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A comparative study of civil liability cases of managers of joint stock companies in Iran and the United States

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ABSTRACT: Learn more about the civil and criminal liability of the directors of a private joint stock company The responsibility of managing a joint stock company is the responsibility of the company's board of directors and is generally not chosen by all shareholders. Their rights and responsibilities are such that they bear the management of the company alone and none of the shareholders, even those who have voted in favor of all of them in the selection of directors, have the right to interfere in the affairs of the company. It is the responsibility of the company's board of directors and is generally not elected by all shareholders. Their rights and responsibilities are such that they alone bear the management of the company, and none of the shareholders, even those who have voted in favor of all of them in the election of directors, have the right to interfere in the affairs of the company. Pursuant to Articles 1 and 2 (LAG), the Board of Directors is a representative of a joint stock company and performs legal acts within the scope of the company, the framework of the law, the articles of association, the approvals of the general assemblies, the name and the account of the company.

***Keywords*:** Civil Liability, Managers, Joint Stock Company, Iran, USA.

INTRODUCTION

Legal liability is divided into two types, civil and criminal. Whenever a person inflicts material or moral damage on another, he is obliged to compensate the damage caused by his action, which is called civil liability, and according to the rules of civil liability, anyone who harms another must compensate it. Due to the special status of managers and duties and powers To the extent that they are involved in the management of the company, and in order to protect the interests and rights of third parties in the transaction with the company, the legislature has exceeded the scope of general rules for the responsibility of managers and has given greater responsibility to managers. Harmful actions or refusal to take necessary actions in cases where there is damage to the company (act and omission), can lead to legal liability for managers. At the beginning of the civil and criminal liability of managers, we must say the responsibility of managers and CEO, responsibility It is based on error. Therefore, in order for a manager or CEO to be held responsible, they must have made a mistake while performing their duties, and this mistake has caused a loss; What is difficult to distinguish in practice, according to the general rules, is to prove the manager's error and that there is a causal relationship between the error and the loss with the claimant. The guarantee of civil liability is the obligation to fulfill the obligation and compensation.

Pursuant to Article 1 of the LAC, the powers of the Board of Directors are complete and it has well anticipated the rights of third parties to the transaction with the company. Restriction of directors' powers is valid only in accordance with the company's articles of association and the decisions of general meetings, and is considered invalid in the face of third parties. Therefore, if a manager concludes a contract outside the company's affairs or the approvals of general meetings and thereby causes damage to the company and shareholders, the company and interested parties (shareholders) can prove the fault of the offending managers and in accordance with the rules governing liability. The contractor should claim damages. Article 3 of the Commercial Code, stating the full principle

of authority for the board of directors, stipulates that third parties can establish financial relations with the joint stock company and ensure that the joint stock company is responsible for all obligations of its directors. They have taken over. The commercial law suffices to this extent and does not allow third parties to enter into financial and non-financial relationships or to make previously concluded transactions that have been done correctly in accordance with legal principles, without observing the regulations on how to select company managers. According to the Commercial Code, third parties can not invalidate previous contracts concluded by the CEO due to the wrong choice of the CEO. In other words, all contracts that are concluded at the time of each of the directors of a special joint stock company can be invoked. In this regard, Article 5 (LAQ) stipulates: "All actions and actions of the managers and CEO of the company against third parties are effective and valid and can not be based on the non-implementation of the formalities of their selection plan "According to Article 135 (LAQ), all the actions and activities of the CEO of a private joint stock company are valid, even if he has been selected incorrectly." He has influence and credibility with third parties, but since the powers of the CEO are vested in the board of directors, all of his actions, to the extent that he has delegated, are credible to third parties and not all matters referred to in Article 1. The authority to do so has been given to the board of directors. If the board of directors has given full authority to the CEO in relation to the affairs of the company, his actions and actions towards third parties have influence and credibility. The members of the board of directors and the managing director of the company may not participate in the transaction with the company or on the company's account directly or indirectly and without the permission of the board of directors or be a party to the transaction. Article 2 (LAQ) stipulates The amount of collateral shares is vaguely mentioned in the names of the managers and it seems that the prediction of a significant amount of collateral in relation to the company's capital has caused the managers to be more careful in managing the company's affairs because according to the mentioned article, in case of fault, Managers will be responsible for compensating the damage to the company.

Problem Statement:

Managers are solely and jointly and severally liable for any damage to the company that is not due to their fault or fault, depending on whether the damage is caused by their individual or collective action. Article 142 of the amendment bill states in this regard: The directors and the managing director of the company are liable to the company and third parties for violating the legal provisions or the articles of association of the company or the approvals of the general assembly, individually or jointly, and the court To compensate. The above article does not mention the loss. However, according to the last part of the article, which leaves the determination of the limits of responsibility of each of the offending managers to the court, it can be seen that in order to define and determine this responsibility, damages must have been incurred. Usually a lawsuit is filed by the board against the offending manager or managers. Accepts. However, if the offending directors have a majority of votes on the board and represent a majority of the shares, the legislator has prescribed the possibility of filing a lawsuit in the name of the company in order to observe the situation of minority shareholders and prevent their rights from being violated. According to Article 276 of the Trade Law Amendment Bill 1987: (A person or persons whose total shares are at least one fifth of the total shares of the company can be in the name and on behalf of the company and at his own expense against the chairman or all or some members of the board in case of violation or fault of the chairman and members of the board of directors or CEO. The board of directors and the managing director should file a lawsuit and demand compensation for all the damages caused to the company.) If the chairman or any of the board members or the managing director is sentenced to compensate the company damages and pay the court costs, the ruling will be executed in favor of the company. Which will be refunded by the plaintiff from the amount owed to him. In case of conviction, the plaintiffs are responsible for paying all costs and damages. Article 143 of the Amendment Bill of the Trade Law of 1987, seems significant and important in this regard, although this article is the responsibility of managers, leading to the termination of the company and Or it refers to the announcement of its cessation after the dissolution of the company, but in its kind it is a turning point in the legislation. According to this article: If the company goes bankrupt or after the liquidation it becomes clear that the company's assets are not sufficient to pay its debts, the competent court may, at the request of any interested party, determine that the company's bankruptcy or insufficient company assets Has been the cause of his violations, individually or jointly, to pay the part of the debt that cannot be paid from the company's assets. However, the application of this article requires several conditions:

First, the company must go bankrupt or, after liquidation, be found to have insufficient assets to pay its debts, in other words, be found to have ceased.

Second, the entry of a judicial official into the case is possible only at the request of any interested party. Because the case is not a case of public prosecutor interference, especially since the case does not have a criminal character.

Third, the managers whose bankruptcy or insufficiency of assets to pay the debts due to their violations are liable individually or jointly (as the case may be) for the payment of the debts.

Fourth, this liability will be to the extent of debts that are unpaid due to the deduction of assets. In fact, there is no relationship between the amount of damages caused by managers with their violations and the amount of debts that are imposed on them due to the impossibility of payment. This sentence, while it is against the rule, is a regulation in its own kind. In addition to the above, the company's managers are not liable for damages resulting from their performance under general legal rules, including civil law, civil liability or commercial law, and are required to compensate for the losses incurred.

Importance and necessity of research:

In what case will the managers of joint stock companies be responsible for their actions against the company and third parties? To answer this question, first refer to the bill amending part of the Article Commercial Code. According to this article, the directors of a joint stock company will be liable to the company and third parties if they violate the legal regulations or the articles of association of the company or the approvals of the company's assemblies. In this regard, the following should be considered:

1. Violation of the law in this article is mentioned in a general way and as a result, it includes all the laws of a country, both civil and criminal.
2. The liability of the managers is subject to violation of the provisions of the articles of association and violation of the company's meetings (including the company's general meetings and the meetings of the board of directors).

Given the above explanations, it should be noted that, firstly, the scope of responsibility of managers is relatively "wide. Secondly, this type of responsibility of company managers is outside the general rules governing civil liability. One of the questions that arise about the responsibility of managers According to Article 142 of the bill amending part of the commercial law, what will be the responsibility of the company's managers if the articles of association or the decisions of the general assemblies are in conflict with the laws? In answer to this question, it should be noted that the same The articles of association of companies can not be regulated against the law, the decisions of the assemblies can not be in conflict with the articles of association of companies, and if the directors of the company encounter such cases, they must take the necessary measures to amend the articles of association or annul the decisions of the assemblies. Otherwise they will have joint or individual responsibility in accordance with the same article.

In what case will the managers of joint stock companies have joint and several liability? Documented in Article 143 of the bill amending part of the Commercial Code will be the responsibility of the directors of joint stock companies "individually or jointly" if their performance has led to the bankruptcy of the company or if the company goes bankrupt, insufficient assets of the company as a result of their performance.

Joint liability is when the directors are jointly and severally liable to the company and third parties, meaning that they are jointly and severally liable to each of the directors, but joint and several liability means that each of the directors is liable for all debt or compensation. If they suffer losses only due to the poor performance of the managers of a joint stock company, one of the ways to compensate for the loss of the company is from the place of collateral of these managers, which legally "these shares until the balance sheet of the company's profit and loss is approved." The performance of managers will be determined by the inspectors. And if the result of the harmful performance of the managers is determined after the release of the collateral shares, it seems that it is subject to the general rules of civil liability and needs to file a lawsuit against the relevant manager.

Civil liability of directors of joint stock companies

Civil liability of managers in joint stock companies is one of the most important issues in business law, which is expanded depending on the type of relationship between managers and companies. According to some managers, they are considered as lawyers or representatives of the company, and some of them are considered as managers of companies. The obligations of the directors, whose responsibility is subordinate to it, arise from the customary rules and regulations of the company management contract, articles of association and approvals of general assemblies, which must be considered in relation to the company and its third parties. The principle is based on the full discretion of managers third parties in good faith, which does not accept any restrictions, and the civil liability of managers in both Iranian law and the common law system is based on fault, which in some cases assumes several joint responsibilities. But in common law, the principle is the joint and several liability of directors, which covers a wide range of responsibilities in both legal systems. In international relations, the law governing the liability of directors is sometimes the law of the company, sometimes the local law of loss and sometimes the place of conclusion. The agreement between the interpretations provided by Article 968 of the Civil Code affects the acceptance of the law of choice of the parties.

Civil liability of managers of joint stock companies in Iran

Although the management of a joint stock company is the responsibility of the people who have taken over the management of the company under the name of the board of directors, but these directors are not usually elected by all shareholders (this rarely happens) and yet the management of the company is the responsibility of none of them. Shareholders do not even have the right to interfere in the affairs of the company, even those who voted for all of them in the election of directors. Pursuant to Articles 1 and 2 (LAQ), the board of directors are representatives of the joint stock company and perform legal acts in the name and on behalf of the company within the scope of the company and within the framework of the law, articles of association and approvals of general assemblies. And for this reason, the relationship between managers and the company is a contractual relationship that is mostly interpreted and analyzed in the form of agency theory. Article 3 (LAQ) while stating the principle of completeness of the powers of the board of directors, at the same time has considered the rights of third parties to the transaction with the company, thus stating (... limiting the powers of managers in the articles of association or by The decisions of the general meetings are valid only in terms of the relations between the directors and the shareholders and are invalid and invalid in the presence of third parties.) Therefore, if a director outside the subject of the company or the approvals of the general meetings tries to conclude a contract and through this to the company and Damage to shareholders. The company and interested parties (shareholders) can claim compensation in accordance with the rules governing contractual liability and by proving the fault of the offending managers.

In the above case, in addition to the directors and shareholders, other persons are also seen as third parties. Should these people, who are often unaware of the work of the company and its managers and shareholders, in case of damage to them, like the company and shareholders, have to prove the guilt of the company's managers to claim their rights? And whether third parties, if for some reason or another are dissatisfied with the terms of the contract they have correctly entered into with the company and wish to terminate it, can claim the annulment of the said contract for reasons related only to the company and the actions of the directors? To show? The amended bill of the Law of Experiences, approved within the framework of special criteria, answers the above-mentioned two questions in the negative. The reference to what has been mentioned above will be examined under the following three statements.

The bill amending the Commercial Code in Article 3, by stating the full principle of the board of directors, has given the third parties the relief to establish financial relations with the joint stock company under the said principle and regardless of the restrictions set for the board outside the mentioned article. . And ensure that the joint stock company is responsible for the obligations that its managers have assumed to third parties. The legislature is content with this and does not allow third parties, based on non-compliance with the rules governing the selection of company directors, to interfere in financial and non-financial relationships or to enter into previously concluded transactions that have been properly performed in accordance with legal principles. For example, the election of the board of directors, which is legally ordinary with the general assembly, should be done by the extraordinary general assembly, or a person should be elected to the managing director of the company whose bankruptcy order has already been issued by a competent court. Third parties may not invalidate a previous contract entered into by the said CEO because the selection of the CEO has not been done correctly. In this regard, Article 4 (LAQ) has stipulated as follows: (All actions and actions of the directors and CEO of the company against third parties are effective and valid, and their actions and actions can not be excused due to the lack of formalities related to their selection plan. It was considered invalid. A few points about this article can be mentioned.

First, some jurists believe that although this article has influenced and validated all the actions and actions of the CEO, such as the actions and actions of the board of directors against third parties, but because the powers of the CEO are appropriated by the board. Therefore, all the actions of the CEO within the limits delegated to him are valid and valid against third parties and not regarding all the matters that Article 1 has been authorized to the Board of Directors. Obviously, if the board of directors has given full authority to the CEO to carry out the affairs of the company, the actions and actions of the said CEO will have influence and validity towards third parties within the scope of Article 1. What is the result of a company that has acted outside its authority? To clarify the issue, we follow the example of the bankrupt CEO mentioned at the beginning of the article. The CEO did not meet the requirements of the CEO, but he was selected for this position. According to the regulations governing the contracts, this CEO has concluded a contract with a third party (Rashid, Aqil, Adult and Mukhtar). The subject of the contract is also approved by the board of directors and the contract formalities have been performed at the company according to the articles of association and relevant regulations. The contract of the mentioned company or third party regrets concluding the contract for various reasons. Are the company or the person in question really allowed to request the cancellation of the said contract, since the CEO did not meet the managerial conditions at the time of concluding the contract? If we refer to the explicitness and appearance of Article 2, we see that the legislator has explicitly considered the said transaction to be valid and valid. Therefore, the said transaction is not considered valid according to the explicitness

of this article (... it can not be considered as excuse for not performing the formalities related to the manner of selecting the CEO ...). It is true that the legislator in Article 2 only had an opinion on the board, which is a completely valid opinion. . But there is no reason to open the same opinion on Article 2. In this article, although the legislator has used the word (managers) as used in Article 2, but he has also immediately used the word (managing director) and has explicitly considered the managing director as equal to the board of directors. So how can we limit the (CEO) mentioned in this article to the powers delegated by the board of directors without any explicit or implicit restriction in this regard in the mentioned article. If we consider the effectiveness of this article, we realize that the legislator does not mean in this way to break the intimate relationship that has been established (by the CEO) and a third party (and it is proven) and in principle such a notion is not rational. Because if there is any doubt in the influence of the said contract in terms of the validity of the contract and the principles governing civil rights, the said article is not an obstacle. That is, the company or a third party is allowed to question the validity of the said contract based on the rules of civil law based on the contracts and not to influence the annulment of the dissolution, termination, termination, termination and ... and finally request the invalidity of some or all of it. It is unfair to violate the contract due to incorrect selection of the CEO and thus damage the rights of the company and inevitably the shareholders. The ruling does not accept the receipt, regardless of the fact that it does not agree with logic.

According to the general rules, a managing director who acts outside his authority or acts that cause damage to the company is liable to the company and the board of directors can only demand compensation for the damages and not the annulment of that act or action. Part 1 of Article 135 thus (all actions) And the actions of the directors and the CEO of the company against third parties are effective and valid. It states a general rule which is the rule of correctness of the actions of the directors and the CEO against third parties and in the next part of the article this statement and can not be excused. The implementation of the formalities related to the manner of their selection is considered invalid. Their actions and actions are considered invalid. It is considered that the legislator has not started the last part without mentioning its addressee. What person cannot invalidate their actions due to the lack of execution of the formalities related to the manner of selecting the members of the board of directors and the managing director?

And finally, if we want to determine the subject or subjects for the second part of Article, which person or persons should take the place of the subject? Third party participation of the managing director, members of the board of directors of the court of public or private authorities. If we pay attention to the explicit and fluent text of the mentioned article, the addressee of any of the mentioned persons (even their deputy) can be them. Therefore, no person, no person and no official can invalidate the formalities of the members of the board of directors and the managing director on the pretext of not carrying out the formalities.

Thirdly, it should be noted that the provisions of Article 1 only refer to the non-implementation of formalities related to the manner of election of members of the Board of Directors and the CEO and nothing else. Have not been managed and also the request to cancel the actions and actions of the CEO who is also not eligible for CEO management but has been elected by the Board of Directors will not be accepted according to Article 1 and according to Article 1 (LAQ) of litigation The above can not be heard. Because the provision of Article 2 regarding the validity of the actions and actions of the Board of Directors and the Managing Director, for whom the formalities related to their selection plan have not been observed, Article 3 has been assigned and the annulment does not include the actions and actions of the directors and CEO subject to Article 2.

Responsibility for the company's financial problems

It was said that the board of directors and the managing director of the company and third parties are responsible for violating the legal regulations or the articles of association of the company or the approvals of the general assemblies. (Article 4 (LAQ)) is the provision of such a responsibility to preserve the life of the company and is in fact a warning to company managers to be jealous of the company in their actions. So that the company does not suffer losses and inevitably goes bankrupt. Despite this notice, the company may be declared bankrupt due to losses incurred in accordance with legal regulations. Or the joint stock company is dissolved with the provision of one of the reasons for the dissolution of the company (the subject of Article 2 (LAQ)). In both cases, the legislator has held the members of the board of directors and the managing director (managers of the time) responsible for the company for which the company went bankrupt due to their violations, as well as if the company is dissolved and after the liquidation of the company is not enough to pay its debts. Article 4 (LAQ) stipulates in this regard: If the company goes bankrupt or after the liquidation it becomes clear that the company's assets are not enough to pay its debts, the competent court can at the request of any interested party of any of the directors Or to condemn the CEO, whose bankruptcy or insufficient assets of the company have in some way been the result of his violations, individually or jointly, to pay the part of the debt that cannot be paid from the assets of the company. According to the mentioned article:

Since the bankruptcy of a joint stock company occurs as a result of debt and non-payment, and in the case of liquidation of the company, Article 6 (LAQ) is the opinion of the company's debtor and the insufficiency of the company's assets to compensate it can be acknowledged that The purpose of the law is to protect the creditors who have not been able to receive their claim from the company. To demand of themselves. The beneficiary listed in this article includes any creditor who has been able to collect all or part of his claim. The shareholders of the company cannot file a lawsuit against the directors based on this article. Because the company's shareholders do not suffer from the insufficiency of the company's assets to pay the debts. Unless the shareholder of the company, like third parties, has entered into a contract with the company and has become a creditor in this regard. Bankruptcy, which is the subject of this article, can be caused by the members of the board of directors and the managing director violating the legal regulations or the articles of association of the company or the approvals of the general assembly, or it can also be caused by the management. For example, the board of directors or the CEO who is negligent in the management of the company or orders unnecessary purchases. Or hire incompetent people. The same is the case when after the liquidation of the company it becomes clear that the company's assets are not enough to pay its debts.

The responsibility of the members of the board of directors and the managing director in the mentioned article can be individual or joint, according to the judge. That is, the court can jointly convict all the responsible managers to pay the debts of the company to the convict or determine the share of each and condemn each of them individually. The amount of liability of the delinquent directors or managing director is limited to the part of the debts that is claimed and assets. The company will not be able to pay it. If the court jointly convicts the offending directors of paying the debts owed, each of the directors who pays the entire sentence has the right to refer to them for the share of each of the convicted persons. If he is a businessman himself, the beneficiary can apply to the court for bankruptcy if he is personally a businessman. (Article 2 of the Code of Criminal Procedure) and according to Article 2 of the Code of Civil Procedure, if after the liquidation or bankruptcy of the company does not satisfy the creditors, they can file a lawsuit against the violating managers and The legal person of a member of the board of directors is also subject to the provisions of this article and has joint and several liability with the natural person representing him. Article 2 in question is the drafting of the approved trade law amendment bill and in the approved trade law 1311 in the case of joint stock companies. No such rule was observed.

The following problems are significant in the governing body:

The word "partners" in Article 4 (LAQ) is not appropriate in joint stock companies because this word is specific to private companies and it is better to use the word "shareholder" instead. D) It happens on its own and without justification. If this will damage the stability of the management. Article 2 (L.A.Q.T) has made it difficult to understand the content in terms of writing and it is correct to predict the beginning of the article as follows: (Board members and CEO The company can not participate or participate in transactions with the company or on the company's account directly or indirectly without the permission of the board of directors of the party to the transaction, as well as if the said persons have management positions in another company ...) Civil liability to third parties When acting or making a decision outside the scope of participation in French law, the company holds the company liable to third parties, but in Iranian law it seems that the directors themselves are jointly and severally liable in this regard. The names of the managers in the 114 (LAQT) are vaguely mentioned and it seems that the prediction of a significant amount of collateral in relation to the company's capital will cause managers to be more accurate in the company's affairs because according to Article In case of fault, the mentioned managers are responsible for compensating the losses and damages to the company.

Governing body and legal problems

Public companies have a very effective economic and commercial role in domestic and foreign trade. The role of management to increase the activity and success of these companies in the capital market and create employment is of particular importance. The composition and organization of the supreme governing body in the law of Iran are the same as the United Kingdom and the United States, but in some countries, such as Germany, it is dual, ie it consists of a board of directors and a board of trustees. Inspired by German law, French law in July July's law accepted a combination of the two systems, and the founders were free to adopt a single or dual board system. It does not harm the stability of the management or in the case of the resignation of the manager or the intention of damages or the expiration of their management period, the civil liability for the perpetrator of the loss is not provided in the commercial law. In addition to the existing ambiguities, it needs to be rewritten

Civil Liability of Joint Stock Company Managers in the United States

In the United States, as in the United Kingdom, corporations referred to as corporations do not acquire legal personality unless their articles of association are registered. Under American law, shareholders have a lot of freedom

in running the company. Although the establishment and operation of corporations is governed by state law, the federal government has enacted laws to protect investors that give a commission called the Securities and Exchange Commission broad powers to disseminate information released by Examine important companies and control the way companies work in voting for shareholders. The decisions of this commission are in the form of regulations and are binding on companies. In 1993, a law entitled "Principles of Corporate Governance" was published in this country by the American Law Association in collaboration with the American Bar Association, which includes several ideas regarding Organizing the authority of the company's pillars, the duty of managers to be careful and honest in their work, was the mutual role of managers and shareholders. The basic idea in these principles, which is currently followed in European countries, is to separate the management of the company from the management of the company in such a way that the managers of the company, such as the CEO, both by the managers - in the strict sense of the word - and by The New York Stock Exchange has also set up an inspection committee to oversee the management and direction of the companies. In today's world, the importance of public joint stock companies and the strategic role of their managers has led to the necessary responsibilities and restrictions for managers in most countries by enacting appropriate laws. The purpose of this study is a comparative study of Iran and US laws to identify and identify weaknesses. And the strength of these responsibilities and limitations is to help realize the rights of shareholders. The principles of civil liability in different countries are based on almost the same theories, but in the American legal system (common law) there are different procedures depending on the type of liability. Theories of civil liability have changed. The limit of directors' authority in the United States is greater in the interests of shareholders than in Iran, and the role of inspectors is wider than in Iran. In order to realize the rights of shareholders. Labor, social and tax laws have increased the final costs of companies in both countries. The methods of compensation of shareholders also depend on the subject and are mostly in cash.

With the passage of the Declaration of Independence, the United States became an independent state in 1776. The independent states of this fledgling country, in order to continue their legal system, recognized the laws of the Commonwealth of England and accepted the laws called the Laws of the Commonwealth of England as part of their laws and became the United States of America with the signing of a single constitution in 1789. Were. However, the United States is not a purely communal system, and Congress is the federal legislature that, in addition to the legislature, passes various laws in federal affairs, each state because of the federal system. With the legislature, the judiciary, and the executive, they operate independently of the federal government. Civil liability in the United States remains largely commonplace, and in some cases federal law, but it should be noted that civil liability has been enacted in every state. Common law is its own right. Although states sometimes refer to each other's jurisprudence because of similarities, they are not required to follow other procedures and act independently. Some of these states, such as California and Louisiana, have been influenced by the European written law system and therefore have written laws on a variety of subjects, such as civil law. An important point to note is the effect of laws, especially federal laws, on common law and how they are combined in litigation. Laws in various fields have expanded so much that it can be said that in almost every civil liability lawsuit, one of the parties can refer to a law.

In American law, due to the spread and influence of economic analysis of law, civil liability is not only seen as a system for compensating the victims, but this branch of private law is primarily a mechanism for regulating the behavior of law enforcement officials. In some American law sources, the plaintiff in the civil liability lawsuit is referred to as the "private prosecutor", which is ironic that although the main motive of the plaintiff in the civil liability lawsuit is in his favor, but any sentence in the civil liability lawsuit, It also has social repercussions and is a factor in regulating the behavior of businesses and importers of potential losses, and even in regulating prices and improving the quality of goods. Obliging cigarette manufacturers to compensate smokers who have suffered from lung cancer causes the damage caused by this dangerous product to be included in production costs and the price of cigarettes not to fall and to be controlled.

Conclusion:

Management in public joint stock companies, which constitute the economic pillar of countries in the world, plays an important role in promoting and increasing the company's activity, production and job creation in the country, and the prosperity of the market and capital. Knowledge and art of management can be in the implementation of short-term (2 years) or long-term business plans that have been approved by the general assembly, mobility of production, industrial and service units such as land, air and sea transport, reducing unemployment, increasing exports And provides the country's economic prosperity. The manner in which directors are elected by the general assembly, the granting of broad powers in the management of directors, and the observance of accuracy and correctness, are some of the matters that lawyers pay attention to and the legislature for managers who can not use their powers to manage the company. Has envisaged severe civil liability to the extent that they compensate the damage to the company and shareholders from their personal property. This article first discusses the powers of managers in the

law of Iran, France, the United States and their civil and criminal liability, and then offers suggestions on existing legal deficiencies.

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