declaration

I declare that this research proposal is my own work. It is submitted in partial fulfilment of the requirements for the degree of Master of Philosophy [Evidence Based Management] at the Gordon Institute of Business Science, University of Pretoria. It has not been submitted before for any degree or examination in any other University. I further declare that I have obtained the necessary authorisation and consent to carry out this research.

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1 Introduction

1.1 Background

In the ever-evolving financial sector, laws, rules and regulations play a substantial role in shaping the operations and behaviour of organisations. “Ensuring organisational, regulatory and legal compliance is a challenging, high-stakes management task. Overlooking or under-estimating noncompliance in organisations can result in substantial fines, damage to a company’s reputation, and, ultimately, loss of business” (Jenkins et al., 2021, p. 1). Not only is organisational compliance a high-stakes management task for senior leadership teams in financial organisations, but it is also crucial in maintaining the stability and integrity of the global financial system, as evidenced by the worldwide impact of the 2008 financial crisis.

Prorokowski and Prorokowski (2014) refer to the growing volume of regulation that applies to financial organisations such as international banks, and that this volume should not be underestimated. Post 2014, this volume has continued to grow steadily with recent high impact additions including, but not limited to, the 2018 EU Financial Regulation framework, the 2021 General Data Protection Regulation (GDPR) and the related Protection of Personal Information Act (POPI Act) in South Africa, the UK’s Financial Services Act, and LIBOR (London Inter-bank Offered Rate) cessation in June, 2023 – a reference rate reform that impacted over USD \$350 trillion in financial contracts worldwide, and that has led the way for reference rate reform globally, with the South African Reserve Bank announcing the new South African Rand Overnight Index Average (ZARONIA) reference rate in October 2023.

Banks are required to comply with all applicable jurisdictional financial laws, regulations and codes of conduct, data privacy and management regulations, third party and supply chain regulations, organisational health and safety regulations, labour law and regulations, anti-money laundering and jurisdictional geo-political sanction regulations. At the same time, they need to protect themselves and their customers against the ever-growing threat of cybercrime (Mou et al., 2022).

Considering the breadth of regulation applicable to international banks, and the complexity and cost of embedding these regulations into the systems, behaviours and operations of the bank (Iksanov 2021; Jenkins et al., 2021; Prorokowski, 2015), it may not be that surprising that despite the long-standing discussion of the importance of compliance to the success of financial institutions and the integrity of the financial

system, violations continue to occur, with hefty fines having been awarded across jurisdictions over the past decade. In recent years, the United Kingdom (UK) Financial Conduct Authority (FCA) issued financial penalties to financial institutions operating in the United Kingdom of £5.7 billion in 2021 and £2.2 billion in 2022. The Anti-money Laundering (AML) Intelligence Review reported €9.5 billion and €8.7 billion in anti-money laundering related penalties meted out to financial organisations worldwide in 2021 and 2022 respectively; and the Irish Data Protection Commission (DPC) issued administrative fines in excess of €1 billion in 2022, and in September 2023 announced a €345 million fine to TikTok for infringements against the General Data Protection Regulation (GDPR).

Financial institutions have found that compliance is not only complex to organise due to the large number of requirements (Prorokowski & Prorokowski, 2014), but also costly (Prorokowski, 2015), and there is growing pressure for banks to not just avoid penalties but also take responsibility for creating an ethical international business environment (Dacin et al., 2022; Iksanov et al., 2021; Lobschat et al., 2021; Pererva et al., 2017), reduce risk and meet compliance responsibilities across their procurement and labour supply chains (Douglas et al., 2022; Mai, et al., 2023).

The rise of environmental, social and governance (ESG) awareness by socially conscious investors has brought more focus on not only governance and compliance but also pressure on financial institutions to create economic value to society and protect the environment (Dumay et al., 2016; Gray et al., 2014), adding more watts to the spotlight on compliance.

Given the complexity and extent of regulatory changes that financial institutions must navigate, along with the evolving nature of corporate responsibility, which has shifted from organisational to broader environmental considerations (Douglas et al., 2022), it is essential to further explore how and when international banks comply with laws, rules and regulations and how this compliance impacts banks and the global financial system; necessitating further exploration into the concept of organisational compliance.

1.2 Organisational compliance

Contemporary organisational compliance is a complex, changing phenomenon that has a global focus, defines the standards of business behaviours worldwide and directly affects the stability of both individual organisations and global systems (Pererva et al., 2017). While the term compliance, or very similar terms such as adherence or

conformance, have been featured in research for an extended period of time, references to non-compliance, or misconduct and deviance, began to feature more prominently in the years after the 2008 global financial crisis.

Initially investigating misconduct and financial fraud, non-compliance literature also covered individual non-compliant behaviour undertaken in the interest of an organisation (Dahling et al. 2012) and later “performance-improving, non-compliant behaviour” (Ewelt-Knauer et al., 2020, p. 609). In current literature, non-compliance can be referred to as occurring when employees deviate from a law, published regulation or code of conduct, or an internal organisation-specific rule (Ewelt-Knauer et al., 2022).

The concept of compliance by or in organisations has been defined with increasing specificity, Kyngäs, et al. (2000) state that a universal definition of compliance has not been achieved and that compliance in general terms means conforming to rules and requirements. Similarly, Foorthuis and Bos (2011) refer to compliance as an organisation's adherence to laws, rules, regulations, standards, and policies; while Prorokowski and Prorokowski (2014) refer to regulatory compliance as conforming to a rule, policy framework, standard or law, and, encompassing all processes that would require an entity to be aware of, and conform to, relevant regulations.

Iksanov et al. (2021) discuss compliance in various contexts, defining the term in legal, economic and management contexts. In the management context, they propose that compliance should be considered as the management of risk by the alignment of the organisation to laws, rules and regulations through the cultivation of corporate culture and employee behaviours. Thus, suggesting a shift in the concept of compliance from an association with external pressures and law or regulation observance, to now include business practices, culture and control mechanisms within organisations.

With banks needing to balance and effect multiple, and possibly sometimes conflicting, regulatory requirements (Ghanavati et al., 2014), monitor compliance across third parties in supply chains, transform their risk, governance and compliance cultures (Etse et al., 2021), build relationships with regulators to contribute to the enabling nature of regulation (Williams, 2019) and act in the best interests of customers, shareholders and social and environmental stakeholders (Farrow et al., 2021; Gray et al., 2014; Jain et al., 2023); there is a need for the definition of organisational compliance to be expanded and clarified to enable researchers to hone their focus on this burgeoning phenomenon.

There is an established relationship between organisational values and compliance, where organisational values influence employees' ethical decision-making and

behaviour (Fotaki et al., 2020), the building of a legitimate compliance culture in the UK financial service sector and the institutional forces that shape compliance culture, firm choices, and governance provisions have been explored using institutional theory (Burdon & Sorour, 2020; Ponomareva et al., 2022). Well-designed regulation can be an enabling factor for organisations (Williams, 2019), helping them prevent unwanted consequences for banks and society at large (Lobschat et al., 2021).

Organisational compliance can be influenced by factors such as accountability infrastructures (Huising & Silbey, 2021), and diverse approaches to the study of compliance range from information security and protection motivation theory (Mou et al., 2022), to using gamification to improve organisational training and compliance (Silic & Lowry, 2020), to studies of ethics and themes of business ethics (Dacin et al., 2022; Park et al., 2023). The diversity of the current literature contexts and concepts of compliance indicate that the construct of organisational compliance is in a changing, not yet mature, state.

This structured literature review aims to provide insight into how the research enquiry into the construct of organisational compliance is developing by examining the last five years of literature on the terms 'organisational compliance' and 'organisational non-compliance'. The review methodology is based on a structured literature review process (Massaro et al., 2016). The search process uses the University of Pretoria's (UP) Information Centre website, targeting specific social sciences and management databases. An initial set of high-quality journal papers were selected within a five-year recency to create a clear understanding of the current landscape of study for the construct. Further reference papers, conference proceedings and journal papers were located based on the review of the themes emerging from the analysis of the initial set of 37 papers.

The analysis approach for this review will be an inductive thematic content analysis. The initial construct discovery suggests the construct of organisational compliance is in a nascent-to-intermediate state of prior theory and research. This state is derived from the three broad stages of nascent, intermediate and mature, as defined in the knowledge production trend (Edmondson & McManus, 2007).

The review examines the article impact of the sourced papers, the research domain, research focus areas and research methods and offers suggestions for future research for the organisational compliance construct. To do this, the review utilises the three questions outlined in the Massaro et al. (2016) structured review process: 1. Insight –

how is the research enquiry into the organisational compliance and organisational non-compliance literature developing? 2. Critique – what is the focus and the critique of the organisational compliance and organisational non-compliance literature? 3. Transformation – what is the future for the organisational compliance and organisational non-compliance literature?

The review finds a predominance of studies on compliance in corporate governance, with studies relating to corporate culture, values, leadership and organisational behaviours in regional contexts. The bulk of the studies reference diverse contributing factors for organisational compliance research, however, do not address impact of the volume of regulation and thus, compliance, that a multinational financial institution needs to manage across their breadth of jurisdictional operations. Nor do they address the impact of the growing expectation for Tier one banks to act in the best interests of society, environment and governance, in all regions of operation. Potential areas for further research are identified pertaining to the revision of the definition of organisational compliance and the increasing span and globalisation of compliance responsibilities for multinational financial institutions.

This review document will be further structured as follows. Section 2, Method, illustrates the method selected and justifications for the selection, the search process followed, and the article impact. Section 3, Literature review, analyses the articles selected in the search process and details insights and critique. Section 4, Discussion, offers argument and transformation suggestions for future research enquiry into organisational compliance research.

2 Method and Analysis

Literature reviews in management research support evidence-based management in assembling, analysing, and interpreting the existing literature knowledge to enhance and improve theory and management practice via a structured and thorough review of relevant academic and practitioner knowledge (Rojon et al., 2021; Rousseau et al., 2008). The aim of this document is to consolidate a body of research relating to the changing phenomenon of organisational compliance into a contemporary foundational set of information that offers insight and critique that raises and supports future research opportunities.

2.1 Literature review protocol

The literature review protocol ideally includes information on the review questions, the proposed methods and how the study will be located and approached, to differentiate the structured literature review from other research and foreground the reliability of the findings (Massaro et al., 2016).

A broad initial search on Google Scholar did not show that another literature review on the construct of organisational compliance had been conducted to date. While this is not a research gap in itself, it does contribute to the need for a literature review as the field of organisational compliance may not be emergent, but it is a changing field. Thus, it will be useful to categorise the contemporary research in a way that provides an understanding of why and how the field is changing and what this could potentially indicate for future scholars wishing to understand the value and impact of organisational compliance in management studies (Dumay et al., 2016).

The review includes journal articles and literature reviews from highly rated academic journals published in the last five years, however other older articles and conference proceeding papers from highly rated journals have been used for reference purposes on the relevant concepts and terminology.

The selection of review methodology is based on a structured literature review protocol (Massaro et al., 2016; Tranfield et al., 2003), and guided by a step-by-step successive process (Massaro et al., 2016) shown in Figure 1. Although the chosen literature review process designed by Massaro et al. (2016) was created as a literature review process for the accounting field, I have selected it for use because the clear steps and process rigour are a fit for the need for a structured approach for the organisational compliance construct in its current state of diverse study.

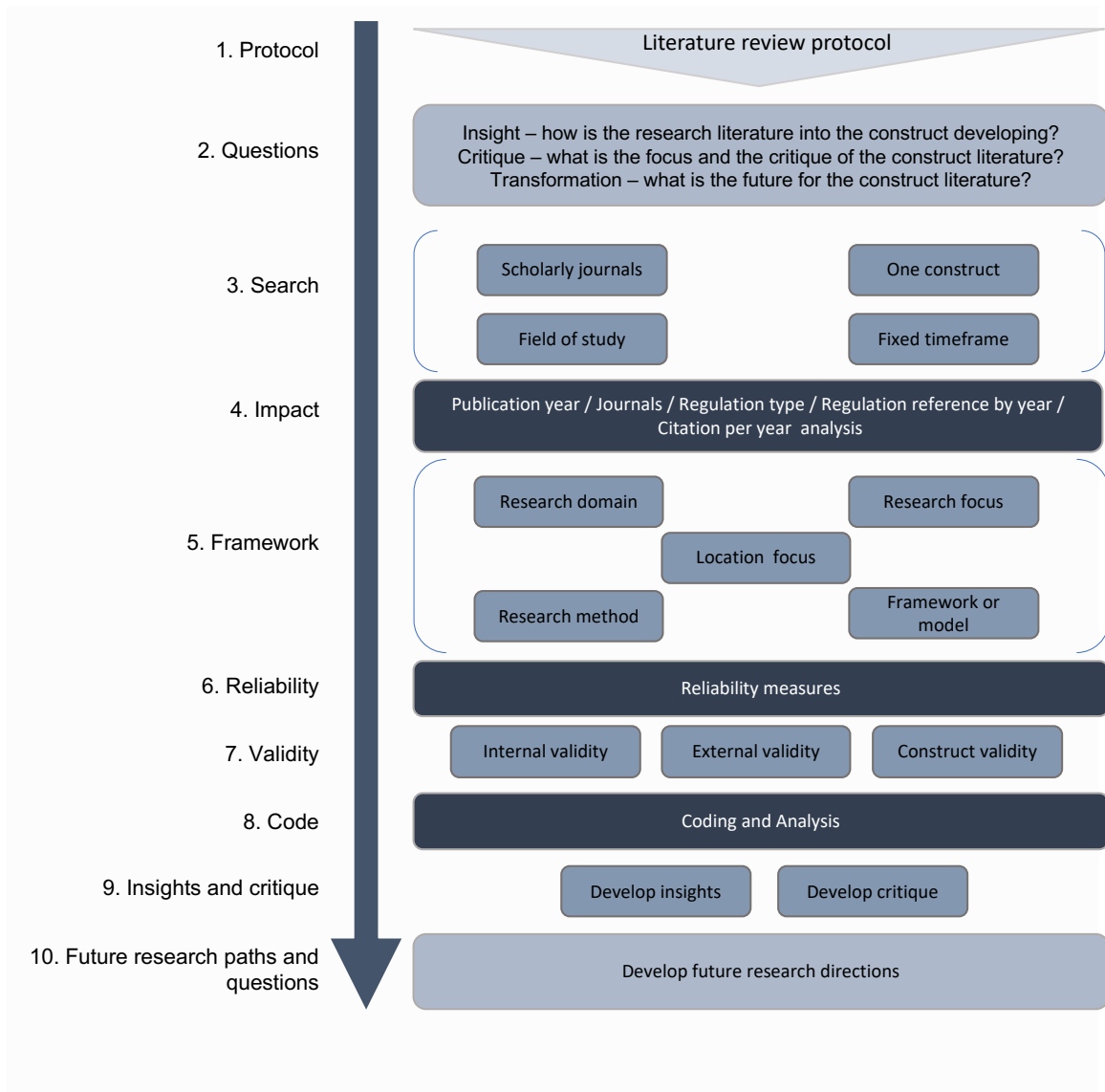


Figure 1. Structured literature review process

2.2 Review questions

In line with the Massaro et al. (2016) process to develop a structured literature review, the guiding questions going into the review relate to insight, critique and future transformation.

The first question: Insight – how is the research literature into the construct developing? (Massaro et al., 2016). How have the articles under review impacted organisational compliance research? The data that will be analysed for this question will be publication year, study location and citation per year analysis. The study locations will indicate the impact of the articles on a regional basis and the research method will give an indication to the nature of the impact and research contribution. The citation per year metrics will indicate how the construct literature is developing by examining the impact over time

(Massaro et al., 2016). The development of these insights is detailed in Section 2.4 Articles impact.

The second question: Critique – what is the focus and the critique of the construct literature? The data that will be analysed for this question is the research domain, research focus, and the development or use of a framework or model. The critique discussion of the existing literature’s focus will build on the insights gathered from the literature impact analysis and will be covered in Section 3. Literature review.

Finally, the third question: Transformation – what is the future for the construct literature? This will inform aspects of future research for the organisational compliance construct. The final question will be explored in Section 4. Discussion. This section aims to tie the three questions together to develop critical, relevant knowledge and practical understandings that enable future organisational compliance research (Massaro et al., 2016).

2.3 Literature search

To ensure that the search results met the stated aims of this structured literature review and supported the review protocol, the inclusion criteria for this research were established prior to commencement of the search. The search process included five specific steps as shown in Figure 2.

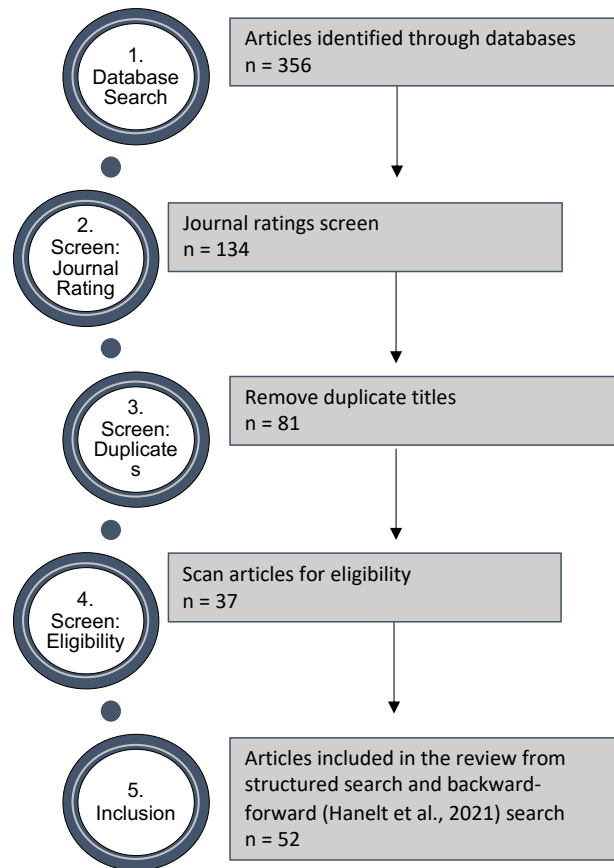


Figure 2. Flow chart of search and screening process

2.3.1 Step 1. Database Search

A search for literature was conducted utilising the University of Pretoria's (UP) Information Centre website, targeting specific databases with the search criteria specified in Figure 3.

Databases	ABI/Inform Complete (ProQuest), Academic Search Premier (EbscoHost), Business Source Complete (EbscoHost), JSTOR, Science Direct, Scopus, Springer Link, Web of Science and Wiley Interscience.
Boolean phrase	"organisational compliance" OR "organizational compliance" OR "organisational noncompliance" OR "organizational noncompliance" OR "organisational non-compliance" OR "organizational non-compliance"
Search In	Everywhere
Source	Scholarly Journals
Document Type	Article, Literature review
Language	English
Publication Date	Last 5 years (2019-2023)

Figure 3. Search criteria

The databases were selected based on the content indicator applied to the GIBS InfoCentral database category of 'scholarly articles'.

The search term was limited to "organisational compliance" OR "organizational compliance" OR "organisational noncompliance" OR "organizational noncompliance" OR "organisational non-compliance" OR "organizational non-compliance" to cater for the spelling differences in English language conventions. The use of noncompliance/non-compliance as a term is included for robustness of the search process to cater for literature that focussed on the lack of organisational compliance, as the initial Google search returned a number of references that referred to non-compliance as opposed to compliance.

The search in criteria was set to 'Everywhere', where possible, thus searching in all parts of the articles, not limited to abstracts or titles. The source settings were selected as 'Journal' only and 'Peer Reviewed', where available. Also, where available, the source of books, editorials, and papers in conference proceedings were removed to limit the results to journals articles and reviews only. Where a document type was available, 'journal article', 'article' or 'review' was selected.

Furthermore, English as a language was specified in the search criteria wherever possible and in all cases, the publication date was set from 2019 to present, 2023. The timeframe of the last five years was chosen for pragmatic reasons to gain insight into recent organisational compliance research developments, but also because of an upswing in financial regulation over this period arising from the 2008 financial crisis as well as increases in other regulations. The principles from the Basel Committee on Banking Supervision (BCBS) issued in 2018 have come into effect over the last five years as regulatory bodies and central banks across all world regions begin to apply the principles and practices. The General Data Protection Regulation (GDPR) in Europe and the Protection of Personal Information Act (POPI Act) in South Africa came into effect in 2021, the EU Financial Regulation framework was effective from 2018 and the UK's Financial Services Act was written into law in 2021, all significant recent additions to regulatory pressure on organisations.

The initial search yielded 356 articles. The txt, csv or xml format result output from the databases was collated into one excel spreadsheet with standardised column headings to allow for filtering and pivoting.

The process results are shown in Figure 4 below and explained in the following sections.

Organisational Compliance										
	ABI/Inform Complete	Academic Premier	Business Source Complete	JSTOR	Science Direct	Scopus	Springer Link	Web of Science	Wiley	Total
# Articles	127	6	14	6	18	103	42	24	16	356
Filter for AJG >2	34	2	6	1	16	37	17	5	16	134
Remove duplicates	26	0	5	1	16	15	2	1	15	81
Remove not eligible	17	0	2	1	6	5	1	0	5	37
Additional articles added										52

Figure 4. Search results

2.3.2 Step 2. Screen by journal rating

The journal names from the search results were then filtered using the Chartered Association of Business Schools (CABS) Academic Journal Guide 2021, and all articles from journals not rated 3, 4, or 4* star were removed, reducing the article number from 356 to 134.

2.3.3 Step 3. Remove duplicates.

The next step in the process was to filter the remaining results by journal title to remove duplicates where an article had appeared in more than one database results set, reducing the number of articles to 81.

2.3.4 Step 4. Screen for eligibility

The remaining article abstracts, and introduction sections were read and those articles that were not relevant to management, institutions/organisations or regulation were removed. This reduced the number of articles to 37.

2.3.5 Step 5. Inclusion

This researcher then undertook a “backward-forward search” (Hanelt et al., 2021, p. 1162) when reading the included articles. 15 articles from three- and four-star journals were added, as they were relevant articles or literature reviews that had been cited in other included articles. This step resulted in a list of 52 applicable articles published between 2019 and 2023, and one published in 2018, for the structured literature review.

2.4 Article Impact

The 52 articles selected were then coded using manual extraction into the Microsoft Excel sheet adding the following data columns: Publication year, regulation type, citations by year, location, research method, research focus, research domain and framework or model.

2.4.1 Publication by year and regulation type

In the figures below, the data for 2023 only covers the period from January to September 2023, due to the timing of the final search and compilation of articles for the structured literature review.

Reviewing the publication year allows the analysis of research contributions over time. The articles selected show an increase in number of publications meeting the organisational compliance or non-compliance search term from 2018 to 2021 and then a slower decline in numbers into 2022 and 2023.

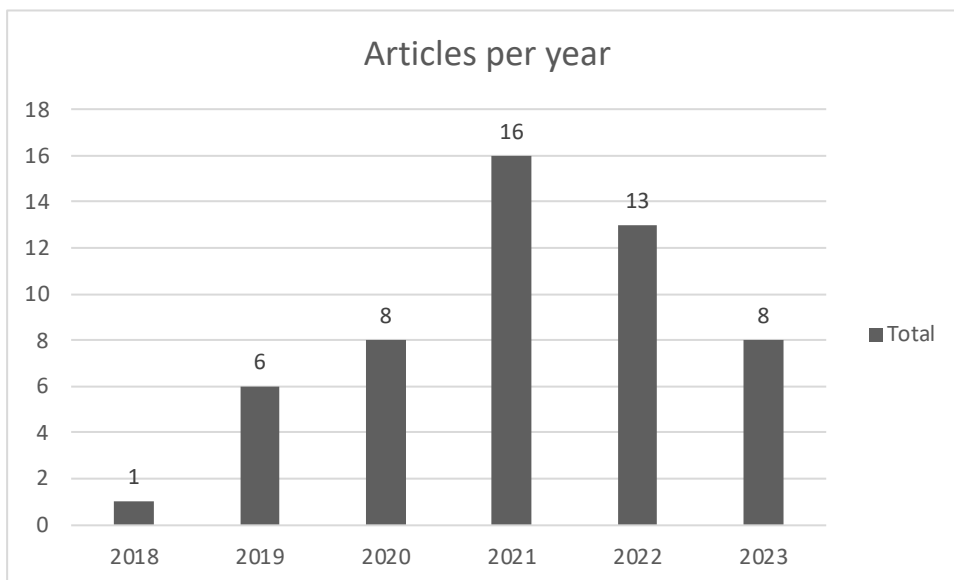


Figure 5. Articles per year

The increase from 2018 to 2021 contributes to the assessment of the organisational compliance literature being in a nascent-to-intermediate phase (Edmondson & McManus, 2007). A further contribution to this assessment is the wide range of journals from which the articles have been published, ranging from management to accounting to behavioural studies to information technology, showing diverse study during the review period, see Figure 6. Journals.

Journal Name	Articles
Academy of Management Annals	1
Academy of Management Journal	1
Asia Pacific Journal of Management	1
British Journal of Management	1
Business Ethics Quarterly	1
Corporate Governance: An International Review	1
IEEE Transactions on Engineering Management	1
Industrial Marketing Management	1
Information & Management	2
International Review of Financial Analysis	1
Journal of Business Ethics	11
Journal of Business Research	2
Journal of Corporate Finance	1
Journal of International Financial Markets, Institutions and Money	1
Journal of Management	5
Journal of Management Information Systems	2
Journal of the Association for Information Systems	1
Management and Organization Review	1
Management International Review	1
Organization Science	2
Organization2	1
Organizational Behavior and Human Decision Processes	1
Perspectives on Public Management and Governance	1
Regulation & Governance	7
Technological Forecasting and Social Change	1
The British Accounting Review	2
The International Journal of Human Resource Management	1

Figure 6. Journals

However, understanding the organisational compliance research by regulation type over the study time frame leads to further insight. A predominance of studies in compliance in corporate governance can be seen, with studies relating to corporate culture, values, leadership and organisational behaviours driving the increase in literature from 2018 to 2021, see Figure 7. Regulation type.

Regulation Type	2018	2019	2020	2021	2022	2023	Total
California Retail Food Code			1				1
Corporate Social Responsibility (CSR)				1		1	2
Corporate Governance (Culture, Values, Behaviour, Leadership)	1	3	4	9	8	4	29
Corporate Governance (Environmental)			1				1
Corporate Governance (Financial)		2	2	2	1	1	8
Corporate Governance (Procurement)				1			1
Corporate Governance (Trade control)					1		1
Corporate Governance (Supply chain)						2	2
Corporate Governance (Data)		1		1		1	3
Corporate Governance (Risk Taking)			1				1
Information Security				1	2		3
Occupational Safety and Health Administration (OSHA)				1			1

Figure 7. Regulation type

Also notable is that corporate governance compliance regulation is referenced decreasingly from 2021 to 2023. In 2023, there is more focus on labour related compliance (UK's Modern Slavery Act (2015), Multiple (Labour conditions)) shown in Figure 8 and in 2023, Corporate Governance (Supply chain) enters the organisation compliance conversation shown in Figure 7.

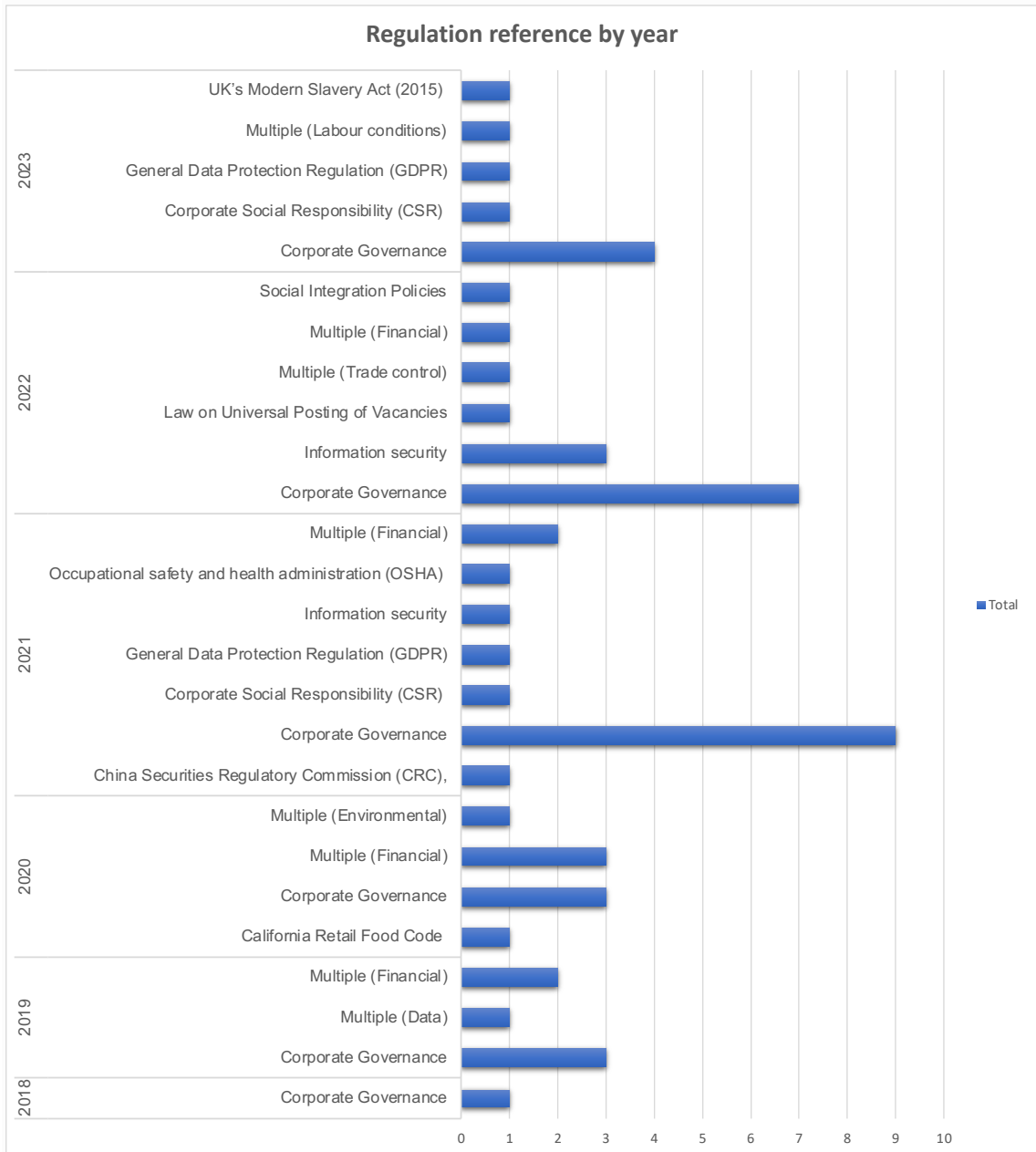


Figure 8. Regulation reference by year

2.4.2 Citations

The data shown in Figure 9 are the six most cited articles in the set of articles under review. These six articles have been used for the citation analysis, but also as a pilot set of data on which to test the criteria included in the analytical framework.

When reviewing citation information, it is important to note the diverse focus of studies included in this review. Although many of the articles returned in the search mention the terms compliance or non-compliance, the information contained within the article focusses on another phenomenon or study. For example, Figure 9 lists the article titled 'Using design-science based gamification to improve organizational security training and compliance' (Silic & Lowry, 2020). In this article, the research focus is design-science based gamification that can be used by an organisation to improve levels of compliance training. As such, the article increases knowledge on how compliance training can be improved by gamification but does not study of the construct of organisational compliance itself.

Measuring the impact of articles simply by the most citations will not add value to the discussion, due to both the diversity of the constructs and because articles receive few to no citations in the first five years (Massaro et al., 2016). Those newer articles that do receive citations may be an indication that the findings and discussion are having an immediate impact on research in that particular field, relative to other articles in the same time period (Massaro et al., 2016). Additionally, when analysing the change in citations over time, if articles get less and less citations over time then it may follow that the impact of the literature is waning (Massaro et al., 2016).

Citation data for articles published in 2023 has not been included in the analysis due to the recency of the articles not allowing sufficient time for the articles to be cited (Massaro et al., 2016; Serenko & Dumay, 2015). Citation data is taken from January 2019 to October 2023 from Google Scholar searches of the articles at the end of October 2023.

Year	Author	Title	Total	2023	2022	2021	2020	2019
2019	Jeppesen, K. K.	The role of auditing in the fight against corruption	181	36	55	60	31	14
2020	Koirala, S., Marshall, A., Neupane, S., & Thapa, C.	Corporate governance reform and risk-taking: Evidence from a quasi-natural experiment in an emerging market.	104	32	30	27	15	
2020	Aragòn-Correa, J. A., Marcus, A. A., & Vogel, D.	The effects of mandatory and voluntary regulatory pressures on firms' environmental strategies: A review and recommendations for future research.	193	80	48	55	10	
2020	Silic, M., & Lowry, P. B.	Using design-science based gamification to improve organizational security training and compliance	170	65	49	43	13	
2021	Aguilera, R. V., Aragón-Correa, J. A., Marano, V., & Tashman, P. A.	The corporate governance of environmental sustainability: A review and proposal for more integrated research	150	88	48	14		
2021	Lobschat, L., Mueller, B., Eggers, F., Brandimarte, L., Diefenbach, S., Kroschke, M., & Wirtz, J.	Corporate digital responsibility	278	101	86	91		

Figure 9. Citations

When examining the data in Figure 9 to establish impact over time, it is noted that the most cited articles were published in the first three years of the review (2019-2021), supporting the view it is difficult to assess new article impact in the first few years after publication due to the lack of citations (Massaro et al., 2016).

However, the following insights can be drawn where research findings are having an immediate impact on scholarship based on the number of citations in the first years after publication (Massaro et al., 2016). Firstly, in the area of financial non-compliance, the role of financial auditing in detecting corruption (Jeppesen, 2019) shows a high number of citations in 2021 and 2022, two years after publication. Jeppesen (2019) argues that corruption does, in fact, create misstatements in financial statements that can be detected by auditors. He argues that, where previously, fraud in auditing standards was defined as non-compliance, the definition of fraud needs to be updated to include corruption as well as non-compliance with laws and regulations, so that auditing techniques can be improved to detect corruption.

Furthermore, in the area of corporate responsibility, in both environmental sustainability (Aguilera et al., 2021; Aragón-Correa et al., 2020) and information security (Lobschat et al., 2021; Silic & Lowry, 2020) we note a high number of citations in 2023 indicating that research and knowledge gathering on organisational compliance is being driven by a theme of corporate responsibility. Silic and Lowry, 2020, focus on the enhancement of

compliance training within organisations, while Lobschat et al. (2021), argue that organisations need to go beyond being the creators and users of digital technologies and take responsibility for ethical practices across their digital realm.

The findings of the literature reviews of Aguilera et al. (2021), where exploring stakeholder-centric governance approaches is a recommendation for future research, and Aragòn-Correa et al. (2020) call for a more comprehensive understanding of how regulatory pressures shape firm environmental strategies, contribute to the theme that financial institutions need to take responsibility across a broad set of related functions and stakeholders and not just within their own organisation.

2.5 Analytical framework

The aim of the analytical framework is to provide a useful map of the reviewed articles (Massaro et al., 2016). To develop the analytical framework the review articles were considered with the second review question in mind – what is the focus and the critique of the organisational compliance literature?

The most cited articles shown in Figure 9 were used initially to determine if the approach and criteria of analysis would help to organise the 52 articles and if they could be treated as independent elements to be analysed (Dumay et al., 2016; Massaro et al., 2016). When reviewing the criteria on the sample set of articles a further sub-category was added to the research domain due to the diverse nature of the research covered by the articles.

The criteria of analysis were captured against each article and the full list of articles and categories and codes are shown in Figure 13. Analytical framework matrix at the end of the Literature review section.

2.5.1 Research domain

To establish context for the review articles in terms of the review construct, the articles were categorised into four broad groupings – Regulation development, Organisational compliance, Organisational non-compliance and Other. These research domain categories were derived from analysing the themes of the most cited articles.

Regulation development was allocated where the aim of the article was to contribute to the development of some aspect of regulation, rule or policy. Organisational compliance was allocated when the main discussion in the document related to compliance, adherence or conformity, and organisational non-compliance when the main discussion

in the document focussed on non-compliance, deviance, or misconduct. The category of Other, was allocated where the article did not meet any of the first three categorisations (Dumay et al., 2016).

When reviewing the full set of articles through the lens of organisational compliance, a further sub-domain of Compliance (C), Non-compliance (C1), Both (C2) or Neither (C3) were coded to give more insight.

The sub-domain of Compliance (C) was coded when the findings of the article contributed to the development of knowledge on compliance, or non-compliance (C1), or both compliance and non-compliance (C2) or neither (C3).

2.5.2 Research focus

The research focus refers to the specific topic developed or discussed in the articles and was determined by scanning each articles' introduction and findings.

2.5.3 Location focus

The location data was compiled from the review articles based on the country or region in which the research or studies were undertaken and then captured by country to be displayed on the world map in Figure 10.

The jurisdiction criteria (Dumay et al., 2016, p. 172; Guthrie et al., 2012, p. 71) was coded thereafter. For the jurisdiction criteria, articles that do not specify a location or regulation/s are classified as N, and articles focusing on a specific regulation as R. Further article sub-classifications are made as regional industry or regulation (R1), multinational/worldwide industry or regulation (R2), and articles referring to a regional organisation are classified as O and to a multi-national organisation are classified as O1.

2.5.4 Research method

The research method refers to the research design methodology used in developing the research in each article, either Qualitative or Quantitative.

2.5.5 Framework or model

The framework or model categorisation was drawn from the method and/or findings section of each article and was coded as None proposed, Applies or considers previous or Proposes new (Guthrie et al., 2012; Massaro et al., 2016).

2.6 Reliability

“Structured literature reviews use a process that, through a set of rules, potentially offers less bias and more transparency of the execution, measures and techniques of validation and reliability” (Massaro et al., 2016). Although a proven, structured, literature review methodology was selected and attention was placed on showing the step by step processes and explaining the rationale for the analytical framework criterion, this study was undertaken by single student researcher.

As such, no intercoder reliability, peer reviews or cross referencing was feasible. Although, supervisor review and discussion has been used to strengthen reliability and validity, there still remains an element of single researcher research bias that has not been fully mitigated, and thus subjectivity remains inherent in the decisions made throughout the compilation of the data and findings in this document.

2.7 Validity

As this structured literature review uses an interpretative approach to analysing, inductive coding was done to establish the themes drawn from the article information. Using this approach as a single researcher introduces the subjectivity mentioned under the reliability section, as the theme recognition is limited to the author’s worldview and understanding. To mitigate this the following steps were taken to increase validity as described in the sections below.

2.7.1 Internal validity

A structured literature review can make use of pilot set or small group of articles to analyse to develop first conclusions and identify elements for deeper analysis to improve internal validity (Massaro et al., 2016). The most cited articles shown in Figure 9 were used initially to determine if the approach would help to organise and analyse the 52 articles, and when reviewed, a further sub-category was added to the research domain clarify the analytical element relationships across full set of the articles.

2.7.2 External validity

“External validity is concerned with whether the results of a study can be generalised” (Dumay et al., 2016, p. 171). To achieve external validity and replicability in this study, the author followed and documented a rigorous search and selection process.

2.7.3 Construct validity

Massaro et al. (2016) state that “construct validity is a quality of the measures used”. In this structured literature review the review articles can be considered as the measures used. To establish construct validity, the author used approved academic databases and highly rated journals. All journals from which the articles for review were drawn from, were rated using the Chartered Association of Business Schools (CABS) Academic Journal Guide 2021. Only work from journals not rated 3, 4, or 4* star have been included in the final list of 52 review articles.

2.8 Code

To code the review articles the author defined the analytical framework and checked the framework’s reliability on a pilot set of articles. The analytical framework was discussed with the supervisor to check validity, and sub-categories were added where needed. All coding was documented and can be viewed in Figure 13. Analytical framework matrix.

2.9 Limitations

The structured review methodology followed was designed specifically for reviews done in the accounting field and has a structured protocol and step by step process that is proven for the accounting field. The method was chosen specifically for this structure and process, even though not previously used for the construct of organisational compliance and may be considered restrictive when applied outside of accounting.

The search protocol was simple and specific, using only the terms organisational compliance and organisational non-compliance (including spelling variations), this meant similar phrases like firm compliance or corporate conformity or rule adherence were not included, which may have resulted in studies being overlooked.

The search protocol also limited the sourcing to scholarly journal articles only, and further sourcing through the process of investigating extant literature showed that there were valuable contributions to the construct from conference proceedings documents. I did include a few of these documents as reference documents, but not having included this document type in the search protocol may have resulted in relevant information not being include in the review.

The criteria for article impact and the analytical framework were kept simple and very close to the examples found in the methodology chosen to not only conform to the interpretive process but also to ensure replicability of the study. However, this meant that

the findings are limited to the scope of the data coded and interpreted, and there may have been other criteria used that would have yielded different insights from the review. With regard to the interpretation of the review articles and the framework criteria, another student following the same process and using the same framework may interpret the information very differently to myself and I therefore take full responsibility for any errors, omissions or misinterpretations.

3 Literature Review

In this section of the document the insights and critique of the review articles is provided utilising the analytical framework criteria defined in the structured literature review process (Massaro et al., 2016). The section will build further insights from Section 2.4 Articles impact; and will address the second question: Critique – what is the focus and the critique of the construct literature? The aim of the section is to be focused and critical in developing the analysis, but respectful of the prior research and research journey (Massaro et al., 2016).

The criteria of analysis from the analytical framework will be detailed in sections. The location focus section will include a country analysis and a jurisdiction analysis. The research method sector details only the research method, and due to the diverse nature of the literature reviewed does not lead to material insight for future organisational compliance research. The research domain, sub-domain and research focus details a combined analysis due to the interlinked nature of the criteria and resulting themes and insights.

The framework or model section documents the articles that use previous frameworks and models and the articles that propose new models in a table format detailing the analytical framework matrix. This table includes the full list of the reviewed articles coded into the analytical framework, although it excludes location focus, as this is detailed in a more effective visual for this criterion in Figure 10.

3.1 Location focus

The location data was compiled from the review articles based on the country or region in which the research or studies were undertaken. Where the article referred to Europe, the current countries in the European Union were identified and added to the underlying Excel worksheet individually to inform the world map view.

As can be seen in Figure 10, the darkest shaded areas are where the most study was undertaken – USA, UK and Germany. Then, some studies occurred in the European Union and China, with one or two studies were undertaken in emerging economies like Brazil, Ghana, South Africa and India. In the Asia Pacific region a few studies occurred, with three in Australia and one in Russia and the Ukraine.

Considering that most Tier one banks have operations in all regions - North America (NAM), Latin America (LATAM), Europe, Middle East and Africa (EMEA) and Asia Pacific

(APAC), and the increasing globalisation of many organisations, the location dispersion shown indicates that recent prior studies have predominantly focussed on regional studies, not undertaking research that spans all locations that a multinational financial institution would manage across their breadth of jurisdictional operations.

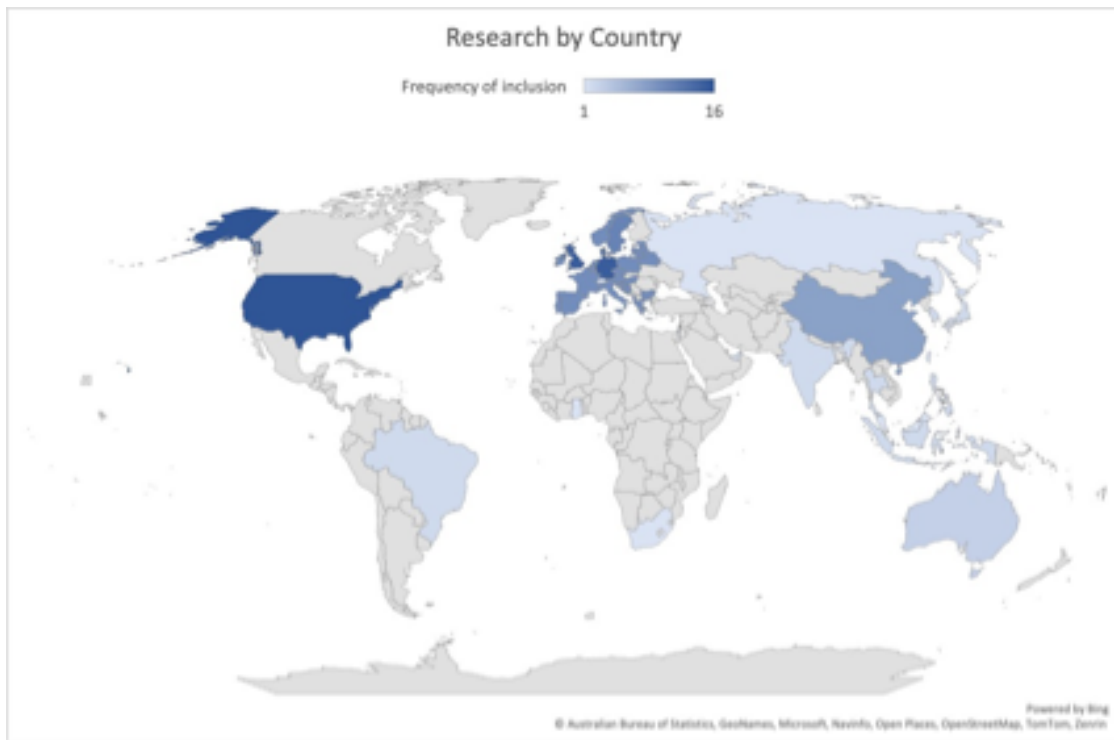


Figure 10. Location of research

When reviewing the jurisdiction criteria captured, shown in Figure 11 below, of the 52 review articles, there are three articles with no regulation, coded as N. These articles also have no location specified and they are all qualitative in research method, contributing to the building of theory on organisational compliance in relation to agency and behaviours (Bozeman, 2022; Kelmsdal & Wittusen, 2023) and the role of law in promoting ethical behaviour and business ethics (Dacin et al., 2022).

The five articles focusing on specific regulation (R) studies were all undertaken in the UK or USA and related to accounting and auditing (Jeppesen, 2019; Spalding & Lawrie, 2019), restaurant health codes (Lehman et al., 2020), occupational health and safety violations (Mendeloff et al. 2021) and finally, the UK's 2015 Modern Slavery Act (Mai et al., 2023). These articles also predominantly had a focus on non-compliance to regulation, as opposed to compliance.

Regional industry or regulation made up the bulk of the articles, with 31 articles categorised as R1, with a combined application of qualitative and quantitative research

methods and contributing to both compliance and non-compliance theory. One article advances knowledge regarding culturally responsive regulation (Barak-Corren, 2022), while the bulk of the articles explore organisational compliance culture, values and ethics and supply chain compliance responsibility across a certain industry or regulation.

The 13 R2 articles have a multi-national/worldwide industry or regulation focus on both compliance and non-compliance. They relate to broad themes of environment sustainability (Aguilera et al., 2021; Aragòn-Correa et al., 2020; Fremeth et al., 2022); corporate compliance interactions and responsibility extending beyond the organisation (Alaassar, et al., 2020; Lobschat et al., 2021; Schembera et al., 2022; Short, 2021; Vandenbroucke, 2023; Williams, 2019) and compliance practice within an organisation (Huising & Silbey, 2021; Schade, 2023; Uchida, 2021). Articles with the research methodology of Qualitative (Literature Review) fell within this group of articles having a more global regulatory focus.

It is worthwhile to note that none of the articles reviewed were categorised as referring to a regional organisation (O) or multi-national organisation (O1), which could offer an opportunity for further research in these settings.

Jurisdiction criteria detail	Code	Count
No location or regulation domain	N	3
Specific regulation focus	R	5
Regional industry or regulation domain	R1	31
Multi-national/worldwide industry or regulation domain	R2	13
Regional organisation	O	0
Multi-national organisation	O1	0

Figure 11. Jurisdiction

3.2 Research method

The research method refers to the research design methodology used in developing the research in each article. Three categories of research design have been coded: Qualitative, Qualitative (Literature Review) and Quantitative.

23 articles utilise a qualitative research method, three utilise a literature review qualitative method, and 25 articles follow the quantitative methodology.

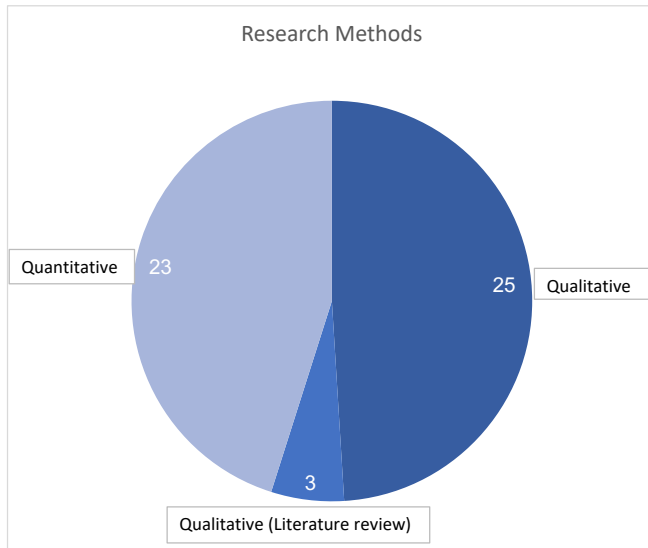


Figure 12. Research methods

3.3 Research domain and research focus

The reviewed articles are analysed by research domain and focus together, as this provided more useful insight. First, the articles were coded into the four broad domain groupings of Regulation development, Organisational compliance, Organisational non-compliance and Other. Then, sub-domains of Compliance (C), Non-compliance (C1), Both (C2) or Neither (C3) were coded and the research focus was captured against each article.

3.3.1 Regulation development

Regulation development is a key contributing research theme for organisational compliance as complex, or burdensome regulation can lead to delayed, partial or non-compliance (Bozeman 2022). The six articles coded to this category focus on research in regulation development (Barak-Corren, 2022; Barak-Corren & Kariv-Teitelbaum, 2021; Williams, 2019), rules complexity (Lehman et al, 2020; Schade, 2023) and ethics protocol (Spalding & Lawrie, 2019).

The two aspects of rule complexity - components, the various sections of a full rule or regulation and connections, how that rule links to other rules in the same ecosystem, can be linked to non-compliance (Lehman et al., 2020). Not surprisingly, high rule complexity (large number of components and/or connections) increases the probability of non-compliance (Lehman et al., 2020). Considering the large number of regulations requiring compliance by financial institutions, high rule complexity could have a compounding effect on non-compliance.

Thus, the promotion of enabling regulatory standards as opposed to complex and restrictive rules is proposed. Williams (2019) discuss how, by developing standards, regulatory bodies can enable more responsible conduct across a sector. Organisations can more readily accept standards and embed them into the structures, processes and culture of the organisation, thus, facilitating the development of active co-operation with regulators (Williams, 2019).

Schade (2023) delves into the potential negative consequences and unintended outcomes of data transparency regulations, particularly in the context of the General Data Protection Regulation (GDPR). The paper explores the concept of 'organised immaturity' as a response to data transparency requirements, building on extant organisation transparency research (Christensen & Cheney, 2015; Christensen & Cornelissen, 2015; Schackenberg & Tomlinson, 2016). Organised immaturity refers to intentional efforts by an organisation to create obstacles, delays, or complexities in their data practices to avoid full compliance with data transparency requirements (Schade, 2023). The author highlights that overly complex or burdensome regulations may inadvertently encourage organisations to engage in organised immaturity rather than promote genuine transparency, thus it is important to design and implement regulation responsibly to avoid unintended negative consequences.

Barak-Corren and Kariv-Teitelbaum (2021) explore the integration of responsive regulation and behavioural public policy to form a new approach called behavioural responsive regulation. The authors state that developing an understanding of why social integration policies are resisted is the first step in understanding non-compliance, and to achieve regulation goals, regulations need to be adaptive and responsive to this resistance (Barak-Corren 2022; Barak-Corren & Kariv-Teitelbaum, 2021). This behavioural focus on non-compliance has potential beyond public policy development as shown in Spalding and Lawrie's (2019) critique of the American Institute of Certified Public Accountants (AICPA)'s rules-based approach to ethics. They emphasise the importance of a behavioural code of conduct that promotes ethical principles, as well as accounting best practices, and call for continuous self-examination.

It follows, then, that considerations made to behavioural insight, the use of standards and codes of conduct, combined with simple rules in regulation development, could influence the effectiveness of organisational compliance.

3.3.2 Organisational compliance

The discussion and research focus of the organisation compliance domain addresses focus areas of organisational compliance. Beginning with a business ethics focus, Dacin et al. (2022) explore the importance of the integration of law, public policy, and business ethics. Their discussion paper challenges previous ideas that business and ethics are mutually exclusive and emphasises the importance of taking a nuanced and balanced approach to compliance research, considering both compliance and non-compliance to promote ethics and the role of law in aligning ethical behaviour and business ethics.

Further exploring the role of law and its influence on organisational compliance, Xie et al. (2021) investigates the circumstances under which organisations are more likely to voluntarily comply in semi-coercive regulatory environments – that is, where law enforcement is uncertain, or varies based on the strength of each regional law enforcement body. The research examines factors that can impact compliance, listing an organisation's perceived legitimacy of the mandate, capacity to comply, and the prevalent degree of pressure from stakeholders such as industry peers and professional associations.

Digging deeper into key elements of ethical behaviour and its impact on organisational compliance, Bussman and Niemeczek (2019) examine the contributions of ethical leadership, trustworthiness, consistency and transparency in the creation of a culture of compliance that reduces individual willingness to engage in corrupt behaviour and supports whistleblowing.

Bozeman (2022) contributes to understanding of how organisations follow rules. The term 'rule' refers to norms, regulations, and expectations intended to regulate individual behaviour (Bozeman, 2022), and the author utilises previously established categorisations of both rules and levels of compliance to create a framework to guide researchers in the study of rules compliant behaviour.

The concept of a cyclical evolutionary compliance (Burdon & Sorour, 2020), rather than a fixed state of compliance culture, researched in the setting of the UK financial sector, explores how the external institutional environment influences the compliance culture of the sector. The authors note that the majority of firms that violate regulation, are sanctioned and then respond to maintain their legitimacy and reputation in the sector, also internalise and react to external institutional pressures in the same way with similar

timing. And that these responses and reactions change over time, cyclically, creating an environment of cyclical and evolutionary compliance.

Huising et al. (2021) argue that the prior research focus on why organisations are compliant or non-compliant, should shift to exploring how regulated organisation's structure, organise and manage themselves to conform to regulatory change. This change in focus is in response to the shift in regulatory governance from the level of state governing bodies and regulators to the regulated organisations, causing organisations to create their own internal accountability infrastructures. Organisations have developed, and continue to develop, governance roles and structures, policies, frameworks and procedures to clarify and align the organisation's operations with the required laws, standards, codes of conduct and ethical expectations (Huising et al., 2021).

Another suggested shift in organisational compliance research is a change in focus from internal corporate integrity to supply chain integrity (Douglas et al., 2022). Douglas et al. (2022) highlights the importance of supply chain integrity, which involves maintaining ethical and responsible practices throughout an organisation's supply chain, proposing that organisations should actively collaborate with like-minded supply chain partners.

Aspects such as ethical sourcing, fair labour practices, and environmental sustainability need to be monitored continuously and be adapted to geopolitical and regional challenges as they arise (Douglas et al., 2022).

The development of behaviours (Bozeman, 2022), culture (Burdon & Sorour, 2020; Bussmann & Niemeczek, 2019) and organisational structures (Huising & Silbey, 2021) that support regulatory compliance and prevent misconduct interconnect to provide researchers with a better understanding of what is needed to enable compliance within an organisation.

While Douglas et al. (2022) bring awareness to the newer requirement for organisations to extend their compliance reach beyond the organisation, emphasising the importance of incorporating the perspectives of suppliers, customers, and regulators to ensure alignment and collective compliance, Xie et al. (2021) shed light on the complexities that interplay to influence organisational compliance to regulation, providing insights into when and why organisations choose to comply even when enforcement is uncertain.

3.3.3 Organisational non-compliance

Understanding risk in operating environments is a key function of top management teams and regulators worldwide, and in the aftermath of the global financial crisis of 2008 numerous questions were asked regarding organisation level governance (Ahmad et al., 2021). These questions prompted new regulation in numerous jurisdictions and Ahmed et al. (2021) examine non-compliance to the UK Corporate Governance Code in their research. They find that organisations that did not comply with the UK Corporate Governance Code were regarded as riskier than those organisations that did comply, but that profitability moderated risk-taking. Thus, they found that the impact of non-compliance on risk-taking decreases as the profitability of the organisation increases (Ahmad et al., 2021).

Further risk research, this time in India, an emerging market economy, finds that regulation encouraging corporate governance reform reduced non-compliance and risk-taking and improved financial outcomes (Koirala et al., 2020).

In an effort to understand if non-compliance to regulation has changed after the 2008 financial crisis, Ashton et al. (2021) utilises the concept of partial observability in their research, which they define as the concept that only detected non-compliance is observed. Non-compliance that is never detected escapes focus, giving research little information on the volume of undetected non-compliance and if fines and other measures undertaken by regulators are actually effective in dissuading organisations from future misconduct (Ashton et al., 2021). The authors develop a method to infer the deterrent impact of financial regulations and find that the efforts by regulators have indeed had a dampening effect on non-compliance.

Understanding why organisations delay compliance or do not comply at all is another factor contributing to research on non-compliance. The term firm exposure is used to refer to the degree of non-compliance measured by the difference between a firm's current activities and the rule of law, regulation or standard (Zhang & Greve, 2018).

Zhang and Greve (2018) find that the greater the firm exposure, the greater the pressure to comply and that stronger relationships with, or links to, state regulators assist organisations to anticipate and shape the measures undertaken by regulators as rule enforcement. These links can also influence the speed of compliance, and organisations with low exposure may delay adoption to learn more about the consequences of non-compliance (Zhang & Greve, 2018).

As the volume and depth of regulation increases in the financial sector and financial institutions continue to manage and structure themselves to achieve compliance (Huising et al., 2021), Klemsdal and Wittusen (2023) examine the phenomenon of agency in compliance noting that “contemporary organizational life is increasingly rule governed, organizational actors, most notably professionals, perform their work by complying with institutional rules, stemming from regulatory bodies external and internal to organizations” (Klemsdal & Wittusen, 2023, p. 712).

The authors look to agency and institutional theory to begin to understand how organisations and their employees reach their goals by complying with the rules of operating and achieving legitimacy (Klemsdal & Wittusen, 2023), where these rules have been designed for the common good, but may be restrictive, complex (Lehman et al., 2020) or encourage organised immaturity (Schade, 2023).

Klemsdal and Wittusen (2023) develop the concept of agency within organisations that advances regulatory compliance, organisational and actor agency and the common good beyond established normative restrictions.

3.3.4 Other

The Other category variable shows diverse research foci. The articles in this category have been categorised further by their contribution to the concept of compliance, non-compliance, both or neither.

Notable research themes for compliance relate to organisational dormancy (Jain et al., 2023), organisational commitment (Park et al., 2023), firm ownership structures (Sun & Ko, 2023), firm security culture (Trim & Lee, 2019), regulatory pressure on firm environmental strategies (Aragòn-Correa et al., 2020) and high frequency trading ethics and behaviours (Sobolev, 2020).

With regards to contributions to knowledge regarding non-compliance, data breach management (Khan et al., 2021), ethical values (Fotaki et al., 2020) are addressed.

Where a contribution to both compliance and non-compliance is made articles focus on information security knowledge sharing (Hassandoust et al., 2022) and labor conditions in global supply chains (Vandenbroucke, 2023). And where articles have a category of C3 and do not contribute to compliance or non-compliance or both, but still address an aspect of organisational compliance that met the initial sourcing criteria of articles, we note research into values-driven business (Painter et al., 2019), the governance of

corruption (Schembera et al., 2022) and organisational reversion responses (Uchida, 2023).

3.4 Framework or model

The framework or model categorisation was drawn from the method and/or findings section of each article and was coded as None proposed, Applies or considers previous or Proposes new (Guthrie et al., 2012; Massaro et al., 2016).

3.4.1 None proposed

Three of the articles do not propose a new model or consider a previous one. These articles provide discussion on aspects of corporate responsibility.

Williams, (2019) argues that regulation should be seen as enabling rather than restrictive and that regulations designed effectively in a sound regulatory context, can make responsible conduct clearer and easier to achieve in organisations. They evidence previous examples where researchers have labelled regulation as restrictive and limiting, and call for a different, more enabling, perspective that shifts the responsibility, but also the agency, in decision making to organisations.

Exploring communication practices in corporate social responsibly, Farrow et al. (2021) caution the use of euphemisms by organisations, arguing that they can shape moral judgement, making ethical actions appear more ethical, and unethical actions more acceptable. Thus, organisations need to be transparent and accurate in their choice of language, as the use of euphemisms may result in longer term negative impact on stakeholder perceptions. Schade (2023) warns against organised immaturity developing as a response to burdensome regulations in a discussion that sheds light on the unintended negative consequences of the implementation of the General Data Protection Regulation (GDPR) and related regulations.

3.4.2 Applies or considers previous or Proposes new

The remaining 49 articles all consider previous (22) and/or propose a new model or framework (27), which is expected in the case of a new or changing phenomenon where a singular concept of organisation compliance, in this case, is not yet widely accepted (Dumay et al., 2016), and the review articles cover a range of inter-related concepts.

The development of new models or frameworks contribute to numerous research threads detailed in the research focus criteria in Figure 13 below.

Research Domain	Sub-domain	Research Focus	Jurisdiction	Research Method	Framework or Model	Author
Regulation development	C	Policy and regulation development	R1	Qualitative	Applies or considers previous	Barak-Corren, N., & Kariv-Teitelbaum, Y.
	C1	Responsive regulation	R1	Qualitative	Proposes new	Barak-Corren, N.
	C2	Regulation to enable corporate agency and responsibility	R2	Qualitative	None proposed	Williams, G.
		Code of professional conduct	R	Qualitative	Applies or considers previous	Spalding, A.D., Lawrie, G.R.
		Data transparency	R2	Qualitative	None proposed	Schade, F.
C3	Rule complexity	R	Quantitative	Proposes new	Lehman, D. W., Cooil, B., & Ramanujam, R.	
Organisational compliance	C	Effect of relational strength on monitoring quality	R1	Quantitative	Proposes new	Aven, B., Morse, L., & Iorio, A.
		Business ethics	N	Qualitative	Proposes new	Dacin, M. T., Harrison, J. S., Hess, D., Killian, S., & Roloff, J.
		Accountability infrastructures	R2	Qualitative	Applies or considers previous	Huising, R., & Silbey, S. S.
		Semicoercive governmental regulations	R1	Quantitative	Proposes new	Xie, X., Shen, W., & Zajac, E. J.
	C1	Supply chain integrity (SCI)	R1	Qualitative	Proposes new	Douglas, M. A., Mollenkopf, D. A., Castillo, V. E., Bell, J. E., Dickey, E. C.
	C2	Rules compliance behaviour	N	Qualitative	Proposes new	Bozeman, B.
		Organisational compliance culture	R1	Qualitative	Proposes new	Burdon, W. M., & Sorour, M. K.
		Organisational compliance culture	R1	Quantitative	Applies or considers previous	Bussmann, K. D., & Niemeczek, A.
Organisational compliance		R1	Quantitative	Applies or considers previous	Cronert, A.	
Organisational non-compliance	C	Organisational non-compliance	R1	Quantitative	Proposes new	Zhang, C. M., & Greve, H. R.
	C1	Organisational non-compliance	R1	Quantitative	Proposes new	Ahmad, S., Akbar, S., Halari, A., & Shah, S. Z.
		Organisational non-compliance	R1	Qualitative	Proposes new	Ashton, J., Burnett, T., Diaz-Rainey, I., & Ormosi, P.
		Commercial and political corruption	R	Qualitative	Applies or considers previous	Jeppesen, K. K.
		Corporate risk-taking	R1	Quantitative	Applies or considers previous	Koirala, S., Marshall, A., Neupane, S., & Thapa, C.
		Agency in compliance	N	Qualitative	Applies or considers previous	Klemsdal, L., & Wittusen, C.
Other	C	Corporate governance of environmental sustainability	R2	Qualitative (Literature Review)	Applies or considers previous	Aguilera, R. V., Aragón-Correa, J. A., Marano, V., & Tashman, P. A.
		Regulatory pressure on firm environmental strategies	R2	Qualitative (Literature Review)	Proposes new	Aragón-Correa, J. A., Marcus, A. A., & Vogel, D.
		Normalization of deviant behaviour	R1	Qualitative	Applies or considers previous	Davis, K., Pinto, J. K.
		Sustainable procurement	R2	Quantitative	Applies or considers previous	Etse, D., McMurray, A., & Muenjohn, N.
Other	C	Performance-improving non-compliant behavior (PINC behavior).	R3	Quantitative	Applies or considers previous	Ewelt-Knauer, C., Schwering, A., & Winkelmann, S.
		Trade control compliance	R1	Quantitative	Applies or considers previous	Hauser, C.

Research Domain	Sub-domain	Research Focus	Jurisdiction	Research Method	Framework or Model	Author
Other	C	Organisational dormancy	R1	Quantitative	Proposes new	Jain, S., Desai, N., Pingali, V., & Tripathy, A.
		Organisational non-compliance	R1	Quantitative	Proposes new	Jenkins, J. L., Valacich, J. S., Zimbelman, A. F., & Zimbelman, M. F.
		Modern slavery disclosures	R	Qualitative	Applies or considers previous	Mai, N., Vourvachis, P., & Grubnic, S.
		Organisational commitment	R1	Quantitative	Proposes new	Park, J. G., Zhu, W., Kwon, B., & Bang, H.
		Politics in regulatory theory	R2	Qualitative	Applies or considers previous	Short, J. L.
		Organisational security training and compliance	R1	Quantitative	Applies or considers previous	Silic, M., & Lowry, P. B.
		High frequency trading (HFT) ethics	R1	Qualitative	Proposes new	Sobolev, D.
		Firm ownership structures	R1	Quantitative	Proposes new	Sun, S. L., & Ko, Y. J.
		Firm security culture	R1	Qualitative	Proposes new	Trim, P. R., & Lee, Y. I.
		Organisational practice adaptation	R2	Quantitative	Applies or considers previous	Uchida, D.
		Activist protest spillovers	R2	Quantitative	Proposes new	Fremeth, A. R., Holburn, G. L., & Piazza, A.
	C1	Corporate social responsibility communication	R2	Quantitative	None proposed	Farrow, K., Grolleau, G., & Mzoughi, N.
		Ethical values	R1	Quantitative	Proposes new	Fotaki, M., Lioukas, S., & Voudouris, I.
		Data breach management	R1	Qualitative	Proposes new	Khan, F., Kim, J. H., Mathiassen, L., & Moore, R.
		Institutional intermediaries	R1	Quantitative	Applies or considers previous	Liu, N.
		Corporate digital responsibility (CDR)	R2	Qualitative	Proposes new	Lobschat, L., Mueller, B., Eggers, F., Brandimarte, L., Diefenbach, S., Kroschke, M., & Wirtz, J.
	C2	Labor conditions in global supply chains	R2	Qualitative (Literature Review)	Proposes new	Vandenbroucke, S.
		Information security knowledge sharing	R1	Qualitative	Proposes new	Hassandoust, F., Subasinghage, M., & Johnston, A. C.
		Occupational Safety and Health Administration (OSHA) violations	R	Qualitative	Applies or considers previous	Mendeloff, J., Gray, W. B., Armour, P., & Neuhauser, F.
		Security motivation intention	R1	Quantitative	Applies or considers previous	Mou, J., Cohen, J. F., Bhattacharjee, A., & Kim, J.
	C3	Values-driven business	R1	Qualitative	Proposes new	Painter, M., Pouryousefi, S., Hibbert, S., & Russon, J. A.
		Firm conformity or nonconformity	R1	Qualitative	Applies or considers previous	Ponomareva, Y., Federo, R., Aguilera, R. V., & Collin, S. O.
		Governance of corruption	R2	Qualitative	Proposes new	Schembera, S., Haack, P., & Scherer, A. G.
		Social interaction impact on regulator and regulatee practices	R2	Qualitative	Applies or considers previous	Alaassar, A., Mention, A. L., & Aas, T. H.
		Organisational reversion response	R1	Quantitative	Proposes new	Uchida, D.

Figure 13. Analytical framework matrix

4 Discussion

The aim of this literature review is to consolidate a body of research relating to the changing phenomenon of organisational compliance and present a contemporary foundational critique that raises and supports future research opportunities.

Section 1 introduced the construct of organisational compliance and the change over time of the definition of the term, as well as laying out the changing phenomenon of regulatory compliance in the financial sector; and how laws, rules and regulations have begun to play an even more substantial role in shaping the operations and behaviour of financial institutions.

The inherent complexity, breadth and volume of regulatory change for banks was explained, and the changing nature of corporate responsibility (Dacin et al., 2022; Douglas et al., 2022; Pererva et al., 2017) was introduced. The importance of further exploration into when, how and why international banks comply with laws, rules and regulation familiarised future researchers with the rationale for conducting the structured literature review and the management and academic relevance of the changing phenomenon.

Section 2, method and analysis, detailed the origin of the methodical approach and structured literature review protocol, explained the review questions and unpacked the article sourcing and analysis processes in detail to establish the reliability and rigour of the review process, and ensure replicability of the review. The section laid out the structure and criterion of the analytical framework and described the reviewed articles' wide range of regulation coverage and the broad range of journals that had published organisational compliance related papers during the review period. The section also discusses the limitations of the research methods, including individual researcher bias.

The literature review section then provided insights and critique of the review articles utilising the analytical framework criteria. The diverse terminologies and research foci were consolidated thematically to make sense of the changing phenomenon of organisational compliance, and the analytical framework matrix set out the theoretical contributions of newly proposed frameworks and models building on the knowledge of regulation development, organisational compliance and organisational non-compliance.

In order to explore the possibilities of future research into organisational compliance, the discussion section following uses the insights and critique from the analytical framework criterion to develop commentary, research opportunities and guidance that could be of

use in this future research. The term organisational compliance will be used broadly in the narrative to encompass the construct as a whole, including compliance as well as partial or lack of compliance, unless otherwise stated.

This section of the document addresses the third structured literature review question: Transformation – what is the future for the construct literature? (Massaro et al., 2016), starting with a discussion on how the original definition of the term organisational compliance has changed and still needs to change. Thereafter, key factors derived from prior research that can contribute to future studies are discussed in the Research directions section.

4.1 Organisational compliance

Comparing an introductory question of “why have rules?” (Jackson & Adams, 1979, p. 269) with the description of contemporary organisational compliance as “defining the standards of doing business worldwide” (Pererva et al., 2017, p. 87), gives one a good idea of how much organisational compliance research has developed since the initial discussions of “rule making, rule adherence and rule deviation” (Jackson & Adams, 1979, p. 269).

While the concept of compliance, or very similar terms such as adherence and the negative of the term, non-compliance or deviance, has been featured in research for an extended period of time, non-compliance or misconduct as a standalone research concept began to feature more prominently post the 2008 global financial crisis. Initially investigating misconduct and financial fraud, this literature also covered individual non-compliant behaviour undertaken in the interest of the individual’s organisation (Dahling et al. 2012) and later performance-improving non-compliant behaviour deemed beneficial to both the individual and the organisation they are acting for (Ewelt-Knauer et al., 2020, p. 609).

Compliance definitions have changed over time, gathering scope. Kyngäs, et al. (2000) state that compliance in general terms means conforming to rules and requirements, and Foorhuis and Bos (2011) refer to compliance as an organisation's adherence to laws, rules, regulations, standards, and policies. Prorokowski and Prorokowski (2014) then include reference to all processes that an entity would be required to be aware of, as well as laws, rules, regulations, standards, and policies.

Iksanov et al., (2021) add in further compliance categories - legal, economic and management - proposing that organisations align themselves with laws, rules and

regulations through the cultivation of compliance culture and specialised legal, economic and management employee behaviours. Thus, shifting the concept of compliance from an external pressure for law and regulation observance, to now include business practices, culture and control mechanisms, thus internal compliance pressures. This is echoed by Huising et al. (2021) who argue that compliance research should move from 'why comply' to exploring how regulated organisation's structure, organise and manage themselves to promote compliance from within.

However, when discussing corporate responsibility in environmental sustainability (Aguilera et al., 2021; Aragón-Correa et al., 2020), information security (Lobschat et al., 2021) and supply chain integrity (Douglas et al., 2022), the focus of compliance moves beyond the organisation to include responsibility for ethical practices across the organisation's digital realm (Lobschat et al. (2021), the broad set of related functions and environmental stakeholders (Aragón-Correa et al., 2020) and throughout an organisation's supply chain (Douglas et al., 2022).

These authors transfer the scope of organisational compliance from the organisation to the business ecosystem, inferring that organisations need to act in the best interests of customers, shareholders and social and environmental stakeholders (Farrow et al., 2021; Gray et al., 2014; Jain et al., 2023), and not just comply laws, rules, regulations, standards, and policies. Although it may seem to be a subtle shift from 'compliance' to 'acting in the best interests of', the implications are deep reaching and may have considerable impact on how a financial institution views its ethical mandate, values, culture and internal codes of conduct. All of these aspects provide interesting avenues for researchers in business studies. With regards to organisational compliance research, the first impact of this shift is on the current definition and the approach to the study of the construct.

Thus, when considering future organisational compliance research, there are significant opportunities for researchers to re-examine definitions of organisational compliance and to consider expanding and clarifying the terms, scope and definitions to continue to build useful knowledge on this.

4.2 Research directions

As discussed in the introduction section of this literature review, the complexity and scope of organisational compliance with regulatory change in the international banking sector is a current and pressing practical problem. Interest in organisational compliance

research is increasing as shown in the increase in citations, specifically with regard to corporate digital and environmental responsibility (Aguilera et al., 2021; Aragón-Correa et al., 2020; Lobschat et al., 2021). The following themes are proposed as research directions based on the content of the reviewed articles.

4.2.1 Increased scope of regulatory compliance

A shift in the scope of organisational compliance from focus on the organisation to that of the business ecosystem, increases the complexity of both the practical challenges faced in organisations and the research into organisational compliance and themes of corporate responsibility.

Studies that investigate the impact on the accountability structures (Huising & Silbey, 2021) - how regulated organisations structure, organise and manage themselves to conform to regulatory change - should be extended to accountability structures that organise and monitor the reduction of risk and the organisational compliance of both clients and third-party organisations across procurement, supply chains and trade controls (Hauser, 2022).

Douglas et al. (2022) emphasises the importance of organisations incorporating stakeholder perspectives (suppliers, customers and regulators) throughout the supply chain integrity journey, and this can be extended into the sphere of theory as a holistic research approach that investigates the evolving nature of ethical and responsible organisational compliance theory.

Research considering the impact of the broadening scope of organisational compliance could also be undertaken in the form of longitudinal studies of multi-national financial organisations. Bozeman (2022) discusses the study of rules behaviour over time noting that little attention in extant research had been given to longitudinal study at an individual level. He establishes that individual responses to rules change over time because the rules change and the individual's knowledge and experience changes, resulting in either increased ease of compliance or increased skill and confidence deviating from the rule (Bozeman, 2022). Extrapolating this study to the organisation and then to the business ecosystem level offers exciting opportunities for organisational compliance theory development.

Organisational culture influences how employees and managers decide and act, shaping individual and organisational behaviours and perceptions (Etse et al., 2021) and Gray and Silbey (2014) suggest that the level of compliance with a given regulation is

significantly influenced by the organisation's perception of that regulation. Etse et al. (2021) conclude that "organisational culture may be a significant variable that explains organisational compliance with regulations" (Etse et al., 2021, p. 311).

Thus, when considering compliance culture, once again the scope of study could expand in line with the broadening scope of organisational compliance. For instance, the evolution of a legitimate compliance culture in the UK financial service sector and the institutional forces that shape that compliance culture has been explored using institutional theory (Burdon & Sorour, 2020; Ponomareva et al., 2022). Combining this concept with Bussman and Niemeczek's (2019) examination of ethical leadership and transparency in the creation of a culture of compliance could give insight into further research to extend institutional theory from the organisation into sector-orientated institutional theory development.

Exploring if compliance cultures could extend across country borders, and perhaps even from developed economies to developing economies through the application of compliance culture in multi-national financial institutions could both provide further interesting pathways for future research.

4.2.2 Agency in the age of compliance

In the same way that organisations are increasingly governed by rules, regulations and policies, so is contemporary organisational work. Employees perform their daily activities by complying with policies, codes of conduct and rules stemming from regulatory bodies both external and internal to organisations (Klemsdal & Wittusen, 2023).

Where these policies and rules are restrictive, complex (Lehman et al., 2020), misunderstood, or not measured (Klemsdal & Wittusen, 2023; Schade, 2023) compliance becomes burdensome and may encourage organised immaturity (Schade, 2023) and the normalisation of deviance (Davis & Pinto, 2022). Schade (2023) warns about the unintended consequences and resulting behaviours of organisational immaturity, but also states that the impact of this changing phenomenon is not yet known. Davis and Pinto (2022) discuss factors leading to the normalisation of deviance indicating that incremental or small deviations become the new norm over time.

Understanding employee choices, or agency, in highly regulated contemporary organisational work environments such as banking, offers further opportunity for organisational compliance research, especially when considered in conjunction with research into rules behaviour over time (Bozeman, 2022).

4.2.3 Talking about compliance

Exploration of communication practices in corporate social responsibility indicates that the words used when talking about compliance matter (Farrow et al., 2021; Painter et al., 2019). While Farrow et al. (2021) caution the use of euphemisms when referring to compliance, arguing that they have the potential to influence stakeholder perceptions in an organisation's favour in the short term only; Painter et al. (2019) emphasises the need for the alignment of vocabularies between internal ethics and compliance functions and external facing corporate social responsibility functions within organisations.

If we consider the change in the span of scope of organisational compliance in the finance sector and the suggestion that organisations incorporate stakeholder perspectives throughout their corporate responsibility and compliance monitoring chains (Douglas et al., 2022), it follows that research into the impact of the use of language in and by the finance sector to regulators and the broader business ecosystems would further our understanding of organisational compliance and provide practical guidance on communication to organisations.

5 Formulated Research Questions

Structured literature reviews contribute to research by providing a rigorous method that creates order and makes previous studies easily accessible, providing the groundwork on which researchers can build new studies (Massaro et al., 2016). This structured literature review synthesised a growing body of work covering many aspects of organisational compliance, organisation non-compliance and regulation development. Based on the discussion of research opportunities the following broad research questions come to mind, however many questions could be raised by researchers, and these serve simply as examples for future studies. What is the impact of the broadening scope of corporate responsibility on organisational compliance culture?

With regard to the topic of agency in the age of compliance - How does employee agency in the highly regulated contemporary work environments of international banking, respond to changing rules and regulations over time?

When considering exploring the use of language and compliance - Does the way an organisation talks to and about itself influence an organisation's compliance to regulatory change?

5.1 Structured literature review evaluation

As this research is interpretive in nature, the findings are limited to the depth of the authors analysis and a single researcher's interpretation of the results, and while the structured review method employed more reliability than more traditional or narrative reviews, there still remains subjectivity in the synthesis and discussion. Making the decisions on what information to include in the review from such a wide range of article foci was difficult, but to include all study information in detail would have been overwhelming and defeat the purpose of creating a useful and clear critique for use by future researchers. There would be value in future literature reviews on organisational compliance homing in more on certain of the research topics, such as organisational culture and corporate responsibility.

The selection of the step-by-step method was beneficial to the review process and guided the researcher in a clear process and would be recommended to other researchers compiling reviews.

5.2 Conclusion

This document has explained the current business context of regulatory compliance in banking and the size and complexity of the practical business problem has been made clear. To contribute to future organisational compliance research, researchers first need to review the scope and breadth of organisational compliance challenges faced by the financial institutions, particularly banks. We need more academics researching organisational compliance and organisational compliance practice because of the importance to global business, society and the environment.

The scope of organisational compliance has expanded from an organisational focus to encompass the broader business ecosystem, introducing complexity and new challenges. Research opportunities include investigating the impact on accountability structures, longitudinal studies of multinational organisations, and the influence of organisational culture on compliance. The review also highlighted the importance of understanding employee agency in highly regulated environments and emphasised the significance of communication practices and use of specific language in reference to compliance.

In conclusion, this literature review has provided a comprehensive overview of the changing landscape of organisational compliance. By addressing the research directions outlined in this document, future scholars can contribute to a deeper understanding of organisational compliance and its implications for organisations and society as a whole.

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