

IS A COMPLIANCE TRAINING PROGRAM EFFECTIVE? A COMPARISON ANALYSIS OF COMPLIANCE OFFICERS' PERCEPTIONS AND RECOMMENDED PRACTICES IN MULTINATIONAL CORPORATIONS REGARDING COMPLIANCE ETRAINING PROGRAM EFFECTIVENESS

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ABSTRACT

In recent years, several regulatory guidelines and models have been published, offering recommended practices for designing and managing effective corporate compliance programs. However, previous studies have debated the effectiveness of these programs.

This study examines the practices adopted by multinational organizations (MNCs) and compares them to compliance officers' perceptions of the effectiveness of compliance eTraining programs (Computer-Based Training). Data were collected from 93 compliance officers and classified into four training phases: Needs Assessment, Design & Development, Implementation, and Evaluation. An effectiveness score was measured based on a proposed model. The study revealed significant positive correlations between the recommended practices (as reflected in the model score) and the compliance officers' perceptions.

The findings provide a normative method for both corporations and regulators to assess the effectiveness of compliance training programs and the extent to which recommended practices are adopted, including practices that go beyond regulatory guidelines.

Keywords: Compliance Program, Compliance Training, Multinational Corporations, Training Effectiveness.

INTRODUCTION

Compliance Training Programs (CTP) should ensure that employees are fully familiar with Multinational Corporations (MNC) requirements and know how to manage their jobs practically, without requiring oversights (Stanley, 2004). This training is generally performed through Computer Based Training, also known as eTraining. According to (Weber & Wasieleski, 2013) the usage of eTraining increased over the past few years.

eTraining is a method to conduct training by using electronic devices which present the training content to the trainee, such as computers, mobile phones or simulation devices (Snell et al., 2014). These technologies have enabled more and richer communication among geographically distributed associates. MNCs increasingly utilize eTraining to deliver compliance training content (Ramayah et al., 2012) in order to ensure that their employees are aware of the compliance regulations within their company, which should address their unique environment.

Previous studies raise a concern about whether compliance activities are more 'cosmetic' rather than effective (Warren et al., 2014). Due to the potential risks that may

occur (as a result of compliance oversights), this compliance training must be effective for training employees while being efficient regarding the costs and benefits to the organization.

A few regulatory guidelines provided various indications on whether the Corporate Compliance Programs (CCP) should be considered to be effective. Nevertheless, the implementation of these guidelines has yet to be studied. Knowing that there were no studies conducted to analyze the effectiveness and the efficiency of Compliance eTraining within MNCs, and understanding that this is a gap in the scholarly literature, while considering the complexity of managing it, I was motivated to address the following important question: Is the compliance training conducted through eTraining by multinational organizations effective?

The purpose of this study is to propose a normative method to measure the effectiveness of compliance training, based on the regulators' recommended practices, and the compliance officers' perceptions.

THEORETICAL BACKGROUND

Compliance Programs in Multinational Corporations

Multinational Corporations (MNC) became dominant players in the world economy. Consequently, MNC must comply with legal requirements, which differ by geographical scope, markets, and industries. However, research has indicated that MNCs face more complexity to comply with the legal requirements than local corporations, due to the diversity of laws, regulations, changing environments, markets, and employees' cultures (Akhtar, 2018).

Corporations' compliance depends on employees' behavior to follow requirements (Gunningham & Kagan, 2005). Thus, MNCs must ensure that all their employees in each market are made aware of these requirements and perform assurance activities to prevent, detect, investigate, and remedy any compliance risks and deviations from these requirements (Root, 2019). This set of activities is named Corporate Compliance Programs (CCP).

The Need to Evaluate Corporate Compliance Training Programs

The main goal of CTPs is to ensure that employees are fully familiar with minimum the organization's legal and regulatory requirements, on how to manage a job practically, and avoid oversights (Stanley, 2004). Compliance training can support prevention activities, and where awareness gaps are observed, can also support remediation activities (Root, 2019). An indication of regulators' expectations regarding CCPs can be found in Section 8B2.1 of the United States Sentencing Guidelines (USSG), describing the minimum actions corporations must follow to have an effective compliance program. The key actions covered by these guidelines highlight the need to conduct effective training programs. To detail the above USSG requirement, the criminal division in the U.S. Department of Justice (DoJ) issued the Evaluation of Compliance Program Effectiveness guideline. This guideline describes specific factors that prosecutors should consider in investigating a corporation when determining whether to press charges and negotiate pleas or other agreements. It is perceived to be the most comprehensive recent document in this area (Armour et al., 2020). The guidance details the factors that the DoJ expects to be included in a 'well-designed' compliance program (section 1). According to this guidance, the organization should perform a risk assessment as a starting point to identify, assess, and define the MNC's risk profile. Following the risk assessment outcome, the organization should define policies, procedures, and training

programs appropriately tailored to the company's needs. The guideline provides concrete indicators to measure whether the training is "truly effective." These indicators include (section 1.C.): Risk-Based Training indicators, proper form and content (e.g., amended per the function/position), communications about misconduct (e.g., providing examples), and the availability of guidance (e.g., clear instructions/procedures).

In addition, the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) and the Office of Compliance and Enforcement issued a Framework for 'Compliance Commitments' that strongly encourages organizations subject to U.S. jurisdiction to employ a risk-based approach to sanctions compliance by developing, implementing, and routinely updating a Sanctions Compliance Program (SCP). According to this framework (Introduction Chapter), each program should be predicated on and incorporate effective compliance training as is an integral component of a successful compliance program. Also, it is mentioned that an adequate training program *should be provided to all appropriate employees and personnel periodically (and at a minimum, annually) and generally should accomplish the following: (i) provide job-specific knowledge based on need; (ii) communicate the sanctions compliance responsibilities for each employee, and (iii) hold employees accountable for sanctions compliance training through assessments.* The framework includes five key elements to measure the effectiveness of the training:

- provide adequate information and instruction to employees and, as appropriate, stakeholders (for example, clients, suppliers, business partners, and counterparties), according to the risk profile.
- the scope of the training should consider the products and services the organization offers, the customers, clients, and partner relationships it maintains, and the geographic regions in which the organization operates.
- the training frequency should be aligned with the risk assessment and risk profile.
- the organization should ensure that, upon learning of a confirmed negative testing result or audit finding, or other deficiency per training to its compliance program, the organization will take immediate and effective action to provide training to or other corrective action concerning relevant personnel.
- the training program includes easily accessible resources and materials that are available to all applicable personnel.

Moreover, in February 2010 the OECD published the Good Practice Guidance on Internal Controls, Ethics, and Compliance. According to this guidance (section A.8.) *'measures designed to ensure periodic communication, and documented training for all levels of the company, on the company's ethics and compliance program, as well as, where appropriate, for subsidiaries'* should be considered for ensuring effective compliance program. The effectiveness will help to measure the provided guidance and advice to directors, officers, employees, and, where appropriate, business partners, on complying with the company's ethics and compliance program, including when they need urgent advice on difficult situations in foreign jurisdictions. This document also highlights the need to ensure making training materials and tools available to the organization's employees (Section B.2.).

Although the professional literature emphasizes the requirement for effective compliance programs, some limitations on the capabilities of managing effective programs have been observed (Root, 2019). These limitations increase the risk for non-compliance actions even though MNCs invest efforts to enhance their programs. For instance, regulations may be too complex, further compliance accountability of senior managers may be needed, and governmental actors increasingly pursue organizational criminal liabilities. Despite these limitations, and although the legal environment is dynamic and challenging, regulators expect corporations to have an effective CTP, to ensure a proper legal environment. Considering these limitations, the implementation of CTP requirements has yet to be assessed on an academic level.

How MNCs Perceive the Value of Compliance Training Programs

It has been observed that organizations continue to increase investment in training, even during a period of economic challenges and significant changes in regulations (Kraiger et al., 2004). However, estimations demonstrate that between 52% and 92% of acquired learning is lost within a year following training. As a result, the investment in training has been perceived by the MNCs to be not effective, and hence a failure to show return on investment (Hughes et. al, 2019).

According to (Gunningham & Kagan, 2005) effectiveness of the compliance program in organizations depends on their CTP. Based on their study, CTPs have a unique advantage in comparison to other compliance program phases. The root cause of this advantage is the fact that compliance training is not a part of the daily job. Therefore, the impact on employees should be more effective compared to routine compliance activities (such as monitoring). However, organizations also consider the efficiency of the training by achieving the required results at the minimum cost (Gunningham, 2017). Therefore, organizations would fulfill the minimum requirements regarding CTPs (Jamali, 2010). Additionally, when corporations perceive the training program as a key contributor to achieving its objectives and goals, it is more likely that they will further invest in training, even during a crisis (Kraiger et al, 2004). Thus, organizations position CTPs based on their perception of how these training activities can achieve their target (increase gain/avoid loss), rather than their motivation to be aligned with the compliance requirements and beyond. This may cause a compromise on compliance performance, especially in dynamic industries, such as health and energy (Hughes et al, 2019).

The training of employees in MNCs is affected by many factors that need to be considered, such as large geographical scope, cultures and languages, industries involved, different regulations, and a range of functions (Bolt et al., 2001). In addition, compliance requirements are dynamic. These factors could affect the effectiveness of training, which could render the training programs for MNCs more complicated than those of domestic companies (Watson & Weaver, 2003). As a result of these challenges and needs, MNCs invest significant resources to design and develop training modules and the implementation of the training (Goldberg, 2011). In addition, they are required to carry out ongoing reviews of their training modules and adjust training programs accordingly (Fu et al., 2005). To ensure proper adjustment of all MNC subsidiaries to standard training, MNCs need to invest still more resources (Luo, 2005).

Summing up, the implementation of CTP takes into consideration the perception of the MNCs regarding the 'return' on investment in training, the impact on the overall CCP, and the challenges of operations in a multinational environment.

Using Etraining Platforms in Compliance Training Program

To overcome many of the challenges in conducting compliance training MNC (i.e., wide legal and geographical scope), increasingly utilize eTraining (Ramayah et al., 2012; Weber & Wasieleski, 2013). eTraining is a method to present the training content to the trainee by using electronic devices, such as a computer, a mobile phone, or a simulation device (Snell et al., 2014). These technologies enable more and richer communication among geographically distributed employees. Also, it enables MNCs to perform standard training to implement, monitor, and evaluate their employees' knowledge and practices directed by the headquarters. It also does not necessitate the preparation of training material on a local level

(by each subsidiary), which would incur additional costs and might not be aligned with the headquarters' requirements. In addition, it saves time as compared to face-to-face (F2F) training. Thus, eTraining offers MNCs some advantages for delivering CTPs in terms of cost, time, monitoring results, and consistency. In addition, it allows greater control over the content than do other methods, such as seminars, and classroom training.

In (Galloway, 2005) noted the deficiencies of using learner feedback and testing in particular for evaluating in the e-learning environment. However, since evaluation is difficult, the fact that the MNC conducts any kind of follow-up is an indicator that signals the importance of eTraining to the corporation. Consistent with (Hu et al., 2012), if there is a post-training mechanism to escalate issues to senior management, this is a powerful message that the CTP is important to the organization.

Nevertheless, the eTraining method has some downsides such as a limited two-way interaction between trainer and trainees for specific guidance and clarification. Therefore, MNCs must consider these downsides to ensure that eTraining is indeed efficient and effective. Moreover, eTraining may not be applicable in all cases, due to accessibility to the device and internet connection, type of role, etc. (Fowler, 2013). As a result, organizations may need to use face-to-face training to complement eTraining (Brown, 2001).

To conclude, CeTPs in MNCs play a significant role in addressing legal environment challenges (Ramayah et al., 2012). Despite the downsides, CeTPs provide unique advantages compared to F2F training to promote compliant behavior. Therefore, a normative methodology is needed to measure the effectiveness of eTraining that considers the unique content of compliance requirements.

Measuring Effectiveness of Compliance Etraining Programs in Mncs

Compliance Officers in corporations are responsible for managing and performing CTPs and are expected to be able to appropriately assess training effectiveness. However, they may not have the expertise, or the knowledge needed to enhance training effectiveness (Trevino et al., 1999; Weber & Fortun, 2005). Measuring CeTP effectiveness is a key challenge since these programs do not directly affect the MNCs' gains. Thus, it is difficult to prove 'return-on-investment' as an outcome of the compliance program. For almost half a century, the Kirkpatrick model was considered a key model in assessing training effectiveness. This model is based on four levels: reactions, learning, behavior, and results. Yet, this model does not consider new technologies and the fact that compliance officers' actions today play a dominant role within organizations. To address these aspects, the design of the training programs' need to consider the size of the company, the type of the audience, the content of the training, the legal framework, evaluation interviews of employees, tests, exams, and self-assessments (Giangreco et al., 2010).

Following the need to address these objectives, a comprehensive training framework was developed by (Snell et al., 2014). This framework defines four pillars to evaluate effectiveness, including more focus on employee readiness and needs and consideration of MNC requirements:

- **Needs Assessment:** carry out an organizational needs analysis (Holton et al., 2000); perform task analysis to align with the objectives of the compliance officer's role (Ricks et al., 2008), and person analysis (Freifeld, 2008).
- **Design & Development:** define the objective of the training (Salas & Cannon Bowers, 2001), assess trainee readiness to participate in the training (Johnson, 2003), define principles of learning (Schachter, 2004), and define motivation actions of the corporation to the employees (Hoffman, 2004).

- **Implementation:** training execution (Terry, 2007; Jacobs & Jones, 1997), using simulation or case studies (Whitcomb, 1999; Johnson, 2007), performing tests, using relevant training methods (Towler & Dipboye, 2001), hold survey benchmarks to define the frequency of training, involve top management in training implementation (Hu et al., 2012), and perform the training in the relevant language.
- **Evaluation:** adjust the training material based on the evaluation (Goldstein & Ford 2002), monitor results/participation, assess training coverage and oversight activities, conduct a survey/analyze the feedback (Johnson, 2007), and use surveys, tests, monitoring, and organizational performance metrics related to compliance (Kirkpatrick, 1979).

Although the four pillars included in the Snell et al. framework formalized the required phases in managing CTP, the framework did not describe the relationship between the phases, to support the continued effectiveness of the program. Moreover, the Snell et al. framework does not consider the specific characters of the eTraining platforms. Taking this into consideration, Allen's study in 2006 analyzed the effectiveness of eTraining by providing an overview and evolution of training systems based on four similar phases: Analysis of Training Needs, Design & Develop, Implement and Evaluate (AD&DIE). As mentioned by the behavioral literature highlighted the complexity to measure compliance and performance. In that regard, the AD&DIE model was validated by Jamali (2010) to measure CeTPs in the Finance compliance area specifically. Therefore, this model can be useful to assess other types of compliance areas or CTPs in general. Nevertheless, the AD&DIE model (in terms of effectiveness) refers to eTraining in general, and not to CeTPs in MNCs specifically.

Compliance-Specific Training Elements

While some of the training elements are generic for many training areas, some of the elements have a significant impact when it comes to managing CTP.

Development and Design of the CTP Content

Previous studies have indicated that embedding new laws and regulation is more effective when conducted through the managers, rather than the professional (compliance) officers, as this is perceived to be more pragmatic (Trevino et al., 1999). This may include adapting or creating content in the CTP that reflects the company language e.g., employees and manager terminology. Therefore, visualizing managers' and employees' content throughout the implementation of the eTraining has a dramatic effect on the employees, helping them sense the 'Tone at the Top.'

Also, as part of the Development and Design phases of the CTP, the organization should motivate the employees to attend the training and gain valuable practical knowledge by participating the training. A previous study (Fehr & Falk, 2002) raised a concern about whether external rewards disconnect the moral incentives for people's behavior. Supporting this argument, according to an internal (by the organization) sanctions system may change the individual's approach regarding ethical dilemmas of business Janisions ('is it worth the price?'). According to (Weber & Wasieleski, 2013), attending compliance training is usually defined as a mandatory activity. Not completing the compliance training as required might cause disciplinary actions, low-performance evaluation, and may affect bonuses or even hiring. Nevertheless, corporations' efforts to encourage their employees to attend compliance training have yet to be assessed.

According to (Garcia et al., 2014), while organizations may follow the 'letter' of the law (the actual text that is mentioned in the regulations), the regulator might expect them to

follow the ‘spirit’ of the law (the original intention of the regulator in legislating the law). This discrepancy may increase the MNC’s risk for non-compliant actions. As a result of the different focus of the regulator and the MNC, the MNC may face an inherent challenge to sufficiently adhere to the legal requirements. This gap can be addressed by creating self-regulation by the MNC, such as policies and procedures. However, even detailed self-regulation may not cover all potential unethical scenarios (Feldman, 2018). Therefore, the suggested solution is to adopt a principle-based approach, complemented by practical and real-life examples.

Evaluation of the Training Implementation

According to (Parker, 2002), corporations should conduct an ongoing evaluation of the implementation of their legal requirements (self-regulation). Therefore, the CCP should include ongoing evaluation and revision actions, based on the outcome of the monitoring process. For instance, the monitoring outcome may indicate a knowledge gap among the employees regarding compliance requirements. Snell et al.'s framework suggests evaluating the training outcome as part of the employee’s feedback (after implementation). Additional studies indicate that the effectiveness of the training should be assessed post-training as part of the on-the-job behavior (Kraiger et al., 2004). Furthermore, training that addresses the transfer of knowledge, skills, and attitudes (as required in compliance training), should be conducted regularly, and not as a one-time activity (Hughes et al., 2019). From that perspective, the training evaluation should be performed over a sufficient timeframe and should be reconnected to the need assessment phase. Thus, in the case of training on compliance areas, assessing CTP effectiveness should be considered in the long run as an ongoing objective, rather than an ad-hoc activity.

To conclude, many studies have analyzed factors of effectiveness in training. MNCs use CeTPs to reduce the risk that employees will conduct an incompliant activity, which can lead to legal issues, including sanctions. These CeTPs need to be effective, to address the MNC needs. However, the academic literature on CeTP effectiveness in MNCs is limited.

HYPOTHESES DEVELOPMENT

Based on the Snell et.al Framework and AD&DIE Model (Allen, 2006), and further parameters in the scope of the CCP, this study proposed a scoring mechanism of Compliance Training Effectiveness Assessment Method (C-TEAM) in MNCs. C-TEAM encompasses four phases: Needs Assessment, Design & Development, Implementation, and Evaluation and enables the measurement of the effectiveness of the Training program holistically for the entire program and per training phase. Assuming that the scoring mechanism of the proposed method is a valid tool to assess compliance eTraining effectiveness, the study expects find a direct correlation between the alignment with the proposed method and the compliance officers' self-evaluation (Weber & Wasieleski, 2013).

Hypothesis: The higher the effectiveness score of MNC as per C-TEAM, the higher effectiveness perceived by the compliance associates with regard to the CeTP.

METHOD

To test the hypothesis, I first measured the score of the effectiveness of the CeTP in MNCs based on a C-TEAM (dependent variable). Then, I compared the effectiveness level to the compliance officers' effectiveness perceptions (independent variable), using various

statistical tests (Hayes, 2015; Hayes, 2017a; Hayes et al., 2017b). The compliance program aims to address several compliance risks based on different legal fields. For this study, I focused on three emerging compliance risks that should represent the MNC's practice in operating the CTP. Due to the attention of regulators on Third-Party risk management (DoJ Guideline), Anti-Bribery¹ (Vento, 2020, FCPA²), and Data Privacy³, this study seeks to explore the effect of CeTP on these specific legal fields. Since most MNCs provide compliance training via an electronic platform, this study focused on eTraining.

Participants

A previous study (Weber & Wasieleski, 2013), regarding the legal environment in MNCs, explored *Fortune* 500 companies to assess the corporate compliance program. The inclusion of corporations and their ranking in the *Fortune* 500 list is mainly driven by the highest value of sales, market value, assets, and profit of the corporation. These parameters help to control the diversity of the sample of MNCs (the participants). However, considering the need to have a sufficient sample size to conduct statistic validation tests, a population of 500 corporations may not address these needs (e.g., diversity of industries, and MNC size).

To address the study needs, I focused on the *Forbes* 2000 companies (similar parameters to Fortune 500 list) as the study population and selected a sample of 93 MNCs. The sample included sufficient representation of MNC considering the industries (based on the GICS⁴ taxonomy), covering 86.8% of the companies on the *Forbes* 2000 list). Also, the sample included representation of MNC headquarters (U.S., Europe, Asia) as per the *Forbes* 2000.

Measures

Dependent variables (compliance eTraining program effectiveness)

To measure the score of the effectiveness of the CeTP, I used the items included in the C-TEAM (figure 1), which represent the MNC practice. The items represent the regulator expectations and the further practices (beyond these expectations) and classified as per the ADD&DIE Model phases. The items were collected through survey interviews with compliance officers from the selected MNCs (on the *Forbes* 2000 list). Following Weaver & Trevino's (1999) study I used a five-item scale (1-5) to assess feedback from compliance officers. For every phase, I calculated the score of the relevant elements per phase and calculated a total score per MNC for all phases. The scores of the answers in every phase were accumulated and weighed over a scale of 1-5 per MNC and represent the effectiveness score for this phase. For reasons of simplicity, each phase contributed about 25% to the total score. The higher the score, the more the CeTP is effective. The scoring model elements are presented. The Alpha Cronbach of the entire questionnaire was 0.7693 (n=93), which supports the reliability of the measurement method including the perceptions questions.

Independent variables (compliance officers' perceptions)

According to (Weber & Wasieleski, 2013), compliance officers' perceptions provide indications of the effectiveness of compliance programs. Therefore, during the interview, I collected additional feedback from the compliance officers regarding their perception of method phases and some items. These compliance officers were not involved in the design and development of the CeTP.

Control variables

To ensure that the sample sufficiently represented the *Forbes* 2000 list, the location of the MNC's headquarters (per continent), the MNC resources (sales, assets value, profit, and market value), the industry, the role of the compliance officer (headquarter vs. subsidiary), and the legal field of the training, were considered as a control variable. The minimum working period of the compliance officers that were approached was one year in the current company and the current compliance role. A coefficient correlation test was conducted between the control variables and the dependent and independent variables.

PROCEDURE

To collect the data on the MNC's practice (to measure the effectiveness according to C-TEAM), I contacted compliance officers via the LinkedIn⁵ application. In case the compliance officer agreed to participate in the survey interview, I coordinated a video conference/telephone survey interview with an average duration of 45 minutes.

In general, I contacted the compliance officers from the *Forbes* 2000 list (top-down). Overall, during the sampling process, compliance officers from 426 corporations were approached. Out of these, 93 were interviewed (22% response ratio). An acceptable response rate from the entire group should be 10% of the companies (Watson & Weaver, 2003). Therefore, it is assumed that the response ratio of this study is sufficient. To ensure that feedback is relevant, accurate, and valuable for the study purpose, the survey interview referred to the last training that they attended.

RESULTS

DESCRIPTIVE STATISTICS

Frequencies of the Sample

The study sample included survey interviews of 93 ($n=93$) compliance officers from different MNCs from the *Forbes* 2000 list⁶. The accumulative value of sales in the sample represents 14% of the sales in the population, 9% of the assets, 13% of the market value in the population, and 11% of the profit.

Frequencies of the Needs Assessment Phase Items

The mean score of the Needs Assessment phase was 3.199 and the was median 3.2, while the mean compliance officer's self-assessment of effectiveness of this phase was 3.53 and the median was 4.

Out of 93 MNCs, 10 of them (11%) conduct a risk assessment but do not take it into consideration for the Needs Assessment of the CeTP; and 5 (5%) MNCs do not conduct a compliance risk assessment at all. In 66 MNCs (71%) require **all employees** to participate in compliance eTraining. However, in 27 MNCs (29%), only employees who are formally involved in the relevant topic, as part of their role, are required to participate in the compliance eTraining. In 29 MNC (31%) they update the training material less than once a year (e.g., every two years and more), while the other MNCs update the material at least once a year. Also, in 20 MNCs, CeTP on the relevant training area was conducted more than once a year (e.g., every two years and more). In 19 MNC (20%) the associates have **never**

contacted the compliance officers after attending training, to seek specific instruction, while in 38 MNC (41%) the associates ‘**rarely**’ approach the Compliance Officer after the training. In 48 MNC (52%) the training was adjusted to the role, while in 45 (48%), the training was not adjusted to the role. Also, in 67 MNCs (72%), the **training is not adjusted** to seniority, while in 26 MNCs (28%), the training is adjusted to seniority.

Frequencies of the Design & Development Phase Items

The mean score of the Design & Development phase was 3.526 and was median 3.7, while the mean compliance officer's self-assessment of effectiveness of this phase was 3.62 and the median was 4.

Of 93 MNCs, in 39 MNCs (42%) the subsidiaries **can only provide feedback** to the headquarters on the local needs (cannot amend the CeTP content as per local regulation) and in 22 MNCs (24%), the subsidiaries have **no involvement at all** in the design and development of the eTraining program.

The study found that in four MNCs (4%), the MNC does not use examples in the training content; in 23 MNCs (25%), the training was not translated to the local language at all. In six MNCs (6%) the purpose of the training was not explained to the employees; and in 37 MNCs (39%), employees were informed about the need to attend the training only through an automatic email issued by the eTraining system, without any motivational activities by the managers.

Frequencies of the Implementation Phase Items

The mean score of the Implementation phase was 2.994 and the was median 3, while the mean compliance officer's self-assessment of effectiveness of this phase was 3.56 and the median was 4.

The study found that of 93 MNCs, in 41 (44%) there is no involvement of senior management in implementation; in 73 MNCs (78%), there was **no involvement** of employees in implementation; in 36 MNC (39%), there are no further visuals (only text) as part of the implementation of the training; and in 38 MNCs (41%), they only followed the annual plan, and would not leverage the eTraining program to address a critical incident.

Frequencies of the Evaluation Phase Items

The mean score of the Evaluation phase was 3.1 and the was median 3.2, while the mean compliance officer's self-assessment of effectiveness of this phase was 3.032 and the median was the same.

The study found that in 4 MNCs (4%), the MNC does not use tests to evaluate the employee's learning. Of the other 89 MNCs that use tests, 81 **require a minimum score to pass the test**, while the other 8 MNCs only require participation in the test (the eTraining program discloses the correct answers to the employees after participation regardless of the answer that was provided in the test). In addition, of the 89 MNCs, 81 offer an option for **multiple attempts to pass the test**. In the other 8 MNCs, the employee can only try to pass the test one time; if the employee does not pass, the system discloses the answers. Only in 14 MNCs, the direct manager is made aware of the employee's test result, while in other MNCs **the manager is not aware of the employee's performance**. In 7 MNCs, **passing the test is not mandatory**, not monitored, and not enforced.

In 16 (17%) MNCs there is no escalation process in place in case the employee does not attend/pass the training. For those that have an escalation process, 49 MNCs (53%)

involve senior management, 19 MNCs (20%) involve a disciplinary committee, 6 (7%) involve a hiring committee, and 3 (3%) involve only the Human Resources department.

In 39 (42%) MNCs no surveys are performed and in 8 MNCs (9%), the surveys are in use 'sometimes'. For MNCs that perform surveys (54 MNCs), only in 30 MNCs (32%), surveys are used for future training. In 69 MNCs (74%), there is **no monitoring of training evaluation**; in 9 MNCs (10%) the monitoring is performed sometimes; in 3 (3%) MNCs the monitoring is performed often; and in 11 (12%), the MNC always performs monitoring of training evaluation.

Frequencies of the Overall Effectiveness Items

The mean score of the overall effectiveness was 3.22 and the was median 3.2, while the mean compliance officer's self-assessment of effectiveness of this phase was 3.23 and the median was 3.

STATISTICAL INFERENCE

Hypotheses Validation

The study found a correlation between the three phases of the model and the effectiveness perceptions regarding the relevant phase. Overall, a significant positive correlation ($r_{(93)} = .447, p = .000$) was found between the effectiveness score and the perception of effectiveness for the entire CeTP. While analyzing the correlation between the effectiveness score of each training phase and the perception of its effectiveness, the following was found: (1) A significant positive correlation ($r_{(93)} = .362, p = .000$) was found between the effectiveness score and the perception of effectiveness in the Needs Assessment phase. Also, a significant positive correlation ($r_{(93)} = .361, p = .000$) was found between the effectiveness score and the perception of effectiveness in the Implementation phase. In addition, a significant positive correlation ($r_{(93)} = .317, p = .002$) was found between the effectiveness score and the perception of effectiveness in the Evaluation phase. However, a non-significant positive correlation ($r_{(93)} = .192, p = .068$) was found between the effectiveness score and the perception of effectiveness in the Design & Development phase. To conclude, there is a significant correlation between the effectiveness score and the perception of the effectiveness of the entire measurement model, and between three out of four model phases.

Correlation Coefficient between the Dependent Variables

A correlation test between the training phases' effectiveness was conducted i.e., Needs Assessment, Design & Development (D&D), Implementation, and Evaluation. The test indicated that there is a significant correlation between the Implementation phase and the Evaluation phase with all other training phases. However, it was also found that there was no significant correlation between the Design & Development phases and the Needs Assessment phase.

DISCUSSION

Measurement of CeTP Effectiveness in MNCs

The study found a significant **positive** correlation between the effectiveness score based on the C-TEAM and the compliance officers' effectiveness **perceptions**, which should support the validation of the proposed method. Also, the study found various significant **positive** correlations between the **method phases**, supporting the validation of the method as a **holistic** method to measure effectiveness. However, the study did not find a significant correlation between the Needs Assessment Phase and the Design & Development phase. This may raise the question of whether the effectiveness should still be measured holistically or per the CeTP phase separately.

Adding to the recommended approach by the literature, compliance officers were interviewed to provide their perceptions on various items. Based on the study could not validate whether **principle-based** training is more effective rather than rule-based training. This may raise doubt about whether this approach is valid under all circumstances (for every compliance area, every industry, every market, etc.). However, the study did find a significant positive correlation between the perceived **level of employees' understanding** of the content and (1) the practice of sharing the **training purpose** with the employees ($r(93) = .253, *p = .015$), **and also (2) involving senior management** in training implementation ($r(93) = .330, **p = .001$). These results provide further validation regarding the inclusion of these items in the method.

Also, the compliance officers were requested to share the extent to which the **involvement of senior management in training implementation** (i.e., videos) **motivated the employees to be compliant with company policies**. As described in the result chapter, out of the 93 MNCs, only 52 adopted this practice. Within these MNCs, the mean response was 3.58, and the median was 4 (to a great extent). This result provides additional validation to the importance of measuring this item as part of the model.

Why MNCs Do Not Follow the CCP Guidelines?

The study results concluded that only three out of the 93 MNCs in the sample were fully aligned with the requirements specified in the DoJ guideline – i.e., 97% did not fully follow these performance indicators. This fact raises a few questions regarding the MNC's approach to considering these requirements. On the one hand, MNCs should assume if they will be investigated, the regulator will assess these performance indicators. On the other, they still have consciously Janided not to follow them. Studies have raised a concern about corporate compliance activities, suggesting they be more 'cosmetic' than effective (Warren, et al., 2014). Other professional literature has pointed out that corporations may conceptualize compliance activities as "check-the-box" exercises, widely considered to be a waste of resources (Armour et al., 2020).

This approach may be explained by various assumptions: (a) the MNCs assume that the risk of being investigated is low; (b) the MNCs assume that in case of an investigation, the regulator will not consider the requirements of the guidelines, or will not have sufficient knowledge to assess these parameters; (c) the cost of implementing these requirements is significant; therefore MNCs take this risk; (d) the MNCs do not want to assess their alignment with regulator expectations and identify gaps, which may lead to the need to enhance their practice. In other words, they can defend themselves by claiming that they were not aware of the gap. At the end of the day, if MNCs do not follow the regulator's guidance, regardless of the reason, the regulator may need to reconsider the impact of these performance indicators.

In concluding the practices observed based on the sample, the study found that MNCs do not fully adopt the guidance of the regulator to evaluate the CTP.

Going Beyond the Regulator's Expectation

As mentioned, only three of the 93 MNCs in the sample were fully aligned with the requirements specified in the DoJ guideline. Nonetheless, some MNCs went beyond DoJ guidelines, even if they did not fully adopt the recommended practices. For example, 16 MNCs fully/often monitor the training objectives based on a defined matrix; 42 MNCs fully/often analyze training surveys to enhance the future training program; 11 MNCs set comprehensive motivational activities to attend the training (e.g., effective communication, monetary benefits, strong tone at the top); and 20 MNCs involve employees in the implementation of the CeTP, such as sharing with the employees' case studies/dilemmas/real-life stories, good practices that were adopted, and perceptions on how 'good' looks like.

The fact that some MNCs went beyond the regulator's expectations may provide a few insights regarding the effect of the LE on the MNC's approach to effectively managing their CeTP. **First**, the study may assume that these MNCs further develop their CeTP due to their perception that these practices contribute to the effectiveness of the CeTP, despite the fact that the regulator did not mention them. Investing more than the minimum may indicate that these MNCs authentically and sincerely want to operate an effective compliance program, regardless of whether or not the additional practices are expected. These practices may result from suggestions of employees in other types of training, from external consultants; from benchmark reports of other MNC, or from any other known methodologies on training effectiveness. **Second**, going beyond the regulator's expectation may occur as a result of a remediation plan following an enforcement action (MNCs may want to protect themselves from future enforcement by reacting strictly and thoroughly to enforcement). **Third**, MNCs may operate in an innovative, fast-adapting environment (e.g., the Technology industry), which may lead to also adopting an innovative approach to managing CeTP, even if it is above the regulator's expectation. In addition, these 'innovative' MNCs may want to signal to the regulator, stakeholders, and the public that they have done their best to support a proper legal environment as part of their corporate compliance culture in case of a potential legal issue. Furthermore, the regulator can conclude that these practices are doable and useful, and therefore may represent the norm. Thus, the regulator may consider these practices to be an indicator for evaluating the CP during a legal issue.

LIMITATIONS AND DIRECTIONS FOR FUTURE RESEARCH

Limitations of the CeTP Measurement Method

The purpose of the study was to propose a normative scoring method to measure the effectiveness of CeTPs. Nevertheless, the study did not intend to predict whether an effective CeTP could reduce the risk of non-compliant behavior or reduce the risk of enforcement following non-compliant behavior. The items that were considered for the model were recognized empirically as an indicator of training effectiveness. This study did not re-validate whether implementing these items in practice would reduce non-compliance actions in the future. To explore whether effective compliance programs reduce the risk for enforcement, a future study is recommended to compare current practice vs. future enforcement.

The study is also aware that using other measurement methods, other items, or different weights of phases, may change the effectiveness score. Nevertheless, this study aims

to provide the first benchmark to measure CeTPs, which can be further explored in future studies.

The results of this study are limited to the compliance training areas that were measured. Other compliance areas may have provided different effectiveness.

Limitations on the Sample Process

The study sample included data provided by 93 compliance officers from *Forbes* 2000 corporations (each officer from a different MNC). The method included several control variables to enable conclusions from the sample on the overall population. However, focusing on *Forbes* 2000 corporations may affect results: Perhaps focusing on smaller-size MNCs can uncover different results, as these MNCs probably have fewer resources for CTP. Replication of this study with a broader mix of MNCs (with a larger sample) can provide sufficient and broader indicators about the effectiveness of CTPs in MNCs. Moreover, due to the number of participants per industry, the study could not conclude any correlation per industry.

The source to identify potential candidates for the survey interview was the LinkedIn application. The application contains the professional background of the compliance officers. This helps to identify compliance officers' backgrounds and approach them to participate in interviews. However, this method has a few disadvantages: (1) The information is placed by the application users (account) themselves, and therefore it may be subjective. Nevertheless, the users' connections verify to some extent the fact that they work or have worked in the respective field; (2) The compliance officers are exposed to the interviewer's background (the researcher). This may affect the compliance officers' willingness to participate in the study or may affect the provided feedback regarding the perceptions and the practice. Nevertheless, there was no preliminary personal or professional interaction with any of the officers that participated in the interviews.

The compliance officers who volunteered to participate in the survey interviews knew that the study purpose was associated with the compliance program. Therefore, their Janision to participate in the interview may have been influenced by their perceptions of the level of the compliance program's effectiveness. In other words, they may have been more willing to share their practice and perceptions, knowing that the compliance program is well-managed. Nevertheless, based on the frequency analysis of both practice and perceptions, this bias was not significantly reflected in the study result.

To conclude, despite the limitations, I believe that the study has managed to address the study goal and make suggestions for further research development.

MANAGERIAL IMPLICATIONS

The study has the following implications for both MNCs and regulators regarding CTPs: First, the study proposes a normative method to measure the effectiveness of compliance eTraining (Figure 1). The method can support MNCs in properly managing the legal environment by measuring the effectiveness level and identifying action items for improvement. The measurement can be performed as part of assurance activities (e.g., monitoring, whistleblowing, or internal audit of the CTP). Moreover, the outcome of the assurance activities can provide a specific indication of items that may be revised in corporate compliance programs. Also, the proposed method can help to enhance regulator guidance (i.e., DoJ, OFAC, USSG) on effective compliance programs, by considering the MNCs' practices and further items to evaluate the program.

Second, the proposed method includes several items to evaluate the CTPs that are not included in the current guidance. The regulator may consider adopting these items, once the compliance program is evaluated, as part of an investigation.

SUMMARY AND CONCLUSION

Multinational Corporations (MNC) must adhere to innumerable corporate regulations and laws in various legal fields (e.g., Data-Privacy, Anti-Bribery, Safety, and Environment). These requirements are subject to changes and may differ throughout the large geographical areas in which MNCs operate. Consequently, MNCs face challenges to ensure their employees adhere to compliance requirements in each market. Thus, MNCs manage corporate compliance programs to operate in a proper legal environment (LE), to protect themselves from enforcement actions and reputational risks.

A few regulators' guidance define key pillars that must be evaluated to ensure the compliance program is effective. The pillars include conducting risk assessments, establishing self-regulation, managing compliance training programs, and facilitating assurance actions, such as internal audits and monitoring. The compliance training program's purpose is to ensure that the employees have sufficient compliance knowledge and awareness. MNCs manage the CTP, most commonly by using computer-based training (eTraining). Many studies have been conducted to measure training effectiveness. Yet, few of the existing studies have analyzed the effectiveness of using the eTraining method specifically in MNCs, to support proper management of their LE. Furthermore, considering the mutual relationships between the legal and the compliance environment, there have been no studies conducted on how to improve the legalization of organizations, by empirically evaluating the effectiveness of CTPs.

Given that, the purpose of this study was to propose a scoring method to measure the effectiveness of CeTP in MNCs (C-TEAM) based on items that are relevant to multinational corporations, the eTraining platform structure following the AD&DEI model, and additional items that were provided on various of regulations. The C-TEAM encompasses four phases of the program (Needs Assessment, Design & Development, Implementation, Evaluation), with 28 practical items. The effectiveness was measured per item, per phase, and for the overall CeTP. the study assessed the connections between the effectiveness score (per item, per phase, and overall), with the compliance officer's self-evaluation of the CeTP effectiveness, per phase and overall.

To validate the C-TEAM, I examined the connections between the level of effectiveness as per the proposed method and the perceived level of effectiveness by compliance officers in 93 MNC. The study focused on the legal fields of Anti-Bribery, Data Privacy, and Third Parties that act on behalf of the MNC, due to the emerging compliance risks in these areas. The collection of the data included survey interviews of compliance officers.

Based on the results, this study validated the C-TEAM as a proposed scoring method to measure the effectiveness of CeTP in MNC. The study found that most of the MNCs (90 out of 93) did not fully follow regulator performance indicators to manage CTPs, and also various standards on effective compliance programs and risk management (such as COSO ERM and ISO 31000). This could lead to the assumption that the guidelines and standards were not perceived as fundamental to ensuring an effective compliance program. Nevertheless, a significant proportion of MNCs adopted various practices beyond regulator expectations. This may indicate that these practices are doable and perceived by the MNCs as

useful in operating an effective compliance program. Therefore, the regulator may consider amending guidelines to align with the MNCs' practices or assess them, as part of enforcement actions. Therefore, this study has the potential to suggest a practical scoring method to measure the effectiveness of the CeTP and to detect practices that MNC may consider enhancing. Also, the proposed method can support the regulator in gaining knowledge on ways that laws and regulations are implemented by the MNCs as part of Corporate Compliance Program management.

END NOTES

¹A Resource Guide to the U.S. Foreign Corrupt Practices Act' By the Criminal Division of the U.S. Department of Justice and the Enforcement Division of the U.S. Securities and Exchange Commission, at www.justice.gov/criminal/fraud/fcpa and www.sec.gov/spotlight/fcpa.shtml.

²U.S. Foreign Corrupt Practices Act

³General Data Protection Regulation 2016/679 (GDPR) regulation within the EU in 2016, the General Data Protection Law (GDPL) in Brazil in 2020, the California Consumer Privacy Act (CCPA), the 2020 version of the California Privacy Rights Act (CPRA), and Switzerland's Federal Act on Data Protection (FADP), which was initiated in 1992 and is currently (2021) undergoing revision. Notably, in the U.S. there is no one comprehensive federal law that governs Data Privacy but rather a complex patchwork of sector-specific and medium-specific laws, including laws and regulations that address telecommunications, health information, credit information, financial institutions, and marketing.

⁴The Global Industry Classification Standard (GICS) was developed in 1999 by MSCI and Standard & Poor's (S&P) for use by the global financial community. The GICS structure consists of 11 sectors, 24 industry groups, 69 industries, and 158 sub-industries [1] into which S&P has categorized all major public companies. The system is similar to ICB (Industry Classification Benchmark), a classification structure maintained by FTSE Group.

⁵LinkedIn is an American business networking tool owned by Microsoft Corporation, including ~740 million users (February 2021) all over the globe (based on the company site statistics). It includes information on the career experience of the users and enables interaction with them.

⁶Published in 2020.

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