

Reati In Materia Economica

Reati societari Andrea Baldassarro 2021-08-04 Il secondo volume della collana Reati e Impresa traccia i profili giuridici e di operatività dei reati di false comunicazioni sociali e di infedeltà patrimoniale; ci si sofferma in particolare sulla disamina di quei fenomeni "fisiologici" e "patologici" che vedono quale protagonista l'impresa in crisi. In tale ambito, una questione centrale è rappresentata dalla rilevanza che assumono le valutazioni estimative. La tematica viene affrontata con l'obiettivo di focalizzare la riflessione giuridica in ordine agli elementi distintivi esistenti tra bilancio irregolare e bilancio falso. La seconda parte del volume è dedicata al rapporto con la responsabilità dell'ente dipendente da reato ex D.lgs. n. 231/2001, nonché alla disamina di alcuni casi esemplificativi in tema di reati societari. Lo sviluppo del vasto tema giuridico si concentrerà sull'analisi di due aspetti: il primo riguardante l'accertamento dei presupposti oggettivi (individuazione dell'"interesse" e/o del "vantaggio" e relativa quantificazione); il secondo inerente la sussistenza del requisito soggettivo (c.d. relazione "qualificata" tra reato ed ente), al fine di individuare ovvero escludere profili di responsabilità in capo alla persona giuridica. La nuova Collana REATI E IMPRESA, suddivisa in quattro volumi, è dedicata ad alcune tematiche del diritto penale dell'economia, settore giuridico in continua evoluzione nello studio delle scienze economico-aziendali. Ogni titolo, attraverso l'analisi dei casi storici, affronta i diversi argomenti con taglio pratico e in maniera approfondita, con particolare attenzione agli aspetti dottrinali e giurisprudenziali, alla luce anche delle modifiche normative introdotte a seguito della diffusione dell'emergenza epidemiologica da COVID-19.

Reati in materia economica Alberto Alessandri 2017-04-21

Le nuove leggi civili commentate 1997

I reati nell'attività di revisione legale Carlo Zaza 2015-05-10 Il libro esamina i reati previsti dal d. lgs. 27.1.2010, n. 39, nell'ambito dell'attività di revisione legale. Precisa le definizioni di "revisione legale" e di "società di revisione legale", presenti nello stesso testo normativo, ed illustra altresì l'ulteriore definizione di "enti di pubblico interesse", rilevante per la presenza di distinte fattispecie incriminatrici aventi ad oggetto la revisione legale di tali enti, la trattazione si sviluppa con l'esame dei singoli reati di false comunicazioni sociali, di cui all'art. 27 del decreto legislativo; di corruzione dei revisori, di cui all'art. 28; di impedito controllo, di cui all'art. 29; di percezione di compensi illegali, di cui all'art. 30; e di illeciti rapporti patrimoniali con le società assoggettate a revisione, di cui all'art. 31.

Giurisprudenza di merito 1995

Diritto penale delle società Giovanni Canzio 2014-03-14 L'opera, articolata in due volumi, analizza approfonditamente i profili sostanziali e processuali del diritto penale societario. Il primo volume è incentrato sull'esame delle disposizioni penali in materia di società commerciali e contiene un'ampia trattazione dedicata ai reati di abuso di informazioni privilegiate e alla manipolazione di mercato. Specifica attenzione è stata prestata alle nuove norme in tema di corruzione. Il secondo volume affronta, sotto il profilo processuale, dall'azione civile nel giudizio penale 'de societate' alla consulenza tecnica in materia contabile, dall'acquisizione delle prove all'estero al procedimento penale a carico delle società ai sensi del d.lgs. n. 231/2001, studiato in ognuna delle sue fasi. STRUTTURA DELL'OPERA TOMO I I SOGGETTI - I CRITERI PER L'INDIVIDUAZIONE DEL SOGGETTO RESPONSABILE IN AMBITO SOCIETARIO: L'ESTENSIONE DELLE QUALIFICHE SOGGETTIVE LE FALSITÀ - LE FALSE COMUNICAZIONI SOCIALI - LE FALSITÀ NELLE RELAZIONI O NELLE COMUNICAZIONI DEI RESPONSABILI DELLA REVISIONE LEGALE - L'IMPEDITO CONTROLLO LA TUTELA PENALE DEL CAPITALE SOCIALE - INDEBITA RESTITUZIONE DEI CONFERIMENTI - L'ILLEGALE RIPARTIZIONE DEGLI UTILI E DELLE RISERVE - LE ILLECITE OPERAZIONI SULLE AZIONI O QUOTE SOCIALI O DELLA SOCIETÀ CONTROLLANTE - LE OPERAZIONI IN PREGIUDIZIO DEI CREDITORI - L'OMESSA COMUNICAZIONE DEL CONFLITTO D'INTERESSI GLI ALTRI ILLECITI - LA FORMAZIONE FITTIZIA DEL CAPITALE SOCIALE - INDEBITA RIPARTIZIONE DEI BENI SOCIALI DA PARTE DEI LIQUIDATORI - INFEDELTÀ PATRIMONIALE - LA CORRUZIONE TRA PRIVATI - L'ILLECITA INFLUENZA SULL'ASSEMBLEA - OSTACOLO ALL'ESERCIZIO DELLE FUNZIONI DELLE AUTORITÀ PUBBLICHE DI VIGILANZA GLI ILLECITI AMMINISTRATIVI - L'OMESSA ESECUZIONE DI DENUNCE, COMUNICAZIONI O DEPOSITI - L'OMESSA CONVOCAZIONE DELL'ASSEMBLEA IL TRATTAMENTO SANZIONATORIO - LA CIRCOSTANZA ATTENUANTE E IL TRATTAMENTO SANZIONATORIO IN GENERALE - LA CONFISCA LA TUTELA PENALE DEL MERCATO - L'ABUSO DI INFORMAZIONI PRIVILEGIATE - L'AGGIOTAGGIO E LA MANIPOLAZIONE DEL MERCATO LA RESPONSABILITÀ DA REATO DEGLI ENTI - LA RESPONSABILITÀ DA REATO DELLE SOCIETÀ: PRINCIPI GENERALI E CRITERI IMPUTATIVI NEL D.LGS. N. 231/2001 - MODELLI DI ORGANIZZAZIONE ED ESENZIONE DI RESPONSABILITÀ: ASPETTI PRATICI ED OPERATIVI - I REATI PRESUPPOSTO - I GRUPPI DI SOCIETÀ TOMO SECONDO L'ACCERTAMENTO DEI REATI SOCIETARI - LA COMPETENZA A CONOSCERE DEI REATI SOCIETARI - LE CONDIZIONI DI PROCEDIBILITÀ - L'AZIONE CIVILE NEL GIUDIZIO PENALE DE SOCIETATE - LA CONSULENZA TECNICA E LA PERIZIA IN MATERIA CONTABILE - L'ACQUISIZIONE DELLA PROVA ALL'ESTERO E I PROFILI TRANSNAZIONALI IL PROCESSO PENALE ALLE SOCIETÀ - I PRINCIPI GENERALI DEL PROCEDIMENTO - LE INDAGINI E L'UDIENZA PRELIMINARE - LE MISURE CAUTELARI - I PROCEDIMENTI SPECIALI - IL GIUDIZIO E LE PROVE - LA FASE DELLE IMPUGNAZIONI - LA FASE DELL'ESECUZIONE

La giustizia penale rivista critica settimanale di giurisprudenza, dottrina e legislazione 1916

Immigrazione e reati culturalmente motivati Fabio Basile 2010

Diritto penale dell'economia Cadoppi 2019-12-05 DIRITTO PENALE DELL'ECONOMIA, in 2 tomi, approfondisce i vari tipi di reati legati all'economia: - I reati societari: False comunicazioni sociali; Impedito controllo; Operazioni in pregiudizio dei creditori; Infedeltà patrimoniale - I reati tributari: Elusione fiscale; Dichiarazione infedele; Emissione di documenti per operazioni insistenti; Contrabbando; Riciclaggio e autoriciclaggio - I reati bancari: Tutela della trasparenza bancaria - I reati fallimentari: Bancarotta; Ricorso abusivo al credito; Reati del curatore fallimentare; Mercato di voto; Falso in attestazioni e relazioni - La responsabilità degli enti e il processo a carico degli enti - I reati ambientali - I reati in materia di lavoro Il diritto penale dell'economia è uno dei settori più in evoluzione, in chiave non solo nazionale, ma anche europea ed internazionale. A causa della crisi economica degli ultimi anni c'è stato, infatti, l'accentuarsi delle bancarotte, il moltiplicarsi dei reati tributari, la revisione dei reati contro la pubblica amministrazione. Tra le ultime novità legislative si segnalano la c.d. Legge 'Spazza-corrotti' (l. n. 3/2019), il nuovo Codice della crisi d'impresa (d.lgs. n. 14/2019). Aggiornato fino al d.l. 26 ottobre 2019, n. 124 Disposizioni urgenti in materia fiscale e per esigenze indifferibili.

Diritto penale delle società Luigi Domenico Cerqua 2016-06-20 Questa nuova edizione offre un quadro aggiornato e completo della disciplina dei reati societari, alla luce dei più recenti interventi normativi e giurisprudenziali, e analizza le singole fattispecie attraverso la lente del processo penale, facendo emergere i problemi di maggior rilievo sull'accertamento degli illeciti e prendendo in considerazione le concrete prassi giudiziali. Il 'processo' diviene filo conduttore del volume e l'inedita prospettiva attraverso cui osservare la risposta penale alle fenomenologie criminali di stampo economico. PRIMA PARTE: sono affrontate le questioni interpretative legate al rito per i delitti societari (dalla competenza alla parte civile, dalla consulenza tecnica alla cooperazione giudiziaria internazionale). SECONDA PARTE: esamina i reati e gli illeciti amministrativi previsti dal codice civile e dalla legislazione speciale (dal "nuovo" falso in bilancio all'impedito controllo, dall'insider trading alla manipolazione del mercato). ULTIMA PARTE: dedicata alla responsabilità "amministrativa" delle persone giuridiche (d.lgs. n. 231/2001), sia sotto il profilo sostanziale sia nell'ottica del procedimento de societate. Un'opera che per completezza sistematica e originalità di approccio si inserisce tra le migliori pubblicazioni sul tema apparse nel nostro Paese.

I reati societari La riforma delle false comunicazioni sociali Carlo Zaza 2015-10-09 Un instant book con le prime considerazioni sui contenuti e gli effetti della recentissima riforma della normativa sui reati di false comunicazioni sociali.

Abuso di mercato e informazione economica Caterina Malavenda 2007

Digesto delle discipline penalistiche 1987

Studi in onore di Giorgio Marinucci Emilio Dolcini 2006

Manuale di diritto penale. Parte speciale Domenico Carcano 2010

Leggi penali complementari Tullio Padovani 2007

Recueil Des Cours, Collected Courses, 1968 Academie De Droit International De La Ha 1969 The Academy is a prestigious international institution for the study and teaching of Public and Private International Law and related subjects. The work of the Hague Academy receives the support and recognition of the UN. Its purpose is to encourage a thorough and impartial examination of the problems arising from international relations in the field of law. The courses deal with the theoretical and practical aspects of the subject, including legislation and case law. All courses at the Academy are, in principle, published in the language in which they were delivered in the "Collected Courses of the Hague Academy of International Law .

Lezioni di economia politica del Prof. Augusto Graziani, anno scolastico, 1901-1902 Augusto Graziani 1902

I reati societari Zaza Carlo 2015-01-24 Si intende offrire al lettore una descrizione analitica su un argomento oggetto di recenti modifiche legislative e di attuale interesse per le sue connessioni con le problematiche della pubblica economia.

Iustitia 1992

Il nuovo diritto penale dell'economia Roberto Zannotti 2008

Accessi, ispezioni e verifiche fiscali - Guardia di Finanza Avv. Renato Braconi 2023-11-06 Il presente contributo si basa sull'impianto ricognitivo-operativo di cui all'esteso Manuale C.G. G.d.F. - Circ. 1/2018 e si pone rispetto ad esso in rapporto di selezione, chiarificazione, specificazione, integrazione normativa e giurisprudenziale ed aggiornamento al 2023, con riferimento alla tematica delle verifiche fiscali. Muovendo, pertanto, da una visione interna al Corpo militare, coordinata con la legislazione di settore e l'interpretazione pragmatica della giurisprudenza, costituisce sofisticato strumento teorico-pratico per la formazione del personale amministrativo aziendale e degli esperti fiscali, al fine di fronteggiare, reattivamente e con efficacia, eventuali verifiche fiscali in atto.

Compliance - Responsabilità da reato degli enti collettivi aa. vv. 2019-09-12 D.Lgs. n. 231/2001 Banche, intermediari finanziari, assicurazioni Reati transnazionali Ambiente e Sicurezza del lavoro Anticorruzione e misure di prevenzione Whistleblowing Il Commentario offre una sintesi multidisciplinare dei tanti profili eterogenei di compliance aziendale e di responsabilità amministrativa degli enti. Analizza, in maniera rigorosa, i molti problemi interpretativi posti in essere dalla normativa, che spaziano dalla parte generale alla parte speciale del diritto penale, al diritto penale complementare, al diritto processuale penale, e che si intersecano con questioni, anch'esse dalle rilevanti implicazioni teoriche e pratiche, di natura societaria, lavoristica, amministrativistica, nonché di matrice economico-aziendale. Per questo, oltre al corpo delle disposizioni del D.Lgs. n. 231/2001 e delle norme regolamentari (Sezione I), si è aggiunta un'ampia "parte speciale", che comprende: l'amministrazione giudiziaria dei beni sequestrati e confiscati (Sezione II) le norme che prevedono la responsabilità degli enti collettivi o introducono varianti anche di natura processuale per i procedimenti a carico di enti creditizi, di società di intermediazione finanziaria, di società di gestione del risparmio e di società di investimento a capitale variabile, nonché nell'ambito della disciplina del codice delle assicurazioni private (sezione III) l'analisi della responsabilità per reati transnazionali (Sezione IV) l'analisi della responsabilità per reati ambientali (Sezione V) l'analisi della responsabilità in tema di sicurezza del lavoro (Sezione VI) la prevenzione della corruzione (Sezione VII) la prevenzione del whistleblowing (Sezione VIII) le norme del c.d. codice antimafia, che interferiscono con la responsabilità degli enti (sezione IX) le procedure investigative esterne, da parte della polizia giudiziaria e del pubblico ministero (Sezione X) le procedure investigative interne all'ente (Sezione XI).

La ragione economica delle leggi ovvero i principii del diritto positivo e dell'amministrazione pubblica nelle attinenze coll'economia politica libri tre 1874

La cognizione e la competenza del giudice Gian Marco Baccari 2011

Regulating Fraud Across Borders Edgardo Rotman 2021-02-25 At a time when financial crime routinely crosses international boundaries, this book provides a novel understanding of its spread and criminalisation. It traces the international convergence of financial crime regulation with a uniquely comparative approach that examines key institutional and state actors including the European Union, the International Organization of Securities Commissions, as well as the United States, the United Kingdom, Switzerland, France, Italy and Germany, all countries that harbour some of the most influential stock exchanges in the Western world. The book describes and documents the phenomenon of internationalisation of securities frauds - such as insider trading and market manipulation - and the laws criminalising those acts, most notably those responding to recent dramatic transformations in securities markets, high frequency trading, and benchmark manipulation. At the European level, it shows the progressive uniformisation of laws culminating in the 2014 European Union Market Abuse Regulation. The book argues that criminal prohibitions against internationalised market abuse must be understood as an economic and legal imperative to protect financial markets against activities that imperil its integrity, compromising the confidence of investors and thus affecting the economy as a whole. The book is supported by an extensive review of the most significant scholarship in each country.

Enciclopedia del diritto Angelo Falzea 1958

Reati e responsabilità degli enti. Guida al d. lgs. 8 giugno 2001, n.231 Giorgio Lattanzi 2010

Il diritto penale fra norma e società. Scritti 1956-2008 Antonio Pagliaro 2009

La sentenza penale. Struttura e casistica Carlo Zaza 2011

Bollettino ufficiale del Ministero di Grazia, Giustizia e dei Culti 1919

Dei delitti e delle pene 2000

L'economista gazzetta settimanale di scienza economica, finanza, commercio, banche, ferrovie e degli interessi privati 1915

Reati e crisi di impresa Monteleone, D'Amore, Di Vizio 2021-12-16 L'ultimo volume della collana Reati e Impresa focalizza l'attenzione sulle rilevanti novità introdotte dalla legislazione emergenziale e il notevole impatto avuto nell'ambito della gestione della crisi di impresa; si concentra l'attenzione sul D.L. 118/2021 - così come convertito in L. 147/2021 - e sul nuovo istituto della "composizione negoziata", che nell'introdurre la figura dell'esperto-facilitatore, ha profondamente innovato l'istituto dell'allerta, connotandolo, fortemente, del profilo di negoziabilità. In un ambito economico di crisi degli investimenti e di mancanza di risorse necessarie per procedere alla ristrutturazione delle imprese, la filosofia di fondo della riforma viene valutata nell'ottica del più ampio salvataggio delle stesse e della loro continuità, senza sottacere dei rilevanti profili di responsabilità dei protagonisti di scena, esperto in primis. In tale contesto socio-economico il fenomeno delle infiltrazioni criminali viene tratteggiato unitamente al sistema di contrasto nazionale alle medesime (prevenzione amministrativa ovvero le misure interdittive antimafia e di prevenzione giudiziaria). Gli istituti del codice antimafia sono attentamente vagliati e sono esaminate le interferenze con le procedure concorsuali, senza tralasciare le prospettive di riforma. Da ultimo, sono analizzate le fattispecie delittuose del diritto penale concorsuale, così come novellate dal CCII e successive integrazioni e modificazioni. Gli istituti sono illustrati con grande completezza e assoluto aggiornamento, con numerosi riferimenti giurisprudenziali e ampia casistica, senza trascurare le criticità esegetiche poste in evidenza dalla riflessione dottrinale. Il diritto giudiziale evolve grazie alla realtà economico-sociale ma per fortuna, soprattutto, sotto l'impulso del pensiero critico.

La giurisprudenza sul Codice civile. Coordinata con la dottrina Cesare Ruperto 2009

Un'indagine empirica presso il tribunale di Milano Alberto Alessandri 2011

La criminalità economica organizzata Andrea Di Nicola 2006

The Role of Fraternity in Law Adriana Cosseddu 2021-12-05 This collection discusses the concept of fraternity and examines the issue of its role in law. Since the end of World War II, fraternity has been cited in several national constitutional charters, in addition to the United Nations Universal Declaration of Human Rights. But is there space for fraternity in law? The contributions to this book form an ideal "bridge" between the past and present to trace the different pathways taken to address the meaning of fraternity, and to identify its possible legal relevance. The book lays out paths that have placed fraternity in varied and challenging legal contexts in an age of globalization and conflict, where the multiplicity of national

and supranational sources of law seems to show its inadequacy to govern complexity, and coexistence between diversities that appear irreconcilable. The purpose is not to recover fraternity as a forgotten principle, but to reimagine it today to address the aim and force of law within a plurality of cultures. The analysis considers a possible universal dimension that models unity within diversity, and aspires to serve as a prologue to a transition from research to dialogue between different legal systems and traditions. The book will be of interest to academics and researchers working in the areas of Comparative Law, Legal History and Legal Philosophy.

Il reato di false comunicazioni sociali a cinque anni dalla riforma: temi e questioni Rosa Pezzullo 2021-03-04 Il lavoro dopo un'analisi storica e un confronto con la disciplina degli altri stati europei e nordamericani con riferimento specifico alle modalità attraverso le quali si realizza "la trasparenza dell'informazione societaria" affronta con una serie di saggi, anche scorponabili dal contesto unitario e coordinato dell'opera e, con una corposa casistica giurisprudenziale, l'analisi della legge n. 69/2015, recante "Disposizioni in materia di delitti contro la pubblica amministrazione, di associazioni di tipo mafioso e di falso in bilancio".

Il Codice di commercio 1927

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