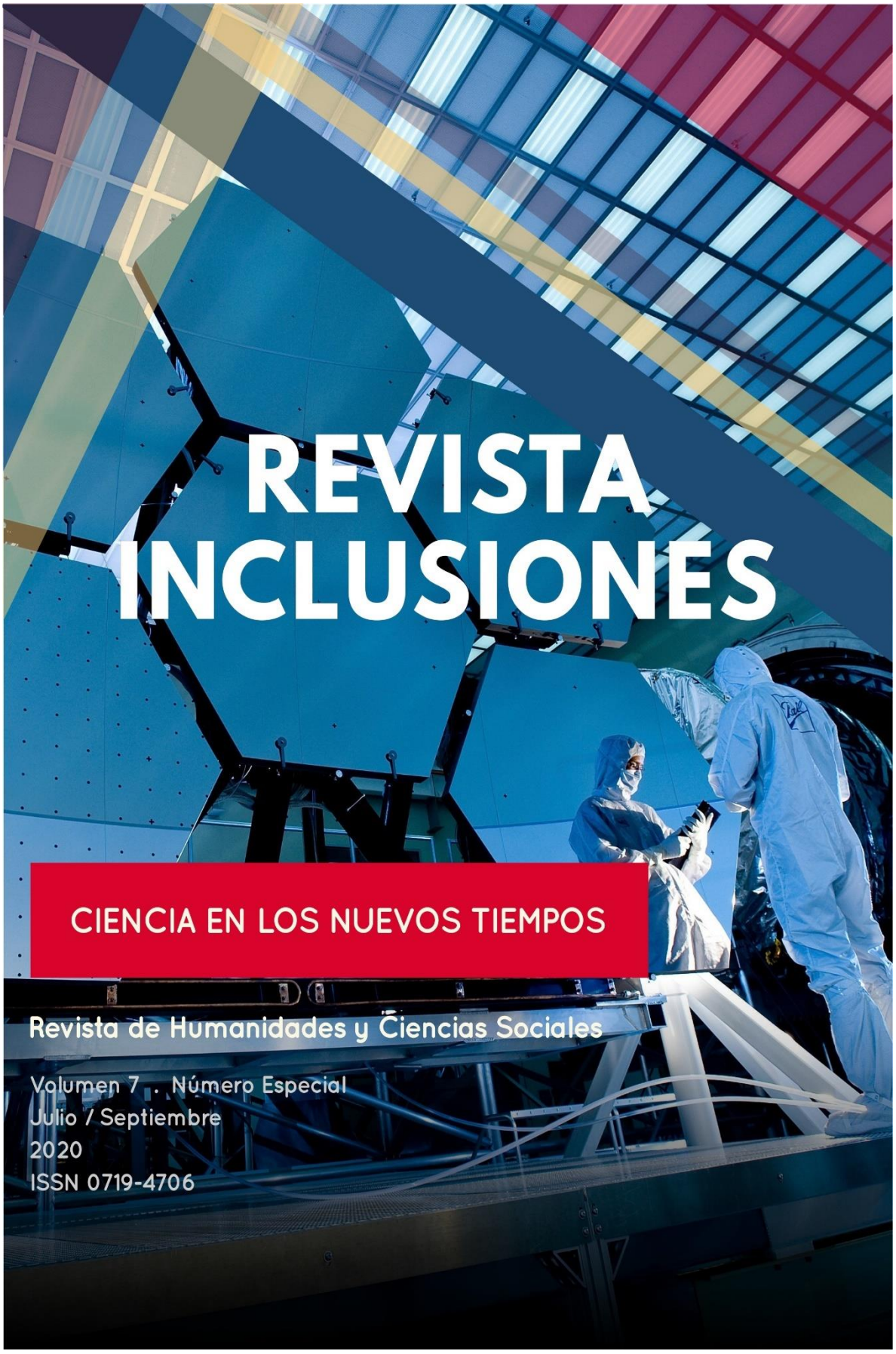

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PROPERTY LIABILITY OF THE GOVERNING BODIES OF A LEGAL ENTITY

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Abstract

The article analyzes the problems of bringing members of the governing bodies of a legal entity to property liability under the legislation of the Russian Federation and in international practice. The purpose of this work is to consider in detail the features of bringing the governing bodies of a legal entity to civil liability. Corporate relations involving legal entities of various organizational and legal forms in the Russian Federation have emerged and have been developing relatively recently. Thus, various aspects of these relations, such as the property liability of their participants, including the governing bodies of a legal entity, are not fully regulated. The lack of regulation negatively affects the activities of organizations and the protection of the rights of their participants and creditors, creates conditions for abuse, and requires the constant attention of the legislator to them to protect the legitimate interests of all participants in the above-mentioned relations.

Keywords

Legal entity – Property responsibility – Members of the governing bodies of a legal entity

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Introduction

Today, the issue of property liability of members of the governing bodies of a legal entity is acute as part of the development and reform of the civil legislation of the Russian Federation in theory and law enforcement practice of corporate law. The separation of ownership and management functions increases the requirements for professional managers while the complexity of business turnover creates the ground for possible abuse. The institution of responsibility of members of governing bodies of business entities is being applied more and more actively with the development of corporate forms of entrepreneurship in Russia.

The number of disputes concerning the liability of members of the governing bodies of a legal entity has been steadily increasing in recent years. However, many issues of regulation of their legal liability, including civil law, remain insufficiently regulated, which negatively affects the activities of business entities – legal entities, the protection of the rights of shareholders and other participants, creating conditions for further violations[1]. Today, the need to develop a legal mechanism for holding property directors and members of collegial executive bodies in practice arises not only in business companies but also in all legal entities whose governing bodies are involved in business relations.

The issues of regulating the grounds and the procedure for holding liable persons who are entitled to speak on behalf of a legal entity have remained for many years without the attention of the legislator, although the practice has required drastic changes[2].

The first major changes were made in this area in 2014, in the process of civil law reform. The adopted innovations in general significantly simplify the important task of protecting the interests of a legal entity and its participants from abuse by the legal entity's management bodies.

The right tone is set for the further development of this institution. At the same time, relations in the field of corporate governance are becoming much more complex. Thus, these legal relations require constant improvement to increase the efficiency of its functioning. More than five years have passed since the introduction of the new rules for holding members of the corporate body liable.

The judicial practice has been formed during this period, however, there are many questions and problems in law enforcement. Problems of law enforcement are also considered in special literature. The analysis of various aspects of this phenomenon is the

[1] N. V. Filinova; V. P. Filinov; O. N. Pogodina; V. A. Lunev y E. V. Luneva, “The socio-economic foundations of the development of contemporary economic innovations” Asian Social Science Vol: 11. num 6 (2015): 150-160; O. V. Rozhnova; Zh. A. Kevorkova; I. P. Komissarova; A. N. Mayorova y E. V. Luneva, “The role of trade in socio-economic development of crimea”, International Journal of Civil Engineering and Technology Vol: 9. num 12 (2018): 48-54 y S. A. Bobinkin; S. V. Matveeva; O. U. Dembitckaia; N. S. Akatova y N. V. Filinova, “The influence of individual psychological abilities on managerial activities of line managers”, Asian Social Science Vol: 11. num 7 (2015): 208-214.

[2] E. V. Luneva, “Key performance indicators (KPI) system in education”, Asian Social Science Vol: 11. num 8 (2015): 194-200; A. Mayorova; Z. Kevorkova; N. Sapozhnikova y E. Luneva, State and development of retail chains in the Russian regions. Proceedings of the 33rd International Business Information Management Association Conference, IBIMA 2019: Education Excellence and Innovation Management through Vision 2020. (Granada, 2019) y

subject of separate works of Russian scholars, for example, S.V. Borisova[3], M.S. Matvienko[4], Yu.A. Meteleva[5], and others.

However, the scope of responsibility of managers in corporate relations is so broad that there are still many problematic aspects that are not covered by existing research. Therefore, works aimed at analyzing these aspects, identifying unresolved problems, and trying to solve them are very relevant. The relevance of the study of various aspects of holding the management of a legal entity liable is primarily characterized by the fact that the profitability and financial stability of organizations are directly related to the conscientious and qualified activities of members of management and control bodies of economic entities.

The purpose of this study is to determine the status of the governing bodies of a legal entity as subjects of property liability, the types and measures of property liability, and the grounds for bringing these subjects to it, as well as the problems that occur in this sphere of relations. The research is also aimed at testing the hypothesis that theoretical provisions on the lack of independent civil legal personality of the governing bodies of a legal entity do not correspond to modern business and legal practice.

Methods

The dialectic method was taken as the main research method for this article, in which each legal phenomenon is considered in development, in constant motion. On its basis, the method of systematic analysis of the civil-legal category of property liability, in relation to corporate relations, was actively used. As a methodological complement to the system approach applied in the course of the study, a comprehensive analysis of the problems of this sphere of regulation and practical application was used. In the course of the research, the comparative method was also used to identify the main trends in the development of liability in corporate law in the legislation of various states of the world, in international acts. The scientific validity and consistency of the analysis of the problems considered were achieved by using the method of deduction, i.e. movement "from general to specific", which allowed considering the regulation of corporate relations from the standpoint of general civil law regulation, as well as the use of such research methods as sociological, formal-logical, structural, etc. At first, the general provisions and regularities of this or that issue were investigated and then specific forms of its manifestation. The method of legal analysis was applied in the work. This method allowed identifying the main criteria that determine the mechanism for applying property liability in corporate law.

The normative base of the study was the civil legislation of the Russian Federation and several foreign countries, including Germany, Great Britain, and the United States.

[3] S. V. Borisova, Rukovoditel kak subekt chastnopravovoi otvetstvennosti V knige. Problemy vzyskaniya ubytkov v rossiiskom pravoporyadke sbornik statei VI ezhegodnoi mezhdunarodnoi nauchno-prakticheskoi konferentsii (Moscow, 2016).

[4] M. S. Matvienko, Mery imushchestvennoi otvetstvennosti chlenov organov upravleniya khozyaistvennykh tovarishchestv. Sbornik statei XV Mezhdunarodnoi nauchno-prakticheskoi konferentsii: v 3 ch «Nauka i obrazovanie: sokhranyaya proshloe, sozdaem budushchee» (Moscow, 2018).

[5] Yu. A. Meteleva, “Otvetstvennost lits, upravlyayushchikh yuridicheskim litsom”, Lex russica (Russkii zakon) Vol: 10 num 155 (2019).

The theoretical basis of the research is the works of Russian and foreign scholars in the field of general civil law, legal entity theory, joint-stock law, and corporate governance. The research used materials from judicial and law enforcement practices.

Results

Researchers note that "civil liability is one of several forms of state-legal influence on a person who has violated civil rights or obligations, manifested in the imposition of adverse property consequences on such a person"[6]. Speaking about the use of the terms "form" and "measure" of legal liability in legal theory, it can be concluded that the category "measure" should be used as a legal term in corporate law based on two important aspects for law enforcement practice: measure as a "unit of measurement"; measure as proportionality between the legal purpose, formal and actual activities, as well as the final result achieved as a result of their application[7]. In theory, the civil rights measures of property liability include damages, payment of a penalty, loss of deposit, payment of interest on borrowed funds. The question arises, in what cases and what measures of civil liability can be applied to participants in corporate relations, in particular to members of the governing bodies of a legal entity?

According to Article 53 of the Civil Code of the Russian Federation[8], the legal entity shall acquire the civil rights and shall assume upon itself the civil duties through its bodies. De jure, the subject of regulatory and protective legal relations with their participation is not the personality of the head, but the legal entity itself. The head of the organization acts on behalf of the legal entity both in the external economic turnover, expressing their will and in internal organizational relations with other employees of the organization (in which they represent the interests of the employer – the legal entity) and (or) with its participants (in corporations). Accordingly, from the point of view of the theory of law, the subject of civil liability can be the legal entity itself and not its body. However, the analysis of Article 53.1 of the Civil Code which establishes civil liability in the form of damages for wrongful action of the head of the organization and members of the governing body (paragraph 2 of Article 53.1 of the Civil Code) still "puts into legal space" these individuals as independent subjects of law, pointing to their guilt as a condition of liability. In this case, the subjects of liability should be the specified persons, as an individual, since otherwise, the liability of the legal entity comes for losses caused to it, which is absurd[9].

Thus, members of the collegiate the governing bodies of a legal entity, as well as its sole executive body (head), may be subject to property (civil) liability.

One example of specific measures of property liability for participants in a corporation is paragraph 7 of Article 32.1 of Federal Law dated 26.12.1995 No. 208-FL Joint-Stock Companies Act[10], which, as a liability for violation of a shareholder agreement provides for measures of civil liability, such as damages, recovery of forfeit (fines, penalties), payment of

[6] E. Yu. Vitol, “Priroda otvetstvennosti tsedenta”, Vestnik grazhdanskogo prava Vol: 4 (2017): 84.
[7] M. S. Matvienko, Mery imushchestvennoi otvetstvennosti...
[8] Civil Code of the Russian Federation (Part One) dated November 30, 1994 No. 51-FL (as amended on December 16, 2019). Meeting of the legislation of the Russian Federation, December 5, 1994, No. 32, Art. 3301.
[9] S. V. Borisova. Rukovoditel kak subek ...
[10] Federal Law of December 26, 1995 No. 208-FL (as amended on November 4, 2019) on joint-stock companies (as amended and supplemented, entered into force on January 1, 2020). Collected Legislation of the Russian Federation, January 1, 1996, No. 1, Article 1.

compensation (a fixed amount of money or the amount to be determined in the manner specified in the shareholder agreement), or the use of other measures of liability in connection with the violation of the shareholder agreement. "It seems that the real mechanism of protection in case of violation of rights related to the management of an economic company may be various types of monetary payments (losses, penalties, compensation)"[11]. It is also possible to trace certain features inherent in measures of property liability of members of the governing bodies of a legal entity. Special laws specify the provisions of the Civil Code of the Russian Federation and determine the grounds for prosecution. Article 71 of the Joint-Stock Companies Act provides for the liability of the managing organization or manager to the company for losses caused to it by their guilty actions. Article 44 of the Federal Law of February 8, 1998 No. 14-FL "On Limited Liability Companies"[12] establishes the liability of members of the board of directors (supervisory board) of the company, the sole executive body of the company, members of the collegial executive body of the company, and the manager for the losses caused to the company by their guilty actions (inaction). "The norms of special laws duplicate the provisions of general norms contained in the Civil Code of the Russian Federation, providing for the application of property liability aimed at restoring the situation that existed before the violation of the law"[13]. It follows from the analysis of the above norms that the liability of members of the collegiate of the governing bodies of a legal entity can be joint and subsidiary, while the member of the collegial governing body who did not participate in the decision that caused the loss of the legal entity or opposed it, is exempted.

It is much more difficult to determine the status of the sole executive body, as an individual and a subject of property liability. As it was shown above, the head of the organization, as its sole executive body, is a subject of civil law (property liability). Also, the head of a legal entity (corporation or unitary organization) is an employee, that is, has an independent labor-legal status, and their work is subject to special labor-legal regulation. They perform the function of managing a legal entity (their property and labor collective), holding the position of Director, General Director, President, Chief, etc. According to Art. 273 of the Labor Code of the Russian Federation[14], a head of the organization is a person who is in charge of this organization including individual executive functions in accordance with the law and by-laws of the organization. Accordingly, it is an independent subject of legal responsibility – disciplinary and material. The organization leader (including the former one) bears full liability for the damage caused to the organization (part 1 of Article 277 of the Labor Code of the Russian Federation). Thus, the property liability of the head is understood as civil and labor liability (material) provided for respectively by labor (for example, Articles 195 and 277 of the Labor Code of the Russian Federation) and civil (Article 53.1 of the Civil Code of the Russian Federation, etc.) legislation. It is the question of the ratio of norms on material and civil liability, since both of them are property, for the head of a legal entity that is of acute interest in modern Russian civil law and law enforcement practice[15].

[11] M. S. Matvienko, Mery imushchestvennoi otvetstvennosti...

[12] Federal Law of 02.08.1998 No. 14-FL (as amended on November 4, 2019) On Limited Liability Companies. Collected Legislation of the Russian Federation, 02.16.1998, No. 7, Art. 785.

[13] D. M. Dzutseva y A. T. Kabaloeva, “Osobennosti korporativnoi otvetstvennosti”, Gumanitarnye i yuridicheskie issledovaniya. Severo-Kavkazskii Federalnyi universitet Vol: 1 (2017): 156.

[14] The Labor Code of the Russian Federation dated December 30, 2001 No. 197-FL (as amended on December 16, 2019). Meeting of the legislation of the Russian Federation, January 7, 2002, No. 1 (part 1), Art. 3.

[15] L. V. Zaitseva, “Transformatsiya materialnoi otvetstvennosti rukovoditelya yuridicheskogo litsa v grazhdansko-pravovuyu otvetstvennost”, Yurist Vol: 2 (2015).

Next, we consider the grounds for bringing property members of the governing bodies of a legal entity to property liability. It was shown above that the Russian corporate legislation stipulates the duty of governing bodies to act in the interests of the company in good faith and reasonably. "Thus, a person performing the functions of the sole executive body of a business company is liable if, in exercising its rights and performing its duties, it acted in bad faith or unreasonably, including if its actions (inaction) did not meet the usual conditions of civil turnover or ordinary business risk"[16]. As explained in paragraph 4 of the Resolution of Plenum of the RF from July 30, 2013, № 62 "On certain issues of compensation of losses by persons forming part of legal bodies"[17] (Decree No. 62), good faith and reasonableness in the discharge of Director's responsibilities are taking necessary and sufficient measures to achieve the objectives of the activities for which the legal entity was incorporated, including that the public law duties imposed on a legal entity applicable law. In this regard, if a legal entity is brought to public liability (tax, administrative, etc.) because of the Director's unfair and/or unreasonable behavior, the losses incurred by the legal entity as a result may be recovered from the Director. In cases of unfair and (or), unreasonable fulfillment of obligations to select and control the actions (inaction) of representatives, counterparties under civil law contracts, employees of a legal entity, as well as the improper organization of the legal entity management system, the Director is responsible to the legal entity for the resulting losses (paragraph 5 of Resolution No. 62). On the other hand, from the content of Decree No. 62, there is no need for separate proof of such a condition of civil liability as to the director's fault. Guilt in violation of the duty to act in good faith and reasonably is presumed. In court practice, the following wording is used: "According to paragraph 2 of Article 15 of the Civil Code of the Russian Federation, in cases of the Director's compensation for damages, the plaintiff must prove the existence of losses, as well as the fact that these losses were caused to the legal entity by the Director's guilty actions (inaction), at the same time the obligation to prove the absence of guilt in causing losses lies with the director. In this case, the Director is found guilty if it is proved that they acted in bad faith and (or) unreasonably"[18]. At the same time, courts consider that the occurrence of losses may be associated with the risk of business activity. The confirmation is that courts refuse to satisfy the claim without establishing the guilt of the Director, since "the events that occurred for the legal entity during the period when the Director was a member of the governing bodies of a legal entity do not indicate the bad faith and (or) unreasonableness of its actions (inaction), the possibility of such consequences may be associated with the risk of entrepreneurial and (or) other economic activities"[19].

Thus, it can be concluded that guilt does not require independent proof in the case of proven facts of unfair and unreasonable behavior. For example, the Decision of the Arbitration Court of the North-Western District states that "the head of the company, in carrying out its activities, must make decisions and act in the interests of the company and its creditors, show the highest degree of care and discretion to prevent the deterioration of its financial condition. Committing the opposite actions in the management of the economic

[16] I. A. Turbina, 2Novyi podkhod k vzyskaniyu ubytkov s edinolichnogo ispolnitelnogo organa khozyaistvennogo obshchestva pri sovershenii odobrennoi sdelki2, Vestnik Volgogr. gos. un-ta Vol: 4 (2014): 137.

[17] Resolution of the Plenum of the Supreme Arbitration Court of the Russian Federation dated 30.07.2013 No. 62 "On Certain Issues of Compensation of Losses by Persons Included in the Bodies of a Legal Entity". "Economics and Life" (Accounting Appendix), No. 34, August 30, 2013.

[18] M. S. Matvienko, Mery imushchestvennoi otvetstvennosti...

[19] Resolution of the Arbitration Court of the Far Eastern District of September 15, 2016 No. F03-4113, 2016 in the case No. A59-5848, 2015, p. 3.

activities of the company, which ultimately led to its bankruptcy, means the presence of the leader's guilt in the onset of legal bankruptcy person"[20].

Discussion

Considering that the sphere of regulation of modern corporate relations is relatively new for Russia, the influence of foreign corporate norms and institutions is highly felt in it. Therefore, studies of individual concepts of foreign law and their legislative solutions for the possibility of using them to improve Russian legislation on legal entities are very useful.

One example of the effective regulation of these issues is the German Limited Liability Company Law (GMbH).

The legal regulation of the organizational and legal forms of the two countries has a lot in common, due to the certain influence of foreign law on the development of Russian law, primarily German corporate law. The institution of responsibility of members of management bodies is becoming increasingly important in German legislation, as well as in Russian legislation. German corporate law does not contain the terms "reasonably" and "in good faith", as specified in the legislation of the Russian Federation. German corporate law contains two main responsibilities of directors before the company: to act diligently and to respect loyalty. In determining the obligation to act, the concept of mindfulness, care, and responsibility is carefully used[21].

However, German corporate practice imposes strict requirements on corporate executives in terms of competence and professional aptitude: only a person who has the necessary professional qualifications in a specific area of the company's activities is able to independently exercise the rights and duties of a manager and conduct the company's business, thereby ensuring the acceptance and performance of contractual obligations and public legal obligations of the GmbH[22] is appointed to the position of the head of the GmbH.

In the English legal doctrine, it can be noted that special fiduciary duties identical to those of a trustee are assigned to all directors in a corporation (company). Acting by the director of a corporation (company) is equivalent to acting directly by a legal entity. The issue of corporate property is completely transferred to the jurisdiction of the Director, and if the Trustee focuses on ensuring the complete safety of the property, then the main guideline for the Director is to ensure the business activities of the company that are considered risky[23].

Articles 171-177 of the Companies Act establish the following duties for the Director: 1) the obligation to act within the limits of their authority, that is, to act in accordance with the company's charter and use their authority only to achieve the goals that are set for directors of the company; 2) the obligation to promote the success of the company, i.e., when making decisions, consider the interests of shareholders and employees of the company, suppliers and consumers, as well as the consequences of their decisions in the

[20] Resolution of the Arbitration Court of the North-Western District of March 22, 2017 No. F07-1342, 2017 in the case of No. A 56-75481, 2015, p. 8.

[21] H. Mayer, “Korporativnoe pravo Germanii: pravovye formy obshchestv i ikh preimushchestva dlya inostrannykh investorov”, Sbornik statei o prave Germanii Vol: 1 (2015): 145.

[22] G. H. Roth y H. Altmeppen, Gesetz betreffend die Gesellschaften mit beschränkter Haftung (GmbHG). Kommentar. 6th ed. (Munich, 2009).

[23] L. S. Sealy, “Directors "Wider" Responsibilities – Problems Conceptual, Practical and Procedural”, Monash University Law Review Vol: 13 (1987): 164–187.

long term and their impact on the environment and local communities, and also maintain a reputation for high standards of doing business[24].

The standard US models for a Director's actions in the interests of a company are primarily disclosed through the Duty of Good Faith, the Duty of Loyalty, and the Duty of Care. The most developed standards on these responsibilities exist in the state of Delaware. Directors, as Trustees, must perform their duties in relation to their Corporation and its shareholders solely in the interests of the Corporation and in regulating the Affairs of the Corporation with the inherent caution (prudence) of a person managing their own business[25].

The Duty of Good Faith is actively developed by Delaware law. It is assumed that willful neglect of their duties contradicts the requirement to act in good faith[26]. Interestingly, the concept of good faith is not carefully developed in other countries of Anglo-American law. For example, in Canada, courts determine a violation of the duty to act in good faith through the Director's making decisions in their personal interests. English courts understand bad faith as a deliberate intention to evade the Director's duty to act in the interests of the company[27]. US courts are guided by the global rule that they do not recognize the responsibility of Directors for making corporate decisions, accepting as an exception only the complete unreasonableness of such decisions. The designated judicial non-intervention has become known as the "business decision rule", which establishes the actions of Directors based on exhaustive information, good faith, and the interests of the company unless proven otherwise.

Experience, in particular, in the United States and Germany, shows that the "business decision rule" can only work in the sphere of so-called "reasonableness". The protection of potentially unfair decisions is initially impossible. The lack of a reasonable business purpose or decision-making in the presence of abuse of authority or factors of fraud should indicate that the decision was made in bad faith[28].

In general, it can be argued that the laws of different states demonstrate a similar approach to the grounds for the liability of members of the governing bodies of a legal entity. The main criterion for the effectiveness of the mechanism for bringing to civil liability the leadership of a legal entity will be the organization of the conscientious work of its governing bodies, based on the high legal awareness of their members, the existence of clear rules in the organization, enshrined in regulatory documents, based on which these persons can be held accountable.

At the same time, Russian corporate law does not contain rules on the competence of the corporate body, so it is much more difficult to bring members of the governing bodies of a legal entity to civil liability for violating the obligation to act in good faith and reasonably.

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[24] P. L. Davies, The Board of Directors: Composition, Structure, Duties and Powers. Company Law Reform in OECD Countries. A Comparative Outlook of Current Trends (Stockholm, 2000).

[25] U. S. Corporate Law Materials. Presentation Materials and Selected Statute and Case Law Excerpts. Available at: http://www.arbitr.ru/_upimg/8B4729A66A4574D8B652815751AC0A68_USRF

[26] S. A. Radin, The Business Judgment Rule. Fiduciary Duties of Corporate Directors. New York. 2009.

[27] Yu.G. Leskova; Yu. D. Zhukova y K. P. Pavlova, "Grazhdansko-pravovaya otvetstvennost chlenov organov upravleniya khozyaistvennykh obshchestv: Tendentsii razvitiya rossiiskogo zakonodatelstva i opyt zarubezhnykh stran", Vestnik Permskogo universiteta. Yuridicheskie nauki Vol: 40 (2018): 268.

[28] S. A. Radin, The Business Judgment...

Thus, the regulation of liability in the field of corporate relations in Russian legislation is more general, while in the legislation of several foreign countries, discussed above, there are special rules that significantly develop the regulation of general rules on the rights and obligations of participants/shareholders, the competence of members of management bodies and allow in practice considering the responsibility of management bodies for non-performance/improper performance of their duties in connection with the exercise by owners of legal entities of the rights granted to them.

Conclusion

Thus, an analysis in the presented study concerned the subjects, types, measures, and grounds for holding property liable in relation to the governing bodies of a legal entity. The analysis of recent changes in Russian civil legislation, materials of Russian judicial practice and legal approaches of other states confirmed the hypothesis put forward by us. Current legislation and practice demonstrate the attitude to the management body of economic organizations as a legal entity. This analysis also allowed us to see the prospects for improving the regulation of liability of legal entities' management in the following areas. First of all, it seems necessary to clearly divide the legal entity's management's liability into the property and other types and correctly distribute the grounds for liability of each of these types. Further, there should be a clearer normative definition that members of the governing bodies of a legal entity should have a general fiduciary duty to act in good faith and reasonably in the interests of the legal entity, other participants or members of management bodies and, accordingly, responsibility for violation of such a duty. This obligation should be disclosed in detail and legally assigned to the management bodies, as well as the fact that its violation, which caused property damage to the legal entity or its participants, should be the basis for civil (property) liability. Also, it is necessary to continue further improvement of civil legislation and legal theory in the direction of developing the concept of an independent legal personality of the governing bodies of a legal entity.

In relation to the sole corporate body, in addition to the above recommendations, it is necessary to clearly distinguish between the material and civil liability of the head of the legal entity on appropriate grounds, excluding the possibility of subsidiary application of civil law on losses in the labor and legal regulation of the liability of the head, forming independent institutions of labor and civil law.

It should also legislatively establish the possibility of initiating the prosecution of members of governing bodies in the form of a direct suit in the interests of a legal entity, its participants or other members of governing bodies in cases where there are real losses of these participants or the legal entity itself, provided that it does not violate the interests of creditors of a legal entity.

The proposed amendments should be based on the general principle of law on legal entities and, especially, corporate law, which is that a legal entity is managed only by its bodies under their responsibility. Consistent compliance with this principle will help to create a category of professional corporate managers and managers of commercial enterprises in Russia. This will also contribute to the development of proper corporate culture, including ensuring the safety of private enterprise and responsibility for conducting business.

In this paper, we tried to analyze as many aspects of property liability of members of the governing bodies of a legal entity as possible. However, the topic is quite broad, so some

points are considered in more detail, while others are only briefly outlined to become the subject of closer research in other studies.

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