



Research on Key questions and Strategies Model of Enterprise Compliance Management System Construction

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Abstract. With the rapid development of the economy and society, global trade competition is becoming increasingly fierce, and compliance management has become the precondition and foundation for enterprises to achieve stability and success. As an important technical means, standards have played an important role in supporting the construction of enterprise compliance management system. This article elaborates on the important significance and connotation of compliance management, provides the key elements model of ISO 37301 and analyzes main questions involved in the construction of compliance management system and practice, and proposes the strategies model and important matters for enterprises to construct a compliance management system. It provides methodology and practical guidance for the construction of a compliance management system, with the aim of improving enterprises' compliance management capabilities, promoting their lawful and compliant operations, and enhancing the practice of corporate economic and social responsibility.

Keywords: compliance management, key elements model, main questions, strategies model

1 Introduction

Currently, with the rapid development of the economy and society, global trade competition is becoming increasingly fierce, and compliance management of enterprises has become a precondition for their stability and development, becoming increasingly important.

On the one hand, compliance management of enterprises and the establishment of a sound internal compliance system are necessary paths for high-quality and international development. Abroad, in 2001, Enron, the largest energy company in the United States, applied for bankruptcy protection, and was exposed to financial fraud, corruption and other violations, which directly led to the establishment of a substantive enterprise supervision mechanism by American administrative regulators. In 2008, Siemens of Germany was punished for violating the U.S. Foreign Corrupt Practices Act, and its fine set a record for being punished for the Foreign Corrupt Practices Act. The

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settlement fee between the company and the US government is \$800 million, the settlement fee with the German government is \$800 million, and the accounting consulting, lawyer services, and other expenses incurred in response to government law enforcement are \$850 million. However, the incident eventually led Siemens to establish the most perfect compliance system in the world [1]. In China, from 2017 to 2018, Zhongxing Telecom Group Corp. was punished by the US government for violating US export control regulations, and its management was replaced. This case greatly shook Chinese enterprises and relevant government departments, making it the highest penalty received by Chinese enterprises from the government of the managing country and a milestone event in strengthening compliance management for Chinese enterprises [2]. These domestic and foreign compliance cases all demonstrate the significant significance of compliance management for the survival and development of enterprises.

On the other hand, domestic and foreign governments also consider compliance as an important tool and means of regulation. Abroad, in 2002, the United States introduced the Sarbanes–Oxley Act, which made many new regulations on corporate governance, accounting professional supervision, securities market supervision, etc., urging enterprises to establish internal control mechanisms and compliance management systems; In 2019, the US Department of Justice announced the implementation of new incentive policies for corporate antitrust compliance, including revisions to the relevant manuals of the Department of Justice and its antitrust bureau, and its antitrust bureau for the first time released the “Evaluation of Corporate Compliance System in Antitrust Criminal Investigations”, providing guidance for antitrust enforcement and corporate compliance. In China, in 2018, the State-owned Assets Supervision and Administration Commission of the State Council issued the Guidelines for Central Enterprise Compliance Management, providing a reference basis for state-owned enterprises to comprehensively promote the construction of compliance management systems. Compliance management has also risen from the level of corporate governance to the implementation of national top-level design requirements [3]; In 2020, the Anti-Monopoly Commission of the State Council issued the Guidelines for Operators' Anti-Monopoly Compliance, providing guidance for operators to cultivate a compliance culture of fair competition and establish an anti-monopoly compliance management system; In August 2022, the State owned Assets Supervision and Administration Commission issued the Measures for the Compliance Management of Central Enterprises, which stipulated relevant requirements and measures for the substantive and comprehensive compliance of the construction of state-owned enterprises under the rule of law, and provided practical guidance.

It can be seen that whether from the perspective of the enterprise's own operations or external government supervision and incentives, governing the enterprise in accordance with the law is the precondition and foundation for the long-term development of all enterprises. Accelerating the establishment of an effective compliance management system, improving compliance management capabilities, and achieving legal and compliant operations are the economic and social responsibilities that all enterprises and their employees should fulfill [4].

2 The connotation of Compliance Management

At present, relevant international and foreign institutions have explored the concept of compliance management quite extensively. Among them, the Basel Committee on Banking Supervision and Regulation issued the Compliance and Internal Compliance Department of Banks, which stipulates that compliance management refers to the internal function of ensuring that banks comply with “laws, rules, and guidelines” when conducting business activities. The International Organization for Standardization (ISO) issued the International Standard ISO 37301:2021 “Compliance management system-Requirements with guidelines for use”, which defines compliance as “fulfilling all the compliance obligations of the organization”. Compliance obligations include mandatory requirements that must be followed, as well as requirements that organizational resources choose to comply with. The requirements that organizations must comply with include laws and regulations, permits, licenses, or other forms of authorization, orders, regulations, or guidelines issued by regulatory agencies, court judgments or administrative decisions, treaties, conventions, and agreements. The requirements that organizations voluntarily choose to comply with include agreements signed with social groups or non-governmental organizations, agreements signed with public authorities and clients, organizational requirements such as policies and procedures, voluntary principles or regulations, voluntary signs or environmental commitments, obligations arising from contracts signed with organizations, relevant organizational and industry standards [5]. According to China's Central Enterprise Compliance Management Measures, compliance refers to the compliance of enterprise management and employee performance with national laws and regulations, regulatory regulations, industry standards, international treaties and rules, as well as the requirements of company bylaws, relevant rules and regulations.

From the above official definition, it can be seen that the “compliance” of compliance management usually includes four requirements: firstly, laws, regulations and relevant regulatory provisions; the second is industry standards, international treaties, conventions, etc.; the third is the internal rules and regulations of the enterprise; the fourth is the agreements, contracts, or related obligations signed by the enterprise. Enterprise compliance management refers to organized and planned management activities carried out by enterprises with the aim of effectively preventing and controlling compliance risks, guided by improving the level of legal and compliant operation and management, and targeting the behavior of enterprise operation and management and employee performance, including establishing compliance systems, improving operational mechanisms, cultivating compliance culture, and strengthening supervision and accountability [6].

3 Key questions of constructing the compliance management system for enterprises

On April 13, 2021, ISO issued the ISO 37301:2021 “Compliance management system-Requirements with guidelines for use”, which specifies the requirements for or-

ganizations to establish, operate, maintain and improve the compliance management system, and provides guidance for use. It is applicable to organizations of any type, size, nature and industry in the world, unifies the understanding of global stakeholders on the compliance management system, and it is the reference basis for a self-declaration of conformity by enterprises and certification by the certification agencies. Various countries have adopted ISO 37301:2021 as their national standard, guiding their enterprises to establish compliance management systems and carry out relevant certification work. The Chinese national standard GB/T 35770—2022 “Compliance management systems—Requirements with guidelines for use” is equivalent to ISO 37301:2021.

ISO 37301 specifies seven key elements of building a compliance management system in seven aspects based on process methods and “Plan-Do-Check-Act” (PDCA) theory. The seven key elements model of constructing a compliance management system stipulated in ISO 37301 are shown in Figure 1. Global enterprises can build their own compliance management system based on the key elements of ISO 37301:2021. On the one hand, they can ensure that the behavior and results of the enterprise are compliant, and on the other hand, they can trace whether they comply with the content specified in the compliance management system or confirm whether they meet the requirements of compliance management when needed. Therefore, understanding, mastering, and applying ISO 37301 is particularly important for enterprises. However, in the process of using ISO 37301 to build their own compliance management system and carry out compliance management practices, there are still several important issues as follows.

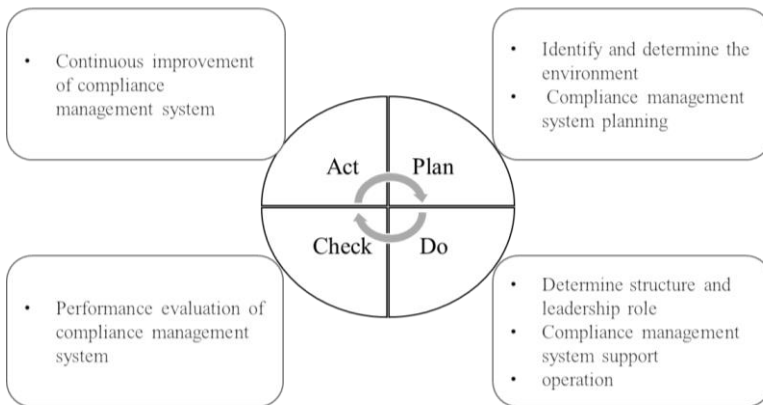


Fig. 1. Key elements model of compliance management system

3.1 The compliance management organizational system has not yet formed a synergy

Although most enterprises (excluding SMEs) have established a compliance management organizational system. However, at present, the connotation of compliance management has not been correctly grasped. Compliance management work is only

limited to the leading department of compliance management, and it is believed that compliance management is only the responsibility of the leading department. Each business supervisory department and business unit has not formed a work linkage mechanism, and has not formed a management synergy. In the process of building a compliance management system, some enterprises do not have a comprehensive understanding of the content included in compliance management, believing that compliance refers to internal audit, contract review, and other aspects of work construction. They neglect the planning of compliance throughout the entire business management process, and cannot fully play the role of compliance management in the overall operation process of the enterprise [7].

3.2 The operational and guarantee mechanisms for compliance management still need to be improved

When planning and constructing a compliance management system, whether the operational and guarantee mechanisms of the system are perfect has become an important issue faced by enterprises. On the one hand, the operation and guarantee mechanism of enterprise compliance management is not comprehensive, such as in terms of enterprise compliance risk identification and evaluation mechanism, compliance reporting system, compliance investigation and reporting mechanism, management evaluation mechanism, etc., there is still a lack of systematic and complete planning and design, which does not fully match the requirements of ISO 37301. On the other hand, although most enterprises have issued basic compliance management systems, many of these basic systems only provide principled requirements for enterprise compliance management, without refinement based on the size, nature, and operational situation of the enterprise, and without effective integration with the actual business of the enterprise, resulting in many systems being unable to be implemented in practice.

3.3 Insufficient effectiveness of compliance management system

For enterprises, compliance management plays a role in reducing compliance risks and enhancing market competitiveness, but it also increases the burden on the enterprise and poses a risk of not achieving compliance goals [8]. Any enterprise can easily establish a written compliance system. Therefore, for an enterprise, compared to a written compliance plan, what is important is whether the compliance system is effectively functioning. Only in this way can an effective compliance plan bring benefits, effectively prevent illegal activities, and serve as an administrative regulatory incentive mechanism. The Federal Sentencing Guidelines stated the significance of small companies adopting effective compliance to reduce risk [9]; The US Department of Justice revised the Evaluation of Corporate Compliance Programs, which provides the evaluation methods to guide the effectiveness of the corporate compliance system in penalty [10]. However, currently, many enterprises are still stuck in a situation of "paper compliance". On the one hand, enterprises still need to invest a large amount of human, material, financial and other resources. On the other hand, the efficiency and benefits of compliance management have not been fully reflected.

3.4 The construction of compliance culture needs to be strengthened

Corporate compliance culture is a fundamental element of the corporate compliance management system and an important component of corporate culture. On the one hand, many regulatory documents in foreign countries have clarified the importance of building a compliance culture. In 2004, the United States revised the Federal Sentencing Guidelines, requiring organizations to take necessary measures to promote corporate culture. The Japan Financial Agency believes that compliance culture is a key element of compliance risk management, which affects the attitude of management and the overall structure of the internal control system [11]. On the other hand, the construction of compliance culture is also a key link in the compliance process of Chinese enterprises. The State-owned Assets Supervision and Administration Commission has issued a special chapter in the "Measures for the Compliance Management of Central Enterprises", which stipulates the content related to the construction of corporate culture. However, there are still some enterprises that have not yet established a sound compliance culture. On the one hand, some employees and even senior management have very weak compliance awareness, and there are still vague, even incorrect, understandings and practices about what compliance is and how compliance can be achieved. On the other hand, there is a lack of corresponding compliance behavior guidelines, resulting in employees not integrating compliance awareness into the entire workflow, and laying hidden dangers for compliance risks.

4 The strategies model of constructing the compliance management system for enterprises

ISO 37301 is internationally recognized as a universal method for enterprises to carry out compliance management. However, if enterprises only understand these seven elements, they cannot efficiently carry out the construction and implementation of a compliance management system. Relevant processes and methods are also needed to provide guidance. So, it can fully play the fundamental role of the compliance management organizational system, promote the effective functioning of the compliance management system, and ultimately form a sound compliance culture, and finally to achieve expected compliance performance and goals. The strategies model for constructing an enterprise compliance management system is shown in Figure 2.

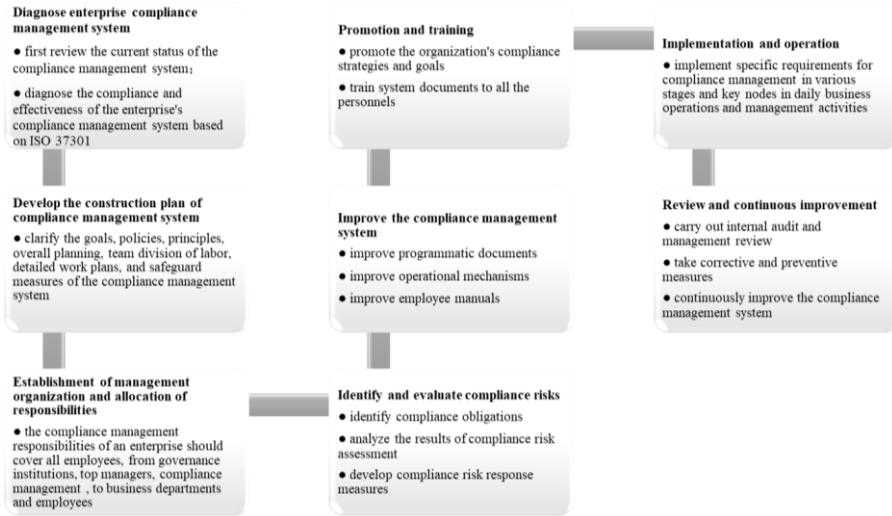


Fig. 2. Strategies model for building a compliance management system

4.1 Diagnose enterprise compliance management system

Before constructing a compliance management system for enterprises, it is necessary to first review the current status of the compliance management system, including the organizational structure, institutional system, implementation and operation of compliance management, as well as the effectiveness and problems of compliance management. Then, based on the relevant requirements of ISO 37301, we need to diagnose the compliance and effectiveness of the enterprise's compliance management system, analyze the current status of the establishment and implementation of the enterprise's compliance management system, identify existing problems and weak links, and areas that need improvement. Only by fully understanding the current situation and gaps of the enterprise's compliance management system, and planning to build a compliance management system, it can be more targeted and in line with the actual operation of the enterprise. The diagnosis of the current status of compliance management can be carried out through questionnaire surveys, interviews, and viewing documented information records. Considering the numerous requirements of ISO 37301, it can also be considered to entrust external consulting agencies.

4.2 Develop the construction plan of compliance management system

Based on regulations, regulatory requirements, industry standards, good practices, ethical standards, and various rules formulated or publicly declared by the enterprise, combined with the diagnostic results of the compliance management system, the construction plan of compliance management system is formulated to clarify the goals, policies, principles, overall planning, team division of labor, detailed work plans, and

safeguard measures of the compliance management system, providing strategies and frameworks for building a compliance management system for enterprises.

4.3 Establishment of management organization and allocation of responsibilities

A good organizational system is the basic guarantee for the implementation of compliance management work, which is conducive to the effective implementation of the enterprise's compliance management system. This requires a clear organizational structure and division of responsibilities for compliance management based on compliance objectives. The compliance management responsibilities of an enterprise should cover all employees, from governance institutions, top managers, compliance management departments (usually legal departments, risk control management departments, etc.), to business departments and employees, all need to have clear compliance roles and responsibilities [12]. Usually, the board of directors and shareholders' meeting of an enterprise play a strategic, decision-making, and risk prevention role. The management level of an enterprise plays a role in seeking operation, implementing and strengthening management. As the first person responsible for promoting compliance construction, the main person in charge of the enterprise, the top management, should effectively fulfill the responsibilities of being an important organizer, promoter, and practitioner of legal and compliant operation and management, and actively promote various work of compliance management. The compliance management department coordinates and coordinates compliance management work [6].

4.4 Identify and evaluate compliance risks

Identifying and assessing risks is the foundation and key to compliance management. To identify compliance risks, the prerequisite is to identify compliance obligations. Compliance obligations are the “ruler” in compliance management. Only with a ruler, we can find the deviation. Based on the analysis of the internal and external environment of the enterprise and the definition of the scope of the compliance management system, a systematic collection and identification of all compliance obligations faced by the enterprise can identify the compliance risks that may arise when these compliance obligations are violated. Compliance risk assessment is a core element of the risk prevention system, which is a management activity for enterprises to examine various aspects such as business nature, transaction scale, violations, litigation, etc., to determine whether there are any violations, illegalities, and criminal possibilities [13]. By analyzing the results of compliance risk assessment and evaluating the level of compliance risk, enterprises can develop compliance risk response measures targeting high-risk businesses, high-risk positions, and key personnel.

4.5 Improve the compliance management system

Establishing a well-functioning compliance management system is a necessary guarantee to ensure the effective functioning of the daily compliance management system.

The institutional mechanism for the operation of compliance management is best not to issue separate regulations, but to integrate compliance management into the existing management mechanisms of the enterprise. It usually includes several levels such as programmatic documents, operational mechanisms, and employee manuals.

Among them, programmatic documents are the main basis for implementing the compliance management system of an organization, and their content should propose comprehensive and overall requirements for the organization's compliance management system. It provides sufficient explanations on key points such as compliance scope, compliance objectives, compliance obligations, compliance risk assessment and control, specifies the basic structure of the compliance management system, clarifies the responsibilities and requirements of key control points of the compliance management system for various departments and positions in the organization, and is a document that should be followed for the implementation and maintenance of the compliance management system to achieve compliance functions[14]. This includes forms such as the "Compliance Management Measures" and "Compliance Procedures" of the enterprise.

Common compliance management mechanisms include compliance risk identification, evaluation and disposal mechanism, compliance reporting system, compliance investigation and reporting mechanism, violation accountability mechanism, compliance management evaluation mechanism, compliance training mechanism, and so on.

The employee handbook provides detailed regulations on the specific implementation methods of certain compliance management activities, as well as detailed requirements and implementation details for various activities related to compliance management. It is a code of conduct for all personnel in the compliance management functional department and organization, including work instructions, plans, reports, forms, etc. For example, enterprises provide specific operational plans for compliance management operations.

4.6 Promotion and training

After the release of the system documents, relevant departments of the enterprise should do a good job in promoting and training the system documents. They can promote the organization's compliance strategies and goals through various means such as press conferences, bulletin boards, broadcasts, and the internet according to their own situation, so that all employees of the organization fully understand their responsibilities and the importance of executing the system documents. Through training and promoting system documents, personnel from various departments and positions can have a comprehensive and in-depth understanding of the compliance responsibilities and requirements involved in their respective departments and positions, can clarify relevant documents, and can enhance compliance awareness and standardize compliance behavior.

4.7 Implementation and operation

According to the compliance management system operation plan, enterprises implement specific requirements for compliance management in various stages and key nodes in daily business operations and management activities. A good operational plan should include a complete process, system, etc., such as compliance reporting system, compliance investigation and reporting mechanism, etc., and integrate compliance requirements with other management requirements of the enterprise, such as quality, environmental safety, etc. It is best to also include them in the physical work system or documents, including computer systems, forms, reporting systems, contracts, and other legal documents [14]. If a major compliance risk event occurs, including changes in compliance obligations, it can be reported to the management in accordance with the reporting system; if a compliance report is received, it will be handled according to the reporting mechanism.

4.8 Review and continuous improvement

The effectiveness of the compliance management system is characterized by its ability to continuously improve and develop. The internal and external environment and business of an enterprise change over time, and the nature of its customers and applicable compliance obligations also change accordingly [5]. Therefore, it is necessary to continuously and regularly evaluate the adequacy and effectiveness of the compliance management system through various methods, such as internal audits or management reviews, and improve the compliance management system of the enterprise based on the evaluation results. In addition, it is necessary to actively cooperate with regulatory agencies' supervision and inspection, and timely improve the compliance management system according to regulatory requirements to enhance the level of compliance management.

Internal audit is an important means of implementing and maintaining the effectiveness of the compliance management system. It is a comprehensive and systematic inspection and evaluation of the operation of the compliance management system by enterprises. It can be a first-party audit, a second-party audit, and a third-party audit, including whether the system documents comply with the requirements of ISO 37301 and whether they meet the requirements of the enterprise itself; and the enterprise whether strictly implement system documents, promptly identify problems, and take corrective and preventive measures to continuously improve the compliance management system.

Management review can be understood as a phased summary, usually presided over by the top management or governance body, and generally conducted once a year. The input information for management reviews can include: measures taken in previous management reviews, changes in internal and external environments, needs and expectations of relevant parties, compliance performance (non-conformance situations, monitoring and control results, internal audit results, etc.), opportunities for continuous improvement, etc. The output information can include: evaluation of the suitability, adequacy, and effectiveness of the system, improvement plans for the next stage, etc.

5 Conclusion

Standards are a comprehensive result of science, technology, and experience. The International Standard ISO 37301 specifies a general method for building a compliance management system, which is widely applicable worldwide. This article provides a detailed analysis of the key issues faced by enterprises in using ISO 37301 to build a compliance management system and carry out compliance management practices, including inadequate functioning of the compliance management organizational system, imperfect management operation and guarantee mechanisms, insufficient effectiveness of the compliance management system, and imperfect compliance culture construction. The main reason for these problems is the inadequate understanding and implementation of ISO 37301, and the failure to adopt a systematic approach and combine it with the actual construction and operation of a compliance management system in the enterprise. Therefore, this article proposes the specific strategies model for constructing the compliance management system for enterprises, including diagnosing the enterprise's compliance management system, developing the construction plan of compliance management system, establishing management organizations and assigning responsibilities, identifying and evaluating compliance risks, improving the compliance management system, promoting and training, implementing operations, evaluating and continuously improving. Enterprises can build and improve their own compliance management system based on their own business, scale, and management practices, identify violations and their causes, identify compliance vulnerabilities, and continuously improve their own behavior, even the compliance management system, in order to achieve the effective operation of the compliance management system. In this process, we continuously promote and practice the concept, values, and behaviors of compliance, forming our own compliance culture, fully leveraging the protective role of compliance management as a “solid foundation, stable expectations, and long-term benefit”, establish a solid compliance bottom line, operate in accordance with the law, create high-quality compliance management system operation practices, and truly regard compliance management as the cornerstone of the sustainable and healthy development of enterprises [12].

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