

Economic and corporate criminal law: liability, compliance, and challenges in globalized economies

Derecho penal económico y empresarial: responsabilidad, cumplimiento y desafíos en economías globalizadas

Direito penal económico e empresarial: responsabilidade, compliance e desafios em economias globalizadas

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Abstract

This study aimed to analyze the evolution of economic and corporate criminal law, with an emphasis on the criminal liability of legal entities and the role of compliance in globalized economies. The methodology employed was based on a systematic review with a narrative approach, supported by the analysis of doctrinal, regulatory, and academic sources from specialized databases such as Scopus, Web of Science, and SciELO. The results demonstrated an expansion of economic criminal law toward the protection of collective legal interests, as well as the consolidation of various models for imputing corporate criminal liability. Furthermore, it was identified that compliance programs constitute key tools for preventing legal risks and strengthening corporate governance. Regarding the conclusions, it was determined that the complexity of globalized markets demands a comprehensive approach that combines preventive and repressive mechanisms, highlighting the strategic role of compliance as a central element in managing criminal risk. In this sense, the study provides an updated perspective on the challenges and trends of economic criminal law in a global context.

Keywords: Economic criminal law, Corporate criminal liability, Compliance, Economic crimes, International regulation

Resumen

El presente estudio tuvo como objetivo analizar la evolución del derecho penal económico y empresarial, con énfasis en la responsabilidad penal de las personas jurídicas y el papel del compliance en economías globalizadas. La metodología empleada se basó en una revisión sistemática con enfoque narrativo, sustentada en el análisis de fuentes doctrinales, normativas y académicas provenientes de bases de datos especializadas como Scopus, WoS y Scielo. Los resultados evidenciaron una expansión del derecho penal económico hacia la protección de bienes jurídicos colectivos, así como la consolidación de diversos modelos de imputación de responsabilidad penal empresarial. Asimismo, se identificó que los programas de compliance constituyen herramientas clave para la prevención de riesgos legales y el fortalecimiento de la gobernanza corporativa. En cuanto a las conclusiones, se determinó que la complejidad de los mercados globalizados exige un enfoque integral que combine mecanismos preventivos y represivos, destacando el rol estratégico del compliance como elemento central en la gestión del riesgo penal. En este sentido, el estudio aporta una visión actualizada sobre los desafíos y tendencias del derecho penal económico en un contexto global.

Palabras clave: Derecho penal económico, Responsabilidad penal empresarial, Compliance, Delitos económicos, Regulación internacional

Resumo

Este estudo teve como objetivo analisar a evolução do direito penal económico e corporativo, com ênfase na responsabilidade penal das pessoas coletivas e no papel do compliance nas economias globalizadas. A metodologia empregue baseou-se numa revisão sistemática com uma abordagem narrativa, apoiada pela análise de fontes doutrinárias, regulamentares e académicas de bases de dados especializadas como a Scopus, a Web of Science e a SciELO. Os resultados demonstraram uma expansão do direito penal económico no sentido da proteção de interesses jurídicos coletivos, bem como a consolidação de vários modelos de imputação da responsabilidade penal das empresas. Além disso, identificou-se que os programas de compliance constituem ferramentas essenciais para a prevenção de riscos jurídicos e o reforço da corporate governance. Quanto às conclusões, determinou-se que a complexidade dos mercados globalizados exige uma abordagem abrangente que combine mecanismos preventivos e repressivos, destacando o papel estratégico do compliance como elemento central na gestão do risco penal. Neste sentido, o estudo oferece uma perspetiva atualizada sobre os desafios e tendências do direito penal económico num contexto global.

Palavras-chave: Direito penal económico, Responsabilidade penal das empresas, Conformidade, Crimes económicos, Regulamentação internacional

Introduction

Over the past decades, economic and corporate criminal law has undergone remarkable expansion as a direct consequence of the transformation of productive and financial systems within the context of globalization. This phenomenon has generated new forms of crime associated with organized economic activity, characterized by their structural complexity and their ability to transcend national borders. As Terradillos Basoco (2006) argues, globalization has fostered the "administrativization" of economic criminal law, extending its scope into areas traditionally governed by administrative law. In this regard, the increasing interdependence of global markets has facilitated the emergence of sophisticated illicit practices that require equally complex legal responses.

The expansion of economic crime is not only driven by structural features of the global economic system but also by the evolution of business organizations, which have become increasingly decentralized and functionally differentiated. According to Sotomayor Acosta (2010), the distinction between organized crime and economic crime has progressively blurred, giving rise to hybrid models that complicate criminal prosecution. Likewise, Saravia Dueñas (2020) emphasizes that the growth of offenses against the socioeconomic order reflects a broader expansion of the State's *ius puniendi*, generating tensions between the effectiveness of criminal enforcement and the protection of fundamental rights. This scenario calls for a reconsideration of the traditional foundations of criminal law in response to emerging patterns of economic criminality.

At the same time, globalization has significantly increased the complexity of markets and economic relationships, creating regulatory environments that pose substantial legal challenges. Calderón and Szmukler (2003) argue that globalization entails a "new social complexity" characterized by the interaction of multiple actors, regulatory frameworks, and decision-making levels. Similarly, Porras (1997) maintains that such territorial and functional complexity hinders the consistent application of legal principles such as solidarity and responsibility. Consequently, legal systems must adapt to dynamic environments in which corporate decisions generate global and often diffuse consequences.

One of the major challenges facing economic criminal law is the attribution of criminal liability within complex corporate structures. Unlike the traditional model of individual liability, contemporary organizations operate through collective processes and distributed decision-making, making it difficult to identify the responsible actor. Cesano (2009) explains that corporate structures frequently involve omissions in which liability arises not from direct conduct but from failures in oversight or supervision. Likewise, Schünemann (2002) argues that the individualization of criminal liability in such contexts is particularly problematic because corporate decisions are typically the result of multiple interdependent actions.

In response to these challenges, there is an increasing need to strengthen legal control mechanisms capable of providing effective responses to economic crime. In this respect, corporate criminal law fulfills not only a punitive function but also a preventive one, aimed at reducing criminal conduct through the implementation of internal control systems. Guardáis Ondarza (2002) highlights that the effectiveness and efficiency of legality control constitute essential principles for ensuring the proper functioning of organizations. Similarly, Toctaquiza Narváez and Peñaloza López (2021) underscore the importance of legal-administrative internal control as a key instrument for responsible and transparent decision-making, particularly in complex institutional environments.

Within this framework, the concept of compliance has emerged as a cornerstone of corporate self-regulation, designed to prevent legal risks and promote a culture of regulatory compliance. The implementation of compliance programs enables organizations to identify, assess, and mitigate legal risks associated with their operations, thereby reducing unlawful conduct and strengthening corporate governance. Furthermore, in many legal systems, the existence of effective compliance programs may influence the determination of corporate criminal liability, either as a mitigating circumstance or, under certain conditions, as grounds for exemption from liability. Consequently, compliance has become a fundamental component in the ongoing evolution of economic and corporate criminal law within an increasingly globalized environment.

Against this background, the present study aims to analyze the evolution of economic and corporate criminal law, with particular emphasis on the development of corporate criminal liability and the role of compliance in globalized contexts. To achieve this objective, the study addresses the following research questions: How is corporate criminal liability established within complex organizational structures? and What role does compliance play as a mechanism for prevention and legal control? By addressing these questions, this research

seeks to provide a comprehensive perspective on the contemporary challenges facing economic criminal law in an increasingly interconnected world.

Methodology

Methodology

This study adopted a qualitative research approach through a systematic literature review with narrative synthesis, aimed at examining the evolution of economic and corporate criminal law within the context of globalization. This methodological approach enabled the integration of relevant doctrinal and regulatory contributions, providing a comprehensive understanding of the phenomenon under investigation. According to Olvera García (2015), legal research requires flexible methodological approaches that facilitate the critical interpretation of legal sources, while Morales Carrero (2025) emphasizes the importance of rigorous analytical reading in the construction of legal knowledge. Accordingly, the review combined systematic selection criteria with a critical interpretation of the retrieved literature.

The information sources comprised high-impact academic databases, including Scopus, Web of Science (WoS), and SciELO, as well as international legal instruments and institutional documents addressing corporate criminal liability and compliance. The literature search was conducted systematically using predefined keywords in both Spanish and English. Espinoza-Freire (2020a) argues that the use of specialized academic databases ensures the quality and relevance of scientific evidence, which was essential for enhancing the validity of the present study. In addition, recent peer-reviewed articles and authoritative doctrinal publications directly related to the research topic were included.

Regarding the selection criteria, priority was given to recent publications with significant doctrinal impact and high relevance to economic criminal law and corporate law. The review included studies specifically addressing corporate criminal liability, compliance programs, and the legal challenges arising from globalization. Conversely, publications that failed to meet academic quality standards or demonstrated limited thematic relevance were excluded. Meza and Díaz-Iso (2025) highlight that clarity and discursive coherence constitute essential criteria in the selection of legal literature, considerations that were likewise incorporated into the screening process.

The analytical framework was based on a doctrinal, comparative, and normative approach, allowing for the examination of diverse theoretical perspectives and regulatory frameworks applicable to economic criminal law. Doctrinal analysis was employed to interpret the principal legal theories concerning the attribution of corporate criminal liability. Comparative analysis facilitated the identification of similarities and differences among various legal systems, while normative analysis enabled the evaluation of the scope and content of the applicable legal provisions. As noted by Espinoza Freire and Toscano Ruíz (2015), the integration of complementary methodological approaches enhances the depth and robustness of legal research.

Finally, fundamental ethical principles were observed throughout the research process by ensuring the appropriate use of sources and full respect for intellectual property rights. Espinoza Freire and Rad Camayd (2020) emphasize that research ethics constitutes a fundamental requirement for ensuring the validity and credibility of scientific findings. Likewise, the research objective was clearly defined from the outset, providing methodological coherence throughout each stage of the investigation (Espinoza-Freire, 2020b). Overall, the methodological design ensured a rigorous, systematic, and contextually relevant analysis of the research topic.

Development

Concept of Economic Criminal Law

Economic criminal law has evolved as a specialized branch of criminal law aimed at protecting the socioeconomic order against unlawful conduct affecting organized economic activity. From a doctrinal perspective, García Caveró (2007) defines it as the body of criminal provisions intended to sanction conduct that harms collective economic interests, particularly within the corporate sphere. Likewise, Tiedemann (1983) argues that this field emerged in response to the need to regulate complex economic phenomena that cannot be adequately addressed through traditional criminal law. In the same vein, Cervini (2008) proposes an integrated approach that combines criminal, administrative, and economic dimensions.

Among the defining characteristics of economic criminal law are its expansive nature, its close interaction with administrative law, and its orientation toward safeguarding collective legal interests. De la Mata Barranco et al. (2018) emphasize that this field is distinguished by the technical complexity of its legal framework and the involvement of multiple actors in economic processes. Similarly, Fernández (1973) notes that economic criminal law relies heavily on extra-criminal regulatory provisions, highlighting its inherently interdisciplinary character. These features distinguish it from other branches of criminal law by providing a functional and preventive perspective.

Unlike classical criminal law, which primarily protects individual legal interests and is grounded in personal criminal liability, economic criminal law is concerned with the protection of collective and diffuse interests. Hassemer (1992) argues that modern criminal law is undergoing a transformation resulting from its expansion into nontraditional regulatory areas, requiring a reconsideration of its fundamental principles. In this regard, Rodríguez (2001) contends that the classical model is insufficient to address contemporary forms of economic crime, which are characterized by organizational complexity and collective decision-making structures. This evolution has generated significant debate regarding the limits of the State's *ius puniendi*.

Economic and Corporate Crimes

Economic and corporate crimes encompass a broad range of unlawful conduct committed within the context of economic and business activities. Among these offenses, **corporate fraud** represents one of the most significant manifestations, involving the manipulation of financial information or the execution of deceptive practices to obtain unlawful benefits. Ugarte Vega Centeno (2003) argues that such offenses demonstrate the need for a specialized criminal law framework capable of addressing the particular characteristics of corporate activity. Likewise, Vacadiez and Mauricio (2013) emphasize the relevance of the theory of control over the act (*dominio del hecho*) in determining criminal authorship within complex corporate structures.

Money laundering constitutes another major form of economic crime, characterized by the concealment or legitimization of assets derived from illicit activities. Reggiani (2013) explains that this offense involves a sequence of financial operations designed to provide an appearance of legality to illegally obtained funds, thereby complicating their detection. Similarly, Uribe (2003) argues that the legal treatment of money laundering has evolved considerably, shifting from a limited domestic approach toward a comprehensive model based on international cooperation. This transformation reflects the growing concern over the impact of organized crime on the global economy.

Corruption, understood as the abuse of entrusted power for private gain, represents one of the most pressing challenges facing contemporary legal systems. Pastrana Valls (2019) highlights its detrimental effects on economic development and institutional trust, particularly in Latin America. Similarly, Begovic (2005) examines its various forms, causes, and

consequences, concluding that corruption affects both the public and private sectors. Its cross-cutting nature makes it especially difficult to eradicate, thereby requiring comprehensive prevention and enforcement strategies.

Finally, financial crimes include offenses such as market manipulation, insider trading, and other unlawful practices affecting financial markets. Ramos Cáceres (2013) argues that these offenses undermine the stability of the economic system and erode investor confidence. Likewise, Velásquez Martínez (2016) maintains that the existence of companies free from financial crime constitutes a key factor for sustainable economic development. Within this context, economic criminal law plays a fundamental role in regulating financial markets and safeguarding their integrity.

Corporate Criminal Liability

Corporate criminal liability has become one of the most debated issues in contemporary criminal law, particularly within the field of economic criminal law. Traditionally, the principle *societas delinquere non potest* excluded the possibility of attributing criminal liability to legal entities. However, this doctrine has gradually been abandoned in many jurisdictions. De La Cuesta Arzamendi (2013) notes that numerous legal systems have incorporated models allowing the criminal prosecution of legal entities, recognizing their capacity to generate significant legal risks. In this regard, Artaza Varela (2013) argues that corporations may be regarded as autonomous subjects of criminal attribution.

Models of corporate criminal liability differ across legal systems but are generally classified into direct and indirect liability models. Salvo Ilabel (2015) explains that some jurisdictions attribute criminal liability to corporations based on their own organizational misconduct, whereas others derive liability from the conduct of their directors, officers, or representatives. This diversity reflects the complexity of corporate criminality and the need to adapt legal solutions to the institutional characteristics of each jurisdiction. At the same time, these models seek to balance the effectiveness of criminal enforcement with the protection of fundamental legal principles.

Regarding the distinction between direct and indirect liability, Londoño (2005) argues that direct liability is based on the corporation's own organizational conduct, whereas indirect liability arises from the criminal actions of individuals acting on behalf of the corporation. Fernández (2016) further explains that liability consists of attributing legal consequences to a legal subject based either on its conduct or on its institutional position within an organizational structure. This distinction is essential for determining both the scope of criminal sanctions and the applicable standards of attribution in the corporate context.

Comparative legal analysis reveals significant differences in the regulation of corporate criminal liability across jurisdictions. Sánchez (2013) observes that some countries have adopted stricter models of corporate criminal liability, whereas others continue to maintain more restrictive approaches. Likewise, Cabrera Cabrera et al. (2023) examine the relationship between corporate criminal liability and human rights, emphasizing the importance of ensuring due process guarantees throughout criminal proceedings. Collectively, these studies demonstrate the global trend toward the progressive consolidation of corporate criminal liability as a central component of modern economic criminal law.

Compliance and Crime Prevention

Compliance has become a fundamental instrument in the prevention of corporate criminality, particularly within the field of economic criminal law. Rotsch (2012) defines criminal compliance as the set of measures adopted by corporations to ensure adherence to criminal law provisions. Similarly, Castagnino (2019) argues that corporate compliance involves the implementation of internal control systems designed to prevent legal and regulatory risks.

This approach reflects a transition from a reactive model toward a preventive framework in the management of criminal liability risks.

Compliance programs constitute the operational core of compliance systems, establishing policies, procedures, and monitoring mechanisms within organizations. Rayón Ballesteros and Pérez García (2018) emphasize that such programs typically include elements such as codes of conduct, whistleblowing channels, and internal auditing systems. Likewise, Astudillo Meza and Jiménez Montes (2015) highlight their importance in combating corruption, particularly in the corporate sector. The effectiveness of these programs depends not only on their formal adoption but also on their proper implementation and integration into the organizational structure.

Organizational culture plays a crucial role in the success of compliance programs, as it directly influences the behavior of organizational members. Rodríguez (2009) argues that organizational culture can function as a strategic asset that promotes ethical values and regulatory compliance. Similarly, Belalcázar Belalcázar (2012) emphasizes that a strong organizational culture contributes significantly to the prevention of unlawful conduct. Consequently, compliance extends beyond the mere adoption of rules and procedures, encompassing the promotion of a broader culture of integrity and ethical responsibility.

The prevention of criminal risks has become a central objective of economic criminal law, particularly within the corporate environment. Gutiérrez Pérez (2018) argues that public compliance represents an effective mechanism for preventing corruption in the public sector. Likewise, Bacigalupo (2016) highlights that a culture of compliance and integrity is essential for reducing exposure to criminal liability. In this regard, compliance emerges as a key mechanism for strengthening corporate governance and ensuring adherence to legal and ethical standards.

International Regulation

International regulation plays a pivotal role in shaping economic criminal law, particularly within the context of globalization. Polanco et al. (2016) emphasize the influence of international standards on corporate sustainability, arguing that these regulatory frameworks guide corporate behavior and decision-making processes. Likewise, Abramovich and Courtis (1997) underscore the significance of international standards in ensuring the enforceability of economic and social rights. Collectively, these instruments contribute to the harmonization of legal practices at the global level.

International organizations perform a fundamental function in promoting and monitoring compliance with these standards. Figueroa (1991) notes that such institutions facilitate cooperation among States and encourage the adoption of common regulatory policies. Similarly, Mosquera Monelos (2007) highlights the participation of civil society in these international forums, which enhances the legitimacy and transparency of the decisions adopted. Together, these actors contribute to the development of a more coherent and coordinated international legal framework.

Regulatory harmonization constitutes one of the principal challenges in the international governance of economic criminal law. Blanco Alvarado (2022) explains that this process involves the convergence of national legal systems toward common regulatory standards, thereby facilitating international legal cooperation. Likewise, Saldívar Tanaka (2020) emphasizes the role of soft law instruments and technical standards in advancing regulatory convergence. In this respect, regulatory harmonization enhances the capacity of legal systems to address the challenges generated by globalization more effectively.

Contemporary Challenges

Economic globalization has generated significant challenges for economic criminal law by increasing the complexity of commercial and financial relationships. Coppelli Ortiz (2018)

argues that globalization has produced a highly interconnected economic environment that transcends national boundaries. Similarly, Lascrain Fernández and López González (2013) identify both the challenges and opportunities associated with this process. Within this context, legal systems must continuously adapt to emerging economic and social dynamics.

One of the most significant challenges concerns evidentiary difficulties in the prosecution of economic crimes, owing to the complexity of financial transactions and the sophistication of the mechanisms employed. Gavilan Rubio (2012) notes that evidence in such cases is frequently indirect and requires highly specialized technical analysis. Likewise, Hunter Ampuero (2015) emphasizes the need to develop innovative evidentiary tools capable of overcoming these obstacles. These difficulties directly affect the effectiveness of criminal justice systems in addressing economic crime.

Finally, complex corporate criminality has emerged as a growing phenomenon requiring new approaches to analysis, investigation, and prevention. Espinoza Bonifaz (2017) highlights the role of compliance as a strategic instrument for addressing this form of criminality. In addition, Luna Pla (2022) proposes the application of complex network analysis to better understand the dynamics of criminal organizations and illicit corporate structures. Taken together, these approaches demonstrate the need for continuous innovation in both the regulation and enforcement of economic criminal law in an increasingly interconnected global environment.

Discussion

The findings of this study demonstrate that economic and corporate criminal law has undergone substantial development in response to the challenges posed by globalization and the increasing complexity of contemporary organizational structures. In this context, the results corroborate García Caverro's (2007) argument that a specialized legal framework is essential for effectively addressing economic crime. Likewise, Tiedemann's (1983) perspective remains highly relevant, as economic criminal law emerged precisely to confront forms of criminality that extend beyond the scope of traditional criminal law. Nevertheless, this evolution continues to raise important concerns regarding the limits of the State's *ius puniendi* and the preservation of fundamental legal guarantees.

With respect to economic crimes, the analysis reveals that offenses such as corporate fraud, money laundering, and corruption share common characteristics, including structural complexity, transnational dimensions, and significant adverse effects on the socioeconomic order. Ugarte Vega Centeno (2003) argues that these offenses require differentiated legal treatment, a position that is supported by the widespread adoption of specialized regulatory frameworks. Similarly, Reggiani (2013) and Pastrana Valls (2019) emphasize the transnational nature of these crimes, which substantially complicates their investigation and prosecution. Consequently, the findings underscore the need to strengthen international cooperation mechanisms and enhance regulatory and enforcement capacities.

Corporate criminal liability remains one of the most debated issues in contemporary economic criminal law, particularly regarding the appropriate models of criminal attribution. De La Cuesta Arzamendi (2013) argues that recognizing the criminal liability of legal entities represents a significant advancement in combating corporate crime. However, Artaza Varela (2013) cautions against the unrestricted recognition of corporations as autonomous subjects of criminal liability, highlighting important theoretical and practical limitations. In the same vein, Salvo Ilabel (2015) notes that the diversity of attribution models adopted across jurisdictions reflects differing legal traditions and policy objectives, creating challenges for both regulatory coherence and practical implementation.

Regarding compliance, the findings confirm its increasing relevance as a preventive mechanism within the corporate environment. Rotsch (2012) and Castagnino (2019) concur that compliance programs enable organizations to identify, assess, and mitigate legal risks

before they materialize into criminal conduct. However, their effectiveness depends largely on organizational culture and the commitment of senior management. Rodríguez (2009) and Belalcázar Belalcázar (2012) argue that an organizational culture grounded in ethical values and integrity is indispensable for ensuring the long-term success of compliance initiatives. Accordingly, compliance should not be understood merely as a collection of internal rules and procedures but rather as a comprehensive corporate governance system that integrates legal compliance, ethical conduct, and effective risk management.

From an international perspective, the results indicate a clear trend toward regulatory harmonization and the adoption of common legal standards, facilitating cooperation among States in combating economic crime. Polanco et al. (2016) emphasize that these international standards contribute to corporate sustainability, whereas Abramovich and Courtis (1997) highlight their relevance for the protection and enforcement of economic and social rights. Nevertheless, differences among legal systems and varying levels of institutional development continue to hinder the uniform implementation of these standards. Within this context, international organizations play a crucial role in promoting best practices, encouraging regulatory convergence, and monitoring compliance with international legal obligations.

Finally, the contemporary challenges facing economic criminal law underscore the necessity of continuously developing innovative legal and methodological tools capable of addressing increasingly sophisticated forms of corporate criminality. Coppelli Ortiz (2018) argues that globalization has fundamentally transformed economic dynamics, requiring legal systems to adapt continuously to emerging risks. Likewise, Hunter Ampuero (2015) emphasizes the importance of overcoming evidentiary challenges through the application of specialized investigative techniques. In this regard, approaches such as complex network analysis (Luna Pla, 2022) offer promising analytical frameworks for understanding the structure and operation of complex criminal organizations. Overall, the findings reinforce the need for a comprehensive, multidisciplinary, and internationally coordinated approach to economic and corporate criminal law, capable of balancing effective criminal enforcement with the protection of fundamental legal principles.

Conclusions

First, economic and corporate criminal law has become an essential legal response to the increasing complexity of globalized markets and the expansion of economic crime. Its evolution reflects a shift from a traditional model centered on individual criminal liability toward approaches that recognize the role of organizational structures as significant sources of legal risk and criminal responsibility.

Second, corporate criminal liability represents a significant advancement in enhancing the effectiveness of criminal enforcement. Nevertheless, important challenges remain regarding the development of clear and consistent standards for the attribution of criminal liability. The diversity of existing legal models demonstrates the need for continued refinement to ensure an appropriate balance between effective punishment and the protection of fundamental legal guarantees.

Third, compliance has emerged as a strategic pillar in the prevention of economic crime by fostering an organizational culture grounded in ethics, legality, and proactive risk management. The effective implementation of compliance programs not only reduces corporate exposure to criminal liability but also strengthens corporate governance, institutional integrity, and long-term organizational sustainability.

Finally, contemporary challenges—including globalization, evidentiary complexity, and the increasing sophistication of corporate criminality—require a comprehensive, dynamic, and multidisciplinary approach. In this context, economic criminal law must continue to evolve in

order to provide effective legal responses while safeguarding the fundamental principles of the rule of law.

Study Limitations

This study presents several limitations primarily associated with the methodological approach adopted. As a systematic literature review with a narrative synthesis component, the findings depend on the availability, quality, and scope of the selected sources, which may have introduced doctrinal interpretative bias. Furthermore, the heterogeneity of the legal systems examined limited the possibility of conducting fully standardized comparisons, particularly regarding corporate criminal liability frameworks. Finally, the continuous evolution of economic criminal law within an increasingly globalized environment means that some recent legislative and doctrinal developments may not have been fully captured in the present analysis.

Future Research

Future research should prioritize empirical assessments of the effectiveness of compliance programs across different corporate environments and legal jurisdictions. Likewise, broader comparative studies incorporating emerging legal systems and interdisciplinary perspectives—particularly from criminology, economics, and corporate governance—would contribute to a more comprehensive understanding of the field. Further research should also examine the impact of emerging technologies on economic crime and on crime prevention mechanisms, given their growing influence on global markets and corporate activities.

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Declaration of Conflict of Interest

The author declares that there are no conflicts of interest regarding the conception, conduct, analysis, or publication of this study.

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