

## **Theory of Criminal Liability**

Liability in law signifies the obligation or accountability of an individual for a wrongful act, creating a binding necessity (*vinculum juris*) between the wrongdoer and the remedy mandated by the state. This authority, derived from the state's ultimate will, enforces order, sometimes through physical means against noncompliance. Liability emerges as either civil or criminal; civil liability enables a plaintiff to enforce a personal right, whereas criminal liability involves an exposure to criminal proceedings that directly seek to penalize the offender's wrongdoing.

Criminal responsibility follows a foundational principle captured in the maxim *actus non facit reum nisi mens sit rea*, signifying that both the act and a culpable state of mind are required for criminal guilt. This dual requirement comprises the material condition, or the commission of an act by the defendant, and the formal condition, or *mens rea*—the guilty mind with which the act was undertaken. Thus, accountability generally stems from actions personally carried out rather than from the acts of others or from events detached from human action. This distinction between material and formal wrongdoing has roots in moral philosophy, where the wrongful nature of an act hinges on both the act itself and the doer's mental state.

The *mens rea* encompasses two critical mental states: intention and negligence. Criminal liability attaches only to wrongful acts done with willfulness or negligence, creating the necessary union of act and guilty mind. Exceptions, such as accidents or unavoidable mistakes, typically exempt individuals from criminal responsibility, unless a law explicitly assigns liability despite the absence of intent or negligence.

### **The Subject of a Criminal Offense**

Historically, criminal liability required that the individual possess both will and understanding. Only human beings, recognized by law as capable of distinguishing right from wrong, could bear criminal responsibility. Although archaic practices sometimes imposed penalties on animals or inanimate objects for wrongdoing, contemporary law restricts penal responsibility to entities with conscious will and understanding, emphasizing personal accountability.

The evolution of corporate structures led to debates on whether legal persons, such as corporations, could bear criminal liability. Initially, corporations were immune, as they lacked will and body. However, with increased corporate influence, legal reforms in England and elsewhere allowed corporations to be prosecuted for certain crimes, primarily through fines or financial penalties. This adaptation enables the law to hold companies accountable without imposing physical punishments, aligning corporate actions with personal liability principles.