

Implications of Foreign Corporate Criminal Compliance Non-Prosecution Systems for the Establishment of an Effective Corporate Compliance Conditional Non-Prosecution System in China

Xiaofan Meng ^{1, *}

¹ Criminal Defense Department, Yunnan Zhanteng Law Firm, Dali, 671000, China

*Corresponding author. Email: cccjyqx@163.com

ABSTRACT

Corporate compliance literally means being in compliance with the law, and it is essentially a corporate governance issue. The meaning of corporate compliance is to use an effective compliance program to avoid corporate criminal liability, which is a set of compliance risk prevention and control-oriented corporate governance system established by the enterprise to effectively prevent, identify and respond to the possible compliance risks. The pilot work of China's corporate compliance reform has achieved phased results. However, it also reveals many problems in the construction of corporate compliance incentives and the failure to establish criteria for judging the effectiveness of corporate compliance programs. The biggest obstacle for Chinese enterprises in establishing an effective compliance mechanism is that the compliance incentive mechanism is not legally established. The compliance program's effectiveness is difficult to be guaranteed. In Western countries, corporate compliance is a form of corporate governance and a way of corporate self-improvement that can be legally incentivized. At the same time, foreign countries have not only clearly defined the status and role of compliance programs in holding organizations criminally liable but also clearly and effectively explained the substantive conditions and specific requirements of effective compliance programs at the legislative level. This paper will use comparative analysis and case study methods. The case of Nestle illustrates the importance of establishing a corporate compliance non-prosecution system. An effective compliance system can be a legal way for companies to avoid criminal liability. Thus, this paper proposes a path to establishing an effective compliance program in China by analysing the legislation and experience of foreign systems in terms of three elements including the effectiveness of compliance program design, the effectiveness of compliance program implementation, and the effectiveness of compliance program results.

Keywords: *corporate compliance, conditional non-prosecution system, the effectiveness of the compliance program*

1. INTRODUCTION

The corporate compliance non-prosecution system, which originated in the United States in 1974, has been adopted and localized in the United Kingdom, France, Australia, Germany, and other countries [1]. The basic concept of the system is to require companies to establish an effective compliance program and to use the compliance program as a basis for seeking non-prosecution, entering a plea of not guilty, obtaining a reduced sentence, or even signing a deferred prosecution or non-prosecution agreement when a company is suspected of committing a crime. It is a special agreement

between a company suspected of committing a crime and the prosecutor that requires the company or employee involved to establish a reasonable compliance program within a certain period of time [2]. In the context of economic globalization, more and more multinational enterprises are entering China, and the Chinese branches of these enterprises gradually establish a corporate compliance system. As Chinese enterprises go to Europe, America, and other countries and regions for investment, operation, or listing, how to comply with the laws and regulations of the countries and areas where they are located and avoid the realistic legal risks are the tests faced by Chinese enterprises in compliance issues.

Chinese companies have been penalized one after another for non-compliance in their overseas operations [3]. From TikTok, the overseas version of Jitterbug was subject to a U.S. ban due to compliance issues, and there was ZTE's agreement to suspend prosecution in the U.S. due to compliance issues [4]. Meanwhile, the U.S. government signed an administrative ban on WeChat's information and data security compliance. Huawei and Alibaba were also punished by lawsuits or administrative bans by the Canadian and U.S. governments respectively on compliance grounds [5]. China began to introspect how to deal with the passive situation of extraterritorial compliance litigation, thus inducing the initial emergence of corporate compliance in China. Therefore, from the perspective of comparative law, how to realize the Chineseization and localization of the corporate compliance non-prosecution system based on the Chinese legal system and practice and drawing on the experience of foreign countries is the issue to be discussed in this paper.

The introduction of the corporate compliance non-prosecution system signifies the emergence of a cooperative justice model centered on compliance incentives in Chinese criminal proceedings. The mainstream view of Chinese scholars is that the exploration of a compliance non-prosecution system has substantial benefits for both companies and the state, not only in terms of policy considerations to protect private enterprises, but also in terms of reforming their business models and decriminalizing them, ultimately achieving the positive effect of reducing and preventing crime in private enterprises [6-9]. The mainstream view also points out that the biggest obstacle to the establishment of effective compliance program in Chinese enterprises is the lack of legal incentives for compliance and the difficulty of ensuring the effectiveness of compliance programs [10-13]. Combined with Chinese scholars' exploration of possible paths to introduce compliance into the public prosecution system, compliance non-prosecution has a prosecutorial recommendation model and a conditional non-prosecution model. In terms of the incentive effect of effective compliance, these two models have their advantages and disadvantages, but they have the potential to become two parallel criminal compliance mechanisms [14-17].

Firstly, on the basis of explaining the basic meaning of the corporate compliance non-prosecution system, this paper analyzes the significance and role of the corporate compliance non-prosecution system. Secondly, it analyzes the necessity of establishing a corporate compliance non-prosecution system in China. Meanwhile, it reveals the problems and challenges faced by the current Chinese corporate compliance non-prosecution system. Finally, through the analysis of foreign experience, this essay will establish an effective compliance program from three aspects.

2. THE SIGNIFICANCE AND ROLE OF ESTABLISHING A CORPORATE COMPLIANCE NON-PROSECUTION SYSTEM

2.1. The basic connotation of the corporate compliance non-prosecution system

Corporate compliance non-prosecution means that when the enterprise involved in the case has constituted a criminal offense, the procuratorial authorities may allow the enterprise involved to build a compliance system and supervise the enterprise involved in the case to carry out compliance rectification according to the compliance plan. If the compliance rectification meets the conditions, the prosecutor may not prosecute the enterprise involved [18].

As a new type of corporate governance, corporate compliance is a management mechanism oriented to avoiding compliance risks, preventing illegal and criminal acts in advance, monitoring them in the process, and remedying them afterward. Compliance non-prosecution can be divided into the prosecutorial recommendation and conditional non-prosecution models. In the former model, the procuratorial authorities serve prosecutorial recommendations on the enterprise while making a decision on relative non-prosecution, requiring it to establish a special compliance system within a certain period of time. In the latter model, the procuratorial authorities make a decision to suspend prosecution, compliance inspection, or conditional non-prosecution for enterprises that submit a compliance plan, set a certain test period, and order them to hire a compliance supervisor. The supervisor will supervise the entire process of the enterprise's compliance progress and submit regular compliance progress reports. At the end of the test period, the procuratorial authorities will decide on whether to institute prosecution based on the progress of the company's compliance [19].

Compliance non-prosecution is a type of relative non-prosecution, which refers to an enterprise that constitutes a crime under the criminal law but accepts the prosecutorial recommendation of the procuratorial authorities and commits to establishing a compliance management system, or the enterprise and the procuratorial authorities reach an agreement on criminal compliance supervision. It accepts the compliance supervision of the procuratorial authorities for a certain period of time. It regularly reports to the procuratorial authorities on the progress of the construction of the compliance management system. Therefore, the procuratorial authorities grant the enterprise leniency of non-prosecution so that the enterprise avoids the end of being convicted and sentenced [20].

The significance of the corporate compliance non-prosecution system is to realize the governance of

corporate decriminalization. It aims to require enterprises to establish a compliance system so that compliance can be used as a basis for not arresting, not prosecuting, or reducing penalties when enterprises are suspected of crimes and held criminally responsible. Around the world, countries including the United States, the United Kingdom, Australia, and even traditional civil law countries have coincidentally given compliance the function of exoneration. Companies can be acquitted or not prosecuted as long as they establish a compliance system [21].

In 2016, The trial of Nestlé found that the six employees illegally obtained more than 100,000 pieces of personal information from the medical staffs of many hospitals by means of making connections and paying benefits, which constituted the crime of infringement of personal information of citizens. During the case's first trial, Nestle invoked compliance as a defense. Nestlé argued that it never allowed its employees to collect consumers' personal information illegally and never provided funds to employees or medical personnel for this purpose. Nestlé also required all nutrition specialists to receive training and sign a letter of commitment, which indicated it had established an effective compliance program. The court concluded that the above compliance documents fully proved that Nestle had fulfilled its obligations of compliance management. However, the defendant, in this case, violated Nestle's compliance management regulations, which should be a personal act. In this case, compliance became the basis for cutting the responsibility of the unit and the responsibility of the employee and became the reason for the plea of not guilty. As long as the unit has established a compliance management system in accordance with the law, and explicitly prohibited employees from engaging in illegal and unlawful acts, then the relevant illegal and unlawful acts committed by employees should not be regarded as the unit's acts but should belong to the employees' personal acts. Thus, this compliance management system and internal control mechanism successfully cut the employee's behavior from the enterprise's behavior [22].

Through the corporate compliance non-prosecution system, those corporations, as well as senior managers who have already committed crimes, are given the opportunity to exchange corporate compliance for lenient criminal treatment according to the criminal law [6]. As a kind of out of crime mechanism, the compliance non-prosecution system avoids the result of conviction and sentencing of private enterprises and senior managers. It also avoids the danger of enterprises losing their trading status, being forced to delist, being unable to go public, or even having their business licenses revoked. Corporate compliance non-prosecution system prevents the possible result of production stoppage and even bankruptcy and collapse of enterprises [22]. To a certain extent, the implementation of the compliance non-prosecution system can somehow save an enterprise and

make the interests of a large number of interested parties receive effective legal protection.

3. THE CONSTRUCTION OF CORPORATE COMPLIANCE NON-PROSECUTION SYSTEM IN CHINA AND THE EXISTING PROBLEMS

3.1 The Need for a Corporate Compliance Non-Prosecution System in China

From the international perspective, the passive situation of extraterritorial compliance litigation has forced China to establish an effective corporate compliance non-prosecution system. In March 2016, the U.S. Department of Commerce imposed export restrictions on ZTE for allegedly violating the U.S. export control policy toward Iran. In March 2017, ZTE pleaded guilty in Texas federal court to selling U.S. goods and technology to Iran in violation of sanctions. At the time, ZTE reached a settlement agreement with the U.S. Department of Treasury, Department of Commerce, and Department of Justice and agreed to pay a fine of \$890 million. However, the U.S. Department of Commerce has since recognized that ZTE continues to implement violations on April 16, 2018, announcing the suspension of ZTE's export privileges for seven years. [23]. This is the first time the BIS has taken such stringent compliance measures. The case is the first in which a Chinese company has reached a deferred prosecution agreement in the United States over compliance issues.

3.2 The current construction of China's corporate compliance non-prosecution system

In 2017, the China Standardization Administration Committee issued a Chinese version of the Compliance Management System Guide, modeled on the Compliance Management System Guide published by the International Organization for Standardization. In the same year, the China Securities Regulatory Commission (CSRC) issued the Compliance Management Measures for Securities Companies and Securities Investment Fund Management Companies to implement a mandatory compliance system for securities enterprises through administrative regulations [2]. In 2018, the State-owned Assets Supervision and Administration Commission of the State Council (SASAC) issued the Guidelines on Compliance Management for Central Enterprises (for Trial Implementation), which provided comprehensive guidance to central state-owned enterprises to strengthen their compliance operations and build compliance systems [2]. It is worth noting that in May 2018, the China Council for the Promotion of International Trade initiated the establishment of the National Enterprise Compliance Committee. In December of the same year, the National Development and Reform Commission and

six other departments issued the Guidelines on Compliance Management of Enterprises' Overseas Operations, which established basic standards and systems for Chinese enterprises' compliance management issues in their overseas operations [2]. Chinese government regulators attach great importance to developing corporate compliance mechanisms and seek to promote the "international convergence" of those outward-oriented enterprises in compliance management [5]. In 2020, the Supreme People's Procuratorate formally introduced a compliance non-prosecution system to guide crime-involved enterprises to prevent criminal risks and encourage them to operate in compliance [10]. In April 2021, the Supreme People's Procuratorate further expanded the pilot program to ten provinces and municipalities directly under the central government, including Shandong and Beijing, based on its experience. The legitimacy of the reform of non-prosecution compliance has been recognized by society. It has not only safeguarded the legitimate interests of the companies and shareholders, investors, and other related parties but also helped support the sustainable and healthy development of the market economy [13].

3.3 Difficulties Facing the Compliance Non-Prosecution System and Problems in Practice

The first problem with establishing a corporate criminal compliance non-prosecution system in China is the lack of a strong pressure mechanism and incentive mechanism, which makes it difficult for enterprises to generate sufficient motivation to establish a compliance management system [7].

At present, Chinese government regulatory authorities mainly promote the construction of enterprise compliance management systems through an administrative-led mechanism [24]. Compliance reporting, compliance assessment, supervision, and other measures urge enterprises to establish a compliance management system [9]. Corporate compliance refers to a form of corporate governance based on risk prevention and control [14]. However, without external promotion from administrative organs, judicial organs, and international organizations, no enterprise will spontaneously establish a compliance management system [24]. Meanwhile, without solid pressure mechanisms and incentives from administrative supervision, criminal enforcement, or sanctions from international organizations, enterprises will not have enough motivation to establish a compliance management system [24]. Compared with the compliance rectification caused by the pressure of sanctions from international organizations, the compliance rectification under the supervision of administrative and judicial organs in China is still at a fledgling stage, lacking both operable compliance guidelines and effective acceptance standards [9]. In

terms of setting up compliance rectification programs, some enterprises involved in the case either establish very specific corrective measures for the systemic causes of the occurrence of violations. They fail to incorporate these measures into the compliance management system or formulate open and broad compliance plans without taking into account the identification of the causes of the violations and the repair of the relevant systems [16]. Once the administrative and judicial authorities accept these unreasonable compliance correction programs, it is challenging to play a substantial preventive effect. In China, the localization of corporate compliance based on the Chinese legal system and legal practice is still challenging.

Another challenge faced in practice is the failure to establish criteria for the effectiveness of compliance programs, making it difficult for compliance programs to make a substantial difference [24]. Since March 2020, when the Supreme People's Procuratorate organized six grassroots procuratorates to explore the system, the question of how to design a set of effective compliance inspection and acceptance criteria has been a problem for reformers. In the field research process, the author observed the compliance plans submitted by some enterprises involved in cases and found that a considerable part of them had the problem of systematization but not targeting [24]. Neither the enterprises nor the lawyers as compliance consultants have explored the specific reasons for the occurrence of specific crimes in the enterprises. They have not comprehensively identified the system loopholes and governance defects that lead to the crimes in the enterprises. Because they are too vague and idealistic and do not address the causes of corporate crime, these compliance improvement programs have no possibility of being realized within the relatively limited compliance inspection period, and most of them end up in form [12]. For a variety of reasons, the procuratorial authorities did not conduct a thorough investigation, then hastily passed the rectification and acceptance of the corporate compliance inspection and made a decision not to prosecute the company [13]. This kind of compliance reform, which is ineffective in preventing crime, not only sows the potential for the same or similar crimes to occur again but also brings varying degrees of professional risk to the prosecutor handling the case.

4. LESSONS FROM OVERSEAS CORPORATE COMPLIANCE NON-PROSECUTION SYSTEMS FOR ESTABLISHING EFFECTIVE CORPORATE COMPLIANCE PROGRAMS IN CHINA

From the overseas experience, the corporate compliance non-prosecution system is of great significance in forcing enterprises to improve their

compliance system, make up for losses in a timely manner, stabilize the market order and optimize the business environment [4].

Drawing on overseas experience, the so-called effectiveness of the compliance program can be divided into three elements such as the effectiveness of the design of the compliance program, the effectiveness of the implementation of the compliance program, and the effectiveness of the results of the compliance program. The ultimate goal of compliance reform is to ensure that enterprises prevent the recurrence of similar crimes and establish a management system and corporate culture that guarantees that enterprises operate in compliance with the law. To achieve this goal, compliance improvement should be regarded as a dynamic process, which includes both a written compliance plan for the company's specific compliance risks and the requirement to effectively implement the compliance plan and penetrate into every process and all aspects of business management, so that it can indeed play a role in preventing, monitoring and responding to compliance risks.

In 2017, the Criminal Division of the U.S. Department of Justice issued the Corporate Compliance Evaluation as a standard for federal prosecutors to consider the effectiveness of corporate compliance programs when deciding whether to prosecute. Corporate Compliance Evaluation has been subject to several technical adjustments, but the overall framework has not changed substantially [15]. According to this document, three relatively independent criteria can be followed to evaluate whether a company's compliance program is effective. Firstly, whether the company has a well-designed written compliance program, including specifically whether it has established systems for risk assessment, policies and procedures, training and communication mechanisms, anonymous reporting and investigation mechanisms, third-party compliance management, and pre-merger compliance controls. Secondly, whether the company's compliance program has been effectively implemented, can be assessed in terms of whether senior management makes compliance commitments, whether compliance personnel has autonomy and resources, and whether a compliance reward and punishment system are established. Thirdly, whether or not an effective breach response mechanism has been established is also essential for guaranteeing an effective compliance program. [15].

First of all, the effectiveness of the design of the compliance plan should be the introduction of a targeted compliance management system based on appropriate adjustments to the relevant management system and governance structure. To a certain extent, the design of the compliance plan should be the core part of the compliance rectification program, which is an internal control system that can play the role of compliance risk prevention, monitoring, and response based on the

correction and adjustment of the existing management system [17]. Once an enterprise compliance plan is approved, it becomes the main basis for the procuratorial authorities to urge the enterprise to carry out compliance rectification. The effectiveness of the compliance plan design is the premise and basis of the effectiveness of the compliance rectification. To determine the effectiveness of the compliance plan design, both prosecutors and compliance supervisors need to consider some points. The compliance plan submitted by the enterprises involved is to strengthen the internal control system.

Secondly, in the process of compliance rectification, once the procuratorial authorities have approved the compliance plan submitted by the enterprise, they should ensure that the compliance plan is effectively implemented. The effectiveness of the operation of the compliance plan refers to the fact that the programs to strengthen internal control promised by the enterprise according to the compliance plan is implemented and executed one by one in the enterprise's operation and management so that they can play an internal regulatory role in all aspects of enterprise management [25]. For example, based on the written commitments made, enterprises should formulate or revise their compliance charters as soon as possible to implement the high-level commitment and attention to compliance management into the corporate code of conduct. Based on the compliance plan, enterprises should issue special compliance policies and employee manuals for the types of crimes suspected to be committed to internalize the regulatory provisions of laws and regulations that prohibit specific violations into the code of conduct to be followed by employees and business partners of enterprises. Based on the compliance plan, enterprises should issue special compliance policies and employee manuals for the types of crimes suspected to be committed. According to the written commitment, the enterprise shall establish a compliance management organization and compliance management personnel to maintain their independence, authority, and adequate resources. According to the compliance program, the enterprise shall activate a management system aimed at prevention, monitoring, and response, including conducting regular assessment of compliance risks, due diligence on business partners, compliance training, compliance reporting, regular compliance monitoring, and other processes management activities. The effective operation of the compliance program is the critical link for the compliance program to move from paper compliance to effective compliance [25]. In addition to activating and implementing the rectification plans promised in the compliance plan one by one, the enterprises involved should also consider compliance management as the strategic management system the enterprises. It is integrated into the decision-making management, operation management, financial management, and personnel management of the

enterprises. That is the reason why all activities such as product development, business project, bidding, import and export, tax treatment, and pollutant disposal are subject to compliance review and risk assessment. Besides, all employees and executives are subject to compliance assessment in bonus payment, job promotion, job transfer, merit evaluation, and selection. More crucially, the effective operation of the compliance program should also ensure that the compliance organization and compliance personnel enjoy the right of veto, so that non-compliant products, business, financial, and personnel matters can be directly vetoed and respected and accepted by senior management. In conclusion, the effective operation of the compliance program means that the compliance management system established by the company involved is successfully integrated into the company's governance structure and management system. Furthermore, the effective operation of the compliance program plays a regulatory role in all aspects of corporate decision-making, operation, finance, and personnel.

Finally, with good design and smooth operation, the compliance program needs to play a positive and effective compliance rectification result. The effectiveness of compliance program results is not the same as the appropriate response to the violation but means that the enterprise has finally achieved the expected compliance rectification target, after the compliance rectification. For example, after a random sample check of a company's high-risk business, it is confirmed that all business, product, personnel and other management matters of the company have been successfully reviewed for compliance. The possibility of recurrence of similar violations has been successfully avoided. In another example, after random inspections of corporate employees, executives, and business partners' compliance with laws and regulations, it is confirmed that they have raised their awareness of compliance risks in all aspects of corporate operations. Understanding the provisions and latest developments of relevant laws and regulations is required. Further, after random checks on the work of corporate compliance organizations and compliance managers, it is confirmed that they can play an effective role in preventing compliance risks, monitoring violations, and handling non-compliance events. Besides, their compliance review opinions are generally accepted and respected by the top level. The top-level also achieves regular communication of compliance policies and notification of compliance events to form a management philosophy of doing only compliant business. In contrast to the effectiveness of the compliance program in the design and operational aspects, the effectiveness of the compliance program results focuses on the positive effect produced by the compliance rectification. Such effect is neither equal to the written commitment of good compliance management nor the implementation of a whole new set

of the compliance management system, but the actual impact of preventing compliance risks, monitoring violations, and remedying system loopholes. Through the essential operation of the compliance management system, the enterprise has undergone significant changes within the compliance inspection period in terms of operating in accordance with the law. [26].

5. CONCLUSION

In terms of the type and number of enterprises conducting compliance, the number of Chinese enterprises that have taken the initiative to conduct in-depth compliance is currently limited. Meanwhile, a large number of Chinese enterprises lack the original motivation to conduct compliance. The lack of motivation for Chinese enterprises to comply within their borders has led to a steady stream of Chinese enterprises suffering severe penalties for touching the red line of compliance in Europe and the United States. To be effectively implemented, the corporate compliance non-prosecution system must have both administrative supervision and criminal justice incentives. In particular, for those enterprises involved in the case that have committed to establishing or improving their compliance management system, the prosecutors set a test period and decide whether to prosecute them based on the effectiveness of their implementation of the compliance system. For those companies suspected of committing criminal acts, establishing a mechanism in criminal law to exchange compliance for leniency in criminal treatment is a necessary condition to urge them to implement effective compliance programs. At the same time, enterprises should learn from the structure of overseas compliance programs, absorb the essence of overseas compliance programs, and establish a set of well-designed compliance programs supported by sufficient resources and authorization that can effectively detect and prevent crimes in practice according to their own needs. An accurate grasp of the functions of a compliance program is a prerequisite for determining the evaluation criteria and designing a compliance program. In fact, the criminal norms violated by different types of enterprises vary greatly. Moreover, factors all affect the type of compliance risk, including the nature of the enterprise, the type of industry, the scope of operation, and the region of operation. Therefore, based on the model of an effective compliance program, various enterprises can absorb the essence of a special compliance program and design a set of compliance programs suitable for their own needs of crime prevention. Effectiveness of compliance program design, the effectiveness of compliance program implementation, and effectiveness of compliance program results are aspects that can be considered in the process of establishing an effective compliance system. The scientific approach to the issue of corporate compliance should be based on a comprehensive understanding of its

basic principles and operation mode. Besides, China should transplant it into the Chinese legal system so that it can be sown and take root in the soil of the Chinese system. It gradually becomes a living organism that can effectively protect the stable development of enterprises.

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