

## **Abstract**

The subject of this rigorous thesis is the introductory analysis of selected issues related to the criminal liability of legal entities, which is a necessary prerequisite for fulfilling the main goal of this work – compliance programs in terms of their significance for potential exoneration of a legal entity from criminal liability under § 8 para. 2 letter b) of the Act on Criminal Liability of Legal Entities (ZTOPO), or § 8 para. 5 of the ZTOPO, and at the same time as a tool to prevent criminal activity. The thesis is also focused on practical recommendations for setting up a functional compliance program in a company, including reporting systems (whistleblowing) and briefly deals with the specifics of competition compliance.

The rigorous thesis is divided into four interrelated chapters. In the first chapter I dealt with the fundamental concepts of the law, such as the scope of the ZTOPO, the extent of criminalization, the structure and conditions of attributability of criminal liability to a legal entity, and other selected institutes of criminal liability of legal entities, including their sanctioning and circumstances causing the extinction of criminal liability. The essence of the thesis is captured in the second chapter, where the attention is paid to the compliance program and compliance management systems. This led to the decision to continue with a separate third chapter on whistleblowing systems as a significant tool for detection in connection with the transposition of the Directive on the Protection of Persons Reporting Breaches of Union Law into the Czech legal order. The fourth chapter is as a brief excursion into the field of competition compliance as a specific area of compliance, which aims to eliminate illegal actions that disrupt economic competition.

Since the interpretation of some provisions of the ZTOPO is not uniform in legal doctrine, the thesis ties together these divergent interpretations and at the same time mentions the arguments why the starting point leans towards a certain interpretation. The treated topic raises a number of questions, to which the work gives answers in partial conclusions to individual chapters. On the basis of the analysis of the relevant provisions of the law and the comparison of possible solutions, some problematic provisions are reached with the proposed *de lege ferenda* conclusions.

**Keywords:** criminal law, criminal liability, compliance programme, whistleblowing