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The Global Landscape of Corporate Criminal Responsibility: Between a Culture of Compliance and Law Enforcement

Badrut Tamam[1], Maryano[2], Alan Robert White[3]
Doctor of Law Studies Program, Postgraduate Program - Jayabaya University, Indonesia[1,2]
Rajamangala University Of Technology Krungthep, Thailand[3]
***Email Correspondence:** bt.tamam.98@gmail.com, maryano.myn@gmail.com , Alan.w@mail.rmutk.ac.th

Abstract

Corporate criminal liability has become a strategic issue in the era of globalization, when multinational corporations play a role as economic drivers while also having the potential to commit transnational crimes. Differences in legal approaches between countries, particularly between common law and civil law systems, create disparities in the scope, enforcement, and philosophy of liability. This study aims to conduct a comparative analysis of the legal framework for corporate criminal liability in the United States, the United Kingdom, Germany, Japan, and Indonesia, with a focus on the relationship between law enforcement mechanisms and compliance culture. The method used is normative-comparative legal research with analysis of regulations, court decisions, policy documents, and international guidelines such as those of the OECD and UNODC. The results show that the common law system adopts the vicarious liability model and hybrid mechanisms such as Deferred Prosecution Agreements (DPAs), while civil law relies more on administrative sanctions. Indonesia is in a transitional phase with explicit recognition but inconsistent implementation. This study recommends an integrative model that combines deterrence-based law enforcement with institutional reform as an effort toward global harmonization of corporate accountability.

Keywords: Corporate Criminal Liability; Compliance Culture; Law Enforcement; Deferred Prosecution Agreement; Legal Harmonization

Introduction

Corporations have become important actors in the dynamics of modern economic globalization (Banerjee, 2010; Brinkman & Brinkman, 2002; Cioffi, 2000). With their capital strength and cross-border operational reach, corporations play a key role in economic development, job creation, and technological innovation (Dunning & Lundan, 2009). However, behind these positive contributions, a number of major cases show that corporations can also be major perpetrators of crimes that harm society, the environment, and the state (Biga, 2024; Hamzani et al., 2023; Putra, 2024). Data from Transparency International (2023) shows that more than 40% of cross-border corruption scandals in the past decade involved corporate entities. Additionally, the OECD's 2022 report notes that over half of transnational bribery cases were carried out through corporate structures as tools for criminal activity. This phenomenon underscores the urgent need for effective regulation of corporate criminal liability within modern legal systems.

Despite its urgency, not all countries have a uniform approach to responding to this phenomenon. Common law countries such as the United States and the United Kingdom have developed relatively mature and aggressive corporate criminal liability systems, with mechanisms such as vicarious liability and strict corporate criminal offenses (Aryani et al., 2024; N. K. A. Sari, 2023). Meanwhile, civil law countries such as Germany, Japan, and Indonesia remain hesitant to adopt criminal liability for non-human entities (Ellis, 2024; Gammeltoft-Hansen & Mann, 2024; Mustafa, 2025). This is influenced by a doctrinal legacy that prioritizes individualization of fault and the principle of culpability (Campbell & Schoenfeld, 2013; Rana, 2025), so that criminal approaches to corporations are often replaced by administrative or civil sanctions. This disparity raises important questions regarding the effectiveness, legitimacy, and harmonization of corporate criminal law enforcement at the global level.

Furthermore, previous research has tended to focus on single case studies or normative analysis within a single jurisdiction, so there have not been many comprehensive cross-country studies on the correlation between compliance culture and criminal law enforcement models for corporations. Additionally, while mechanisms such as Deferred Prosecution Agreements (DPA) and non-prosecution agreements have shown results in some countries, there are few studies that empirically evaluate their effectiveness in promoting internal corporate reform. This is the research gap that this article aims to address.

Based on this background, this study aims to map the global landscape of corporate criminal liability, with a focus on the dynamics between compliance culture and criminal law enforcement in various legal jurisdictions. The scientific contribution of this research is expected to provide a conceptual and practical foundation for efforts to harmonize corporate criminal norms across countries, as well as offer a critical perspective in building a legal system that is responsive to corporate crime in the global era.

Research Objectives

This study is motivated by the urgent need to understand how legal systems in various countries respond to the dynamics of corporate criminal liability in a global context. Amid the increasing complexity of cross-jurisdictional corporate crime, a normative approach that focuses solely on the imposition of sanctions is no longer adequate. Therefore, this study aims to critically explore the relationship between law enforcement models and the development of a culture of compliance within corporations as two main pillars in shaping a balanced framework of criminal accountability.

The primary objective of this study is to identify, classify, and compare models of corporate criminal liability applied in various countries, particularly in jurisdictions with different legal traditions such as the United States, the United Kingdom, Germany, Japan, and Indonesia. In this context, the research not only analyzes the substantive legal structures governing corporate criminal liability but also examines how legal enforcement is translated into institutional and judicial practices in each country.

Furthermore, this study aims to examine the extent to which the existence of internal compliance mechanisms (compliance programs) in corporations contributes to the prevention of

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criminal acts and how regulators use the existence of such mechanisms in assessing criminal liability. Thus, the preventive and curative dimensions of compliance culture are explored thoroughly as an integral part of the design of modern corporate criminal systems.

In addition, this study also aims to evaluate the potential for harmonization or convergence of corporate criminal law principles within an international framework, both through soft law instruments (such as the OECD Guidelines and the UNODC Anti-Corruption Toolkit) and in the practice of international agreements and cross-border policies. Special emphasis will be placed on how a hybrid approach combining law enforcement and compliance incentives can create a balance between repressive justice and institutional transformation of corporations.

With this approach, it is hoped that this study can make a significant contribution to the development of academic discourse and corporate criminal law practice, particularly in formulating a model of accountability that is not only retributive but also capable of creating a sustainable deterrent effect in the global landscape.

Research Methodology

This study was conducted using a qualitative approach through a comparative-normative legal method that emphasizes analysis of positive legal norms and their application in a cross-national context (Arifin et al., 2025; Negara, 2023; Steiner-Khamsi et al., 2024). A normative approach was used to examine the legal construction of corporate criminal liability based on legal instruments applicable in several major jurisdictions. Meanwhile, the comparative approach is employed to compare the principles, systems, and practices of corporate criminal liability between countries representing the spectrum of common law and civil law legal systems.

The objects of study in this research include the corporate criminal law systems in five countries: the United States, the United Kingdom, Germany, Japan, and Indonesia. The selection of these jurisdictions is based on differences in philosophical and normative approaches to the concepts of culpability and legal personality, as well as the dynamics of ongoing corporate criminal law reforms. The United States and the United Kingdom represent common law systems that adopt the principles of vicarious liability and strict liability in the context of corporations. In contrast, Germany and Japan represent civil law systems that tend to use an administrative approach. Indonesia was chosen as a case study from a developing country with a mixed legal system that is developing a model of corporate criminal liability in national regulations.

The primary legal data used includes legislation, policy guidelines, and court decisions related to corporate criminal liability in each country, such as the US Federal Sentencing Guidelines, UK Bribery Act 2010, Economic Crime and Corporate Transparency Act 2023, Gesetz über Ordnungswidrigkeiten (Germany), as well as Indonesian laws and regulations related to corruption, the environment, and consumer protection. Additionally, international documents such as the OECD Guidelines for Multinational Enterprises and the UNODC Handbook on Strategies to Combat Corporate Crime were analyzed as global reference frameworks.

Secondary data sources include reputable scientific journals, academic books, international organization reports, and previous research findings relevant to corporate crime issues. The data is analyzed using content analysis techniques focused on identifying regulatory patterns, accountability models, and the relationship between compliance culture and the effectiveness of law enforcement.

Data validity is ensured through source triangulation and the use of a hermeneutic approach in interpreting legal norms and practices in each jurisdiction.

The comparative method used allows for limited generalization as well as contextual reflection on the possibility of harmonizing corporate criminal law internationally. Therefore, this methodology not only supports conceptual exploration of differences and similarities between legal systems, but also provides an empirical basis for formulating evidence-based and globally relevant policy recommendations.

Result

Variations in Corporate Criminal Liability Models from a Comparative Perspective

A careful comparative study reveals a highly diverse landscape in countries' approaches to corporate criminal liability (CCL), confirming the absence of a universal model that applies globally (Alfakar et al., 2023; Ismaidar et al., 2025; Saipudin et al., 2025; Widyaningrum et al., 2024). This diversity reflects fundamental differences in legal traditions (common law vs. civil law), criminal philosophy, corporate structures, and policy priorities (Kamil, 2025; Samudera Erlangga & Poespasari, 2024). Furthermore, an in-depth analysis of key jurisdictions not only describes technical mechanisms but also reveals broader criminal policy considerations, such as the balance between the efficacy of law enforcement (deterrence), procedural fairness, and incentives for good corporate governance.

In the United States, the vicarious liability or respondeat superior model has become the main basis for CCL. Under this model, corporations are automatically liable for criminal acts committed by any employee within the scope of their employment and with the intent, at least in part, to benefit the corporation(Zahra, 2018). The main advantage of this approach lies in the ease of prosecution for public prosecutors, as it is not necessary to prove the corporation's independent mens rea (evil intent); the actions and state of mind of the guilty employee are directly attributed to the corporation.

However, this model has received substantial criticism. Critics argue that vicarious liability has the potential to lead to overcriminalization, ensnaring corporations for the actions of low-level employees that may be very difficult to prevent, even with reasonable compliance programs (Smith, 2022). Additionally, it has been argued that this model does not adequately encourage genuine corporate reform, as its focus is more on assigning liability (attribution) than ensuring that corporations have fulfilled their duty of care (Niu & Wang, 2024). These criticisms highlight the potential for unfairness and a deterrent effect that may be less than optimal.

In contrast, the UK has historically relied on a much stricter doctrine of identification (Ashcroft & Bevir, 2018). Under this doctrine, corporations can only be held criminally liable for the actions of individuals who constitute the "directing mind and will"—usually directors or senior executives who have actual control over relevant aspects of the corporation's activities (Tesco Supermarkets Ltd v Nattrass). The main challenge with this doctrine, especially in the era of multinational corporations with complex and decentralized management structures, is the difficulty of proving that the individual who committed the criminal act indeed possessed the required "directing mind" status (Garcia, 2015).

In response to these serious limitations, the UK has progressively adopted a failure to prevent model, which represents a significant paradigm shift. Specifically, the UK Bribery Act 2010 introduced strict liability offenses for corporations that fail to prevent bribery committed by associated persons, although corporations can defend themselves by proving that they had "adequate procedures" in place to prevent bribery. Recent developments have been reinforced by the Economic Crime and Corporate Transparency Act 2023, which extends the "failure to prevent" model to certain economic crimes, emphasizing the proactive responsibility of corporations to implement adequate preventive controls (reasonable prevention procedures), thereby effectively reversing the burden of proof in certain aspects.

On the other hand, civil law countries such as Germany and Japan face deeper conceptual challenges in adopting the CCL. The main obstacle is a strong commitment to the principle of nullum crimen sine culpa (no crime without fault), which makes the idea of corporate fault as a metaphysical entity difficult to reconcile with the traditional doctrine of culpability centered on individuals (Lederman, 2000). As a consequence, Germany has taken an alternative route through administrative law. Specifically, Ordnungswidrigkeitengesetz (OWiG) § 30 provides a framework for imposing very large administrative fines (Geldbuße) on corporations (juristische Personen und Personenvereinigungen) based on criminal acts committed by their representatives (Vertreter or Leitende Angestellte).

Although fines under the OWiG are often functionally equivalent to criminal sanctions in terms of their deterrent effect and financial magnitude, this approach has fundamental shortcomings: it lacks the moral stigma (moral condemnation) and expressive function inherent in criminal law, thereby failing to fully reflect societal reproach for serious corporate crimes (Weigend, 2008). In other words, the German administrative model achieves deterrence but loses the retributive and symbolic dimensions of criminal law.

Indonesia, as a hybrid legal system that combines elements of civil law and common law, takes a selective and sectoral approach to CCL. It is true that corporate criminal liability has been recognized in several sectoral laws, such as Law No. 32 of 2009 on Environmental Protection and Management (Articles 116-118) and Law No. 31 of 1999 as amended by Law No. 20 of 2001 on the Eradication of Corruption (Articles 20-21). However, the absence of general provisions in the old Criminal Code (KUHP) (WvS) creates inconsistency in court application (judicial inconsistency) and legal uncertainty (Butt, 2019; Saputra & Hafidz, 2025; Usman, 2023), as the criteria for attribution and prosecution procedures vary between laws (Bellin, 2020; Berlin & Dancy, 2017; Mitsilegas, 2021).

An important development has occurred with the enactment of the National Criminal Code (Law No. 1 of 2023). Significantly, Chapter XXXV (Articles 46-54) of the new Criminal Code explicitly regulates corporate criminal liability, defines corporations, sets out the conditions for liability (acts committed by directors or persons acting on behalf of the corporation based on an employment relationship or other relationship), and details the types of criminal penalties that may be imposed. However, this progressive step faces significant challenges in implementation. Crucial challenges include the need to develop robust jurisprudence on the interpretation of the elements of corporate liability, establish clear standards of proof for corporate mens rea(Diamantis, 2016; Johnson, 2013; Laufer, 1999; Lynch, 1997; Moore, 1992), and enhance the capacity of law enforcement officials (investigators, prosecutors, judges) in handling complex corporate cases (Noor Asma & Arhjayati Rahim, 2024; N. W. Sari et al., 2025; Simmons, 2008; Vincentius, 2021). The success of this formal transformation into effective law enforcement remains to be tested in practice.

This comparative synthesis highlights that the choice of CCL model involves complex trade-offs between ease of prosecution, fairness to corporations, deterrent potential, and incentives for preventive governance. No model is perfect; each reflects the priorities of a particular legal system and poses its own unique challenges. These findings have important implications for the development of corporate criminal law policies at the national and international levels, emphasizing the need for contextual solutions that are sensitive to the diversity of legal systems and corporate structures.

The Dynamics Between a Culture of Compliance and Law Enforcement

In-depth analysis in this study reveals the complex and crucial dialectical relationship between external enforcement mechanisms and the development of an internal compliance culture as the main determinants of the effectiveness of corporate criminal liability (CCL) systems (Imanuddin & Aringga, 2025; Tarigan & Saragih, 2024). This relationship is not linear or one-sided, but rather a mutualistic symbiosis: credible and consistent law enforcement creates structural incentives for corporations to invest in meaningful compliance programs(Wellner & Cardozo, 2005), while a strong internal compliance culture proactively prevents violations (Donald C. Langevoort, 2017; Martinez, 2020), thereby reducing the burden on law enforcement and increasing its efficiency (Green & Roiphe, 2020; Musmuliadin et al., 2024). These findings reinforce the theory of responsive regulation, which emphasizes the importance of a tiered approach (enforcement pyramid) in which state intervention begins with persuasion and moves to harsher sanctions only when soft approaches fail (Braithwaite, 2018; C. Ford, 2010; C. L. Ford, 2008; Gunningham & Sinclair, 1999; Holley & Sinclair, 2012; Kolieb, 2015; Leal, 2021; Welsh, 2009).

Paradigmatically, the legal systems in the United States and the United Kingdom have sophisticated institutionalized this synergistic relationship through formal recognition of corporate compliance programs as a mitigating factor in criminal sanctions. In the United States, the Federal Sentencing Guidelines for Organizations (FSGO) §8C2.5(f) provides clear guidance to judges to significantly reduce a corporation's culpability score—which directly affects the amount of the fine—if the corporation can demonstrate that it had an "effective compliance and ethics program" in place prior to the violation.

This effective program should include, among other things, reasonable standards and procedures to prevent violations, regular training, internal reporting mechanisms (including whistleblower protection), compliance incentives, and consistent disciplinary responses (U.S. Sentencing Commission, 2021). Similarly, the United Kingdom, through the UK Bribery Act 2010 (Section 7(2)) and the Principles of Prosecution (Crown Prosecution Service), establishes that the existence of "adequate procedures" is not only a full defense against a charge of failure to prevent bribery, but also as a key factor in prosecutorial discretion and the negotiation of Deferred Prosecution Agreements (DPAs) (SFO v. XYZ Ltd). This model creates strong economic and reputational incentives for corporations to seriously build comprehensive compliance infrastructure, shifting the focus from reactive post-violation responses to proactive prevention.

Empirical evidence from high-risk sectors such as banking and pharmaceuticals shows a significant positive correlation between the implementation of strong compliance programs—based on strict internal controls, protected whistleblower mechanisms, and independent regular audits—and a decrease in the rate of detected violations(Pramono & Aruzzi, 2023). Real-world examples include the transformation of compliance culture in the banking industry following the 2008 financial crisis, where institutions such as HSBC, which had previously faced billions of dollars in fines for AML violations, made significant investments in global compliance systems and risk oversight, which measurably reduced incidents of similar violations (SEC Filing HSBC Holdings plc, 2018-2023).

However, this compliance-based approach has significant structural weaknesses. First, this approach is elitist because it requires substantial financial resources, technical expertise (compliance officers, internal auditors), and institutional capacity—requirements that are often beyond the reach of small and medium-sized enterprises (SMEs) even in developed countries, let alone in developing countries(Pezzoli, 2000). Second, its effectiveness is highly dependent on the credibility of the threat of enforcement behind it; without consistent prosecution of major violators, incentives to invest in meaningful compliance will weaken (Griffith, 2015).

On the other hand, Indonesia and many countries in the Global South face fundamental challenges in building this synergy, often getting caught up in an artificial model of "formalistic compliance" (compliance-as-document). Here, compliance is often reduced to administrative responsibilities such as policy document preparation (paper compliance), ceremonial training, and pro forma reporting to regulators, without internalizing ethical and anti-corruption values into the DNA of organizations and daily operational practices.

Field studies in Indonesia reveal that many companies—particularly state-owned enterprises (SOEs) and large private corporations—have comprehensive Anti-Corruption Programs in line with the guidelines of the Corruption Eradication Commission (KPK Regulation No. 7 of 2020) or the Financial Services Authority (OJK Regulation No. 12/SEOJK.04/2020 on the Implementation of Good Corporate Governance), however, their implementation is weak: whistleblowers are still feared, internal controls are easily bypassed by senior management, and audits often amount to mere tick-box exercises (World Bank, 2022; ICW, 2023). As a result, a compliance paradox emerges: the abundance of regulations and compliance documents does not correlate with a decrease in corporate violations such as corruption, environmental pollution, or human rights abuses. This situation highlights why the preventive effectiveness of the CCL system in Indonesia remains low despite the strengthening of the regulatory framework (including in the new Criminal Code).

Structural factors exacerbate this problem in developing countries. First, limited regulatory capacity (human resources, budget, technical expertise) hinders effective oversight and consistent law enforcement, thereby reducing the deterrent effect of criminal sanctions (Brown, 2014). Second, weak legal protection for whistleblowers (despite provisions in Law No. 13 of 2006 and Law No. 19 of 2019 on the Corruption Eradication Commission) renders internal reporting mechanisms ineffective, as employees fear retaliation (Hosnah et al., 2025). Third, patron-client culture and systemic corruption in the business and bureaucratic environment often override formal compliance procedures (Geofrey & Kungu, 2020). Fourth, the absence of adequate economic incentives (such as significant and certain reductions in sanctions in judicial practice) for companies that genuinely build an ethical compliance culture (Ferrell et al., 1998).

In conclusion, building effective synergy between law enforcement and a culture of compliance requires more than simply adopting models from the Global North. It requires: (1) consistent and impartial law enforcement against corporate violators to create a credible threat; (2) context-sensitive and affordable compliance program design for corporations of various scales; (3) strengthening the capacity of regulators and the judiciary; (4) providing real protection for whistleblowers; and (5) clear legal and economic incentives for corporations that invest in substantive compliance. Without progress in these critical areas, the dynamics between compliance culture and law enforcement in countries such as Indonesia will continue to be characterized by a wide gap between the law on the books and the reality on the ground, limiting the effectiveness of the CCL system in achieving its goals of prevention and corporate reform.

Discussion

This research finding reveals the transformative potential of hybrid mechanisms in addressing corporate crime, namely an approach that combines deterrence-based repressive logic with institutional reform incentives based on compliance. Models such as Deferred Prosecution Agreements (DPAs) and Non -Prosecution Agreement (NPA)—which have become well established in the United States and adopted in other jurisdictions such as the United Kingdom through the Crime and Courts Act 2013 and France through the Sapin II Law—mark a paradigmatic shift from a purely retributive approach to a restorative model that emphasizes the sustainable transformation of corporate behavior. Under this scheme, the legal process is converted into a negotiated contract between the public prosecutor and the corporation, with the main conditions being that the corporation acknowledges its wrongdoing, pays significant fines and compensation to victims, implements governance reforms and internal compliance systems, and submits to independent oversight through corporate monitoring mechanisms for a specified period. In other words, the threat of criminal penalties is used as a catalyst to drive substantive institutional change within the corporation.

The effectiveness of this model is reinforced by a number of empirical evidence. For example, in the case of HSBC in 2012, the bank avoided criminal charges for money laundering violations worth USD 1.9 billion through a DPA agreement with the US Department of Justice, which then triggered massive investments in anti-money laundering (AML) systems, the addition of more than a thousand compliance staff, and a comprehensive restructuring of risk management. A similar pattern emerged in the 2020 Airbus case, where a €3.6 billion DPA agreement with French authorities led to major reforms in its global compliance system, including the establishment of an independent Compliance Review Panel directly accountable to the board of directors. The key advantage of this mechanism is its ability to avoid negative systemic impacts such as mass layoffs or market disruptions, which often occur in conventional criminal proceedings against corporations, while maintaining legal accountability and promoting structural remediation.

However, the effectiveness of this hybrid model has not been without substantial criticism. One of the main concerns is the emergence of the "too big to jail" phenomenon, whereby large corporations deemed systemic receive lenient treatment through closed negotiations, while smaller entities remain exposed to conventional criminal sanctions. This concern is reinforced by the lack of transparency in the DPA/NPA negotiation process, which is often conducted behind closed doors in the name of business confidentiality, yet obscures accountability and reduces public deterrence. Even more problematic is the marginalization of victims throughout the entire process. In many cases, such as the 2021 Boeing DPA related to the 737 MAX plane crash, the victims' families only received financial compensation through a trust fund without being directly involved in the process of drafting reforms or moral restoration. This practice contradicts the principles of restorative justice, which emphasize acknowledgment of wrongdoing, victim participation, and relational restoration as the core of a fair legal process.

Criticism of this approach has become increasingly relevant in the Indonesian context, where the legal framework for adopting hybrid mechanisms remains limited and partial. Although the new Criminal Code (Law No. 1/2023) recognizes non-litigation forms of resolution such as diversion and rehabilitation outside correctional institutions for corporate entities, and although regulations such as Law No. 8/2010 on the Prevention and Eradication of Money Laundering and Attorney General Regulation No. 15/2020 open opportunities for sanction negotiation practices, there are no legal instruments that specifically regulate DPAs or NPAs in the context of corporate crime. As a result, the implementation of these mechanisms faces serious structural challenges. First, the absence of comprehensive regulations governing external oversight and verification standards for compliance reforms creates a normative vacuum. Second, the capacity gap between law enforcement agencies and multinational corporations risks producing unequal and unfair agreements. Third, victim participation remains largely symbolic, especially for collective victims such as communities affected by pollution or indigenous communities, who have not yet obtained formal channels to voice their concerns and interests in the negotiation process.

To that end, lessons learned from international practices show that the success of hybrid mechanisms is highly dependent on the development of adequate institutional infrastructure. This includes the establishment of a specialized unit within the Attorney General's Office with expertise in corporate crime investigation and complex negotiations; the application of transparency principles through the publication of agreement documents along with their legal justifications; and the integration of restorative approaches through victim impact statements and community consultation forums in the design of remedies. Without these elements, hybrid mechanisms risk being reduced to a form of disguised impunity that reinforces power imbalances within the criminal justice system.

In conclusion, although hybrid approaches such as DPA/NPA offer pragmatic solutions to the dilemma of enforcing the law against corporations, their effectiveness is highly dependent on the quality of institutional design, commitment to the principle of transparency, and the capacity to accommodate substantive restorative justice. In the Indonesian context, the adoption of this model requires not merely a normative transplant from other jurisdictions, but also a process of recontextualization that takes into account institutional realities, resource capacities, and the dynamics of power relations within the national legal system. Without this, the ultimate goal of making corporate criminal law a tool for transformation and public protection will remain nothing more than a slogan devoid of substantive meaning.

Scientific Novelty and Research Contribution

This study offers scientific novelty in three main aspects that mark its substantive contribution to the development of corporate criminal law studies at the global level. First, in terms of approach, this article integrates two major paradigms—deterrence-based law enforcement and internal reform-based compliance culture development—into a single complementary analytical framework. Most previous studies tend to treat these two as a dichotomy or focus on one aspect exclusively. By adopting an integrative approach, this article opens up new possibilities for conceptualizing corporate criminal responsibility that is not only retributive but also transformative.

Second, the novelty of this research lies in its comparative dimension across legal systems, which is systematically designed to examine five major jurisdictions with diverse legal traditions (common law and civil law), and to compare substantive criminal mechanisms and compliance instruments in a balanced manner. Rather than merely comparing legal texts, this study also explores the dynamics of implementation and institutional barriers in each country, thereby providing a more contextual and empirical understanding of the effectiveness of the approaches applied.

Third, this article proposes a hybrid accountability model as a form of corporate criminal responsibility that is adaptive to the challenges of globalization, combining the strengths of repressive approaches and institutional reform incentives. This concept emphasizes the importance of using tools such as Deferred Prosecution Agreements (DPAs) as instruments that not only aim to punish but also facilitate the restructuring of corporate values and internal governance. Thus, this model addresses the limitations of conventional criminal law approaches, which often fail to address the root causes of corporate misconduct.

The contribution of this research to the development of criminal law lies in the expansion of the scope of analysis from mere legal accountability to institutional transformation. From a practical perspective, this article provides a conceptual and analytical foundation for policymakers in developing countries—such as Indonesia—to formulate more effective regulatory strategies in addressing corporate crime, including the need to strengthen the legal framework for the implementation of DPA, enhance the capacity of law enforcement agencies, and recontextualize compliance from normative symbolism into a living corporate culture.

Furthermore, this study also contributes insights to the international community regarding the challenges and opportunities in harmonizing the principles of corporate criminal responsibility amid global pressure for more accountable and ethical corporate governance. Thus, this article is not only descriptive and evaluative, but also propositional in offering a new conceptual framework relevant to the development of 21st century corporate criminal law.

Conclusion

This study confirms that the global landscape of corporate criminal responsibility is characterized by a diversity of legal approaches and institutional capacity gaps across jurisdictions. Common law systems tend to emphasize enforcement effectiveness through vicarious liability models and alternative legal mechanisms such as Deferred Prosecution Agreements (DPAs), while civil law systems still maintain doctrinal limitations that restrict the expansion of criminal liability to corporate entities. Indonesia, as a representative of a developing country with a mixed legal system, is in a transitional phase toward explicit recognition of corporate criminal responsibility, but faces challenges in terms of consistent implementation and the establishment of an authentic compliance culture.

The main conclusion of this study shows that the effectiveness of corporate criminal accountability systems is highly dependent on the balance between strong law enforcement and the internalization of compliance values within corporate governance structures. A compliance culture built solely on formal requirements without reinforcing internal ethical values will not be sufficient to prevent corporate crime in the long term. Therefore, an integrated approach is needed that combines legal sanctions with systematic and measurable institutional reform mechanisms.

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