**ABSTRACT**

**Objective:** This article focuses on the analysis of cultural similarities and differences important in terms of the compliance risk management in Polish and German enterprises, with the deliberate omission of Hofstede’s four cultural dimensions, in favour of the modified E. Schein’s model. This article explains the basic concept of risk management culture, the compliance risk and the essence of the compliance management system in Poland and Germany as well as the impact of cultural factors of each of the analysed countries on the development of compliance. The research objective of this paper is to present a comparative analysis of the examined countries, through the analysis of compliance management systems, as an indispensable element of risk management in an organisation, both in practical and formal terms.

**Methodology:** This research is based on a critical review of the source literature and inference with assigned classical and fuzzy logic values as part of the culture description and risk management.

**Findings:** The initial hypothesis is that the compliance risk management in companies in Poland and Germany has common and standardised features of the Community legal standards, which can be differently displayed from the declarative and actual point of view in Germany, due to an increase in internationalisation and intercultural relations.

**Value Added:** This article presents the theoretical significance and functions of compliance risk management based on an analysis of applicable compliance systems and cultural systems in Poland and in Germany.

**Recommendations:** The compliance risk management system is an essential risk management mechanism in organisations, both in formal and practical terms. It should take into account both the cultural diversity of the regions in Germany and the high cultural and ethnic homogeneity of enterprises in Poland – open, however, to cultural diversity.