LAW & SOCIETY ASSOCIATION

2026

San Francisco

CRN41: Economic Crime and Corporate Compliance

Collaborative Research Networks 41

Economic Crime and Corporate Compliance

Organizers
Diane Ring (Boston College)
Costantino Grasso (Exeter University)
Donato Vozza (Aston University)
Li Huang (Seattle University)
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The Economic Crime and Corporate Compliance CRN aims to create a multi-disciplinary global forum to share and collaborate on research exploring and debating criminal phenomena related to economic activities and how institutions and business organizations can develop measures to mitigate the risks of such criminal activities. It aims to establish a long-term dialogue on traditional economic crimes such as corruption, tax evasion, money laundering, fraud, insider trading, terrorism financing, and cybercrime as well as interconnected criminal practices such as environmental crimes and corporate homicide. It also aims to broaden the scope of current economic crime research to address unethical and socially harmful economic behaviors, including unethical lobbying, tax avoidance, and environmental degradation, which might not necessarily be criminal but are detrimental to social well-being. This CRN will also consider the role of transparency and information flow in combating misconduct, recognizing the importance of NGOs, journalists, and whistleblowers. The network encourages forward-looking dialogue on how emerging technologies affect both economic misconduct and ethical governance. By fostering a specialized research community, the CRN aligns with the Law & Society Association's goals, facilitating cross-disciplinary engagement and collaboration. It seeks to work alongside related CRNs, addressing the sociolegal implications of economic crime and corporate responsibility in annual thematic sessions at LSA meetings.

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PAPER SESSIONS

Architecture of Impunity: How Legal Design Enables Avoidance and Evasion

Thu, 5/28/2026: 12:45 PM - 2:30 PM, Hilton San Franscisco Union Square

Session Organizer:

Costantino Grasso
University of Exeter

Moderator:

Diane Ring
Boston College Law School

Description:

This session examines how legal design creates spaces to avoid accountability while remaining formally compliant. The panel investigates "grey zones": the regulatory architectures, definitional boundaries, and jurisdictional seams that sophisticated corporate actors exploit. Panelists analyze how discursive framing sanitizes structural conflicts and how jurisdictional mismatches create safe harbors for abuse. The session explores the tension between flexibility and enforceability, where voluntary "soft law" and constitutional immunities cover governance failures. By examining temporal gaps in oversight, contributors reveal a pattern: legal architectures that construct surface-level legitimacy while enabling avoidance beneath. It asks how law might be redesigned to bridge the gap between formal compliance and substantive accountability.

Papers

Law's Discursive Sanitization of Conflict in a Public-Private Partnership Infrastructure Project

Despite proponents' claims about the synergies enabled by the public-private partnership (P3) model of public infrastructure development, it is increasingly recognized that P3 projects are particularly prone to conflict. There is a consensus in the literature that law is a solution to this problem, as something that can be used strategically to avoid conflicts and resolve disputes. Indebted to agency theory, most of the research examines the design and administration of P3 contracts with the aim of discovering better incentive structures to promote collaboration among P3 participants. To the extent that it mitigates information asymmetry among partners, mandatory disclosure of "conflicts of interest" has been assumed to be an important rule governing the procurement stage of P3 projects. In this paper, I explore the discursive dimension of conflict-of-interest regulation in the P3 context. By examining news coverage of an alleged case of conflict of interest in the City of Ottawa's

procurement of a $1.6-billion P3 project to extend a light rail transit line, I demonstrate how the legal definition of conflict of interest serves to sanitize conflictual relations that are part and parcel of the P3 model.

Presenter

Karl Guebert, University of Ottawa

Does 'Shadow Trading' Pose a New Legal Risk for Corporate Insiders outside U.S.? -- focus on EU and Asia

Proposal

Insider trading is forbidden all over the world. However, the definition of insider trading varies by jurisdiction. A new type of insider trading recognized by U.S. courts attracts attention of scholars and practitioners. When an insider who is aware of non-public information of Company A buys the stocks of such company, it is a typical insider trading case. However, in a shadow trading case, it is a different story. In SEC v. Panuwat, Mattew Panuwat, a former pharmaceutical company executive learned about an impending acquisition of his employer, Medivation from Pfizer. Instead of buying the stock of Medivation or Pfizer, Panuwat purchased call options in Incyte Corporation which is an unrelated company in the same industry. Panuwat believed the price of Incyte would increase when the Medivation acquisition was announced. Incyte's stock price increased by approximately 8% after the public announcement of Medivation's acquisition, which generated illicit profits for Panuwat of over $100,000. What Panuwat has done is called 'shadow trading'. On April 5,2024, after an eight-day jury trial in the U.S. District Court for the Northern District of California, Jury returned verdict finding defendant Panuwat liable for insider trading. Panuwat case is the only shadow trading case which is brought by SEC and found the defendant liable for insider trading. However, Panuwat case seems to bring butterfly effect to the world. For example, FMA (Financial Market Authority) in New Zealand has published a report to highlight the concept of shadow trading. In this research, we will discuss shadow trading form comparative law perspective and exam Panuwat case under EU, Taiwan and China laws. Does 'shadow trading' pose a new legal risk for corporate Insiders in the above jurisdiction? If the answer is likely yes, how can a corporate insider minimize legal risk?

Presenter

Chaosheng Chiang, National Chung Cheng University

Attributing Climate Harm: Causality, Corporate Crime, and the Future of Criminal Law

Proposal

My paper addresses criminal corporate accountability for climate change damages. I explore how the inclusion of environmental and corporate crimes within the criminal law framework reflects a change in society's approach to criminalization. At the core of these changes lies the question of what our society chooses to criminalize, a process that has evolved since the Industrial Revolution as corporations have gained increasing influence, leading to significant

societal changes. I make the case that corporate actors, who have agency over the climate crisis and human rights abuses, should face stricter regulation, including through criminal law with its preventative function. This approach would challenge the current status quo, where criminal law disproportionately affects impoverished and racialized communities. By doing so, I seek to advance the legal discourse on corporate accountability for climate change.
A significant legal challenge is the issue of causality and attribution in the context of climate change. It examines the doctrinal complexities of individualizing both the responsible corporations and those affected by climate change damages. Here, it is necessary to allow probability calculations by using attribution science or proportional compensation in order to identify corporations and climate change damages. These mathematical equations have so-far not been used in criminal law cases, as this system necessitates a strong protection of the accused. In my paper, I discuss the possibilities of using these mechanisms.\

Presenter

Andrea Sandbrink, Freie Universität Berlin

Holding the Giants Accountable – Part I: Challenges in the Age of Multinational Corporations

Thu, 5/28/2026: 2:45 PM - 4:30 PM, Hilton San Franscisco Union Square

Session Organizer:

Costantino Grasso
University of Exeter

Moderator:

Diane Ring
Boston College Law School

Description:

This session explores challenges in enforcement actions (public and private) against Multinational Enterprises (MNEs) and the "sanctuaries" they use to avoid accountability. Panelists will discuss the obstacles claimants face when holding MNEs liable for misconduct, from criminal acts (economic crime, human rights violations) to civil wrongs (financial dereliction, environmental harm, anticompetitive abuses, corporate governance failures). The discussion will cover how MNEs deploy resources, intricate corporate structures, and state acquiescence to frustrate liability and evidence gathering. The session will also raise questions about how MNEs may exploit legal benefits and fundamental rights originally designed for natural persons, prompting reflection on whether extending these advantages to powerful entities distorts justice.

Papers

Corporate Criminal Irresponsibility and the Abstract Legal Subject

In the 1990s, increasing evidence emerged that many former employees and customers of James Hardie Industries' asbestos products had contracted the killer lung disease mesothelioma. Although James Hardie knew of the dangers of its product decades before, it only stopped asbestos production in Australia in 1987. James Hardie Group restructured and moved offshore in 2001, leaving behind a grossly underfunded Medical Research Compensation Foundation (MRCF) to administer its asbestos liabilities. This paper will analyze the obstacles to applying criminal law to James Hardie for knowingly producing and distributing fatal products through different conceptions of the legal subject. One explanation is that criminal legal doctrine has been constructed around the 'ideal legal actor' – that is, the responsible human being. This leads to an individualistic bias in criminal law which generates difficulties of applying fundamental offence categories to corporations. Alternatively, theorists such as Norrie have pointed to the 'abstract juridical subject' to emphasize that the seemingly universal subject was abstracted from its context, an ideal individual living in an ideal world. Whilst Norrie primarily focuses on how this abstraction is particularly unfair for those who are from lower socio-economic backgrounds, his theory can equally apply in terms of the advantages accruing to those with more money and power – like corporations. Grear extends this analysis by arguing corporations are the quintessential legal subject, possessing disembodied characteristics that no human or animal body can ultimately possess. This paper will explore the ways that the individualist and the abstract converge to facilitate criminal legal irresponsibility for corporations through a case study of the construction company James Hardie.

Presenter

Penny Crofts
University of Technology, Sydney

“Organization Crime”: A Question About Individual and Social Criminology

No Man is an island (J. Donne). The criminal law of individuals is not sufficient to counter the criminal phenomenon of organizations. In Italy, the Legislative Decree (L.D.) No. 231/2001 introduced a due diligence process that has made "good" companies key players in a new effort to combat the most diverse and heterogeneous forms of crime. Over time, the law's scope has expanded to include serious human rights violations-such as slavery, trafficking, and environmental crimes-moving beyond white-collar offenses. This legal system creates a strong incentive to the adoption of the so-called "231 Models" considering that the implementation of an adequate compliance programs can exonerate a company from corporate administrative liability. Its sanctions system is grounded in legality, proportionality, and adequacy, and is applied by judges both punitively and preventively. Prevention is the central goal. A range of actors must assess and manage risk to keep corporate conduct within legal boundaries. Organized entities are so called upon to prevent organized or individuals' crimes, which means that companies are required to invest resources in crime prevention, under penalty of an administrative sanction by the criminal judge. And even multinational corporations may be held accountable under this system. Case law plays a key role in interpreting failure or success of the extraterritorial effects of it. Ultimately, this framework fosters a partnership between public powers and private businesses, promoting

lawful enterprise over criminal activity. It reflects a new form of social criminology, where ethical corporate behavior contributes to a safer, more just society.

Presenter

Angelo Parisi
Court of Appeal, Milan (IT)

Economic Crimes and Corporate Liability in the UK Legal System: Different Attribution Models, Shared Transnational Challenges

Different models for attributing liability to relevant organizations in relation to various categories of economic crimes have been introduced in the United Kingdom in recent years. These reforms have forged new and alternative routes to overcome the challenges associated with what, paradoxically and in practice, may be considered, even from a cross-border perspective, as a 'sanctuary' for legal entities, i.e., the traditional (common law) identification doctrine. Such a doctrine, which requires that an offence be committed by a person who represents the "directing mind and will" of a body, has often led to the unintended consequence of shielding organizations from responsibility, thus perpetuating a crisis of accountability (especially for corporate giants) and causing a significant distortion in how criminal justice is applied in society. The criteria introduced at the legislative level for attributing liability, including the "failure to prevent" offences (from bribery to fraud) and the "senior manager" test for economic crimes (Section 196 of the Economic Crime and Corporate Transparency Act 2023), seem, at least prima facie, promising in holding legal entities accountable. Nevertheless, the question of the overall success of these reforms remains debated in the broader enforcement context, especially from a transnational perspective. Against this background, this paper *in primis* compares these criteria through the analysis of statutory provisions, case law, and the literature. It then critically discusses how each liability model confronts (or fails to confront) the cross-border context, and whether, and to what extent, in light of the legal analysis conducted, recent reforms may (or may not) have addressed the question of transnational accountability.

Presenter

Donato Vozza
Aston University

Using Soft Regulation in Corporate Governance to Interpret Directors' Duties: Its Role in Assisting Judicial Decisions in the UK

To ensure competent corporate management, the law imposes duties on directors to regulate their conduct. In the UK, these duties are set out in the Companies Act 2006 in a principle-based approach, requiring judges to further interpret in specific cases. Judges primarily rely on statutes and case law as the basis for their rulings. Increasingly, soft regulation (SR) influences directors' behaviors through its specificity and flexibility. This paper argues that SR can provide guidance for judges in determining the standards of directors' duties. Where the judges deem SR to be reasonable and well-founded, they should use it as an instrument in adjudicating cases.

The paper takes the UK as the primary jurisdiction and examines two kinds of SRs, including

the UK Corporate Governance Code at the national level and Board Guidelines issued by professional institutions. It analyzes why SR should be used to interpret directors' duties, specifically the duty of care and fiduciary duty, and identifies the contents in SR that can supplement them. It further explores the ways in which judges apply SR in their decision-making and compares this with Australia's approach. It discusses other areas where judges are legally required to consider SR, such as employment law, and how these approaches inform the handling of corporate law cases. It also refutes the counterargument that such practice may abuse SR and cause an unreasonable expansion of the legal reference scope.

This paper suggests that SR could assist judges in establishing clearer standards for director conduct, enhancing legal predictability. It can facilitate the exercise of judicial discretion when confronting situations unforeseen at the time of the enactment of statutes. The paper also considers that judges should apply SRs with caution instead of adopting a blanket approach. It concludes with some suggestions for selecting and using SRs to ensure a judicially justified response in directors' duties cases.

Presenter

Guanqun Qin, Durham University

Holding the Giants Accountable – Part II: Challenges in the Age of Multinational Corporations

Fri, 5/29/2026: 08:00 PM - 09:45 PM, Hilton San Franscisco Union Square

Session Organizer:

Costantino Grasso
University of Exeter

Moderator:

Diane Ring
Boston College Law School

Description:

This session explores challenges in enforcement actions (public and private) against Multinational Enterprises (MNEs) and the "sanctuaries" they use to avoid accountability. Panelists will discuss the obstacles claimants face when holding MNEs liable for misconduct, from criminal acts (economic crime, human rights violations) to civil wrongs (financial dereliction, environmental harm, anticompetitive abuses, corporate governance failures).

The discussion will cover how MNEs deploy resources, intricate corporate structures, and state acquiescence to frustrate liability and evidence gathering. The session will also raise questions about how MNEs may exploit legal benefits and fundamental rights originally designed for natural persons, prompting reflection on whether extending these advantages to powerful entities distorts justice.

Papers

Regulating Commercial Spyware Through Litigation

Commercial spyware companies are private entities, offering sophisticated hacking tools to governments. The Israeli company NSO Group's Pegasus spyware exemplifies this emerging industry. Pegasus, much like its' competitors, has been deployed by both democratic and authoritarian regimes to exploit vulnerabilities in widely used platforms. While marketed as a law enforcement tool, its abuse has sparked global controversy and led to a wave of litigation, including lawsuits brought by both private individuals and major technology companies. In WhatsApp v. NSO, a U.S. district court found NSO liable under the Computer Fraud and Abuse Act (CFAA) and for breach of contract but declined to classify its actions as trespass. A jury awarded WhatsApp over $167 million in damages.
This Article examines litigation against NSO as a case study for evaluating the potential of litigation as a regulatory tool for commercial spyware. It argues that existing regulatory mechanisms have proven inadequate in preventing the abuse of these technologies, due to competing national security interests, jurisdictional barriers, and limited institutional expertise. Further, lawsuits brought by individual plaintiffs have largely failed, primarily because of jurisdictional obstacles and the disparity of power between those targeted and spyware firms.
By contrast, litigation brought by the manufacturers of software whose vulnerabilities have been exploited by commercial spyware, may serve as an alternative oversight mechanism where traditional governance has failed. Unlike individual plaintiffs and state-sponsored regulators, tech giants possess both the institutional capacity and the legal standing to effectively challenge spyware firms in U.S. courts. This Article explores their potential role as de facto regulators and their incentives to engage in such litigation. It concludes that tech giants are uniquely positioned to fill this regulatory gap.

Presenter

Yotam Berger, Stanford Law School

Sanctuaries of Strategic Compliance in Global Tax Governance

Tax professionals are often cast as architects of avoidance, exploiting loopholes to minimize corporate obligations. International reforms have transformed this terrain. Drawing on thirty interviews with elite tax and trade advisers in Ireland and the Netherlands, this paper reimagines sanctuary beyond protection. Post-OECD reform architectures function as legitimate refuges built not outside the law but within its redefined boundaries.

Ireland and the Netherlands, long hubs for multinational tax planning, reveal how adaptation unfolds. Global tax reforms compressed profit-shifting opportunities and imposed substance

requirements, yet strategic work persisted. Advisers shifted from exploiting gaps between jurisdictions to controlling leakage within them. Tax haven structures gave way to compliance architectures where coordination now spans customs, trade, and administrative negotiation. Professionals still apply law strategically, but under a changed paradigm: managing audit and reputational exposure through defensive compliance. This continuity amid transformation challenges frameworks equating professional form with avoidance. The shift matters because it reveals how tax competition has been reordered. States now compete through institutional capacity to anchor substantive activity and reconcile industrial policy with capital mobility. As coordination disperses across customs, trade, and administrative domains, wealth management becomes less visible but no less strategic. Understanding this displacement is essential for analyzing how global capitalism adapts as hyperglobalization recedes while capital mobility in the knowledge economy persists. Professional intermediation becomes the connective tissue between institutional design and corporate behavior.

Presenter

Rafael Quintero Godinez, University College Dublin (UCD)

How Firms Make Decisions on Rule Breaking: An Empirical Study on the Effect of Detected/Undetected Violations and Social Spillover

Why do firms repeatedly engage in illegal conduct, even with compliance policies and deterrence systems in place? This study uncovers the mechanisms behind corporate violations by introducing a novel "life cycle" framework that traces violations from inception to detection. By distinguishing between undetected and detected violations, it captures the critical, often overlooked impact of undetected misconduct on future corporate behavior. Based on rational choice and organizational learning theories, the findings show that organizations frequently fail to learn from past failures. Rather than reducing future violations, undetected misconduct lets firms underestimate risks and perpetuate illegality. Detection, however, raises perceived costs and prompts meaningful change, highlighting the role of awareness and scrutiny in effective learning.
Using hand-collected data from Korean antitrust cases over two decades and robust empirical methods, this research maps the full lifespan of violations and distinguishes the effects of undetected versus detected misconduct. Detection triggers a spillover, or general deterrence effect, which curbs future violations by both the offending firm and other firms under a similar regulatory environment. Surprisingly, undetected violations exert a different kind of influence: they encourage other firms to offend, signaling low risk, lax oversight, or an easy escape from detection.
As policy implications, authorities should treat detection as a cue for likely undiscovered violations and intensify scrutiny. Statutes should weigh penalties more heavily for repeat offenders due to their higher risk. Publishing detection events can reinforce regulatory effectiveness and promote industry-wide compliance. This study advances literature by clarifying how detection drives learning and deterrence, while also revealing the encouraging effect of undetected violations. Crucially, spillover effects occur for both detected and undetected violations.

Presenter

June Kim, University of Michigan Law School

Beyond the Label - Part I: Irresponsible Behavior and Regulatory Failures in the Food Industry

Fri, 5/29/2026: 10:00 PM - 11:45 PM, Hilton San Franscisco Union Square

Session Organizer:

Costantino Grasso
University of Exeter

Moderator:

Diane Ring
Boston College Law School

Description:

This session critically analyzes irresponsible food industry practices. Food, traditionally a "sanctuary" of growth and nourishment, is compromised by corporations prioritizing profit over health. Panelists will explore deceptive marketing and labeling, showing how companies exploit loopholes to market ultra-processed foods without disclosing health implications. The session will discuss corporate hypocrisy: how food giants use CSR messaging as a shield while their business models depend on unhealthy food. The panel will also expose the "science of craving," detailing how corporations engineer foods (salt, sugar, fat) to drive repeat consumption, ignoring long-term risks. Finally, the session will critically assess inadequate regulatory models and government interventions meant to curb these practices.

Papers

Sweet Promises, Bitter Realities: Deconstructing Corporate Self-Regulation in the Global Food Industry

This paper challenges the prevailing myth of corporate self-regulation, arguing that it has created a dangerous regulatory vacuum allowing irresponsible commercial practices to flourish. Using the food industry as a central case study, it explores the profound disconnect between the responsible image corporations cultivate and the reality of their business models, which prioritize profit at the expense of public health. The analysis delves into how multinational food corporations exploit this regulatory void. It examines the use of sophisticated formulas to engineer ultra-processed foods with precise combinations of salt, sugar, and fat, designed to fuel consumption without regard for long-term health risks. Moreover, the paper exposes the contradiction between corporate pledges and actual conduct, revealing, for instance, how firms systematically lobby against public health initiatives (e.g., transparent labelling) while publicly portraying themselves as allies of

community well-being. It evaluates the systemic shortcomings of voluntary regulatory frameworks, demonstrating their ineffectiveness in restraining harmful practices. It concludes that to address the rise of diet-related diseases and restore the integrity of our food supply, it is necessary to move away from merely voluntary commitments. The proposed solution lies in the adoption of mandatory, enforceable regulations (e.g., transparent front-of-pack labeling and restrictions on marketing unhealthy products) aimed at ensuring corporations are held accountable for the nutritional quality of their goods, re-establishing food as a source of public health, not corporate profit.

Presenter

Costantino Grasso, University of Exeter

The Road to Hell Is Paved with Good Intentions: Corporate Social Responsibility's Shadows in the Era of Healthy Food

As the global food industry embraces the "healthy food" movement, Corporate Social Responsibility (CSR) has become both a strategic necessity and a potential source of legal risk. The paper examines the various aspects of CSR in the era of health-conscious consumption, emphasizing the criminal and compliance risks that arise when ethical narratives clash with commercial interests. Food companies increasingly promote commitments to nutrition, sustainability, and transparency-yet the lines between responsible marketing, regulatory compliance, and deceptive practices are often unclear. Through case analyses of labeling controversies, false health claims, and greenwashing, this discussion shows how CSR misrepresentation can escalate from damaging a reputation to legal liability under consumer protection, food safety, and environmental laws. It also investigates how corruption-manifested through bribery, collusion with regulators, or manipulation of certification processes-acts as a catalyst for committing and concealing other corporate offenses, undermining the core principles CSR claims to uphold. By exploring these issues, the presentation highlights that authentic CSR is not only a moral and strategic decision but also a legal safeguard. Ultimately, the "healthy food" era demonstrates that good intentions alone are not enough when profit motives and ethics intersect in complex global markets. CSR, once seen as a voluntary act of corporate virtue, now operates in a landscape where legal accountability, transparency, and anti-corruption efforts define its legitimacy.

Presenter

Roberta De Paolis, Sant'Anna School of Advanced Studies

When Ultra-Processed Foods Go to Court: The Failure of U.S Tort Law to Address Corporate Responsibility in Martinez v. Kraft Jeinz et al.

This paper examines Bryce Martinez v Kraft Heinz Company, Inc. et al. (filed 10 December 2024; removed to the Eastern District of Pennsylvania; complaint dismissed 25 August 2025), the first comprehensive U.S class action seeking to hold major food conglomerates legally accountable for the public health consequences of ultra-processed foods (UPFs). The plaintiffs alleged that Kraft Heinz, PepsiCo, Nestlé, Mondelez and Coca-Cola engaged in a concerted scheme of fraudulent concealment, negligent misrepresentation, and unjust enrichment by engineering products designed for 'craveability', while deceptively marketing

them as wholesome and nutritionally sound. The complaint further contended that these corporations willfully exploited regulatory lacunae to mislead consumers, particularly children, through persuasive digital advertising and 'health halo' branding.
Judge Mia R. Perez dismissed the claim under Rule 12(b)(6) for failure to plead with particularity, holding that the plaintiffs did not specify which products were consumed or how they directly caused harm. Yet the judgment exposes a deeper structural injustice: the incapacity of existing tort and consumer protection frameworks to address systemic corporate misconduct that diffuses responsibility across markets. This paper will argue that Martinez epitomizes the juridical limits of private law in confronting commercial determinants of health. By contrasting U.S. doctrinal rigidity with the more preventive regulatory architecture of the UK and EU, where precautionary labelling rules and stricter controls on HFSS marketing prevail, the paper calls for a hybrid model combining disclosure mandates, burden-shifting presumptions, and a collective redress mechanism to counter corporate impunity in the food sector.

Presenter

Arianna Zeidi, University of Exeter

Beyond the Label - Part II: Irresponsible Behavior and Regulatory Failures in the Food Industry

Fri, 5/29/2026: 12:45 PM - 02:30 PM, Hilton San Franscisco Union Square

Session Organizer:

Costantino Grasso
University of Exeter

Moderator:

Diane Ring
Boston College Law School

Description:

This session critically analyzes irresponsible food industry practices. Food, traditionally a "sanctuary" of growth and nourishment, is compromised by corporations prioritizing profit over health. Panelists will explore deceptive marketing and labeling, showing how companies exploit loopholes to market ultra-processed foods without disclosing health implications. The session will discuss corporate hypocrisy: how food giants use CSR messaging as a shield while their business models depend on unhealthy food. The panel will also expose the "science of craving," detailing how corporations engineer foods (salt, sugar, fat) to drive repeat consumption, ignoring long-term risks. Finally, the session will critically assess inadequate regulatory models and government interventions meant to curb these practices.

Papers

Addictive Foods: Revisiting Corporate Criminal Liability for the Food Industry in Europe and the US

Scientists have developed the concept of food addiction to describe how the brain's reward pathways are activated by ultra-processed foods (UPFs) and overconsumption of highly palatable foods (OHPF), through mechanisms parallel to those underlying drug addiction (Krupa et al., 2024). In 2024, the first lawsuit was filed against major food companies, alleging that their products are "engineered to hack the physiological structures of our brains" and disproportionately target vulnerable groups, particularly children and minorities. Although the case was dismissed, it reopened the debate on corporate liability for the creation and marketing of addictive foods - a topic largely overlooked in legal doctrine, especially in Europe (Robinson, 2022). This paper explores the potential of corporate criminal liability as a policy strategy for intervening in the market for addictive foods, comparing approaches in the EU and the US. Drawing on parallels with the regulation of alcohol, tobacco, and drugs, the study assesses whether and how (corporate) criminal law should respond to the deliberate and profit-driven induction of behavioral addiction through food. It also examines whether liability should require proof of causality of disease, or whether the intentional creation of addiction can itself justify corporate criminal liability. Integrating recent scientific findings on food addiction, the study links empirical evidence with current legal and political debates, assessing whether disclosure of information is sufficient to address engineered food addiction or whether stricter preventive and punitive measures are necessary. In this context, the concept of "food safety" is reconsidered, while at the same time acknowledging the limitations of lifestyle-based criminal regulation.

Presenter

Gaia Fiorinelli, Sant'Anna School of Advanced Studies

The Methanol Poisoning Crisis in Brazil: Administrative Failures under Regulatory Fragmented Enforcement Competences

In 2025, Brazil faced a national public health emergency after a series of deaths caused by methanol-adulterated alcoholic beverages. The crisis exposed deep structural weaknesses in administrative enforcement and regulatory coordination among federal, state, and municipal authorities. Although agencies such as the National Health Surveillance Agency (Anvisa), the Ministry of Agriculture, and local sanitary authorities share oversight police powers, the diffusion of competencies and chronic lack of inspection systems allowed the illicit market for adulterated beverages to evolve. This paper examines the methanol poisoning outbreak as a paradigmatic case of administrative failure within Brazil's fragmented regulatory regime. Through an interdisciplinary approach combining administrative law, public health governance, and socio-economic analysis, it explores how overlapping jurisdictions, regulatory capture and insufficient deterrence mechanisms undermine state capacity of controlling the beverage adulteration. The study also analyzes the social and economic dynamics of the informal alcohol market, where low prices and limited state presence shape patterns of consumer risk and inequality. The case illustrates a broader challenge faced by Global South administrative systems: the tension between legal formalism and adaptive,

risk-based regulation. It shows that when institutions lack integration and resources, crises such as the methanol outbreak reveal the limits of reactive enforcement and the erosion of public trust. By tracing the institutional response, this paper argues for the construction of a multi-level regulatory architecture grounded in transparency, public participation and interagency cooperation to prevent future tragedies and rebuild legitimacy in this area.

Presenter

Irene Nohara, Universidade Presbiteriana Mackenzie

When the Sanctuary Fails. From Compliance to Accountability: Rethinking Criminal Governance in the Agri-Food Sector.

The globalization of agri-food supply chains has transformed food production and trade into one of the most interdependent sectors of the global economy. The legal architecture designed to prevent and punish food-related crime remains strikingly fragmented and insufficient. At present, there is no shared legal definition of agri-food crime, nor of what constitutes a food business directly liable for sanctions. Moreover, existing global governance instruments, from the Codex Alimentarius to WTO frameworks, are designed for trade harmonization, not for criminal accountability. These legal gaps also reflect structural power asymmetries within global markets, where corporate interests often outweigh public accountability. The lack of mandatory preventive and responsive mechanisms – such as harmonized risk-assessment protocols, cross-border investigative cooperation frameworks, and binding models of corporate criminal liability – significantly reduces the effectiveness of the international community's response. Organised networks exploit these asymmetries through opaque corporate structures and online marketplaces highlighting the systemic nature of regulatory failure. The risk is twofold: the erosion of consumer trust and the expansion of a shadow economy that drains fiscal resources and undermines fair competition. A genuine governance response must move beyond voluntary standards. Only a mandatory, risk-based compliance model, specifically tailored to the agri-food sector, can transform corporate due diligence into an effective safeguard against organised and financial crime. Such a framework would strengthen prevention, ensure accountability, and protect both market integrity and public health. This argument will be illustrated through examples of virtuous self-regulation in the agri-food sector, showing how preventive governance can make punitive enforcement merely residual, but never dispensable when compliance mechanisms fail or remain purely formal.

Presenter

Federica Raffone, University of Modena and Reggio Emilia

Guardians or Enablers - Part I: Lawful Organizations and Criminal Networks

Fri, 5/29/2026: 04:45 PM - 06:30 PM, Hilton San Franscisco Union Square

Session Organizer:

Costantino Grasso
University of Exeter

Moderator:

Penny Crofts
University of Technology, Sydney

Description:

This session explores the critical, ambiguous links between lawful organizations and criminal networks and their socio-economic impact. These ties determine if structures function as a "sanctuary" for public well-being or a "gateway" for illicit activities. Papers may explore this dual role. Analyses may focus on organizations as "guardians," acting as institutional sanctuaries against criminal infiltration, recovering assets, and reinforcing market integrity. Conversely, other papers may dissect how lawful organizations become accomplices or facilitators of crime. They could investigate vulnerabilities (legal, socio-economic) allowing infiltration and how this alignment leaves society with "no sanctuary" from corruption. The session aims to foster dialogue on these pressures and regulatory strategies for societal resilience.

Papers

From the Mafia Entrepreneur to the Mafia-linked Entrepreneur: Control of Economic Activity by Organized Crime in the Legal Economy.

The presentation will illustrate the evolution of the system of intrusion of organized crime into the legal economy. The Mafia Entrepreneur: originally, organized crime established its presence in economic life by explicitly using its power of intimidation. Consequently, the presence of a specific mafia organization in a territory was also reflected in the visible presence of the clan's businesses in that area: corporate control by organized crime was therefore visible. The Entrepreneur with Mafia Ties: subsequently, the control of companies by organized crime became more sophisticated. The mafioso became a hidden participant in businesses that already had a legitimate history in the legal economy. Mafia control over the company is now concealed: the entrepreneur with mafia ties appears to be a regular economic operator, but in reality, he conducts business on behalf of the clan. Companies involving mafiosi possess particular economic solidity because they are sustained by illicit financing and manage to establish themselves in the market by distorting its rules. The presentation will also outline some of the financing techniques used by mafia-controlled enterprises: thus, the mafia-controlled company succeeds in the market precisely by exploiting the market's own economic rules. Conclusion: The study concludes that the control

of economic activities by organized crime has evolved from extortion to money laundering, making its structure even harder to trace. Practical cases may be cited and discussed in which the control of companies by organized crime in strategic sectors (e.g., waste management) has been proven, leading to final convictions for mafia association.

Presenter

Maria Cristina Ribera, Permanent Representantion Italy Council of Europe

Enabling through Legality: Cybercrime, Organization, and the State

Organized cybercrime has victimized millions of people worldwide, with many criminal networks now operating and proliferating across Southeast Asia. Existing research often attributes these criminal enterprises to individual criminality or weak governance, but such frameworks overlook the ways in which organized cybercrime is facilitated, enabled, and sustained through the mechanisms and practices of legality. Drawing on Law & Society scholarship and the state-corporate crime literature, this study examines the social construction of legality in the perpetration and governance of organized cybercrime. Through case studies of Southeast Asian networks, it investigates how organizations strategically perform and claim lawfulness, and how states tolerate, endorse, and confer legality in ways that normalize these operations. By framing cybercrime within a sociolegal perspective, this paper reveals the blurred boundary between lawful organizations and criminal networks and suggests the paradoxical nature of legality in the globalized digital context.

Presenter

Li Huang, Seattle University

Seizure and Confiscation Against Legal Entities as Facilitators of Criminal Activities: A Special Frame?

In a Report published in 2024, Europol has examined how criminal networks abuse legal business structures located in EU countries and beyond to strengthen their power and expand the criminal operations. According to the Report, the abuse of legal business structures can be an inherent part of the crime area in which criminal networks are active, such as in the case of fraud against the national financial interests of EU Member States; for other crime areas, even though legal entities are not an intrinsic part of the modus operandi, they may be important facilitators of criminal activities. The entrenchment of criminal networks within legal structures requires a coordinated as well as a multi-disciplinary response from law enforcement, the private sector, public authorities and communities to protect the integrity of the economy. This is confirmed by the EU crime priorities for the 2026- 2029 EMPACT cycle where it is affirmed that: "A special emphasis should be placed on the criminal networks and individuals undermining the rule of law by using corruption and parallel financial systems and abusing legal business structures to launder money, and by exploiting young recruits and using violence to further their criminal goals. Efforts should also be made on asset recovery to effectively seize and confiscate criminal profits and disrupt the financing of further criminal activities".
In this frame, the idea of the presentation is to focus on legal entities as facilitators of criminal activities, identifying factors of vulnerabilities in the structure of the entity and the

role of internal bodies in charge of the monitoring function. Then, from the perspective of the law enforcement response, it is important to understand which role should be assigned to measures such as seizure and confiscation of assets.

Presenter

Annalisa Mangiaracina, University of Palermo

Guardians or Enablers - Part II: Lawful Organizations and Criminal Networks

Sat, 5/30/2026: 10:00 PM - 11:45 PM, Hilton San Franscisco Union Square

Session Organizer:

Costantino Grasso
University of Exeter

Moderator:

Donato Vozza
Aston University

Description:

This session explores the critical, ambiguous links between lawful organizations and criminal networks and their socio-economic impact. These ties determine if structures function as a "sanctuary" for public well-being or a "gateway" for illicit activities. Papers may explore this dual role. Analyses may focus on organizations as "guardians," acting as institutional sanctuaries against criminal infiltration, recovering assets, and reinforcing market integrity. Conversely, other papers may dissect how lawful organizations become accomplices or facilitators of crime. They could investigate vulnerabilities (legal, socio-economic) allowing infiltration and how this alignment leaves society with "no sanctuary" from corruption. The session aims to foster dialogue on these pressures and regulatory strategies for societal resilience.

Papers

Tearing the Veil of Legality Appearance Apart: The Examples of Environmental and International Crimes

Environmental crime is a perfect example of how activities that look legal on the surface are often just a cover for real criminal operations, which allow organized crime to flourish. Investigations have repeatedly shown how environmental damage is often hidden behind a façade of legitimacy and legal paperwork.
This issue is clearly illustrated by the extensive trafficking of hazardous materials from industrialized countries to developing regions, including West Africa, and across borders within Europe. These criminal enterprises transport toxic substances, such as scrap metal and friable asbestos, using a façade of legality. This is achieved through falsified documentation

and the strategic, fraudulent application of legal provisions like the 'end-of-waste' criteria, which is manipulated to reclassify hazardous waste as a legitimate, non-waste product.
The abuse of ostensibly legitimate processes is also observed in other domains. For example, toxic waste is frequently deposited in quarries under the guise of official environmental restoration initiatives, a practice that masks illegal dumping. Furthermore, extensive investigations have repeatedly uncovered corrupt practices, such as major energy corporations making illicit payments to government officials in developing nations in exchange for the issuance of permits to exploit valuable natural resources.
Another example of this interplay between legal appearance and criminal reality is given traditionally with the perpetration of international crimes, where state structures are behind genocide or crimes against humanity. This paper aims to provide a practical perspective on this unhealthy relationship through the examination of criminal investigations and to propose a possible solution-one that may only be feasible if truly independent, neutral, and disinterested intermediary bodies are established to expose the large-scale criminal schemes concealed behind legal formalities.

Presenter

Giulio Vanacore, Office of the Prosecutor Naples Italy

Bets and Online Gambling: A Social Problem in the Intersection Between Legal and Non-Legal Markets

Proposal

The paper deals with the intersection between economy, psychology, sociology and legal regulation regarding bets and online gambling.
Departing from a regulatory assessment, the case study focuses on special issues concerning "law in the books", "law in action" and the "subtext".
"Ruling or banning online bet gambling corporations?" represents the main research problem addressed within the investigation.
Qualitative research that encompasses document analysis and "legisprudence" is the methodological approach adopted.

Presenter

Rafael Pucci, Universidade de São Paulo

The Role of EMPACT in the Fight Against Crime in the European Union: Current Challenges and Future Prospects

Proposal

Organized crime represents a serious threat to European citizens, businesses, institutions, and, above all, the European economy. Among the main criminal activities afflicting Europe, there are not only drug trafficking, cybercrime, and excise fraud, but also human trafficking, and more specifically, migrant smuggling. In June 2025, the Council of the EU, using the platform known as EMPACT (European Multidisciplinary Platform Against Criminal Threats, founded in 2010), identified seven priorities for the EU regarding organized crime to be

tackled during the 2025-2029 cycle. EMPACT is a multidisciplinary, intelligence-led, and evidence-based EU initiative, driven by the Member States and involving the cooperation of a large number of agencies and partners, including law enforcement agencies, EU institutions, agencies and bodies, public and private organizations, and relevant non-EU countries. Given that in 2024 EMPACT actions led to over 13,000 arrests and over 1,5 billion in money and assets seized, the article aims to analyze how this platform effectively combats organized crime. In particular, this paper will focus on the specific role private organizations may play within EMPACT, examining how their cooperation with European prosecutors may allow them to function as "Guardians" and create a more resilient front against criminal networks.

Presenter

Emmanuel Pagano, Law firm

ROUNDTABLE SESSIONS

Stone Fortress or Paper Castle? Debating the Current Reality of Corporate Compliance

Sat, 5/30/2026: 12:45 PM - 02:30 PM, Hilton San Franscisco Union Square

Session Organizer:

Costantino Grasso
University of Exeter

Moderator:

Diane Ring
Boston College Law School

Description:

This session examines the quest for corporate integrity through architectural design, human judgment, and technology, debating if these pillars build a true "sanctuary" of integrity or a fragile illusion. We will scrutinize compliance blueprints (e.g., Three Lines Model) post-scandal, questioning if they are fit for purpose or need re-engineering for accountability. We'll also explore paradoxes facing internal gatekeepers (compliance, auditors), discussing triggers for bypassing channels, the duty/whistleblowing boundary, and systemic vulnerabilities. Finally, the conversation addresses technology's impact, particularly AI's dual potential as a compliance fortress and a new vulnerability, questioning if algorithms offer genuine safe harbors or dangerous illusions.

Participants:

Mary Inman, Whistleblower Partners LLP

Ashu Sharma, Association of Corporate Investigators

Stephen Holden, De Montfort University

Glenn Sorrentino, Hush Line

Maro Polykarpou, Aston University

Francesco Maria D'Angelo, University of Udine

Criminalizing Retaliation: Advancing Legal Remedies for Whistleblower Trauma

Sat, 5/30/2026: 04:45 PM - 06:30 PM, Hilton San Franscisco Union Square

Session Organizer:

Costantino Grasso
University of Exeter

Moderator:

Diane Ring
Boston College Law School

Description:

Retaliation against whistleblowers isn't just an ethical issue; it can inflict profound psychological harm, career destruction, or even death by suicide. Civil remedies are insufficient to address this harm or deter malicious organizational behavior. This roundtable discusses legal and empirical analysis on whether whistleblower retaliation should be a criminal offense, especially when it results in serious psychological injury. Retaliation causes mental health issues, financial loss, long-term unemployment, reputational damage, and disability, creating negative effects that may warrant criminal accountability. Existing data and legal frameworks will inform a policy recommendation to reclassify retaliation as prosecutable harm, analogous to coercive or violent crime.

Participants:

Mary Inman, Whistleblower Partners LLP

Jacqueline Garrick, Whistleblowers of America

Joseph Wade, Whistleblowers of America

Michael Zummer, Accountability FBI, Inc.

CORPORATE CRIME OBSERVATORY

The Corporate Crime Observatory is an international platform established by independent academics and experts from different countries and backgrounds devoted to promoting the analysis and discussion of corporate and economic crime issues as well as other forms of corporate irresponsible behavior around the world.

Website: www.corporatecrime.co.uk

Email: corporatecrimeobservatory@gmail.com

www.linkedin.com/in/corporate-crime-observatory