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CORPORATE CRIME - NEW APPROACHES AND FUTURE CHALLENGES

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Abstract: The concept of corporate crime has grown rapidly the last thirty years, with an increasing number of corporations participating in economic and public life. Particularly came to the notion that corporations within their core business can act against the law, causing damage to the country, but also to society as a whole. Having in mind the essence of corporate operations and management (the pursuit of making profit), and the scope of their activity, we can assume how much damage it inflicts illegal activities. In addition corporate crime now dominates pronounced international character, given the growing presence of multinational corporations, which further aggravated criminal reaction to this form of negative social effects. In addition, in today's age of global capitalism, advanced technology development, including the development of e-commerce (e-commerce), we can expect further growth of corporate crime. Also corporate crime shows strong correlation with other types of crime, especially white-collar crime, economic crime and organized crime. There is often a lack of differentiation of these criminal phenomena, which affect the study of corporate crime. Although by doing some of their activities the corporation performs specific criminal offenses, criminal liability of legal persons for a long time has no provisions for that under national law, especially the European countries from which Corporation is coming. Therefore, many countries have joined the facelift for the criminal law, and to provide accountability and punishment of legal persons for criminal offenses (either directly, or indirectly to). Bearing in mind the European directive and other international standards, it is expected that this issue will be aligned in the European countries in a way that will make the offenses responsible corporation, which will cause the development of corporate criminal law.

Key words: corporate crime, white collar crime, economic crime, organized crime, criminal offense.

Introduction

Corporate crime and other forms of crime are socially sanctioned and negative phenomena, which includes all forms of criminal activity that causes the relevant criminal and legal consequences in relation to the entire economic system, and in terms of some of its essential elements. Characteristic of corporate crime is to commit offenses related to business, or even the very economic activity in whole or part of the criminal character, regardless of the type of property and other rights in the commission of crimes or violate and endanger. Corporate crime is characterized by extreme variability of forms of expression, which is logical, because of his conditioning to new socio-economic and political relations which inevitably creates conditions for change and the emergence of new forms. Changes in the economic and political systems gives rise to new forms of crime in a shape of corporative, not included in the scope definition, or because there were no qualification as socially dangerous acts, ie. It is not

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recognized by law as a criminal offense¹. In fact, corporate criminal now has a dominant transnational character.

In addition, the gap between theory and practice is particularly prominent in countries where property relations are changing, faster than the law, so that the same offense discriminates depending on whether it is attacked or private social capital. It is meant primarily on the countries which have gone through (or are going) transition. The main characteristic of this process is that the economic system of a country is no longer based on the dominant role of social ownership of the means of production, but the dominant public and private property. The process of ownership transformation, which is still in progress, has led to the recognition of other forms of ownership, or the pluralism of ownership relations in the economic system. Economic activity through various forms of property, as more and more pervasive private ownership by enterprises and other legal entities and entrepreneurs, but the public enterprises still operate mostly state-owned assets. Another important feature of the present economic system of countries in transition consists in the fact that the planned economy becomes the past, and that economic activity is gaining market character, which certainly has some input into the determination of behavior that should be included in the concept of corporate crime (Boskovic, 2009).

In the context of opposing corporate crime, because of its specificity, the degree of social danger, status offenders, and the consequences, relation in many aspects differ from other forms of contemporary crime. The complexity, diversity and dynamism, and undercover of damage of corporative crime, there is the need for continuous improvement and building adequate criminal justice response. In this sense, it is necessary to harmonize criminal legislation, particularly POCT issues of criminal liability of legal persons. In addition, it is necessary to devising new methods, in which we must take into account the possible use of the achievements of natural, technical and social sciences, the application of which is of particular importance in providing financial or personal evidence in the process of clarification and proof of certain crimes from corporate crime.

Definition of Corporate Crime

Defining corporate crime is necessary methodological approach that is essential in understanding and understanding of the phenomenon that is the subject of study. Also, the proper definition of corporate crime largely depends on the definition of preventive and repressive measures and actions in combating corporate crime and profiling of individual operational, investigative and special investigations that have special meaning and usage in combating this type of crime. Any serious research and study of some phenomenon implies defining its concept. If we understand the definition of "statement defining the content of an idea," and the term "thought about the essential characteristics of what we think", then by definition of the concept of corporate crime must imply the corresponding logical process that will lead us to a statement which will contain the essence and all the essential features of the crime. However, in theory and in practice, the fact that many attempts to define the term, but to a single, generally accepted definition that would apply to everyone in a certain period of time could not be reached, the

¹ This indicates the need for constant monitoring of these issues in order to change the law and comply with the definition of crime corporative its content and features in a certain period of social development, both nationally and internationally, as more and more, through appropriate forms of organized, international gains dimension.

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diversity of the socio-economic and political systems in the contemporary world, which is undoubtedly the main cause of this situation at the international level. Therefore, in defining corporate crime should start with the word "etymological meaning of Corporate Crime", which is composed of words and criminal corporations.

Corporation (Lat. corpus - the body, Eng. Corporation) "body made of people" (Oxford English Dictionary), is a legal entity consisting of an organized group, which is an independent legal subject different from the articles of the corporation (Modly, Šuperina, Korajlić, 2009). Corporation represents the highest form of joint stock companies². Corporation as a legal entity that has the same rights as a person: to own property, to borrow, sue or be sued. Its purpose is incorporating the grouping of business interests and is the most common form of business association. This is a subjective business, which operates in accordance with the commercial law frame. The term criminality comes from the word crime, which means offence, or activities which are against the law and dangerous for the society since there are not in accordance to the regulations and they are marked as crime acts for which the certain sanction is determined. Crime as a negative social phenomenon, a set of activities of a person or group of people over time, which is inconsistent with the regulations and standards of conduct which draws contempt and violation of the appropriate criminal sanction, and whose value depends on the type and degree of social danger of acts committed³. By simply connecting the word "corporation" and "crime" can be derived etymological meaning of the term "corporate crime" as the totality of socially negative phenomena (crime) activities resulting corporation or interconnected group of people in a certain system (corporation) to commit criminal acts in a certain period. Of course, if this is the etymological definition of the term "corporate crime" adds certain features of modern corporate crime, such as an area where drought is done (the realm of business, insurance, banking, stock exchanges), status offenders (members of the highest social class) and protected perpetrators from prosecution and punishment given to offenders who have influence due to their social status, may better define the concept of corporate crime⁴.

² The corporation has managed to eliminate all the weaknesses of partnerships, especially those related to the risk, as in the case of bankruptcy of the corporation shareholder loses only what is invested in equities. Corporate governance is a system of monitoring mechanisms by which all vendors providing critical resources to recover their investment in the corporation, with care taken not to jeopardize long-term prosperity and survival of the business system, and corporations. Corporate governance is an area that deals with relationships within the management structure and corporate relationships with all key-influential interest groups. Large corporations, given the complexity of its structure, processes accessing division ling organizational structure and management of decentralization and the formation of relatively autonomous units by industry, profit centers and strategic business units, in order to avoid their high inertia and encouraged the adaptation requirements of the environment in which they operate. Corporations have, especially the larger ones, the hundreds and more local companies (companies) worldwide. All of these local companies merge into larger or smaller number of business areas and programs. One business area that the program can combine is a number of factories in various countries that are based on similarity to a specific business area.

³ The term *crimen*, it called on a significant number of sciences that are the subject of a criminal offense or crime, as well as its collective expression (criminology, criminology, criminal policy, criminal law, etc.).(Krivokapic, 1996).

⁴ In addition, you can specify several more items which should be pointed. Firstly, the term "corporation" can be understood in the broadest sense, to include corporations at different levels, from the smallest to the Limited Liability largest multinational companies. Secondly, although this attitude may exclude other types of organizations that are involved in illegal acts, such as public sectors that perform functions on behalf of the state, though the extent to which these organizations are involved in commercial activities, may be considered to constitute corporate crime. Thirdly, corporate crime is in a large interconnection with similar types of crime, such as white-collar criminal, economic criminal and organized crime.

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The biggest criminological research on corporate crime was carried out North America, while a small number of these studies were conducted in the UK and Australia, where we can speak about a certain theoretical concept⁵. The starting point of their approach is Sutherland's study of white-collar crime (Gobert, Punch, 2003). In this context, Kramer corporate crime is as a subtype of criminality of the white collar, which is a result of the decision-making of those who occupy positions in the organization as corporate executives or managers. These decisions are based on organizational business rules (mostly aimed at making profit), standard operating procedures and cultural norms of the organization and directed towards profit of corporation. Thus, in contrast to the white-collar crime, where covetous motives predominate, the benefit from part of corporate crime goes to the company, not just the perpetrator (Kramer, 1984). According to Friedrichs, corporate crimes are "illegal and harmful acts committed by officers and employees of corporations to promote corporate and personal interests." (Freidrichs, 1996). Similarly, Simon Refers to corporate crime as "acts of economic domination." (Simon, 2002). Criminology vocabulary McLaughlin and Muncie corporate criminality define as the illegal conduct and omissions punishable under administrative, civil or criminal law, which are the result of deliberate or criminal decision making negligence (culpable negligence) within the legitimate formal organization. These acts or omissions are based in legitimate and formal activities of organizations, complying with the normative goals, standard operative procedures and / or cultural norms of the organization with aim to get to the organization (McLaughlin, Muncie, 2006)⁶. Many authors do not agree with such a broad definition of corporate crime, as the crime refers only to those behaviors that are designated as such criminal law. Schlegel has recently pointed to the dangers of too wide conceptualization of corporate crime and has adopted a definition of corporate crime as "any act that violates the criminal law." (Schlegel, 1990). Also Clinard and Yeager on corporate crime refer only to those offenses that are criminalized by the law as criminal offenses. Moreover, if a corporation is fined a million dollars under administrative or civil law, it does not receive the "stigma" represented by prosecution under the criminal law. As far as a corporation goes, however, a civil or criminal fine are the same, except only one thing is missing: there is not the stigma, and many come with a criminal fine that may or may not mean anything to the corporation or to others (Clinard & Yeager, 2006). Hunter and Dantzker talk about crime within occupations (occupational crime) defining as crime committed within employment (workplace). As a special category of crime allegations and corporate crime (corporate crime) which they say is the hardest criminality process. Corporate crime is the criminal activity performed at their work or that result from improper business practice (Hunter

⁵ A variety of modern theoretical explanations of criminal behavior have been put forth in the criminological literature. Among these are Self-Control Theory (Gottfredson & Hirschi, 1990), General Strain Theory (Anew, 2006), Institutional Anomie Theory (Messner & Rosenfeld, 2007), Contextual Anomie / Strain Theory (Robinson & Murphy, 2009), and Social Learning theories (Tarde, 1968, Bandura, 1973, Bandura, 1977; Sutherland, 1947). Each of these theories and their relevancy for understanding the entire spectrum of criminal behavior, including both street and elite Offenses, are summarized in what follows.

⁶ In the explanation of the main features of the concept of corporate crime is linked to the work Bonger in Western Europe and Ross in the U.S. in the early 1990's, which got an even greater importance after Sutherland presenting the concept of white-collar crime. Emphasizes the relative marginalization of the concept of criminological theories and research that partly the result of lack of a clear concept and exiting the narrow definition of framework of criminal manifestations (Kovčo-Vukadin, 2007).

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& Dantzker, 2002)⁷. According to Hartley, "For criminologists," Corporate Crime "Refers to acts in violation of the law that are committed by businesses, corporations, or individuals within those entities." (Hartley, 2008). In addition to violations of the existing law, corporations may commit acts that, while legal, have many negative social consequences (Passas, 2005). For this reason, definitions of corporate crime should include any harmful actions caused by negligent, reckless, or intentional behaviors that are both lawful and illegal. Frank Lynch and corporate crime defined as, "socially injurious and blameworthy acts, legal or illegal, that cause financial, physical, or environmental harm, committed by corporations and businesses against their workers, the general public, the environment, corporations and other businesses, the government, or other countries." (Frank & Lynch, 1992). There are those authors who understand corporate crime as a form of organized crime. Organizational crime Refers to crime committed on behalf of and for the benefit of a legitimate organization. Corporate (business) crime is a type of organizational crime committed in free enterprise economies and criminal activity thus final, on behalf of and for the benefit of a private business or corporation. Included in the discussion of crimes against individuals by organizations (the public) are multinational bribery, corporate fraud, price fixing, manufacturing and sale of faulty or unsafe products, inequitable taxes, and environmental crimes, to mention just a few.

The areas in which corporations conduct criminal activities are heterogeneous, with corporate crime usually manifests in the area of economic activities, such as tax evasion, embezzlement, forgery of money, bankruptcy abuse, bank fraud, falsifying business records, money laundering, and so on. (Berg, 2008). The essence of corporate crime is reflected in the planned illegal activities, within the legal business, with the intention of increasing profits by direct or indirect violation of the law. Such circumstances responsible persons in the corporation or managers, skillfully used, which leads to many illegal acts cannot be subsumed under existing charges, where offenders use their status to avoid accountability. In fact, this type of crime can be considered occasional crime, since criminal activity Corporation is not their core business, but businesses that otherwise legitimate businesses when they get an adequate opportunity, and planned exercise specific common kind of criminal activity that can be considered a corporative crime (Djurdjevic, 2003).

When determining the concept of corporative crime it is very important to differ terms like crime, white collar, fraud and organized crime. Corporate crime, along with the aforementioned criminal phenomenon has a number of characteristics in common, but the key difference: the subject of criminal responsibility. In corporate crime that is a legal entity, while in other criminal phenomenon that is solely an individual, as an individual or group of individuals.

Corporate Crime and White Collar Crime

American criminologist Edwin Sutherland first popularized the term "white collar crime" in 1939, defining such a crime as one "committed by a person of respectability and high social status in the course of his occupation." Sutherland also included crimes committed by

⁷ The difference between these two categories see that crime in the profession are persons or groups for personal use, while corporate crime are persons or groups for the benefit of the company or organization. (Kovčo-Vukadin, 2007).

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corporations and other legal entities within his definition⁸. Sutherland's study of white collar crime was prompted by the view that criminology had incorrectly focused on social and economic determinants of crime, such as family background and level of wealth. According to Sutherland's view, crime is committed at all levels of society and by persons of widely divergent socio-economic backgrounds. In particular, according to Sutherland, crime is often committed by persons operating through large and powerful organizations (Strader, 2002). So White Collar Crime is a kind of professional crime, performed by higher society members, criminal elite and criminal aristocracy, which uses their influence and social status. (Aleksic, Škulić & Zarkovic, 2004). In this category we can include all persons which have some public function or are in some position. In this manner the members of the highest society are representatives of the white collar crime, where political and economic decisions are made. "Activity" of the white collar crime is pointed to the economy, jobs in the governmental structures and usage of authorization of control and state and finance jobs. (Boskovic, 1999).

Based on the definition of the white collar crime a definition of corporate crime is made. Some authors believe that there are some differences and both types of criminal activity are classified in the same group in organized crime which is characterized by conducting illegal business. These authors see the only difference is that in the white-collar crime and corporate crime of unlawful activities for individuals and institutions that have entered into a business to make a profit gained legitimate business, and organized crime include illegal activities of entities whose goal from the start was to obtain profits illegitimate. There is justification for equating the term crime of "white collar" and "corporate crime" because both of them work performed in the same areas, akin to the way victims are either all citizens or organization that employs offenders, or other, competitive, firm. It is performed by the same person, with the crime of "white collar", understood in the narrow sense, but more pronounced sordid personal motive. It should be noted that in fact the perpetrators immunity they enjoy the social prestige that they have, and the fact that individual behavior can hardly be subsumed under existing charges (Ignjatovic, 2007). The following facts favor the opinions of those authors and corporate crime to use the term "white collar": corporate crime violated the rules governing the operations of a corporation, this form of crime is carried out in the same or similar functions as the crime of "white collar"; performed in a similar or identical manner; offenders are persons with the same status makes the otherwise recognizable crime "white collar". Interesting opinion indicates that the crime of "white collar" and corporate criminality developed capitalist countries, with which are characteristic for each American society, and they belong to his "social economic top layer." This is a typical form of crime in capitalist society in the American criminological and sociological literature deals with the crime of "white collar" and corporate crime as a special type of criminal activity different from organized crime, although it is closely associated with him. This connection is often such that it is impossible to accurately delineate (Milutinovic, 1988).

It is difficult to state the difference between these two phenomena crime. Yet it exists. As we noted in the experiments were the subject of a criminal offense. In the case of white-collar crime subject of a crime may be a natural person, and the responsibility of corporate crime to commit a crime is primarily the legal entity.

⁸ Sutherland used the term in a 1939 speech, entitled "The White-Collar Criminal," he gave to a joint meeting of the American Sociological Society and the American Economic Association. (See more: Sutherland, 1940).

Corporate Crime and Economic Crime

In defining economic crime is necessary to consider its etiological significance⁹. In the most general terms, economic crime has assumed the totality of the illegal activities that are manifested in economic activity, which is foreseen for appropriate sanctions. Many authors believe that the criminal economic hard to define, because it is a complex, dynamic and highly variable. Korsell economic crime is defined as "crimes of profit that is taking place in the commercial sector" (Korsell, 2002: 201). From the viewpoint of the changes the current definition gives professor Bozidar Banovic, according to which economic crime are all tort behavior and acts or omissions that occur in economic relations in connection with that relationship by legal and natural persons, as subjects of these relations, have the appropriate authority to the property on which these relations based, and that tort behaviors directly harmful to the property and the violation of the economic relations (Banovic, 2002). The analysis of the contents of this definition it can be concluded that the author of the concept of economic criminality, in addition to crime, and puts economic crimes and misdemeanors, and one of the subjects of responsibility and legal entities. Other authors, for example Professor Mico Boskovic considers this approach as too broad to offenses against the economy and official duties as are prescribed by the criminal law and that, as such acts are in the area of economic crime, and criminal laws do not include economic crimes and misdemeanors as a special type of offenses for which, in addition to physical, and may correspond to legal entities, provided that there is a tendency to regulate and criminal liability of legal persons, which is nothing else than a substitute for economic crimes, as against a legal person cannot be sentenced to prison (Boskovic, 2009).

The Committee of Ministers of the Council of Europe adopted a Recommendation No. R (81) 12 on Economic criminality which is defined as the following offenses, economic crime: 1. Cartel offenses; 2. fraudulent practices and abuse of economic situation by multinational companies, 3. Fraudulent procurement or abuse of state or International organizations' grants; 4. Computer crime (e.g. theft of data, violation of secrets, manipulation of Computerized data); 5. Bogus firms; 6. Faking of company balance sheets and book-keeping offenses; 7. Abusive situation concerning economic and corporate capital of companies; 8. Violation by a company of standards of security and health concerning employees; 9. Fraud to the detriment of creditors (e.g. bankruptcy, violation of intellectual rights and industrial property); 10. Consumer fraud (in particular of falsification and misleading statements on goods, offences against public health, abuse of consumers' weakness or inexperience); 11. Unfair competition (including bribery of an employee of a competing company) and misleading advertising; 12. Fiscal offenses and evasion of social costs by enterprises; 13. Customs offenses (e.g. evasion of customs duties, breach of quota restrictions); 14. Offenses concerning money and currency regulations; 15. Stock exchange and bank offenses (e.g. fraudulent stock exchange manipulation and abuse of the public's inexperience); 16. Offenses against the environment (Recommendation no. R (81) 12, 1981).

⁹ Namely" economy" is the basic social activity in the narrow sense, which includes the production and distribution of products, and in a broader sense includes all types of industry activities and services that enable the fulfillment of all human needs. Should distinguish the concept of national economy, which is related to activity within a country and the world economy, which refers to the global activity in which each member contributes.

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The link between economic crime and corporate crime is clear. There is no doubt that corporate crime is primarily manifested in the economic field, in the field of business corporations. It is in this area, in addition to legal services, corporations often make the illegal activity, with the goal of acquiring and increasing profits. Thus, in the exercise of unlawful corporations as legal persons may be held liable for the acts of individual criminal economic crime.

Corporate Crime and Organized Crime

Organized crime is a global phenomenon, which attracts the attention not only of experts and the scientific public, but also the wider community. Moreover, in practice, organized crime is still quite unclear for several reasons (Fijnaut, & Paoli, 2004): it is a concept that is changing with time, organized crime is a dynamic process characterized by adaptation to new socio-economic conditions for criminal activity ideas on organized crime as clearly defined concepts can be wrong (Levi, 2001), the difference between organized and economic crime poses certain difficulties, etc. Based on a long term analysis of organized crime of Jay Albanese identifies it as a permanent crime activity which is being used and sustains on the force usage, threats, control and manipulation of civil servants among which 4 primal elements are distinguished: 1. Existence of crime organization, 2. Rational criminal activity, 3. Profit gain as a final goal of crime activity, 4. Use of force and threats (Albanese, 2004). With the ability of to not be listed, all the characteristics of organized crime, crime analysis allows organized crime to identify the following four essential (main) characteristic of organized crime: *first*, the organization in formal sense, *second*, in terms of content organization, *third*, the acquisition and profit maximization and monopolization, and *fourth*, influence on government bodies, individuals and other entities of social control (Šikman, 2011).

In theory, one can find the opinion that corporate crime, as a subset of white-collar crime, often taking place within organized crime. Therefore, it is important to consider and is there a difference between white collar crime and corporate crime, and that there are similarities and differences between these two forms of modern economic crime .It can be concluded that criminality "white collar" and Corporate Crime, in its essential characteristics, have certain similarities to organized crime. The essence is in careful planning of illegal activities by business people, with a view to increase profits by bypassing or in direct violation of the law¹⁰. Some authors believe that there are some differences and both types of criminal activity are classified in the same group in organized crime which is characterized by conducting illegal business. These authors see the only difference is that in the white-collar crime and corporate crime of unlawful activities for individuals and institutions that have entered into a business to make a profit gained legitimate business, and organized crime include illegal activities of entities whose goal from the start was to obtain profits illegitimate. The common point of them is, among other things, an attempt to undermine the principles of free market economy. It can thus be concluded that crime is "white collar" and Corporate Crime, in its essential features, have certain similarities with organized crime, but in the form of crime both perform certain corruption

¹⁰ Profit-oriented economy does not believe that such a violation of law has the same weight as a violation of the law and common crime, with participants legitimate business activities try to make some discreet from illegal activities because what the business needs, make sure they are safe, stable and predictable conditions. Such conditions make it easy to continue the process of capital accumulation, that no earthquakes caused by prosecutorial intervention, media publicity and the like can disturb.

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offenses and various forms of corruption are used to establish and extension of crime ties, strengthening the status of holders of this criminal activity and their reputation, which is conditional on adequate protection of the perpetrators of crime, "white collar" and corporate crime (Ignjatovic, 2007).

However, if we look at the relationship of organized crime, crime, "white collar" and corporate crime in terms of their mutual connection and mutual influence, it can be concluded that organized crime is the broadest term for corruption, white collar crime and corporate crime, if these forms Crime contain all the elements that characterize organized crime. This means that corruption, criminality "white collar" crime and corporations may be manifested in the form of organized crime offenses, but that can be done in a way that will not make hallmarks of organized crime. Corruption is present in the commission of organized crime, but the crime and "white collar" and corporate crime, regardless of whether it is done with the characteristics of organized crime. So, corruption occurs in such a way that the execution of a criminal activity using organized crime, but the crime is white collar with corporate crime. From this it can be seen all kinds of hazards and adverse consequences that brings corruption.

Corporate responsibility for criminal acts

Corporate responsibility for the commission of crimes is a key concept to prevent and combat this type of crime. So, it's about corporate liability, given that corporations and de jure and de facto legal entities. Therefore, in the legal systems of European and North American countries there is a need for the introduction of criminal liability of legal persons¹¹.

In fact, over the years, in Europe the number of corporations that participate in economic life was increased. Although by doing some of their activities corporations did specific criminal offenses, criminal liability of legal persons for a long time was not provided for under national law of the European countries from which they originated, and corporations (Šuput, 2009). At the same October 1988th by the Committee of Ministers of the Council of Europe adopted is Recommendation No. R (88) 1810. In order to prevent, combat and control of criminal offenses committed by corporations Council of Europe recommendation was that the Member States whose criminal codes do not provide crime responsibility entities revise their laws. For this reason France made a serious revision of its Criminal Code in 1994, the new Criminal Code of France, which is the first of all the criminal law system of continental countries that predicted sanctions and principles of liability of legal persons for criminal offenses. France's example was followed by many European countries. In Belgium in 1999, The Amendments to the Criminal Code were introduced and Belgium had for first time in its legislation introduced the institution of criminal liability of legal persons. The Netherlands introduced the concept of criminal liability of legal persons accepted even much earlier 1976. In 2002 Denmark amended its Criminal Code and predicted that a legal person can be a subject of criminal responsibility. Switzerland is by the Article 100, Paragraph 1 of the Criminal Code predicted a legal responsibility to entity.

¹¹ Earlier in the jurisprudence of the view that there was a legal person may be the subject of a criminal offense, primarily due to the subjective principles of individual responsibility (*nulla poena sine culpa*) and the unacceptability of collective punishment. U theory there are three positions on the criminal liability of legal persons. The first is that there is not only criminal, but also any other liability of legal persons. The second is that there is no criminal accountability of legal persons, but there are other forms of criminal responsibility (responsibility for the infraction or civil offense). According to the third paragraph, the criminal liability of legal persons is justified and necessary (Ignjatovic, 2007).

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Corporate crime, as a negative social phenomenon that manifests itself in a particular place and time, tends to constant expansion and through new forms of expression, including the greatest threat to society contemporary forms of committing criminal acts with a foreign element. Values that are threatened commission of these crimes are of great importance to the state and society, and their successful detection, and the detection and finding the perpetrators is not possible without the acquisition of appropriate knowledge, skills and skills in the application of appropriate law enforcement methods. However, there are many problems in the understanding of corporate crime. A different theoretical approach in determining corporate crime corporate crime means understanding the different aspects of science. This is because it is a multidimensional social phenomenon, which implies a need for a multidisciplinary approach to understanding the concept of corporate crime, in order to better understand what this criminal phenomenon. In fact, it's related sciences, but that the determination of economic crime approach with his subject, which to some extent leads to a different understanding of economic crime. In the context of corporate crime is viewed simultaneously from several aspects, such as: crime, criminal, legal, social, political, and international-second. Forensic aspects of corporate crime is seen as a form of crime, and dealing with the study of methods of detecting and investigating crime corporate crime and their offenders, as DEVELOPMENT strategies of opposing corporate crime. Criminological approach to the study of corporate crime is reflected in the study of the forms and causes of corporate crime (phenomenology and etiology of corporate crime), looking at corporate criminality as a real phenomenon in society, with all its characteristics, objective and subjective, as well as measures to prevent and eliminate corporate crime such offenses. Criminal law aspects of corporate crime are reflected in the study of corporate crime, specifically the crime which demonstrates corporate crime offenses.

Conclusion

Terminology problems understanding corporate criminality represent terminological ambiguities that appear in the literature on corporate crime. In fact, it is about technical problems, which do not necessarily have implications for understanding the essence of corporate crime. This issue is particularly evident in the definition of the basic terms used meanings and expressions of a purely economic nature, and have the necessary knowledge and in certain other areas as well. Different socio-economic and political system at the national level, too, is a problem of understanding corporate criminality. The corporate crime occurs in all countries, both developed, less developed, countries in transition, and developing countries, and he has a remarkable ability to use the favorable conditions for their infiltration and skillfully adapted to specific social, political, economic and other situation, not only within countries but also internationally. However, different socio-economic and political planning at the national level has affected the perception of corporate crime. Also, different socio-economic and political structure of certain countries is conditioned and manifestation of various forms of corporate crime.

That's why there are also different views of corporate crime, by which certain negative social phenomenon in one country are corporate crime, such as criminal activities in another country do not have such a qualification. Recognizing this fact, some theorists who deal with these issues exclusively related to the home country. It is also important to note that the definition of corporate crime aggravate various judicial and prosecutorial systems in different

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countries, and different approaches to police methods and activities to be undertaken in order to detect and investigate crime corporate crime. Also features of corporate crime show an inability to perceive the real situation, the structure and motion offenses of corporate crime and criminal offenses in the area of crime, "white collar" solely on the basis of official statistics, since the current difficulties in the detection of these crimes and to provide evidence give rise to the "dark figure" of crime, which is not negligible.

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Biography

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implementation of the strategy called “Community Policing in BiH” (2008-2011), and the strategy “Prevention of Juvenile Delinquency in BiH” (2011-2014).