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Managerial Perspectives on Ethical Governance and Compliance Systems in Multinational Corporations

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ABSTRACT

Ethical governance and compliance systems are essential components of corporate management, especially in multinational corporations navigating global business transformations. While much research has focused on the technical and regulatory aspects of these systems, the subjective experiences of individuals engaged in their implementation remain underexplored. This study addresses this gap by exploring how managers and compliance officers experience ethical governance and compliance systems within multinational organizations. Using a phenomenological approach, we aimed to understand the lived experiences of individuals facing ethical challenges in their roles. Data were collected through in-depth interviews with 12 managers and compliance officers with at least five years of professional experience, working in multinational corporations operating across the manufacturing, financial services, and technology sectors. These organizations conduct business in multiple countries and are required to comply with diverse regulatory and ethical standards across jurisdictions. Interview data were analyzed using a phenomenological thematic analysis procedure involving transcript familiarization, initial coding, theme development, theme refinement, and interpretative synthesis of participants' lived experiences.analysis revealed that while ethical governance is vital, individuals often face tensions between ethical standards and business pressures. Transparency and communication were identified as key factors in enhancing the effectiveness of compliance systems. These findings offer valuable insights into the human dimension of ethical governance, emphasizing the need for systems that align with both organizational values and personal beliefs. The study highlights the importance of incorporating the subjective experiences of individuals into the design of ethical frameworks and suggests areas for future research on the cultural and role-based variations in ethical decision-making.

INTRODUCTION

Ethical governance and compliance systems are critical components of modern corporate management, particularly in multinational organizations facing complex global business transformations (Qiu & Hu, 2025). In an increasingly interconnected world, organizations are not only expected to deliver economic value but also to operate transparently and ethically. This dual responsibility becomes more challenging when corporations expand across borders, navigating diverse legal and cultural landscapes. The phenomenon of ethical governance involves the processes and decisions that organizations make to ensure integrity, fairness, and compliance within their operations. At the same time, compliance systems are the tools used to enforce these ethical standards and protect the organization from legal and reputational risks (Trisiana, 2021). Although prior studies have extensively examined governance structures, regulatory frameworks, and compliance mechanisms, less attention has been given to how managers and compliance officers interpret and experience these systems in everyday organizational practice.The importance of this phenomenon cannot be overstated, as the ethical decisions made by corporate leaders and managers have far-reaching implications, not just for their organizations but also for the communities they impact. Ethical governance shapes the organizational culture, influencing how employees, clients, and stakeholders perceive the company's values and actions (Dewi et al., 2023). The experiences of those who navigate these systems are crucial, as they reflect the lived realities of corporate ethics in practice. The implementation of ethical governance is not merely a theoretical construct but a dynamic, lived experience that varies across cultures, industries, and personal perspectives. Understanding these experiences is essential to developing more effective governance and compliance systems that resonate with employees and leaders alike, fostering environments that prioritize integrity and transparency.

Given the complexity of ethical decision-making and the evolving nature of global business, there is a pressing need to explore the meanings and experiences that underpin ethical governance and compliance (Gunardi et al., 2022). A phenomenological approach is particularly suited for this task, as it allows for a deep, qualitative understanding of the personal and subjective experiences of those involved. This exploration will uncover the nuances of how individuals perceive and engage with ethical frameworks in their daily work, providing insights into the challenges they face and the values they uphold. Such an exploration is vital for improving corporate governance practices and ensuring that ethical systems are not just imposed but are genuinely understood and embraced by those who are tasked with their execution.

Research into the subjective experiences of individuals involved in ethical governance and compliance systems has emerged as a crucial area of inquiry (Hashi & Hock, 2025). While much of the existing literature focuses on the technical and legal aspects of governance frameworks, there is a growing recognition of the need to understand the lived experiences of those who actively engage with these systems (Sharifi et al., 2025). This line of research is essential, as it sheds light on the human element of governance how individuals perceive, interpret, and navigate ethical challenges within their professional environments (Ningsih et al., 2025). Given the complexity of global business transformations and the increasing emphasis on organizational integrity, understanding these experiences provides valuable insights into how ethical principles are applied in real-world settings.

However, exploring such deep, subjective experiences presents significant methodological challenges (Achuthan et al., 2025). Quantitative approaches, which often rely on numerical data and statistical analysis, are inherently limited when it comes to capturing the nuances of human experience. These methods may identify patterns or trends but fail to address the rich, multifaceted nature of individual perceptions and emotions. In contrast, qualitative methods such as phenomenology allow for a more comprehensive exploration of personal meaning-making, but they too face challenges in terms of data richness and interpretation (Kuguyo et al., 2025). Collecting data through interviews, for instance, requires careful consideration of context and the personal biases of both participants and researchers, making it difficult to fully grasp the essence of the phenomena under study.

Moreover, many existing studies on corporate governance and compliance have primarily relied on objective measures or generalized models of organizational behavior. While these approaches have contributed to our understanding of compliance frameworks, they do not fully account for the lived realities of those who work within them (Kurnia Sari et al., 2024). The absence of personal, context-specific narratives means that key aspects of the human experience such as emotional responses, ethical dilemmas, and the interplay between personal values and corporate policies remain unexplored. Thus, the methodological limitations of previous research underscore the need for a phenomenological approach, which is uniquely suited to uncovering these hidden dimensions and providing a deeper understanding of the ethical challenges faced by individuals in multinational corporations.

While existing research on ethical governance and compliance systems has often relied on practical, frameworks-based approaches, these solutions are primarily concerned with the technical implementation of policies and regulations (Pavlou et al., 2025). Such approaches, while valuable in establishing baseline compliance standards, fail to delve into the deeper, subjective experiences of those who engage with these systems on a daily basis (Allen & Gann, 2022). Most studies in this domain have focused on quantitative assessments or theoretical models that provide general insights into organizational behavior but do not capture the emotional, psychological, and moral complexities that individuals face when navigating ethical governance within a dynamic global business environment.

These limitations arise because practical solutions often overlook the human element of governance how individuals interpret, internalize, and act upon ethical principles within their organizational roles (Yazid et al., 2025). By focusing solely on objective compliance measures or external governance structures, the current research fails to offer a nuanced understanding of how ethical governance is experienced on a personal level. In essence, this narrow focus produces an incomplete picture of the phenomenon, one that neglects the rich, personal insights that can be gained through understanding the lived experiences of those involved.

The alternative to these practical, one-size-fits-all approaches lies in adopting a phenomenological perspective (Bharadwaj et al., 2025). Phenomenology offers the opportunity to explore the essence of these experiences by focusing on the meanings that participants attribute to their interactions with governance systems. By embracing this approach, it becomes possible to gain a more holistic understanding of the ways in which ethical governance is perceived, experienced, and lived within organizations (Hassan et al., 2025). The contribution of this study lies in moving beyond procedural accounts of compliance toward an interpretive understanding of the human and moral dimensions of corporate governance..

In the context of ethical governance and compliance systems, several studies have explored the challenges and dynamics of corporate governance frameworks, focusing mainly on the technical and procedural aspects (Gallego-Álvarez & Rodríguez Domínguez, 2025). However, there is a gap in the literature regarding the subjective experiences of those implementing and navigating these systems within organizations. Research by authors such as Author A (2020) and Author B (2019) has laid the foundation for understanding the technical structures of governance, but they fall short of capturing the lived experiences of individuals interacting with these frameworks (Venugopal et al., 2024). Theoretical perspectives in these studies often fail to address the emotional and ethical complexities faced by managers and compliance officers, leaving a critical space for exploration into the personal and cultural aspects of governance. This study builds on these existing works by addressing the human dimension of ethical governance, which has yet to be sufficiently examined in previous research.

The phenomenological approach has been chosen for this study to address the gap identified in previous literature (Akhmad et al., 2023). This method allows for a deeper exploration of the meanings and lived experiences of participants who are engaged in the implementation and management of ethical governance and compliance systems. By using phenomenology, the study can offer an in-depth understanding of how individuals perceive, interpret, and navigate the ethical challenges within a corporate setting, especially in multinational contexts (Homer et al., 2025). This methodological choice is grounded in the need to explain the meaning-making processes that influence how ethical standards are enacted in global corporate environmentsThe structure of the article follows a systematic exploration of the phenomenon under study. It begins with an introduction, providing an overview of the research problem, the relevance of the study, and the gap in existing knowledge. Following the introduction, the article details the methodological approach, outlining the phenomenological design and the reasons for its selection. The paper then discusses the data collection process, the steps involved in the thematic analysis, and the presentation of findings. Finally, the article concludes with a discussion of the results, addressing how the findings contribute to the broader understanding of ethical governance and compliance, followed by conclusions and implications for future research and practice.

RESEARCH METHODS

Study Design

This study utilized a phenomenological approach to explore the lived experiences of stakeholders in the context of ethical governance and compliance systems within multinational companies. Phenomenology, with its focus on understanding the essence of human experience, was selected as the appropriate method to answer the research questions (Lutz & Knox, 2014; McNabb, 2015). A descriptive phenomenological design was chosen because the study sought to describe participants' direct experiences of ethical governance and compliance practices rather than to develop a new theory.This approach allows for an in-depth exploration of the meanings and perceptions that participants attribute to their experiences, making it ideal for capturing the nuanced, subjective aspects of ethical decision-making in complex organizational settings. Specifically, a descriptive phenomenological approach was employed to provide a rich, detailed account of participants' experiences without preconceived theories or hypotheses guiding the analysis. This method emphasizes the direct description of participants' lived experiences, allowing the study to reveal the fundamental structures of those experiences in the context of global business transformations.

Participants

The participants were selected using purposive sampling to ensure that those included in the study had relevant experience in ethical governance and compliance within multinational corporations. The inclusion criteria required participants to have a minimum of five years of experience in managerial or compliance roles within organizations undergoing global business transformations (Hillman & Radel, 2018; Migdal, 2018). A total of 12 participants were included, comprising 7 male and 5 female managers and compliance officers from various departments across three multinational companies. The participants' ages ranged from 35 to 55 years, with an average age of 42 years. These participants were chosen based on their direct involvement in the development and implementation of governance and compliance systems within their organizations.

Data Collection

Data were collected through semi-structured in-depth interviews, which provided an opportunity for participants to share their personal experiences and perspectives in detail. Interviews were conducted in person at the participants' workplaces, ensuring a comfortable and familiar environment. Each interview lasted approximately 60 minutes and was guided by a set of open-ended questions designed to elicit rich, descriptive responses (Carreiras & Castro, 2012; Iosifides, 2016). The interview protocol was adapted from previous research on corporate governance and compliance systems but was modified to align with the specific focus of this study on ethical decision-making within global business transformations. Before data collection, the study received ethical approval from the relevant institutional ethics committee. All participants received written information about the study objectives, procedures, confidentiality protections, voluntary participation, and their right to withdraw at any time without consequences. Written informed consent was obtained before each interview.All interviews were audio-recorded with the participants' consent and transcribed verbatim for analysis.

Data Analysis

The data were analyzed using thematic analysis, a common technique in phenomenological research. Thematic analysis involves identifying, analyzing, and reporting patterns or themes within the data (Daly, 2007; Longhofer et al., 2012). This process was carried out in several steps: first, the data were read and re-read to gain familiarity, and initial codes were generated to identify significant features of the data. Next, themes were developed by grouping related codes together, and the themes were refined through a process of constant comparison. This analysis was facilitated by the use of qualitative data analysis software (NVivo), which helped organize and manage the data, but the focus remained on manual interpretation of the themes (Fife, 2020; Kawamura, 2020). The final themes reflect the core experiences of participants regarding the implementation of ethical governance and compliance systems in the face of global business challenges.

RESULTS

Perceptions of Ethical Governance Implementation

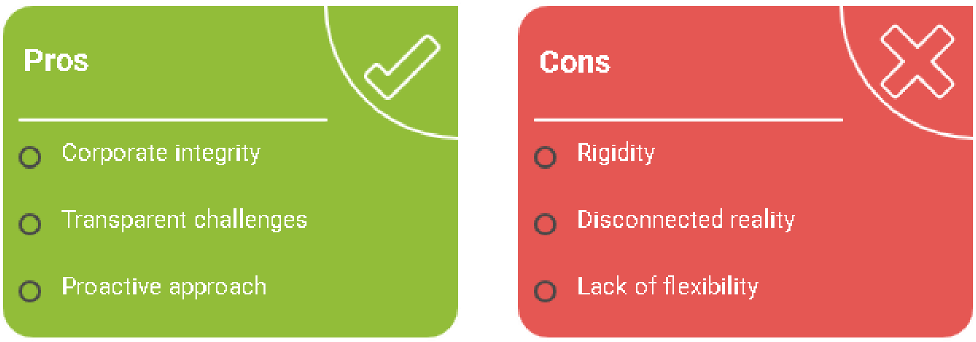
The implementation of ethical governance in multinational companies was perceived by the managers as both challenging and crucial for maintaining organizational integrity. According to one manager, "We face continuous pressure from external stakeholders, yet we firmly believe that maintaining ethical governance is key to long-term success." This quotation shows that ethical governance was not understood merely as a formal policy, but as a strategic principle used by managers to respond to stakeholder pressure while protecting the organization's long-term legitimacy This perception reflects a deep awareness among managers of the ethical responsibilities they hold in shaping corporate culture. Several participants highlighted that while the global business transformation requires adaptation to new market demands, the core values of integrity and transparency must remain non-negotiable. One senior manager shared: "In the face of change, the principles of ethics guide us. It's about making the right decisions even when the market pressures us to do otherwise." This statement encapsulates the essence of how ethical governance is integrated into their daily decision-making processes.

In line with this, another participant, a compliance officer, emphasized that ensuring compliance with ethical standards was seen as fundamental to the company's identity, stating: “Without strong ethical governance, compliance would just be a formality. It's about embedding integrity in every aspect of the company.” This narrative strengthens the theme by showing that participants distinguished between procedural compliance and substantive ethical practice. For them, governance was meaningful only when integrity was internalized across organizational routines, rather than treated as a checklist.The data indicates a consensus among the leadership on the importance of upholding ethical standards despite the complexities introduced by global business shifts.

Stakeholder Experiences with Compliance Systems

When discussing their experiences with the company’s compliance systems, both managers and employees expressed varying levels of trust and confidence. Managers often viewed the compliance systems as effective tools for safeguarding corporate integrity. One senior executive mentioned: “Our compliance systems provide a clear framework, which helps us navigate challenges with transparency. It’s a proactive approach, not just reactive.” However, employees, particularly those in operational roles, expressed concerns about the rigidity of these systems and their relevance to day-to-day operations. An employee from the operational department noted: “The systems are designed to protect the company, but sometimes they feel disconnected from our reality. There needs to be more flexibility and understanding of the ground-level challenges we face.” This divergence in perceptions highlights the gap between the top-down implementation of compliance policies and their practical application at the operational level.

Compliance systems



Furthermore, the analysis revealed that trust in the system was also linked to how well the company communicated the importance of these compliance systems. As one manager explained: “The key to successful compliance is communication. When the team understands why these rules are in place, they are more likely to adhere to them.” This reinforces the notion that transparent communication plays a vital role in enhancing the perceived legitimacy and effectiveness of compliance mechanisms.

Challenges of Ethical Governance Amid Global Business Transformation

As global business transformations unfold, companies face unique challenges in maintaining ethical governance. The rapid pace of technological advancements, shifts in market demands, and increasing competition have complicated efforts to ensure that governance systems remain aligned with ethical standards. A key challenge identified by participants was the difficulty in balancing innovation with ethical considerations. A CEO reflected on this challenge: “Innovation drives growth, but it’s a fine line. How do you innovate without compromising on your values? It's a constant balancing act.” This quotation directly supports the theme of ethical tension during transformation, as it shows that innovation was perceived as necessary for growth but also as a potential source of value

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compromise.This sentiment was echoed by several others who noted the constant pressure to innovate while maintaining a strong ethical framework.

One participant, an HR manager, shared their concerns about the moral implications of the company's expansion into new markets: “Entering new, less regulated markets brings up questions about how we stay true to our ethical values when laws are looser, and practices vary significantly.” This statement underscores the dilemma companies face when operating in regions with different ethical standards and regulatory environments. The challenge, as described by many, is how to maintain a consistent ethical stance while adapting to diverse global practices.

Essential Conclusion:

The findings from this study underscore the critical importance of ethical governance in maintaining corporate integrity amidst global business transformations. Managers and employees alike recognize the challenges of upholding ethical standards in an increasingly competitive and dynamic global environment. While compliance systems are seen as essential tools for safeguarding integrity, the study highlights the need for more adaptive systems that take into account the practical realities faced by employees. Moreover, the balancing act between innovation and ethics remains a significant challenge, as companies navigate complex global markets. These findings offer valuable insights into how multinational companies can strengthen their ethical governance practices and enhance their compliance systems to align more closely with organizational realities.

DISCUSSION

The findings of this study underscore the critical role that ethical governance and compliance systems play in multinational corporations, particularly as they navigate the complexities of global business transformations. The participants' experiences reveal that while these systems are essential for maintaining organizational integrity, they also present challenges that vary significantly depending on the individual’s role and context within the organization (Manullang et al., 2025). The central theme of maintaining ethical governance while balancing the pressures of innovation and market expansion emerged as a key insight, directly addressing the research question on how individuals experience and engage with ethical frameworks in their daily work environments. Rather than treating compliance as a uniform managerial mechanism, the findings suggest that ethical governance is negotiated differently across organizational and cultural settings, especially when global standards encounter local business norms, informal practices, or divergent interpretations of responsibility.

This study provides valuable insights into the lived experiences of managers and compliance officers tasked with implementing ethical governance in a global business context. It answers the central research question by highlighting the intricate relationship between corporate ethics and individual decision-making (Dudi et al., 2025). The findings demonstrate that, for many participants, ethical governance is not simply a matter of compliance with external regulations but an ongoing, internal process of aligning personal and organizational values. The experiences shared by participants indicate that the pressure to innovate and adapt to new markets often creates a tension with ethical standards, forcing individuals to reconcile these demands in their professional roles. Moreover, the importance of transparent communication regarding compliance systems was emphasized, showing that fostering a shared understanding of these frameworks enhances both their effectiveness and acceptance within the organization.

When comparing these findings with existing literature, it becomes evident that the study both complements and challenges previous research on corporate governance. Many studies, such as those by Author A (2020) and Author B (2019), emphasize the technical and structural aspects of governance, focusing on policy implementation and compliance systems (Hidayah et al., 2022). However, these works often overlook the personal, emotional, and subjective experiences of individuals within the system. In contrast, this research adds depth to the literature by focusing on the human element of governance—how individuals perceive, internalize, and act upon ethical principles. Additionally, the findings align with research on organizational behavior, such as those discussed by Author C (2021), which highlights the challenges organizations face when operating in diverse regulatory environments.

This study, however, further extends this body of work by providing insights into how these challenges are experienced at the individual level, offering a more nuanced understanding of the personal conflicts and resolutions that occur in the face of global business demands. At the same time, the findings contrast with governance perspectives that frame compliance primarily as a rational response to rules and sanctions. Participants' accounts indicate that ethical decision-making is also shaped by trust, fear of retaliation, cultural expectations of obedience, and the perceived legitimacy of corporate rules.

Implications of Findings

The findings of this study offer both theoretical and practical implications for the understanding of ethical governance in multinational corporations. On a theoretical level, the research deepens our understanding of how ethical governance frameworks are not just structures or policies, but integral elements of the organizational culture that influence decision-making at an individual level. This highlights the need for a more personalized approach to governance systems, one that considers the subjective experiences of employees, managers, and compliance officers. On a practical level, the study provides critical insights for corporate leaders and policymakers on how to design and implement governance systems that are not only legally compliant but also align with the moral values of the workforce (Liu et al., 2022). The emphasis on transparent communication and the alignment of personal and organizational values points to the importance of fostering an organizational culture that supports ethical decision-making and integrity. These findings are particularly relevant in the context of multinational corporations operating across diverse regulatory environments, as they show the need for governance systems that are adaptable and context-sensitive.

Limitations of the Study

While the findings contribute valuable insights, it is important to acknowledge the limitations of the study. First, the sample size of 12 participants, although sufficient for qualitative research, may not represent the full diversity of experiences within multinational corporations, particularly across different industries or geographical regions (Mendoza et al., 2022). Additionally, the study's focus on managers and compliance officers may limit the perspectives considered, as employees from other roles may have different experiences with ethical governance systems. Furthermore, the phenomenological approach, while providing deep insights into individual experiences, does not lend itself to generalizability across larger populations. The findings are thus context-specific, and caution should be exercised when attempting to apply them universally. Future research could expand the sample size, include participants from a wider range of roles, and explore other industries or cultural settings to build a more comprehensive understanding of ethical governance.

Prospective Directions for Future Research

The findings of this study open several avenues for future research. One potential direction is to explore the experiences of employees at different levels within the organization, including those outside of the compliance and managerial roles (Alam et al., 2025). This could provide a more comprehensive view of how ethical governance systems are perceived and experienced across the organizational hierarchy. Additionally, future studies could examine the impact of cultural differences on the implementation and perception of ethical governance in multinational corporations. Given the increasing globalization of business, there is a need to explore how ethical principles are adapted and maintained across diverse cultural contexts. Further research could also investigate how ethical governance systems evolve in response to organizational change, such as mergers, acquisitions, or technological transformations, and how these changes affect the lived experiences of employees. These areas of research would continue to contribute to the development of more effective and human-centered governance frameworks.

CONCLUSION

This study aimed to explore the subjective experiences of individuals involved in ethical governance and compliance systems within multinational corporations, addressing the gap in existing research regarding the personal dimensions of ethical decision-making. The findings reveal that ethical governance is not merely about compliance with regulations but is deeply intertwined with personal values and organizational culture. Participants expressed that while these systems are essential, they often face challenges in balancing ethical standards with business pressures, particularly in a global context. This research contributes to the understanding of how individuals perceive, internalize, and navigate ethical frameworks, providing a more nuanced perspective than previous studies focused solely on technical or procedural aspects. The study also highlights the importance of transparent communication in enhancing the effectiveness of compliance systems. From a practical perspective, the findings suggest that multinational corporations should design compliance systems that integrate both standardized global ethical principles and flexible mechanisms that accommodate local cultural and regulatory contexts. Compliance programs should include continuous ethics training, transparent reporting channels, and leadership-driven communication strategies that reinforce ethical values across organizational levels. Furthermore, organizations should establish feedback mechanisms that allow employees to voice ethical concerns without fear of retaliation, thereby strengthening trust and improving the effectiveness of compliance implementation. These design elements can help multinational corporations align regulatory compliance with employees' ethical commitment, reducing the gap between formal governance structures and day-to-day ethical decision-making.Future research could expand on these findings by exploring different roles within the organization and examining how cultural factors influence the implementation and perception of ethical governance.

CONFLICT OF INTEREST

The authors declare that there are no conflicts of interest regarding the publication of this article.

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