IESBA™
International Ethics Standards Board for Accountants
AN IFEA BOARD

Firm Culture
and Governance Dialogues
Building and Sustaining a Strong Ethical Culture

IESBA 2026

01 FIRM CULTURE AND GOVERNANCE DIALOGUES

FOREWORD

The financial sector, and the accounting profession at its core, is facing extraordinary challenges. Technological disruption, sustainability demands, evolving business models, regulatory fragmentation, and intensifying competition for talent are reshaping expectations of organizations and professionals worldwide.

In this environment, trust has become a defining strategic asset. Increasingly, organizations are judged not only on technical excellence or commercial success, but on the values they demonstrate, the judgments they exercise under pressure, and the confidence they earn from markets, regulators, investors, and society at large.

The accounting profession faces these challenges from a very particular standpoint. Its relevance and credibility are, by design, dependent on its commitment to the public interest and its ability to provide trust to all market players, across all service lines and activities – this is what makes accounting so special and important within the financial sector.

For accountants, ethics is not a matter of compliance. It is a business requisite, a reputational imperative, a critical factor in attracting and retaining the next generation of professionals

and, above all, an intrinsic element of its public interest mission.

The International Ethics Standards Board for Accountants (IESBA) exists to support the profession in meeting these value-creating factors and navigating complexity with integrity. Our role is to provide a global ethical foundation that strengthens judgment, supports responsible decisions, and enables long term success.

The Firm Culture and Governance project and the Dialogues we are promoting around the IESBA Viewpoints that you can find in the following pages respond directly to our mission.

The IESBA Viewpoints reflect a growing recognition that ethical behavior is shaped not only by rules, but by leadership, governance, incentives, openness, and the culture firms build and sustain. They are intended to support reflection, learning, and engagement, and to help identify principles that can reinforce trust and resilience across diverse firm environments.

We invite stakeholders to engage actively in this dialogue. Together, we can help embed the ethical culture and governance mechanisms that support successful business strategies and ensure that trust, once earned, is sustained in the public interest.

Gabriela Figueiredo Dias, IESBA Chair

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WHAT ARE WE DEVELOPING?

Accounting firms and professional accountants play a critical role in the global economy and are a crucial line of defense of the public interest and in fostering trust in financial and non-financial information. While ethical behavior of individuals within firms is addressed by the IESBA Code, experience has shown that ethical behavior is also shaped, empowered, or constrained by firm culture and governance mechanisms.

To respond to this reality, IESBA is developing a Firm Culture and Governance (FCG) framework that focuses on the organizational drivers of ethical behavior across all firm activities and service lines.

At the core of this work are eight interconnected Firm Culture and Governance elements:

A. Ethical leadership Sets the tone and direction

B. Oversight and governance Guides leadership and builds trust in a firm

C. Independent input Brings impartial perspectives and challenges

D. Accountability across the firm Connects ethical values to individual responsibility

E. Incentives and disincentives Aligns rewards and consequences with expected ethical behavior

F. Open discussion and challenge Enables early identification and resolution of ethical issues

G. Education and training Builds ethical judgment and confidence over time

H. Transparency Reinforces trust internally and externally

Together, these elements form a holistic structure to help firms build, assess, and sustain a strong ethical culture.

WHY IS THIS WORK RELEVANT?

Ethical failures within firms can have far-reaching consequences, not only for individual professionals, but for firms, markets, and the public more broadly. These failures are rarely caused by a lack of rules or standards alone. And individual characteristics alone do not explain the full story. Often, such failures reflect deeper issues relating to ethical culture, including weaknesses in governance and leadership.

This work is relevant because it:

• Addresses the importance of ethical values at the firm level
• Applies across all service lines, including audit, assurance, tax, advisory, and consulting
• Responds to a clear gap: the absence of a comprehensive global and consistent ethics baseline for firm culture and governance

A strong ethical culture is a strategic asset, a safeguard against risk, and a foundation for long-term public trust in firms.

HOW WILL WE DEVELOP THE FRAMEWORK?

The IESBA is taking a dialogue-driven, evidence-based approach to shape the development of its Firm Culture and Governance framework. The IESBA Viewpoints shared for engagement with stakeholders are not the framework itself, but rather a tool to test, refine, and build consensus around what we expect, once completed, to be a powerful framework to protect the public interest and the overall resilience and success of the accounting sector.

The Firm Culture and Governance Dialogues will include:

• Targeted discussions and meetings at technical and strategic levels with firms, regulators, professional bodies, and other stakeholders

• Testing and refinement of the Viewpoints against real scenarios and experiences

• Broader engagement through conferences, seminars, interviews and ongoing communication

WHAT FEEDBACK ARE WE LOOKING FOR?

Following the important development of the IESBA Viewpoints, we are now interested in feedback that helps us understand what resonates, what needs refinement, and what should endure as we consider the development of the framework.

• **What value it adds:** How would a comprehensive global baseline benefit firms in strengthening their culture and governance practices across service lines?

• **How it should be used:** Should a future FCG framework be part of the existing IESBA Code, or available as guidance for voluntary adoption — and why?

• **What should endure:** Which IESBA Viewpoints are clear, workable, and proportionate and which should become enduring principles (or what's missing)?

We invite firms, regulators, professional accountancy organizations, academics, investors, and other stakeholders to engage actively in the Dialogues and help shape a framework that is practical, proportionate, and capable of strengthening ethical culture globally.

Join us in Building and Sustaining a Strong Ethical Culture.

02 BUILDING AND SUSTAINING A STRONG ETHICAL CULTURE

An ethical culture reflects the shared values and beliefs of those within a firm about expected ethical behavior that is aligned with the principles of the IESBA Code. These ethical values are firmly embedded into the firm's organizational and governance structures and mechanisms which, in turn, support, activate and enable real and practical adherence to such values by partners and staff in their day-to-day judgments, decisions and actions.

A strong ethical culture also helps the firm enhance its reputation and reduce organizational risks arising from unethical behavior within the firm (e.g., reputational damage, loss of clients, and regulatory sanctions). Ultimately, embedding ethical values into its culture and governance helps a firm fulfil its responsibility to act in the public interest and builds public trust.

The IESBA viewpoints underpin each of the following eight key FCG elements:

A. Ethical leadership

B. Oversight and governance

C. Independent input

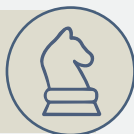D. Accountability across the firm

E. Incentives and disincentives

F. Open discussion and challenge

G. Education and training

H. Transparency

These elements complement and reinforce each other. Taken together, they form the structure of the FCG framework that helps leadership in:

• Making ethics a central part of setting the firm's strategic direction, core values, and operations; and

• Fostering an ethical culture that prioritizes ethical values in decision-making at all levels and across all service lines of the firm.

These elements help shape and sustain a strong ethical culture and are premised on all partners and staff working together to build such a culture.

This holistic, comprehensive approach ensures ethics is consistently prioritized at both a strategic and operational level – guiding day in, day out the judgments, decisions, and actions of every leader, partner and staff across all of the firm's service lines.

Two of the eight FCG elements are key drivers to building and sustaining a strong ethical culture within a firm, ensuring the effective working of the other six elements in promoting ethical behavior:

ETHICAL LEADERSHIP

Strong ethical leadership by the firm's senior leadership sets the tone for the whole firm by demonstrating through their judgments, decisions and actions that ethical behavior and acting in the public interest are of paramount importance. Senior leaders are unwavering in their commitment to, and take the necessary steps to reinforce the importance of, the other FCG elements.

OVERSIGHT AND GOVERNANCE

An oversight and governance structure that is rooted in ethical values ensures the firm's ethical culture and performance are continuously monitored, evaluated and improved, holding leadership and others accountable for their behavior. Ethical values are safeguarded and reinforced by effective governance mechanisms put in place and continuously monitored by senior leadership. These mechanisms facilitate independent input when necessary, promote transparency, enable proper oversight, and provide the right incentives and disincentives to facilitate the effective implementation of ethical standards and policies and compliance with them across the whole firm.

The other six FCG elements, along with the two interconnected elements above, work in a cohesive and mutually reinforcing way, holistically contributing to the development of a strong ethical culture within the firm:

INDEPENDENT INPUT

Input on certain strategic and governance matters provided in an impartial way by individuals or organizations who are not involved in the day-to-day operations of the firm and free from conflicts of interest with the matter at hand can be important for the firm's leadership in aligning strategic decisions with the firm's ethical values and the public interest.

ACCOUNTABILITY ACROSS THE FIRM

Having well-defined accountability and promoting personal responsibility of all partners and staff within the firm reinforce individual ethical conduct, and how such individual conduct contributes to the ethical standing of the firm.

INCENTIVES AND DISINCENTIVES

Effective incentives and disincentives reflect ethical behavior as one of the main factors influencing career progression within the firm, and provide for clear consequences for unethical behavior for all partners and staff. Consistent and transparent application of such mechanisms motivate ethical behavior and discourage or deter unethical conduct, contributing to the effective functioning of accountability across the firm.

OPEN DISCUSSION AND CHALLENGE

An environment where open discussion and challenge are welcomed encourages partners and staff to raise potential ethical issues in a psychologically safe way.

Such an environment contributes to the early identification and resolution of ethical issues before they become more significant problems. An environment of open discussion and challenge also reinforces continuous learning and enables leaders to demonstrate ethical behavior in practice.

EDUCATION AND TRAINING

Continuous ethics education and training programs designed to be practical and impactful help develop and strengthen the ethical mindset of partners and staff, enabling them to identify potential ethical questions and better navigate complex ethical dilemmas. Such programs support individual accountability by equipping partners and staff with the knowledge and confidence needed to make decisions that align with the firm's ethical values.

TRANSPARENCY

Communicating information about relevant ethics-related situations or matters, for instance, how the firm's leadership dealt with breaches of ethical standards, including consequences to the firm and those responsible, is a source of trust for stakeholders from both within and outside the firm.

Building and sustaining a strong ethical culture is a long-term commitment that extends to all levels and service lines of a firm, and it takes time, resources and commitment to achieve.

The application of the FCG elements may vary from firm to firm, depending on factors such as size, service offerings, markets in which firms operate, and the types of clients they serve. For sole practitioners with no staff, not all the FCG elements may be applicable (e.g., promoting a culture of open discussion and challenge). However, other elements, such as strong ethical leadership and personal accountability remain important.

03 IESBA VIEWPOINTS

A. ETHICAL LEADERSHIP

Public Interest Rationale

A1. The senior leadership of a firm play a pivotal role in driving and fostering a strong ethical culture within the firm.

A2. As ethical leaders, a firm's senior leadership demonstrate that they understand that they and the firm have an overarching responsibility to act in the public interest under the IESBA Code in all of the firm's professional services. This responsibility permeates the ethical culture of the firm and is fundamental to safeguarding public trust in, and the reputation of, the firm.

Ethics-Driven Senior Leadership

A3. Senior leadership that are ethics-driven are committed to ensuring ethical conduct at every level of the firm and across all its professional services. They demonstrate this commitment when exercising their role as senior leaders by prioritizing ethics in all their decisions and actions, including commercial considerations.

A4. Senior have an ethical mindset with a strong knowledge of the IESBA Code. They take an uncompromising stance in abiding by the IESBA Code's principles when making judgments and decisions, especially in difficult situations involving ethical conflicts or dilemmas.

A5. In their oversight capacity, these leaders embed the firm's ethical values in the firm's overall business strategy. They ensure that the firm's governance, systems, policies, and procedures prioritize those values and minimize the risk of ethical failures. They accept full accountability for maintaining a strong ethical culture within the firm at all times.

A6. In maintaining a strong ethical culture, senior leadership understand the value of independent input on strategic and governance matters, and they seek such input as needed.

A7. Senior leadership recruit and promote partners and staff who demonstrate alignment with the firm's ethical values. They also reward those who are champions of ethical behavior and hold partners and staff accountable for unethical behavior.

Tone at the Top

A8. Senior leadership that are ethics-driven set the tone at the top on ethical behavior at all levels within the firm by demonstrating their commitment to the firm's ethical values through their decisions and actions. Their ethical behavior serves as a model for all partners and staff to follow.

A9. The tone of senior leadership influences and impacts every aspect of the firm, including how ethics contributes to the strategic direction and overall governance of the firm.

A10. Senior leadership emphasize in their communication to all partners and staff the firm's ethical expectations and the importance of adhering to the IESBA Code in all professional activities and services. They reflect these expectations in the firm's performance evaluation, incentives, and disincentives.

A11. Senior leadership are transparent in their decision-making, demonstrating how they have prioritized ethics in their decisions and actions, for which they are accountable.
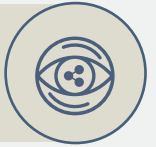
Public Interest Rationale

B1. Oversight and governance are foundational to cultivating a strong ethical culture within a firm.

B2. Ethics-based oversight and governance reinforce ethical expectations across all of a firm's professional services and the accountability of the firm's senior leadership. Such oversight and governance help mitigate the risks of unethical behavior within the firm and safeguard the public interest.

Role of Oversight and Governance in Fostering an Ethical Culture

B3. Oversight and governance that prioritize ethical values facilitate:

• Ongoing monitoring of eth ical behavior within the firm;

• Evaluation of the effectiveness of systems, policies, and processes in reinforcing ethical conduct at all levels within the firm;

• Assessment of difficult situations involving ethical conflicts or dilemmas; and

• Continual improvement of the firm's ethical culture and performance.

B4. Implementing effective oversight involves assigning ultimate responsibility for overseeing ethical conduct and culture within the firm to an individual or group of individuals with the appropriate authority for decision-making on matters of ethical conduct, including situations involving the firm's senior leadership. Whether such responsibility is assigned to an individual or group of individuals is a matter for the firm to determine.

B5. Firm governance structures, including the organization of the senior leadership's roles and responsibilities, accountability mechanisms, and decision-making processes, that prioritize ethical values contribute to building trust in the firm irrespective of changes in leadership.

B6. Good governance that is grounded in ethical values guides the firm's senior leadership in making challenging ethical decisions that uphold those values with integrity and transparency. Such governance also encourages ethical behavior across all levels of the firm, fostering a strong ethical culture.

B7. The appropriate governance mechanisms, systems, and processes depend on the firm's specific circumstances, including its size and nature of professional services it provides.

B8. For network firms, having consistent expectations regarding oversight and governance helps promote a shared understanding of expected ethical behavior across the whole network. In addition, regular dialogue about ethics-related matters within the network promotes shared learnings across the network.

C. INDEPENDENT INPUT

Public Interest Rationale

C1. Independent input is impartial and comes from sources that are free from conflicts of interest. Incorporating such input into the decision-making processes for strategic and governance matters provides opportunities to obtain different perspectives and challenges that help achieve a balanced outcome. This contributes to the ethical culture of a firm.

C2. Independent input, from an ethical and public interest perspective, helps decisions reflect broader stakeholder considerations on strategic and governance matters. This increases confidence and transparency in the firm's ethical decision-making processes and its commitment to the public interest.

Obtaining Independent Input

C3. There is no uniform approach to obtaining independent input on strategic and governance matters.

C4. Not all situations need or benefit from independent input. Identifying and describing the criteria under which independent input is sought promotes consistency in approach and shared understanding among senior leadership.

C5. Obtaining effective independent input involves selecting the individual(s) or organization with the relevant skills, knowledge, and experience, while being appropriately impartial and free from conflicts of interest.

C6. A firm can obtain independent input from a variety of sources.

This may include independent non-executives (INEs), a committee of independent advisors to the firm, individuals with extensive business experience or regulatory expertise, professional accountancy organizations, other firms including within the firm's network, or retired partners of the firm.

C7. The appropriate source depends on factors such as the size of the firm, whether the firm provides audit and other assurance services or other engagements of a public interest nature, and the clients' profile. For instance, firms that audit public interest entities may consider appointing INEs as part of their governance structure.

C8. A firm may obtain independent input on an ad hoc basis, or through a formal mechanism or role within its organizational structure. The decision depends on factors such as the size and resources of the firm.

Public Interest Rationale

D1. Accountability of all partners and staff across a firm contributes to the firm's ethical culture as it promotes personal responsibility, making it clear that each partner's and staff's ethical conduct matters and contributes to the ethical standing of the firm.

Personal Accountability of Partners and Staff

D2. All partners and staff share a personal responsibility for adhering to the IESBA Code and upholding the firm's ethical values from the moment they join the firm, regardless of their role and seniority.

D3. Making a commitment to acting in accordance with the IESBA Code and the firm's ethical values supports the accountability of partners and staff to the firm. This includes being answerable for those ethical values and accepting the consequences if ethical expectations are not met. It also includes justifying decisions and actions when warranted in the circumstances.

Promoting Accountability

D4. Continuous education and training programs on ethics help to promote awareness and understanding of the IESBA Code and the firm's ethical values, against which partners and staff are accountable.

D5. Performance evaluation that includes evaluating the behavior of partners and staff against ethics criteria helps to support personal accountability.

D6. Enforcing appropriate consequences for unethical behavior through clearly defined disincentives, including specific sanctions which may vary depending on the circumstances, underscores the importance of ethical conduct of partners and staff.

D7. Firms' governance structures and mechanisms through which they monitor and reinforce accountability may vary depending on the firm's specific characteristics and circumstances, including their size and nature of professional services they provide.

E. INCENTIVES AND DISINCENTIVES

Public Interest Rationale

E1. Incentives and disincentives that promote ethical behavior strengthen a firm's ethical culture and underscore its commitment to ethical values and the public interest.

E2. Performance evaluation and incentives and disincentives that prioritize expected ethical behavior alongside other performance goals help encourage enduring ethical behavior and the long-term sustainability and reputation of a firm.

E3. Designing and implementing incentives and disincentives that recognize, support and promote ethical behavior, and establish clear consequences for unethical behavior, signal to all partners and staff the importance of ethical values. They also act as motivating factors to achieve the expected ethical behavior and set up a "standback" mindset, reducing the risk of unethical behavior.

Incentives Aligned with Ethical Behavior

E4. Incentives that promote and recognize ethical behavior reinforce a firm's expectations on all partners and staff to act in accordance with the firm's ethical values and the public interest.

E5. Rewarding outstanding ethical behavior (such as proactively championing the importance of ethical behavior) of partners and staff, whether through compensation, promotion or other incentives, reinforces the firm's commitment to ethical values and contributes to the development of ethical leaders.

E6. Factoring the ethical behavior of partners and staff, such as acting with integrity when confronted with difficult situations, into promotion decisions helps firms select partners and staff with the right ethical values and mindset for leadership positions.

Disincentives

E7. Implementing disincentives reinforces the importance of acting ethically and promotes accountability.

E8. Regularly communicating the consequences of unethical behavior helps deter behaviors that fail to meet the firm's ethical values and expectations.

E9. Responding to unethical behavior in a timely, decisive, consistent, and fair manner demonstrates to internal and external stakeholders that senior leadership prioritize ethical behavior as a key performance measure and a strategic objective. This, in turn, contributes to building public trust in the firm.

E10. The manner in which firms apply disincentives depends on factors such as the nature of the unethical behavior, including its severity and frequency of occurrence, and the roles of the offending partners or staff.

F. OPEN DISCUSSION AND CHALLENGE

Public Interest Rationale

F1. An environment of open discussion and challenge promotes ethical decision-making and accountability within a firm. It encourages partners and staff to feel empowered to raise ethical concerns and seek guidance from others in the firm who might have dealt with similar matters, including ethical dilemmas.

F2. Such an environment enables timely identification, consideration and mitigation of ethical issues, thus contributing to public trust in the firm.

Culture of Open Discussion and Challenge

F3. A culture of open discussion and challenge involves the cultivation of a psychologically safe environment of mutual respect and trust for dialogue, where partners and staff are empowered to engage in dialogues about ethics-related matters and raise concerns without fear of adverse consequences.

F4. Acknowledging that mistakes are part of the learning process and that ethical dilemmas can be complex encourages and normalizes transparent conversations about ethics-related matters.

F5. In an environment of open discussion and challenge, partners and staff understand how to engage in constructive dialogue and are encouraged to speak up on behalf of themselves and others.

F6. A culture of open discussion and challenge benefits from a firm's policies and internal mechanisms on resolving differences of opinion. Such a culture is also strengthened by clear, accessible and confidential speak-up channels, and where applicable whistleblowing mechanisms, by allowing ethical issues to come to light, promoting transparency and accountability.

F7. Timely and consistent resolution of ethical issues raised reinforces the firm's commitment to ethical behavior and demonstrates to partners and staff that their concerns are listened to and addressed.

For network firms, having shared expectations of what a culture of open discussion and challenge looks like encourages all partners and staff to communicate openly and freely, regardless of cultural differences across jurisdictions.

Role and Expectations of Leadership

F9. Leaders at all levels of the firm have critical roles in creating a psychologically safe environment where partners and staff feel comfortable and safe in voicing their perspectives and concerns.

F10. Senior leaders cultivate such an environment when they consistently model the firm's ethical values, engage authentically with partners and staff, and demonstrate alignment between personal conduct and the ethical values promoted by the firm.

F11. Other leaders, such as engagement leaders and managers, through their regular interactions with partners and staff, can directly support and encourage ethical conversations as a part of day-to-day operations where open discussion and challenge are not only encouraged, but expected.

G. EDUCATION AND TRAINING

Public Interest Rationale

G1. Continuous education and training on ethics matters play an important role in fostering an ethical culture in a firm as they equip partners and staff with the knowledge, skills, and judgment needed to navigate ethical dilemmas and act in the public interest.

An Ethical Mindset

G2. Effective education and training on ethics not only enhance knowledge of the IESBA Code and other relevant ethical standards, policies, rules, and regulations, but also develop an ethical mindset of partners and staff across all service lines that brings ethical behaviors to be top-of-mind.

G3. Such education and training strengthen the ability of partners and staff to identify ethical issues, which can be complex in nature, and make judgments and decisions that uphold ethical values and are in the public interest.

Effective Education and Training on Ethics

G4.Embedding mandatory education and training programs at the commencement of employment and throughout the careers of partners and staff with the firm reinforces the foundational role of ethical values. Such programs position decision-making on ethical matters as a core ability on par with technical competence.

G5. Leadership's involvement in education and training programs demonstrates the strategic importance of ethical values to the firm and facilitates open discussion.

G6. Effective education and training programs use practical, relatable, and interactive scenarios that connect abstract principles to everyday ethical dilemmas as well as focus on grey areas.

G7. Taking into consideration the partner's or staff's background (PAs or not), role, seniority and service line enables a firm to deliver relevant and fit for purpose education and training programs.

G8. Regularly updating education and training programs to incorporate developments in the IESBA Code and other relevant standards, policies, rules, and regulations enables such programs to address emerging ethical issues.

G9. Firms with limited internal resources to develop their own ethics training programs may use external resources that suit their needs, such as materials developed by professional accountancy organizations, commercial organizations specializing in training, or academia.

H. TRANSPARENCY

Public Interest Rationale

H1. A firm's transparency about relevant ethics-related aspects of the firm's performance highlights its commitment to its ethical values, the public interest, and accountability to its clients, partners, staff, and other stakeholders.

H2. Subject to confidentiality restrictions, reporting as appropriate on a firm's policies or actions to drive ethical behavior, or how a firm has responded to ethical failures, contributes to an ethical firm culture and builds or rebuilds public trust in the firm.

Internal Transparency

H3. A firm's senior leadership being transparent to partners and staff about their decisions and actions to promote and uphold ethical values demonstrates the firm's commitment to ethical values and compliance with the IESBA Code.

H4. For network firms, sharing ethics-related learnings and experiences promotes consistency of approaches and helps to reduce the risk of similar cases of unethical behavior occurring in other parts of the network.

External Transparency

H5. Public disclosure of relevant information by a firm on how it prioritizes ethical values helps demonstrate the firm's commitment to ethical behavior and responsibility to act in the public interest.

H6. External transparency may also contribute to building and strengthening public trust in the firm.

04 FURTHER READING AND RESOURCES

This booklet supports a broader set of work developed by the International Ethics Standards Board for Accountants (IESBA) to explore, test, and advance the thinking and knowledge that will frame a future framework on firm culture and governance.

Those interested in additional context, background, and technical details may wish to consult:

• *IESBA Briefing Note – IESBA Viewpoints on Firm Culture and Governance*

Detailed background on the project, its objectives, the context, nature, and purpose of the IESBA Viewpoints and stakeholder engagement questions.

• *Linkages between IESBA Viewpoints and ISQM 1*

A paper explaining at a high-level how the IESBA Viewpoints relate to the International Auditing and Assurance Standards Board's (IAASB) International Standard on Quality Management 1 (ISQM 1), highlighting the linkages between the two as well as their differences such as their respective scopes and objectives.

• *Firm Culture and Governance: Summary of Feedback from Global Roundtables*

A summary of insights from six global roundtables held in New York, Melbourne, Brussels, Kuala Lumpur, and virtually for Africa and Latin America in 2025, involving more than 150 stakeholders from the regulatory, investor, standard-setting, firm, academic, and professional communities.

• *Firm Culture and Governance Working Group – Final Report*

Research, fact-finding, outreach, and early insights that informed the development of the FCG project, including the identification of the 8 fundamental elements of firm culture and governance.

• *Organizational Culture and Behavior: A Synthesis of Academic Literature*

A synthesis of academic research examining how organizational culture and governance shape ethical behavior within organizations.

• *IESBA website and social media channels*

Regular updates on the Firm Culture and Governance project and the ongoing engagement with stakeholders.