Blame Game Theory: Scapegoating, Whistleblowing and Discursive Struggles following Accusations of Organizational Misconduct

Thomas J. Roulet[iD] **and Rasmus Pichler**

Abstract

Research on organizational misconduct has examined how audiences generate discourses to make sense of behaviour that may transgress the line between right and wrong. However, when organizations are accused of misconduct, the resulting ambiguity also opens opportunities for organizations and their members to generate discourses aimed at deflecting blame. Little is known about how actors who are at risk of being held responsible actively respond to misconduct accusations by engaging in discursive strategies. To address this question, we build on crisis communication and discourse theory to integrate processes of scapegoating and whistleblowing into a holistic model. We develop a blame game theory – conceptualizing the sequence of discursive strategies employed by an organization and its members to strategically shift blame by attributing responsibility to others or denying misconduct. Our model identifies four blame game pathways as a function of two types of ambiguity: moral ambiguity and attributional ambiguity. We highlight accusations of misconduct as pivotal triggering events in the social construction of misconduct. By conceptualizing the discursive dynamics of strategic reactions to accusations of misconduct, our blame game theory contributes to the literature on organizational misconduct and has implications for research on social evaluations.

University of Cambridge, Cambridge, UK

Corresponding author:
Thomas J. Roulet, University of Cambridge, Trumpington St, Cambridge, CB2 1TN, UK.
Email: tr440@cam.ac.uk

A man may fail many times but he isn't a failure until he begins to blame somebody else.

Jean-Paul Getty (1892–1976), American petrol tycoon and industrialist

An extensive body of research has looked at organizational misconduct – 'a behavior in or by an organization [that is judged] to transgress a line separating right from wrong' (Greve, Palmer, & Pozner, 2010, p. 56). As the line between right and wrong is blurry and can be manipulated, misconduct can be considered to be socially constructed (Palmer, 2012). A critical point in this social construction is when an organization is accused of misconduct. When such an accusation is made, it is still to be determined whether misconduct really took place and, if so, who was responsible (Faulkner, 2011). The organization's behaviour is subsequently evaluated by external audiences – groups of actors who actively try to make sense of a situation (Radoynovska & King, 2019; Roulet, 2020) – and judgements are made about its wrongfulness (Mohliver, 2019; Palmer, 2013). This audience evaluation is therefore often associated with negative outcomes such as a reputational penalty for the accused organization (Coombs & Holladay, 2006).

To date, however, the literature on misconduct has neglected the role of accusations in the social construction of misconduct, even though accusations are pivotal triggering events that expose this social construction (see Palmer, 2014). We therefore know little about how the dynamics that unfold following an accusation of misconduct contribute to the social construction of misconduct and, in particular, about how the accused organization itself responds to allegations of misconduct and influences its social construction. At the same time, the nature of the situation following an accusation of misconduct makes it highly likely that the accused organization will respond strategically and influence the social construction of misconduct (Butler, Serra, & Spagnolo, 2020).

Accusations of misconduct are highly ambiguous in that they can be interpreted in multiple ways, and this ambiguity makes it difficult for external audiences to evaluate the accusation (Faulkner, 2011). The accused organization therefore has both the incentive and opportunity to try to influence audiences' evaluation of the situation. In other words, the ambiguity of the situation creates the potential for a strategic response by the accused actor. It is important to take this potential into account to advance our understanding of how the social construction of misconduct unfolds following an accusation.

To account for the potential of strategic responses by actors accused of misconduct, we suggest adopting a discursive perspective of misconduct. Because 'morality originates from and is situated in every day discourse' (Shadnam & Lawrence, 2011, p. 384), we see discourse as central to the process of the social construction of misconduct. Audiences collectively construct misconduct through discourses (Clemente & Gabbioneta, 2017). Misconduct is constructed when audiences generate discourses that designate a behaviour as crossing the line between right and wrong, and consequently as condemnable (Roulet, 2020). After an accusation of organizational misconduct has been made – for example, through the media pointing out a transgression (Palmer, Greenwood, & Smith-Crowe, 2016; Roulet & Clemente, 2018) – there is the opportunity for such discourses to emerge (Adut, 2005). In addition to evaluating whether the behaviour crossed the line between right and wrong – thereby constructing its moral status – these discourses also determine who should be held accountable for the misbehaviour and thus attribute responsibility (Allport, 1979). The identification of responsible parties relies on discourses because of ambiguity in the attributional process (Jacquart & Antonakis, 2015): external and internal audiences can both only make more or less plausible inferences about who is responsible for misconduct (Johansen, Aggerholm, & Frandsen, 2012). Therefore, both the moral evaluation of the scrutinized behaviour and the attribution of responsibility for that behaviour will originate from discourses that emerge following the accusation. This characteristic in turn enables the accused actors to produce their own

discourses with the aim of influencing the social construction of misconduct by audiences.

We therefore turn our focus to the discursive reactions of the accused organization and its members following an accusation of misconduct. As the ambiguity inherent in such accusations opens space for discursive reactions, organizations at risk of being held responsible commonly generate discourses that attribute responsibility to others in order to avoid reputational penalties from being caught misbehaving (Coombs, 2007a). Unfolding crises can also trigger blaming processes between organizational members when organizations are held responsible for misconduct (Gabriel, 2012; Gephart, 1993). This is because it is not just organizations that suffer a significant reputation penalty when they are seen to be responsible for misconduct (Coombs & Holladay, 2006), but individual members can also suffer adverse outcomes, even after disassociating themselves from the tainted organization (Pozner & Harris, 2016; Wiesenfeld, Wurthmann, & Hambrick, 2008). This context – in which both the accused organization and its members are at risk of being blamed – is characterized by different types of ambiguity: ambiguity regarding the attribution of responsibility (Crocker, Voelkl, Testa, & Major, 1991) and ambiguity regarding the moral judgement of wrongdoing (Shadnam & Lawrence, 2011). Organizations and their members are both likely to take this ambiguity into account when deciding to engage in discursive strategies which aim to minimize the consequences of the blame they are exposed to. We use the term 'blame game' to refer to this collective and discursive phenomenon of social actors instrumentally positioning themselves to protect themselves and deflect blame. The Cambridge dictionary defines a blame game as '*a situation in which people try to blame each other for something bad that has happened.*' We theorize blame games as sequences of discursive strategies aimed at deflecting blame, through which organizations and their members respond to accusations of misconduct.

Our blame game theory enables us to bridge the gap between two well-studied phenomena in organization studies: scapegoating (Djabi & de Longueval, 2020) and whistleblowing (Kenny, 2019). We integrate both into the notion of a blame game, seeing them as two sides of the same coin, as essentially blame-shifting discursive strategies through which organizations and their members react to accusations of misconduct. Coombs (2007a) identifies scapegoating as one of the primary organizational reactions: that is, blaming actors who are not necessarily responsible for a negative outcome but whom the organization can condemn to deflect blame away from itself (Boeker, 1992; Grint, 2010). For example, organizations can denounce so-called 'rogue' employees. One example of scapegoating is the case of rogue trader Jerome Kerviel, who was held responsible for a €4.9 billion trading loss for Société Générale, one of the major European banks, in 2007 and 2008. The bank was facing a €7 billion loss and many other controversies related to its involvement in the subprime markets and its practices. The top management asked employees to stand together with them against the scapegoat. In this sense, scapegoating is a collective strategy for shifting blame from the focal collective actor to an individual one through the creation of relevant discourses.

Individuals can also react to an accusation made against their organization and take a discursive position to limit contamination (Moore, Stuart, & Pozner, 2011). Organizational members can engage in whistleblowing to blame wrongdoing on their organization as a whole (Culiberg & Mihelič, 2017; Near & Miceli, 1985, 1995). While scapegoating is an organizational strategy for shifting blame to a member of the organization, whistleblowing can be initiated by individual members, for their own benefit, to strategically shift blame to the organization (Choo, Grimm, Horváth, & Nitta, 2019). In the context of the 2007–2008 financial crisis, some bankers decided to turn their backs on their former employers and industry. In March 2012, Greg Smith – executive director of the United States equity derivatives business at Goldman Sachs – published a resignation letter as an op-ed in the *New York Times*. He pointed out a change in corporate culture, which

had switched from being client-oriented to a 'toxic and destructive' environment where the norm was to 'rip off' the clients, often referred to in internal emails as 'the muppets'.

In our model, we theorize different pathways through which blame games can unfold. To achieve this, we develop the concept of ambiguity as the enabler and determinant of blame games and explore the interactions of different organizational and individual blame game strategies. In doing so, we show how the blame game strategies of organizations and their members can coexist and succeed each other in a sequence of events. This enables us to integrate whistleblowing and scapegoating, traditionally explored in separate literatures, into a holistic model. We ask: what determines the discursive strategies employed by organizations and their members to deflect blame in the aftermath of accusations of misconduct? And when do blame games reach an end or a settlement? We identify a variety of blame game sequences and pathways through which blame is settled, depending on the level and form of ambiguity that is present following an accusation of misconduct. Overall, research on misconduct has to date given little attention to the role of ambiguity following accusations of misconduct and the resulting potential for strategic responses by the accused actors. However, if these issues are not theorized, then our view of misconduct as being socially constructed will miss crucial pillars, meaning that the social construction of misconduct is theoretically underdeveloped. Our model addresses this essential blind spot by adopting a discursive perspective of misconduct and by accommodating prior research on crisis communication and whistleblowing. The resulting blame game theory contributes specifically to the literature on organizational misconduct and more broadly to the literature on social evaluations.

A Discursive Perspective of Organizational Misconduct

Encouraged by high-profile empirical cases from Enron to Volkswagen, organization theorists have increasingly been looking at the phenomenon of organizational misconduct, or the violation of laws, norms and rules by organizations (Pozner, 2008). Within this body of research, many argue that organizational misconduct is socially constructed (Greve et al., 2010). The line between what is right and wrong is blurry and can be manipulated by both audiences and perpetrators (Palmer, 2012, 2013). A pivotal triggering event for the social construction of misconduct is the accusation of misconduct, through which behaviour is identified as wrongful and is exposed to audience scrutiny.

The social construction of misconduct after an accusation is the result of an interaction between organizations and audiences (Clemente & Gabbioneta, 2017). This interaction relies on a range of discursive practices (MacLean, 2008). Discourses are central to this process of social construction because, as mentioned, we assume that morality is itself discursively constructed (Shadnam & Lawrence, 2011), as is responsibility (Crocker et al., 1991; Jacquart & Antonakis, 2015). However, most of the research on the social construction of misconduct has focused on the role of external audiences rather than on the discourses produced by the accused organization itself (Clemente & Gabbioneta, 2017; Dewan & Jensen, 2019; Roulet, 2019). We therefore have limited knowledge of how accused organizations and their members discursively react to accusations of misconduct.

Some indications of this can be found in the literature on crisis communication (Bundy, Pfarrer, Short, & Coombs, 2017), particularly situated crisis communication theory (Coombs & Holladay, 2002). Organizations deal with accusations of misconduct through crisis communication (Bundy & Pfarrer, 2015; Coombs, 2007b). When such accusations emerge, audiences often consider the crisis to have been avoidable, resulting in significant reputational threat for the organization (Coombs & Holladay, 2006). Because of this threat, the organization will engage in discursive strategies, particularly scapegoating, to shift the blame (Coombs, 2007a). Organizational members also suffer adverse outcomes (Pozner & Harris, 2016) when

they are associated with misbehaving organizations (Wiesenfeld et al., 2008). Therefore, organizations and their members will attempt to avoid and deflect blame to avoid incurring social penalties. However, the literatures on crisis communication and organizational misconduct have both ignored the discursive strategies of organizational members and how they interact with organizational strategies to shift blame. When organizations are accused of misconduct, crises can trigger blaming processes between organizational members (Gephart, 1993). We build on the crisis communication literature (Coombs, 2007a, 2007b) to develop a discursive perspective of organizational misconduct which can integrate the discursive reactions of both organizations and their members.

Because adverse outcomes trigger mechanisms of causal search (Weiner, 1986; Wong & Weiner, 1981), crisis communication theorists argue that, in the aftermath of misconduct, organizations will try to shift responsibility to avoid reputational penalties (Coombs & Holladay, 2002). Major crises tend to generate sensemaking processes (Bail, 2015; Boudes & Laroche, 2009). Under such conditions, there may be a need to attribute blame for misconduct to find a satisfactory explanation for it and to hold actors responsible (Bucher, 1957), particularly as it is almost impossible for organizations to avoid being held responsible because misconduct is by nature deliberate (Coombs & Holladay, 2002). Consequently, crises due to misconduct are commonly managed by communicating and producing discourses to attribute responsibility (Coombs, 2007a). The purpose of these discursive reactions is defence (Ashforth & Lee, 1990). We next define the conceptual pillars of our discursive perspective of organizational misconduct.

The emergence of a discursive space to make sense of an accusation of misconduct

We anchor our model in the view that audiences actively make sense of their social context (Radoynovska & King, 2019) where this sensemaking is prompted by the disruptive and surprising event of an accusation of misconduct. The audiences that engage in sensemaking following an accusation can be damaged parties, customers or suppliers, governments, regulators, the media or simply the general public (Clemente, Durand & Porac, 2016; Palmer, 2013). Some of these audiences are likely to be more invested than others in trying to attribute responsibility for the misconduct and thus are more active in their sensemaking, especially those with a higher stake in the accusation of misconduct (e.g. if they were harmed by the misconduct or have ties to the accused organization, etc.) (Palmer, 2012). Other audiences are motivated to make sense of organizational misconduct simply 'to uphold [their] moral standards' (Barnett, 2014, p. 69).

Following an accusation of misconduct, audiences and accused actors are therefore likely to engage in a struggle over the interpretation of the misconduct, a struggle which arises from the ambiguity inherent in the context of organizational misconduct. These discursive efforts take place in a dedicated discursive space (Grant & Hardy, 2004). The struggle unfolds through the generation of discourse (Livesey, 2001), i.e. through the audiences involved and the actors accused 'producing, distributing, and consuming texts' (Maguire & Hardy, 2012, p. 234) related to the accusation, the alleged involvement of accused actors in the misconduct, and the nature of the misconduct itself. A discursive perspective acknowledges the importance of text and language in the social construction of organizational phenomena, such that 'language [is] constitutive and constructive of reality' (Hardy, Lawrence, & Grant, 2005; Phillips & Oswick, 2012, p. 445). The discourse generated by audiences and the accused actors thus shapes the meaning of the misconduct. It is 'embodied in sets of texts that come in a wide variety of forms, including written documents, speech acts, pictures, and symbols' (Hardy et al., 2005, p. 59). The texts that are produced within the discursive space comprise internal and external communications

(Frandsen & Johansen, 2011), including press releases and official statements by spokespersons, as well as interviews, news articles and investigation reports (Coombs, 2007b).

The struggle for meaning in the discursive space naturally revolves around a set of critical questions: what really happened, how bad was it, and who was responsible for it? (Livesey, 2001). Those questions are subject to significant discursive struggle. Given the possibility of alternative and competing accounts of the same event, '*[conduct] is not, of course, intrinsically or automatically to be regarded as a violation, a transgression, or as reprehensible: It is constituted as such [. . .] through accounts of conduct and thus in a general way through discourse*' (Drew 1998, p. 312). In this discursive struggle around misconduct (Livesey, 2001), audiences and accused actors take 'discursive positions' (Hardy & Phillips, 1999): they are discursively related to the accusation event through their own and others' discourse, for example, as a 'victim' or a 'perpetrator' of misconduct.

Discursive positions as part of the blame game

As we have pointed out, in a crisis situation, actors will attempt to shift the blame to another actor to avoid being held responsible themselves (Coombs, 2007b), particularly by generating discourses (Grant, Keenoy, & Oswick, 2001). Such discursive positions can be taken both by organizations and their members. When organizations hold some of their own members responsible, attributions can be cascaded from one set of actors to another (Bonardi & Keim, 2005). Discourses produced in the aftermath of a crisis thus often attribute responsibility to members of the organization itself (Coombs, 2007a). For example, in the case of the Volkswagen emission scandal, the interviews given by top executives (which constitute discourses) often involved shifting the blame to lower-level employees. In response, organizational members may engage in 'dissenting discourses', deviating at the individual level from organizational communication (Teo & Caspersz, 2011).

Misconduct can be interpreted and assigned meaning in different ways (MacLean, 2008). Consequently, in the discursive struggle following an accusation of misconduct (Livesey, 2001), accused actors will try to take discursive positions (Hardy & Phillips, 1999) to deflect blame. Actors suspected of misconduct can shift the discourses by 'reorganizing existing information and conventions associated with the prior schema' (Werner & Cornelissen, 2014, p. 1456). In other words, they can attempt to assign new meaning to the information given to audiences about the organizational misdeed to reduce or escape blame. In this way, actors can attempt to manipulate their discursive position through the strategic use of discourse. For example, a suspected organization or its members may acknowledge the evidence of misconduct identified by audiences but attribute the responsibility to another actor. Reusing existing elements of established discourses gives credibility to their blame game discourses (Hearit, 1995).

This strategic production of discourse involves actors drawing on established discourses to frame the misconduct and their own role in it in a certain way (Cornelissen & Werner, 2014). As actors frame the organizational misconduct in different ways, their discursive strategy can be a reaction to existing frames (Koopmans & Olzak, 2004). In other words, actors generate discourses as a function of existing discursive dynamics to position themselves in a way that gives credibility to their perspective (Lawrence, Phillips, & Hardy, 1999). In the case of misconduct, suspected organizations and their members will generate discourses that have a degree of compatibility and credibility with existing discourses, and are often cast as a reaction to those discourses.

How ambiguity creates opportunities for blame games in the aftermath of misconduct

Evaluations of accusations of misconduct are highly ambiguous because wrongdoing is socially constructed (Greve et al., 2010). Ambiguity refers to a state where audiences struggle to establish

meaningful links between events and objects in a social situation, and thus are unable to define the situation (Ball-Rokeach, 1973). Ambiguity is therefore the quality of a situation being open to more than one interpretation (Sennet, 2016). In the context of accusations of misconduct and the resulting discursive struggle, we consider two types of ambiguity: *attributional ambiguity* (Crocker et al., 1991; Jacquart & Antonakis, 2015), and *moral ambiguity* (Shadnam & Lawrence, 2011).

When attributing an outcome to a cause, audiences may struggle to establish causal attribution (Powell, Lovallo, & Caringal, 2006) and responsibility for misconduct cannot always be clearly attributed to the organization or to individual members. In complex organizations involving intricate processes, multiple actors may be at fault and may not all be fully aware of the consequences of their actions (Dahlin, Chuang, & Roulet, 2018). This creates attributional ambiguity (Jacquart & Antonakis, 2015), that is, there are multiple ways of attributing responsibility for misconduct to actors following an accusation of misconduct. The case of the Volkswagen emission scandal shows how complex it can be for audiences to identify who is responsible (Rhodes, 2016). The ambiguity of the situation created the conditions for a blame game where, for example, before the American House Committee for Energy and Commerce, the US CEO Michael Horn accused software engineers of being solely responsible for the misconduct.

The second type of ambiguity stems from the socially constructed nature of the line between right and wrong which demarcates misconduct (Greve et al., 2010); audiences contribute to and struggle over defining what is right and wrong. While moral norms help to determine whether an organizational behaviour can be considered as misconduct (Roulet, 2019, 2020), these norms vary over time and between contexts (Palmer, 2012). At the same time, there are differences in perspective and in the interpretation of norms (Shadnam & Lawrence, 2011). As a result, accusations of misconduct are associated with moral ambiguity (see also Green, 2004), i.e. there are multiple ways of interpreting the morality of the behaviour that an accusation of misconduct points out. Green (2004) examines cases of morally ambiguous organizational misconduct and argues that there is moral ambiguity when audiences disagree about whether an action is morally wrong or not and are ready to debate this stance. The debate around working conditions in Amazon warehouses in the United Kingdom is a typical case that demonstrates the difficulty audiences can have in morally evaluating behaviour called out in an accusation. In this case, audiences disagree about whether Amazon is acting in a morally condemnable manner or is just putting a high level of pressure on its employees to run an efficient operation. Amazon denies any misconduct, stating that they 'are proud of our safety record and thousands of Amazonians work hard every day innovating'.[1]

The range of moral ambiguity exemplified by these two cases – a relatively unambiguous fraud in the Volkswagen case and a more ambiguous accusation of a harmful working environment in the case of Amazon – illustrates the broad range of accusations of misconduct that are within the scope of our theorizing. We base our theorizing on the established definition of misconduct in the literature (Greve et al., 2010) and thus theorize about all instances where an organization is accused of transgressing the line between right and wrong (Palmer, 2012). In the most basic sense, this transgression is a behaviour that is attributable to an actor and is perceived by audiences as morally violating norms. The nature of the potential transgression – the specific norm violated and how it was supposedly violated – along with the information available to audiences at the time of the accusation will lead to variation in the levels of moral and attributional ambiguity associated with different accusations of misconduct. These varying levels of ambiguity surrounding accusations of organizational misconduct create an opportunity for actors to construct attributions discursively (Clemente & Gabbioneta, 2017).

Discursive Strategies Constituting Blame Games

Following an accusation of misconduct, moral and attributional ambiguity characterize the situation in a way that leads to the use of blame games. The word 'games' is used as a metaphor (Cornelissen, 2005) to signal the agency that accused individual and organizational actors have to discursively maneuvre a situation of proven or alleged organizational misconduct. We assume that those actors instrumentally adopt discursive positions in this context (Butler et al., 2020) and that they do so by assessing elements of the social context, in particular ambiguity, that might make those positions credible.

We therefore expect that actors adapt their choice of discursive strategy depending on the moral and attributional ambiguity that is available in the discursive space following the accusation of misconduct. Within this space, accused actors can produce discourses that may deviate from the reality of facts and take liberty with the truth. This deviation is made possible by moral and attributional ambiguity. Some accusations are more ambiguous than others. Actors attempt to adjust to the structure of the discursive space by choosing discursive strategies that align with and make use of the different levels of moral and attributional ambiguity. In other words, ambiguity enables discourse production strategies that serve instrumental purposes (Leitch & Davenport, 2007). Moral and attributional ambiguity create the opportunity in the discursive space for actors to produce discourses strategically and, in this sense, they constitute a key determinant of actors' blame game strategies.

We theorize that actors employ their discursive strategies through the systematic production of texts (van Dijk, 2006; Vaara & Tienari, 2008). The objective is to influence the settlement of a misconduct in their favour and attain a discursive position that limits the reputational and other penalties that might result from being judged responsible for the misconduct (Coombs & Holladay, 2006). A discursive strategy consists of a set of texts that actors produce to attain certain subject positions for themselves or others. Below, we theorize scapegoating and whistleblowing as two key discursive strategies that an accused organization and its members can use to shift blame.

Scapegoating as an organizational discursive strategy

Scapegoating is one of the key discursive strategies used by organizations to shift blame following a crisis (Coombs, 2007a). The term 'scapegoat' was commonly popularized by French social theorist René Girard (Girard, 1982), who initially derived the term from the work of Burke (1940). The scapegoat mechanism refers to a process of collectively blaming an individual actor (Girard, 1982) which is inherently discursive in that it relies on the production of texts that support the blame-shifting effort (Boeker, 1992). Gamson and Scotch (1964) were the first in organization studies to use the term to explain why baseball team managers get blamed for their teams' poor athletic performance when they have very little responsibility. Scapegoating is employed by groups or organizations which shift responsibility to an expendable member or members to save them from condemnation and to shift blame (Hargie, Stapleton, & Tourish, 2010) and in order to face up to the 'demands of opposition groups' (Bonazzi, 1983, p. 4). When baseball team managers are scapegoated, the fans end up being appeased and can regain hope of future success (Gamson & Scotch, 1964). A wide range of work also shows that top executives and CEOs can be targeted by scapegoating (Hargie et al., 2010; Wiesenfeld et al., 2008). Actors who can easily be discursively associated with negative events, such as misconduct, are good scapegoats for organizations; as CEOs oversee the whole organization, their responsibility can easily be discursively established (Gangloff, Connelly, & Shook, 2016).

Organizations that use scapegoating in the discourses they produce put their integrity at risk and distance themselves from blame by identifying one member as being responsible for the

situation – the scapegoat (Hargie et al., 2010). Building on the work of René Girard (1982), Grint (2010, p. 97) notes that scapegoating is 'not an unfortunate consequence of individual deviance or lack of control'. Instead, it is instrumental (Ashforth & Lee, 1990; Bonazzi, 1983) in the sense that it is a rational discursive strategy employed by groups when the group is at risk of being held responsible. Gamson and Scotch (1964) explain that scapegoating is a 'convenient, anxiety-reducing act'. These scapegoating efforts rely on the creation of discourses that attribute the blame to identified scapegoats and provide supporting arguments.

The aim of scapegoating is to deflect blame by appeasing or winning over the audiences in which the blame originates (Gangloff et al., 2016). For an organization, the objective of this strategy is to deflect an accusation of misconduct by building the belief that it has changed satisfactorily – or as Gangloff and colleagues put it (p. 1617), by showing that the 'fault for prior wrongdoing resided squarely with [the scapegoat] and did not permeate the rest of the organization'. Gamson and Scotch (1964) also stress the ceremonial nature of scapegoating: the ritual has minimal impact on material organizational outcomes and the discourses produced are primarily aimed at managing impressions (Bolino, Kacmar, Turnley, & Gilstrap, 2008). The accused organization can engage in the discursive strategy of scapegoating through the production of press releases (Gangloff et al., 2016) and the framing of the dismissal (Cornelissen & Werner, 2014). The aim of this discursive framing is to 'rationaliz[e]' the sacrifice (Grint, 2010, p. 97) and, more importantly, attribute responsibility and avoid blame through 'dissociation' in particular (Hargie et al., 2010, p. 721).

Whistleblowing as an individual discursive strategy

Individual members of organizations that are suspected of misconduct can also participate in the blame game, particularly through whistleblowing (Culiberg & Mihelič, 2017), which is a well-studied process in organization studies.

Whistleblowing is a form of 'dissenting discourse' (Teo & Caspersz, 2011) and involves an 'insider [going] public in their criticism of the policy and/or conduct of [a] powerful organization' (Perry, 1998, p. 235). Whistleblowers usually target the organization they belong to, to make it accountable for a suspected or proven wrongdoing (Near & Miceli, 2016). Lacking power and status, whistleblowers rely on external relays to trigger change (Near & Miceli, 1995; Summers-Effler, 2002; Weiskopf & Tobias-Miersch, 2016). While ethical and moral judgements are often seen as a critical precursor of whistleblowing (Chiu, 2003), we focus here on situations where the whistleblowing is triggered by strategic motives (Butler et al., 2020; Choo et al., 2019). The positive outcomes from such an opportunistic move can be an active driver and precursor of the act of whistleblowing in the first place (Culiberg & Mihelič, 2017). Bonazzi (1983), for example, defines whistleblowing as the rational strategy of shifting the responsibility to holders of power following an accusation of misconduct. In such a context, the whistleblower is not necessarily pointing out an illegal or immoral action by the collective or willing to change the situation, as suggested by the founding literature on whistleblowing (Near & Miceli, 1985). Rather, whistleblowers are motivated by the wish to avoid any potential retaliation for their responsibility for poor performance or other adverse events (Westin, 1981, pp. 134–6).

Assuming that whistleblowers have strategic motives in the context of blame games (Choo et al., 2019), then the more they have to gain from positively distinguishing themselves from the organization in order to limit contamination or blame (Moore et al., 2011), the more likely they are to blow the whistle. In the specific context of a blame game, the goal of whistleblowers is to build positive distinctiveness by distancing themselves from the organization being accused (Choo et al., 2019). Whistleblowing therefore relies on a discourse that creates and supports this position. This discourse emerges from the production of texts – e.g. interviews, guest editorials in newspapers – that draw a distinction between the

whistleblower and the organization being blamed. These texts cast the whistleblowers as individuals who are revealing evidence about the purported wrongdoing, thus discursively distancing themselves further from that wrongdoing.

Whistleblowing and scapegoating are, in some ways, two facets of a similar phenomenon: whistleblowers scapegoat the organization for wrongdoing in which they might have been involved (Near & Miceli, 1995). In our theoretical model, we therefore view scapegoating and whistleblowing as archetypal individual and organizational discursive strategies of blame games.

How Blame Games Unfold in the Aftermath of Misconduct

Blame games involve a broad set of actors in interaction, each aiming to deflect the blame for an accusation of misconduct. Actors' views confront each other in a discursive space where different strategies are adopted to deflect blame. We have seen that research has identified several phenomena related to the attribution of responsibility, such as whistleblowing (Culiberg & Mihelič, 2017; Near & Miceli, 1985, 2016; Perry, 1998) and scapegoating (Boeker, 1992; Bonazzi, 1983; Hargie et al., 2010). As essentially discursive struggles, blame games can expose opposite positions with regard to the attribution of responsibility (Hargie et al., 2010). Having identified the organizational and individual strategies for shifting responsibility that can be used in blame games, we now explore when they are used and how they can be concomitant and emerge sequentially, depending on the conditions of ambiguity. We integrate the concepts of whistleblowing and scapegoating to theorize different ideal-type pathways through which blame games unfold as a function of moral and attributional ambiguity and in doing so conceptualize the starting and endpoints of those pathways.

The starting point of blame games

Before theorizing these blame game pathways, we must first define the conditions that lead blame games to unfold in the first place. Organizational misconduct can remain unidentified and invisible for a long period (Palmer, 2013; Pozner, 2008). It may take place but go unnoticed and unreported until stakeholders first spot it and take action (Greve et al., 2010). For audiences to put pressure on an organization suspected of misconduct, the situation needs to be brought to their attention by constituents or the media through an accusation of misconduct (Faulkner, 2011; Greve et al., 2010). Accusations of misconduct can be triggered by different external stakeholders, including the media, governments and consumers (Barnett, 2014). Whatever the source, evidence of an adverse outcome needs to be visible and salient to potential accusers – consequently forcing them to make a negative causal attribution (Coombs, 2007a). An accusation of misconduct '*is a publicly expressed and perspicuous statement of alleged wrongdoing*' through which '*the finger of blame is pointed at the culprit*' (Faulkner, 2011, p. 7). An accusation is characterized by its 'in-betweenness', i.e. the fact that it goes beyond informal grievance in its public and accusatory nature but falls short of a formal charge of wrongdoing by the state (Faulkner, 2011). It is thus inherently ambiguous. For example, audiences start to make sense of organizational misconduct following the occurrence of seemingly anecdotal events (Boudes & Laroche, 2009), those anecdotal events serving as accumulating clues that a misconduct might have happened. Crises, more generally, also begin when audiences start to attribute responsibility for an adverse event (Bundy & Pfarrer, 2015), meaning that an accusation of misconduct may emerge when there is only suspicion of organizational misconduct. Organizations are considered to have agentic power which makes them more likely to be seen as villains rather than eliciting sympathy (Rai & Diermeier, 2015). Accusers usually have an interest in pointing their finger at an organization for misbehaving (Barnett, 2014), for example, when the suspected organization directly impacts their activity.

An accusation of misconduct by external stakeholders is thus the starting point for the triggering of blame games in our model. We conceptualize the accusation as a type of discourse in it is own right which opens the discursive space for accused actors to challenge this accusation. The aim of such accusation discourses is to allocate an actor to the discursive position of a perpetrator of wrongdoing. As such, the accusation is:

> an event expressed through catchphrases and keywords [which] chronicle, capture, and classify 'signature elements', framing and promoting definitions of 'what happened', 'who was involved', and 'what went wrong', shaping the story and providing a theme. It is a symbolic packaging [. . .], a virtuoso exercise in the 'redescription of behavior in order to transform its moral significance'. (Faulkner, 2011, p. 16)

The accusation bears the seeds of the blame game. The discursive space that has been opened by this accusation is structured by attributional (Crocker et al., 1991) and moral ambiguity (Shadnam & Lawrence, 2011). After an accusation, attributional ambiguity emerges when the suspected organizational misconduct cannot be directly and clearly attributed to the organization (Coombs & Holladay, 2002). Moral ambiguity materializes when audiences struggle to evaluate whether an organizational behaviour can be clearly categorized as right or wrong (Greve et al., 2010; Shadnam & Lawrence, 2011). Transgressions can be judged to be morally ambiguous when they appear excusable, or borderline, from a normative point of view (Lee & Gailey, 2007). Moral ambiguity enables 'the construction of vocabularies of evasion – ways to say that the rules do not apply or do not apply to you' (Reichman, 1993, p. 82). Ambiguity can trigger a 'short-circuited logic' – cognitive shortcuts that lead audiences to precipitate causal attribution (Smelser, 1963). Most accusations of organizational misconduct are ambiguous, meaning that the guilt of the organization and its members is uncertain and unclear for some time (Greve et al., 2010).

The endpoint of blame games

Although we have defined the ingredients for the blame game to take place – an accusation of misconduct and the resulting ambiguity – we have not discussed the pathways involved and possible endpoints. In the pathways that we theorize below, we explain how the beginning and the continuation of the blame game depend on the level of existing ambiguity. Indeed, as we will see, the discursive positions taken by suspected organizations and their members are not only affected by but also affect the ensuing ambiguity. We specifically assume that, as the discursive struggle over misconduct unfolds and accused actors take discursive positions to prevent blame, ambiguity will decrease in the longer term.

We understand ambiguity in the discursive struggle to exist from the point of view of audiences. Ambiguity arises following an accusation of misconduct because audiences find it difficult to make sense of the misconduct (Clemente & Gabbioneta, 2017). The ambiguity decreases as audiences make sense of the accusation, influenced by their consumption of the discourse produced by accused actors. Because ambiguity 'arises as an information problem' and is caused by a lack of information (Ball-Rokeach 1973, p. 379), by definition, any new information will help to reduce the ambiguity (Green, 2004; Lee & Gailey, 2007; Leitch & Davenport, 2007). To interpret blame game discourses, audiences take account of the information they obtain about the misconduct itself and the positions that actors attempt to take in relation to the misconduct with their discourses. In the short run, ambiguity may increase as a result of the blame game, as audiences have to interpret the information provided by the discursive strategies of the accused actors. However, as time goes by, we expect audiences to gradually reduce such ambiguity for two reasons.

First, with each discursive move that the accused actors make, they introduce more information about the misconduct that audiences will use as part of their sensemaking process (Green, 2004). For example, the discursive strategies of

scapegoating and whistleblowing will provide the audiences with additional information (Johansen et al., 2012). This information will help them to make sense of the moral status of a behaviour (thus reducing the moral ambiguity) and to attribute responsibility to actors (thus reducing attributional ambiguity). Second, the longer the blame game goes on, the more urgently audiences will wish to make sense of the misconduct and settle on an interpretation that resolves the ambiguity (Ball-Rokeach, 1973). Audiences' sensemaking will be driven by 'plausibility rather than accuracy' and by the need to process the accusation of misconduct in a way that enables them to move on and take action in response (Weick, 1995, p. 55). Therefore, even if the available information is not sufficient for reaching factual certainty, audiences will eventually settle on interpretations of the misconduct that are plausible, and this becomes increasingly likely the longer blame game goes on. Whether the plausible interpretation that audiences settle on at the end of the blame game is factually correct lies outside the scope of our blame game theory: it is likely that the strategic discourse of accused actors will sometimes be effective in influencing audiences' sensemaking to a significant extent, leading to plausible interpretations that in some instances do not match the reality of the facts.

Overall, as the blame game unfolds, attributional and moral ambiguity gradually decline (Green, 2004) and the discursive space for accused actors shrinks. As there is less ambiguity for the accused actors to exploit (Reichman, 1993), they are prevented from taking discursive positions to depict their role in the suspected misconduct in a favourable way. Accused actors will realize that there is little for them to gain if they continue with the blame game and attempt to avoid taking responsibility. They are therefore less likely to use these discursive strategies. We thus start by formulating the following proposition about the end point of the blame game.

Proposition 1: The blame game continues until ambiguity is too limited for accused

actors to discursively challenge an accusation of misconduct.

Blame game pathways

Following an accusation of misconduct, moral and attributional ambiguity are not necessarily present to the same extent. For example, although a behaviour can be judged as morally wrong with relative certainty (low moral ambiguity) (Green, 2004), it can be hard to attribute responsibility for this behaviour to a specific actor (high attributional ambiguity). Dutton, Dukerich and Harquail (1994) cite the example of the lack of support provided to the homeless by the Port Authority of New York and New Jersey. While not helping individuals in need can clearly be considered wrong, audiences were unclear about whether the Port Authority was responsible for the situation in the first place. On the other hand, although audiences might struggle to establish the moral status of a behaviour (high moral ambiguity), they may easily be able to identify and point to whoever is responsible (low attributional ambiguity). In the context of the financial crisis, investment bankers were found to engage in behaviours such as excessive bonuses, extreme risk-taking or lobbying, and, while major banks were clearly identified as the actors responsible for these behaviours, it was unclear whether their practices were morally wrong. From the perspective of investment bankers, those practices were aligned with the norm of their field, while from the perspective of the broader society, they were seen as misconduct (Roulet, 2019, 2020). This contradiction was due to a clash between institutional prescriptions at the industry level, and broader norms (Roulet, 2015).

By additionally considering situations where moral and attributional ambiguity are either both high or both low following an accusation of misconduct, we can thus theorize four starting points from which blame games unfold into four ideal-type pathways. Table 1 provides an overview of the four starting points, each of which typically triggers a different first move in the blame game, and leads in turn to a different pathway.

Table 1. Configurations of the Discursive Space after an Accusation of Organizational Misconduct.

	Low moral ambiguity	High moral ambiguity
High attributional ambiguity	Pathway B • The action identified is broadly recognized as morally wrong • There is no consensus on who is responsible for the action identified	Pathway C • There is no consensus around the moral nature of the action identified • There is no consensus on who is responsible for the action identified
Low attributional ambiguity	Pathway D • The action identified is broadly recognized as morally wrong • The party responsible for the action identified is clearly singled out	Pathway A • There is no consensus around the moral nature of the action identified • The party responsible for the action identified is clearly singled out

Figure 1 details the different pathways we theorize below. It identifies the different conditions of ambiguity that cause a blame game to emerge and how the blame game unfolds as a consequence. It elaborates on the processes through which accusations of misconduct can be settled: as ambiguity decreases, the discursive space that is available for actors to engage in the blame games shrinks. The blame game itself, by providing information that supports audiences' sensemaking of the accusation of misconduct, may contribute to reducing ambiguity. But as previously noted, it may also continue for as long as audiences are unable to evaluate whether the misconduct is morally wrong and who is responsible for it.

Pathway A: Blame game in a situation of high moral ambiguity and low attributional ambiguity

The first pathway we theorize starts when the discursive space, following an accusation of misconduct, is structured by high moral ambiguity and low attributional ambiguity. This situation is characterized by the difficulty audiences have in establishing whether the targeted action is morally wrong (Green, 2004) although there is a visible organizational culprit. In such a situation, the accusation of misconduct can best be challenged by the accused organization on normative grounds. The low level of attributional ambiguity is not conducive to engaging in discursive

strategies that attempt to shift blame away from the accused actor (Leitch & Davenport, 2007). Such strategies will be ineffective because the accuser has been clearly identified and linked to the misbehaviour in the accusing discourses. This could even direct audience attention to the fact that there is relatively little doubt about who the culprit is, meaning that the route of discursively exploiting attributional ambiguity is closed off to the accused actor.

Assessing the available discursive strategies, the accused actor is therefore likely to discount strategies that focus on manipulating conditions of attributional ambiguity. Instead, we might expect the accused actor to create discourses that exploit the relatively high level of moral ambiguity. The most promising discursive strategy will therefore be to counter the accusation by denying that the called-out behaviour was wrongful in the first place. The accused actors, we argue, will produce and formulate arguments denying that the identified behaviour is morally condemnable.

The discursive strategy of denying wrongfulness consists of producing texts which situate the behaviour in question away from the line that separates right and wrong, attempting to draw a clear distinction between that behaviour and truly wrongful behaviours. This strategy might involve emphasizing the legality, the prevalence and the normalcy of the behaviour in the wider institutional context (Pozner, 2008), as well as explaining the benefits of the behaviour and promising to address some of its
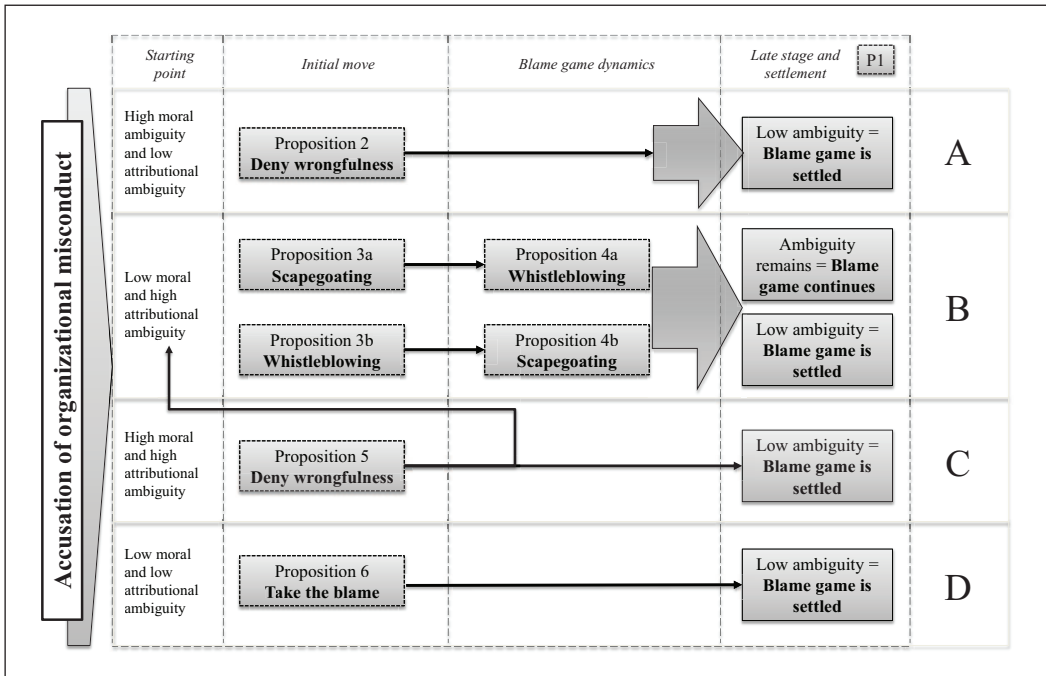
Figure 1. Summary of the Theoretical Model: Pathways of Blame Games.

drawbacks (Roulet, 2019, 2020). The discursive position taken here thus relegates the issue of responsibility to the background, blurring the relationship between the accused actor and the potential misconduct. This discursive strategy has the function of making full use of the existing moral ambiguity and avoiding getting caught up in the attribution of responsibility which, due to the low level of attributional ambiguity, provides the accused actors with relatively little discursive leeway. We can therefore formulate the following proposition:

Proposition 2: When moral ambiguity is high and attributional ambiguity is low following an accusation of misconduct, the accused organization is likely to deny the wrongfulness of the behaviour in question.

We previously discussed how many of the practices in the investment banking industry were not seen as morally wrong by field-level actors although they were condemned by the

media (Roulet, 2019). Banks justified large bonuses and risk-taking by showing that those practices were common in the industry and important for recruiting the best and the brightest. They also stressed how their practices conformed with the law. In 2010, Goldman Sachs and one of its employees were accused of securities fraud because the firm had designed a product, called Abacus, which was considered to mislead investors. However, although it settled in court, Goldman Sachs always denied wrongdoing, taking advantage of the moral gray zone with regards to investor and client relationships.

In this first scenario, we can identify two possible next steps. Following proposition 1, we might expect ambiguity to decrease as audiences accept the suspected actor's arguments that the identified behaviour was not morally wrong (Green, 2004). In this case, the discursive response of denying wrongfulness will be effective in discarding the accusation by reducing moral ambiguity. The ambiguity will be settled, and the accusation will fizzle out as audiences

fail to be convinced of the wrongfulness of the action. The other possibility is that the accused actor's discursive positioning will not convince the audiences (Leitch & Davenport, 2007). Accusers might further refine their arguments and reinforce their discursive position to counter the denial of the accused organization. For example, the accusers' discourses might re-emphasize and reinforce the wrongfulness of the behaviour, e.g. by highlighting distinctions between the law and morality or by calling out the harm that the behaviour has caused. If sufficient moral ambiguity remains at this point, the accused organization could, in turn, again deny wrongfulness. This discursive struggle will continue as moral ambiguity remains sufficiently high, unless audiences settle in between on an interpretation of the behaviour as wrongful or not wrongful.

Pathway B: Blame game in a situation of low moral ambiguity and high attributional ambiguity

In this second pathway, we theorize what happens after an accusation of misconduct when moral ambiguity is low (the behaviour identified by the accuser is perceived as morally wrong) and attributional ambiguity is high (audiences are unclear about who is responsible for the wrongdoing). In this context, accused actors have the opportunity to engage in discursive strategies that shift and deflect blame, taking advantage of the difficulty audiences have in attributing responsibility.

The low level of moral ambiguity in this situation means that discursive strategies which exploit moral ambiguity are unlikely to be effective, as there is already a relatively strong consensus among audiences that the accused organization's behaviour transgresses the line between right and wrong (Palmer, 2012). Denying the wrongfulness of the behaviour in this situation could even backfire and exacerbate negative audience evaluations by making the accused actor appear indifferent to conventional moral standards. Therefore, the discursive exploitation of moral ambiguity is

impossible in this situation. Instead, the situation is conducive to exploiting the relatively high level of attributional ambiguity that characterizes the discursive space. To deflect blame, accused actors will therefore opt for discursive strategies that rely on attributional ambiguity, producing discourses that deny their responsibility and assign the position of being the perpetrator or chief architect of the misconduct to someone else.

Based on previous work on crisis management (Coombs, 2007a), we define scapegoating as a critical organizational discursive strategy for shifting blame following an accusation of misconduct with low moral but high attributional ambiguity.[2] In this situation, a clear wrongdoing is made visible but it is still unclear which actors exactly are responsible. This may then trigger efforts by audiences to identify the cause and the source of the organizational wrongdoing, bearing the risk that the finger of blame is pointed at the organization as a whole (Bonazzi, 1983; Devers, Dewett, Mishina, & Belsito, 2009). This vulnerability triggers a discursive reaction from the organization (Girard, 1982). The accused organization will attempt to discursively shift blame, for which the high level of attributional ambiguity provides the necessary discursive opportunity. To do so, the organization will generate discourses that blame individual organizational members in order to shift the blame away from the organization. Individual employees with limited retaliatory power, especially at lower levels of the organization, can become easy targets for this scapegoating (Djabi & de Longueval, 2020). But high-level executives and even CEOs can also become the target of scapegoating discourses, mainly because they are the most visible to outsiders and naturally seem to hold most of the responsibility (Gangloff et al., 2016), which makes it easier for audiences to associate them with the misconduct. Thus, we formulate the following proposition:

Proposition 3a: When moral ambiguity is low and attributional ambiguity is high following an accusation of misconduct, the

accused organization is likely to engage in scapegoating.

The discursive strategy of scapegoating relies on creating a distinction between the accused organization as a whole and some of its members. The discourse produced attributes responsibility for the misconduct to specific individual members, thus distancing the organization from the accusation. Going back to the case of the Volkswagen emissions scandal, the relatively high attributional ambiguity surrounding the allegation of fraudulent behaviour enabled Volkswagen to scapegoat software engineers as 'rogue coders'.[3] Because it was hard for external audiences to understand the chain of command, the targeted organization was able to use that attributional ambiguity to its advantage to deflect blame through scapegoating.

While scapegoating is a top-down process for shifting blame from the organization to individual members, we can also expect a similar bottom-up effort by organizational members to shift blame to the organization (Frandsen & Johansen, 2011). Indeed, individual organizational members can be in an advantageous position to exploit attributional ambiguity and to generate their own discourses attributing responsibility for misconduct to the organization. Information about organizational misconduct will be available within the organization, and the discursive struggle that follows the accusation of misconduct can involve individual employees introducing this information into the discourse and making it available to outside audiences. Organizational members may have direct information and witness the wrongdoing (Frandsen & Johansen, 2011) and they are thus in a better position to suggest causal attributions of misconduct.

As previously stressed, whistleblowing is an individual discursive strategy that can shift blame away from the individual. Through whistleblowing, members within the accused organization who are at risk of being blamed can position themselves in the discursive space. They can produce arguments that will exonerate them of responsibility and shift the blame to the

organization instead, taking advantage of the high level of attributional ambiguity. Therefore, following an accusation of misconduct which might result in scapegoating attempts by the organization, organizational members may pre-empt such a move by whistleblowing. Whistleblowing involves organizational members producing text that shifts the responsibility to the organization as a whole and offers information which is only available to insiders and which in many instances substantiates this attribution of responsibility (Bonazzi, 1983). This discursive strategy enables members to avoid being blamed by the organization for their responsibility in the wrongdoing (Westin, 1981) and to avoid future reputational penalties for themselves (Coombs, 2007b). We theorize that scapegoating can be pre-empted by members of the organization who attempt to produce whistleblowing discourses to exonerate themselves and shift blame.

Proposition 3b: When moral ambiguity is low and attributional ambiguity is high following an accusation of misconduct, members of the accused organization – particularly those that could be held responsible for the misconduct – are likely to blow the whistle.

There are many examples where whistleblowers who revealed misconduct might have been blamed if they had not intervened. In 2013, Laurence do Rego, the chief executive for risk and finance for Ecobank – one of the major banking conglomerates in Africa – revealed the wrongdoing of the chairman and the incoming executive director, pre-empting potential investigation of the entire company by the Nigeria Securities & Exchange Commission. Similarly, in 2010, Cheryl Eckard, quality manager at pharma giant GlaxoSmithKline, exposed several wrongdoings related to the quality of medicines sold by the firm after the Federal Drug Agency had issued relevant warnings. Given their positions within those firms, both executives would have been considered responsible if the wrongdoing had become visible to stakeholders.

We have identified two potential first moves in blame games in situations of high attributional ambiguity and low moral ambiguity which originate from either the organization (scapegoating) or its members (whistleblowing). Both of these discursive strategies can initiate a blame game in this pathway, as the discursive space with high attributional and low moral ambiguity is conducive to either paths. However, because the discursive space for blame games shrinks in the longer term (proposition 1), the actor who makes the first move has a certain advantage. On the other hand, as a strategy, whistleblowing can be very costly to individual members; e.g. it may backfire or require them to leave the organization. Therefore, individual members will only make a first move following an accusation of misconduct if they perceive the risk of organizational scapegoating discourses to be particularly high. We do not formally theorize this mechanism but expect it will depend on the nature of the misconduct accusation: if this accusation initially appears to point relatively more to individual than to organizational responsibility, organizational members are more likely to fear that they will soon be blamed for the potential misconduct by their organization through scapegoating, and are thus more likely to make the first move.

We can expect the discursive strategies of scapegoating and whistleblowing to be met by discursive reactions that target the discourses which started the blame game. Up until now, we have conceptualized whistleblowing as a pre-emptive strategy (proposition 3b): individual actors at risk of being blamed by the organization pre-empt such scapegoating by blowing the whistle (Butler et al., 2020). However, if scapegoating happens first, whistleblowing will become an individual-level discursive reaction to scapegoating discourses. Scapegoating discourses are generated by the accused organization and aim to shift the blame to the individual. However, members of an organization who are made scapegoats can engage in whistleblowing as a way of producing discourses that respond to this blame-shifting: the texts provided by whistleblowers who react to scapegoating will aim to clarify the link between those whistleblowers and the behaviours attributed to them through scapegoating (Kenny, 2019). The aim of those discourses will be to answer scapegoating claims and to provide an alternative account of who is responsible for the misconduct, e.g. by using the insider knowledge of the whistleblower to reframe the misconduct as a systemic, organizational problem that goes beyond individual culpability (Keil, Tiwani, Sainsbury, & Sneha, 2010). We thus theorize that, as a response to scapegoating, organizational members will blow the whistle, shifting the blame back to the organization as a whole:

Proposition 4a: In a continued situation of low moral and high attributional ambiguity, and once they have been targeted by scapegoating discourses, members of the accused organization are likely to blow the whistle to deflect blame.

One example of the discursive reaction of a scapegoat is that of John Schnatter, founder of the American pizza franchise Papa John. He had to resign from his position as chairman in July 2018 after making a racist remark in a conference call and was scapegoated by the firm's top executives. In the meantime, Schnatter pointed out the company's problematic organizational culture. In an interview in August, Schnatter talked about 'rot at the top' and blamed the company's problems on the new CEO and the 'vindictive and controlling' leadership style of the top executives.[4] This body of discourses illustrates how scapegoated actors respond to blame when attribution is difficult. In a similar case, Jerome Kerviel, after being condemned in the rogue trading affair in 2008, started to denounce the culture of his organization, Société Générale, as a significant driver of misconduct.

Whistleblowing, whether as a pre-emptive discursive strategy or as a response to scapegoating, provides the accusers with more information, potentially reducing attributional ambiguity by enabling them to home in on the

responsible party. Whistleblowing discourses thus trigger discursive reactions from the accused organization: the organization has to address the new information introduced by whistleblowing and its implications for the attribution of responsibility. The organizational discourse in response to whistleblowing will, we argue, focus on deflecting the blame, justifying the behaviour of the organization, and delegitimizing the discursive position of the whistleblower. The discursive reaction of the organization is therefore another element of a scapegoating strategy which aims to distance the organization as a whole from the misconduct by continuing to shift the blame to individual members (Djabi & de Longueval, 2020). This strategy may rely, for example, on attributing blame for the misconduct to the whistleblower and highlighting it as an isolated instance of individual misconduct. Alternatively, it may attack the whistleblower on moral grounds and leverage another, unrelated accusation of misconduct against the whistleblower in order to delegitimize the original whistleblowing claim. Such a discursive reaction will only be effective for the accused organization if the level of attributional ambiguity remains high enough, despite the information that came to light through the whistleblowing. A continuing high level of attributional ambiguity makes it difficult for accusers to clearly identify an individual or organizational culprit and, as a consequence, audiences will continue to struggle to evaluate the validity of organizational and individual discourses.

Proposition 4b: In a situation of continuing low moral and high attributional ambiguity, after organizational members have blown the whistle, the accused organization is likely to engage in scapegoating its members to deflect blame.

In the 2013 whistleblowing case involving Laurence do Rego, Ecobank top executives countered the accusation of the whistleblower by accusing her of not having the qualifications she claimed to have and of taking

revenge on the organization.[5] This discursive position aimed to deflect the whistleblowing claim by delegitimizing its source. However, when institutional shareholders and other stakeholders started to investigate the matter, the bank was forced to fire the controversial chief executive and reinstate the whistleblower in her post.[6]

Scapegoating and whistleblowing both contribute to furthering the misconduct inquiry as the discourses generated provide new information. This can increase ambiguity in the short run while audiences engage with this new information. However, in the long run, as the blame game unfolds, we can expect this ambiguity to decrease with the emergence of new information. Audiences will use this new information to form plausible links between the misconduct event and accused actors, converging on a definition of the situation that reduces attributional ambiguity (Ball-Rokeach, 1973). The public availability of this information puts external audiences and internal organizational actors on an equal footing to make causal attributions. At the same time, the scapegoating and whistleblowing discourses generated by the suspected organization and its members become less credible (Grant et al., 2001): the validity of the discourses which attempt to shift blame is evaluated as they are checked against emerging information. We expect the blame games in this pathway to die out as the discursive space shrinks because of decreasing ambiguity, thereby giving accused actors fewer opportunities to adopt discursive blame-shifting strategies through additional whistleblowing or scapegoating moves.

When Volkswagen tried to blame the emissions scandal on 'rogue' software engineers, political and legal stakeholders questioned this accusation. As the scandal unfolded, new information emerged, suggesting that top executives had also known about and concealed the software manipulation.[7] The Volkswagen example illustrates how blame game discourses lose credibility as more information emerges, thereby reducing ambiguity.

Pathway C: Blame game in a situation of high moral ambiguity and high attributional ambiguity

This third pathway unfolds if both moral and attributional ambiguity are high following an accusation of misconduct. In this case, the discursive space appears to offer the broadest range of opportunities for the accused actors to deflect the blame. But the discursive space, while presenting a variety of strategic opportunities, is also uniquely complex. Actors accused of misconduct have two options: they can exploit the high moral ambiguity by engaging in a discursive strategy of denying wrongfulness, or they can exploit the high attributional ambiguity by engaging in discursively shifting blame. However, these choices are not independent of each other, and actors have to consider their interdependency when choosing their first move in this particular blame game scenario.

On the one hand, if actors try to exploit attributional ambiguity and engage in blame-shifting by attributing responsibility to another actor (through scapegoating or whistleblowing), they will forego the option of denying wrongfulness. This problem arises because shifting the blame for a behaviour to another actor, through scapegoating or whistleblowing, implicitly acknowledges the wrongfulness of the said behaviour (Kent & Boatwright, 2018). If the behaviour were not wrong, it would not be necessary to point the finger at another actor. Therefore, the discursive exploitation of high attributional ambiguity through blame-shifting simultaneously reduces the existing moral ambiguity and thus restructures the discursive space to preclude subsequent denials of wrongdoing. Therefore, if, in this scenario, accused actors start a blame game with a whistleblowing or scapegoating move, the situation will transition into the blame-shifting dynamics of pathway B.

On the other hand, if actors choose to exploit moral ambiguity and deny wrongfulness, they will leave space for subsequent scapegoating or whistleblowing in case the denial of wrongfulness is unsuccessful. The rationale for such action is that, when denying wrongfulness

(Coombs & Holladay, 2002), actors push the question of responsibility to the background but do not necessarily take responsibility for the behaviour. Accused actors can deny wrongdoing while keeping attributions of responsibility deliberately vague in order to retain discursive leeway in the next step of the blame game, thereby preserving the strategic option of generating scapegoating discourses. In the case of the Abacus scandal, Goldman Sachs denied the wrongfulness of its behaviour as much as it could but ultimately opted to make one of its vice presidents a scapegoat on the path to settling the situation with the Securities & Exchange Commission. Thus, we can conclude that, due to the specific interdependency of high moral and attributional ambiguity in this particular situation, the most rational course of action is for actors to start the blame game by denying wrongfulness, keeping their discursive options open further down the line.

> *Proposition 5*: When moral and attributional ambiguity are both high following an accusation of misconduct, the accused organization is likely to first deny the wrongfulness of the behaviour in question.

This denial of wrongfulness will set off a discursive struggle about the moral status of the behaviour in question, which is eventually likely to settle at a low level of moral ambiguity with audiences interpreting the behaviour either as a misconduct or as a morally acceptable behaviour. In the latter case, the denial of wrongfulness has been successful, and the accusation is neutralized in a similar way to pathway A. However, in the former case, the behaviour is now clearly seen by audiences as misconduct, and the suspected organization still faces the accusation. This new situation is characterized by low moral ambiguity but still by high attributional ambiguity, leaving some room for an attribution of responsibility. Therefore, the accused actors have retained the option of engaging in blame-shifting discursive strategies, and the dynamics of the blame game transition into those of pathway B.

Pathway D: Blame game in a situation of low moral ambiguity and low attributional ambiguity

The final blame game pathway unfolds in a situation where both moral and attributional ambiguity are relatively low following an accusation of misconduct. Here, the discursive space available for a blame game is limited, making it short-lived or even unlikely. There is not enough ambiguity for the accused actors to exploit to generate discourses that can shift blame. Therefore, shifting the blame is difficult because the accused organization is clearly associated with the misconduct (low attributional ambiguity). Denying the wrongfulness of the called-out behaviour also has little chance of success (because of the low moral ambiguity). Indeed, denying wrongdoing is likely to backfire in a context of low attributional and moral ambiguity as the accused actor is already perceived as being responsible (Coombs, Frandsen, Holladay, & Johansen, 2010) and the behaviour clearly appears to be wrongful. This discursive strategy will only lead to further reputational damage for the accused actor (Coombs, 2007a).

In this case, the accused actor is cornered by the lack of moral and attributional ambiguity. Here, the most rational discursive strategy, apart from remaining silent and not reacting, is to take responsibility for the wrongdoing pointed out by the accusers. Actors are therefore most likely to generate discourses in which they take the blame for the situation to minimize damage to their reputation and try to repair it (Coombs & Holladay, 2006). That is, they will, for example, engage in apology, reduce the extent of their responsibility by highlighting extenuating factors while acknowledging their fault (Coombs et al., 2010), and signal their willingness to make amends (Coombs, 2007b).

> *Proposition 6*: When moral and attributional ambiguity are low following an accusation of misconduct, accused actors are likely to take the blame for misconduct in response.

In July 2020, Deutsche Bank's links with the criminal Jeffrey Epstein were exposed and the bank was accused of having enabled fraudulent transactions despite knowing about Epstein's criminal history. They immediately issued an apology, saying that they 'deeply regret' their association with Epstein.[8] Another example of this situation is the case of Fuji TV and Sankei Shimbun in January 2020 when the two Japanese media firms were caught red-handed using partly fabricated polls in their programmes. Although a subcontractor was involved, it was clear that the media companies were responsible for not carefully checking the content being shared and how it was produced. The wrongfulness of their action and their responsibility in the misconduct were clear and offered no discursive opportunities other than accepting the blame.

Discussion and Conclusion

In our blame game model, we explored how accused organizations and their members produce strategic discourses as a reaction to accusations of misconduct, thus attempting to shift blame and influence the social construction of misconduct. Building on the crisis management literature and developing a discursive perspective of misconduct to integrate whistleblowing and scapegoating, we detailed the determinants of blame game strategies and their sequential nature. In the process, we identified the critical role of moral and attributional ambiguity in enabling and animating blame games. We developed four blame game scenarios following an accusation of misconduct, as a function of the levels of moral and attributional ambiguity.

In the first scenario (pathway A), we explained how a high level of moral ambiguity (i.e. the behaviour pointed out cannot be clearly labelled as morally wrong by audiences) and a low level of attributional ambiguity (i.e. a culprit is clearly identifiable by audiences) is likely to trigger efforts by the accused organization to create discourses that deny wrongdoing by challenging the claim that an action was wrongful (proposition 2). In the second scenario

(pathway B), we argued that if audiences are unsure of the identity of the culprit, this opens a discursive space for suspected actors to deflect blame. With moral ambiguity being low (i.e. the behaviour pointed out is clearly morally wrong) and attributional ambiguity being high (i.e. audiences are unsure about who should be held responsible), the organization can exploit the attributional ambiguity and shift the blame by scapegoating some of its members who can be associated with the misconduct – from the CEOs to lower-level employees (proposition 3a). We then expect in turn scapegoats to retaliate and generate whistleblowing discourses aimed at shifting the blame to the organization (proposition 4a).

As an alternative first move in this scenario, potential whistleblowers can also take advantage of attributional ambiguity to kick off a blame game themselves when they anticipate that they are likely to be scapegoated in the future. The organizational members who already fear being blamed for the wrongdoing assess whether it is in their interest to positively distance themselves from the organization and may pre-emptively do so through whistleblowing (proposition 3b). In response to such whistleblowing, the organization may then in turn engage in further discursive strategies to shift the blame once more, scapegoating the whistleblowers or other organizational members (proposition 4b). This back-and-forth movement between organizational and individual discursive blame game strategies can continue until moral and attributional ambiguity generally decrease and external audiences are able to attribute responsibility (proposition 1). In other words, yet further moves in the blame game become at that point less credible as audiences are able to assess their validity with more information at their disposal. In addition, the longer blame games go on, the more likely audiences are to simply settle for one of the more plausible accounts that has been constructed through their interactions with the accused parties and other stakeholders.

In a third scenario, in which moral and attributional ambiguity are both high (pathway C),

we suggest that accused actors take advantage of high moral ambiguity to deny the wrongfulness of the identified behaviour (proposition 5), while leaving open the option of engaging in a blame game of scapegoating and whistleblowing if that denial does not convince audiences. Finally, in pathway D, we conceptualized a situation in which moral and attributional ambiguity are low, leaving the accused organization with no option other than taking the discursive position of accepting the blame (proposition 6).

Contributions and implications for future research

Our blame game theory contributes to the literature on organizational misconduct. First, by developing a discursive perspective on misconduct accusations, we advance our understanding of the social construction of misconduct. Importantly, our discursive approach differs from more material approaches to misconduct and situations in which problematic behaviours are transparently established (Mohliver, 2019), thus acknowledging the socially constructed nature of wrongdoing (Greve et al., 2010). We do not consider instances of misconduct as something objectively given, to which stakeholders react and for which organizations initiate corrective action (Hersel, Helmuth, Zorn, Shropshire, & Ridge, 2019; Shymko & Roulet, 2017). Rather, our discursive perspective conceptualizes misconduct as being constructed through a struggle for meaning between audiences and accused actors in a discursive space. Here, accused actors strategically produce blame game discourses, and audiences actively make sense of potential misconduct by consuming and producing discourses.

Second, we shed light on a critical period of time in the social construction of misconduct: i.e. when audiences are making sense of organizational misconduct following an accusation (Dewan & Jensen, 2019). Our theoretical framework unpacks this understudied point in the organizational misconduct literature. We argued that this period is characterized by potentially high levels of moral (Shadnam & Lawrence,

2011) and attributional ambiguity (Jacquart & Antonakis, 2015), which open a discursive space that accused actors can exploit and in which audiences struggle to interpret the behaviour of accused actors. We thus show how this definitional turmoil is particularly well suited to studying the social construction of misconduct because meanings are in flux, which makes the discursive struggle more intense and exposes the social construction processes.

Third, we contribute to the literature by developing our understanding of the strategic behaviour of accused actors, and thus of their role in the social construction of misconduct. Previous work on misconduct has focused primarily on the role of external audiences (media, regulators, governments) in the social construction of misconduct (Clemente & Gabbioneta, 2017; Greve et al., 2010). In contrast, we focus on how accused actors themselves feed into the discursive construction of misconduct and blame. In particular, we suggest that given the difficulty in morally evaluating and attributing responsibility for misconduct in complex organizations and settings, accused actors will attempt to influence audiences' sensemaking by employing discursive strategies aimed at avoiding blame. Rather than focusing on blame games as a sensemaking process that generates explanatory content (Boudes & Laroche, 2009), we argue that blame games potentially disturb the sensemaking processes in the aftermath of an accusation of misconduct (Daudigeos, Roulet, & Valiorgue, 2020). Our theory highlights the agency that accused actors have to actively shape the social construction of misconduct, thereby revealing the potential for manipulation by these actors.

Finally, we bridge the gap between the concepts of whistleblowing and scapegoating. Whistleblowing and scapegoating have so far been studied in separate streams of work in crisis communications (Coombs, 2007a; Coombs & Holladay, 2006) and in organization theory (Culiberg & Mihelič, 2017; Kenny, 2019; Near & Miceli, 2016). We show how those two phenomena are intertwined in contexts of organizational wrongdoing and integrate them into the misconduct literature under

the same conceptual umbrella. Where previously, the differences in levels of analysis, initiating actors and a focus on non-instrumental motivations (Djabi & de Longueval, 2020; Kenny, 2019) may have prevented the integration of those two literatures, we show how those streams of work can be integrated.

Based on our theory, future misconduct research could further explore the role of ambiguity in the process through which organizational misconduct is settled. For example, scholars could bring in more of the existing work on causal attribution (Powell et al., 2006) to explore how audiences process strategic discourses by accused actors in making moral judgements and attribution of responsibility. Furthermore, more detailed examination of the content of scapegoating, whistleblowing and other strategic blame game discourses could enable future research to develop a better understanding of how discursive strategies depend on the nature of the misconduct and audiences. Other aspects could be considered to understand how actors decide to engage in whistleblowing, as we know from previous research that organizational position or power are crucial determinants, as is material evidence (Kenny, 2019).

In addition to our contributions to the misconduct research, our blame game theory has key implications for the literature on social evaluations, particularly negative social evaluations (Pollock, Lashley, Rindova, & Han, 2019). We theorize how individual and collective actors can strategically manipulate how they are socially evaluated in order to avoid being held responsible for misconduct, and the presumed cost and benefits associated with these strategic manipulations. In this sense, we bring together the literatures on social evaluation and misconduct, linking more explicitly how evaluation affects the consequences of misconduct (Dewan & Jensen, 2019) and, conversely, how misconduct affects evaluation (Roulet, 2020). Because misconduct is an act of deviance – a key precursor of negative social evaluation – those two bodies of work can complement each other.

We also enrich our understanding of social evaluations by developing a discursive perspective (Phillips & Oswick, 2012; Werner & Cornelissen, 2014). Social evaluations are effectively framing devices and there would be benefits in further exploring their discursive nature (Roulet, 2019; Roulet, Paolella, Gabbioneta, & Muzio, 2019; Ruebottom & Toubiana, 2020). By examining how actors instrumentally act to make other actors illegitimate through scapegoating or whistleblowing, we offer a strategic discursive perspective on social evaluations (Suchman, 1995). Actors not only affect the social evaluations of others in the process, they also discursively manipulate their own evaluation, for example, when whistleblowers distance themselves from a blamed organization to avoid harmful contamination (Moore et al., 2011). However, we could argue that there is a decreasing marginal return in doing so: more actors opting out and adding their voice to the public criticism will result in any additional whistleblowers standing out less from the crowd. Insiders are likely to question the behaviour of the whistleblowers and expose their true motives. Thus, discursive blame strategies may have decreasing returns as the blame game unfolds.

Our theoretical framework also fleshes out the processes of attributing social evaluations and shows why they cannot be studied in isolation. The processes through which social evaluations are attributed work in 'cascades' (Bonardi & Keim, 2005): evaluations are successively triggered by each other as defensive reactions. While most of the research on social evaluations (Pollock et al., 2019) focuses on one level of analysis and on a particular point in time. We distinguish between collectively and individually attributed social evaluations in line with the emerging literature which links categorization and social evaluations (Devers et al., 2009; Roulet, 2020) and do so while being attentive to changing evaluations over time as well. Future research could explore whether judgements of status, reputation or legitimacy emerge at different levels and how they can result from collective and individual processes.

Extensions of our theory and practical implications

Overall, our theoretical framework is concerned with organizational misconduct and clearly focuses on blame games at the organizational level. However, we believe our model is extendable to a more macro level of analysis if we consider trickling down and trickling up mechanisms (Roulet et al., 2019) and evaluative spillovers outside of an incriminated field (Aranda, Conti, & Wezel, 2020). In particular, it could also be applied to fields or groups of organizations that interact in the same institutional arena (Zietsma, Groenewegen, Logue, & Hinings, 2017). Thus, we can imagine blame games taking place at the field or society level, involving a wide range of different agents (groups, institutions, communities, organizations, individuals) (Bettman & Weitz, 1983). In the case of the 2008 financial crisis, the entire investment banking industry was accused of triggering the financial crisis (Roulet, 2019), and some actors within this sector shifted the blame to the field rather than the organizational level. One example is the position taken by M&T Bank and its CEO Robert Wilmers, who accused the 'big banks' of tarnishing the reputation of the whole industry. During the 2008 crisis, some actors tried to differentiate themselves by engaging in what we might call 'field-level whistleblowing'. In this way, we see how blame games can target fields and groups of organizational actors. More generally, accused organizations or CEOs may blame external actors such as law makers or governments, or point out their competitors. Future theorization could consider an external locus of blame game strategies and how they might interact with blame games within organizations.

We also believe that our model could be applied to a broader set of contexts in which audiences attribute responsibility for failure (Dahlin et al., 2018). In cases of major industrial accidents (e.g. oil spills, nuclear hazards, buildings collapsing, etc.), the major organizational players may be accused of negligence or irresponsibility (Moura, Beer, Patelli, & Lewis,

2017). In such a case, moral ambiguity is likely to be high because it is difficult to assess the intentionality of causing a failure or the existence of gross negligence (Castro, Phillips, & Ansari, 2020). Attributional ambiguity will also be high because of the complexity of the processes and the multiplicity of actors involved in industrial operations (Dahlin et al., 2018; Palmer, 2012: chapter10). Such a situation is therefore likely characterized by a discursive space similar to the one we described in pathway C and may be fertile ground for blame games to unfold.

Our theory could be further extended by empirically exploring the blame game process and answering the research questions that emerge from our model. We can imagine situations in which the blame game does not reduce ambiguity if audiences are unable to assess the validity of new information brought to their scrutiny. In such cases, the blame game may never be resolved. For example, the blame game may never end if the institutional environment creates a greater level of opacity, preventing the evidence to surface (Rodner, Roulet, Kerrigan, & Vom Lehn, 2020). Another example would be a situation where accused actors deliberately try to increase the ambiguity through their discursive responses in the hope of leading audience sensemaking astray. It would be interesting for future research to account for actors voluntarily increasing ambiguity. Further research could explore a broader range of accused parties' communication strategies. A corollary question is whether can we consider alternative triggers of blame games. Using the concepts of moral and attributional ambiguity, we selected precursors that fit with our discursive approach in this model and a strategic and interest-driven perspective on actors' behaviours. However, we can imagine other determinants that also affect actors' choices of blame game strategies – such as the severity of the misconduct or the retaliatory power of incriminatory audiences (Palmer et al., 2016). Second, is a blame game a process of redistributing social capital (e.g. legitimacy is transferred from one agent to another), or does it alter the general level of social capital of a field

or an organization? Returning to the finance example, the fact that a broad range of actors were accusing each other turned public opinion against them (Ho, 2009). There was no consensus about who was responsible, and the surrounding cacophony required public opinion to make radical categorization against the finance industry as it was impossible to identify a clear culprit at a lower level (Roulet, 2019). Another promising area would be to look at the outcomes of blame games, particularly in terms of learning processes (Boudes & Laroche, 2009). How do the agents who remain benefit from the blame game? Milliken and Lam (2008), for example, suggested that voicing concerns contributes to organizational learning. However, an organization engaged in a blame game may likely lose some of its members as a result of them voicing concern through whistleblowing, thus jeopardizing the learning from such incidents.

Furthermore, future research could explore how variations in audiences' sensemaking process influence the blame game strategies of accused actors. While we assume that audiences actively attempt to make sense of wrongdoing, some audiences may instead follow agenda setters such as the media and social control agents (Clemente et al., 2016), be ambivalent about suspected actors (Roulet, 2020), and be influenced by the social and economic context or by heuristics (Bianchi & Mohliver, 2016). It would be interesting for future research to consider how these variations influence the reaction of accused actors. Specifically, accused actors might follow blame game strategies that try to exploit these variations to disturb audience sensemaking. For example, accused actors might try to manipulate agenda setters, or trigger conflict between audiences with ambivalent stances.

Finally, our discursive approach to misconduct could be extended by developing the link with material evidence and observable elements to understand how the material and the symbolic are intertwined. For example, in our blame game theorization, the layer of material evidence could be considered to be linked to the discursive space through the production of text, whereby facts and

evidence are given meaning in the discursive struggle and become discourse objects (Hardy & Phillips, 1999) that are used to construct notions of responsibility and morality.

By theorizing how accused actors deal with blame, our model also has practical implications. It could help stakeholders, such as the media, regulators, or governments (Greve et al., 2010), to critically assess the responses of suspected organizations and their members. The validity of claims made by scapegoating or whistleblowing could be examined, and the level of caution to be exercised would depend on interpreting the available evidence. When a scandal makes organizational misconduct visible (Daudigeos et al., 2020), stakeholders will be tempted to take existing discourses at face value, and follow the majority point of view (Adut, 2005; Clemente & Roulet, 2015). Our framework serves as a useful reminder that the discursive positions taken by actors suspected of misconduct serve as a strategic tool to influence the meaning-making of audiences. The discursive positions taken by those playing blame games can therefore also guide stakeholders' search for reliable information. In other words, blame game discourses can carry the seeds of their de-legitimization: they provide crucial pointers for audiences, helping them to dig for and interpret further evidence.

ORCID iD

Thomas J. Roulet (iD) https://orcid.org/0000-0002-9148-3743

Notes

1. https://www.theguardian.com/business/2018/may/31/amazon-accused-of-treating-uk-warehouse-staff-like-robots
2. We conceptualize scapegoating as an organizational discursive strategy. Texts associated with this discursive strategy can be produced by individuals that are part of the organization, such as top managers, press officers and others. However, in the case of an organizational discursive strategy, these individuals represent the organization as an entity and speak in its name. This approach differs from an individual discursive strategy such as whistleblowing, where individuals produce discourses in their name.
3. https://www.forbes.com/sites/francescoppola/2015/10/15/attack-of-the-rogue-coders/
4. https://money.cnn.com/2018/08/28/news/companies/john-schnatter-interview/index.html
5. https://www.ft.com/content/d253340e-10bb-11e3-b291-00144feabdc0
6. https://www.ft.com/content/a51ad338-a93c-11e3-b87c-00144feab7de#axzz3LPFCy4u4
7. https://www.nytimes.com/2019/03/15/business/volkswagen-winterkorn-sec-fraud.html
8. https://twitter.com/DeutscheBank/status/1280490499007283201

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Author biographies

Thomas Roulet is a faculty in organisation theory at the Cambridge Judge Business School and Fellow in Sociology at Girton College, both at the University of Cambridge. His work on negative social evaluations, misconduct and institutions has been published in the *Academy of Management Journal, Academy of Management Review* and *Academy of Management Annals*, and featured in outlets such as the *Economist, Bloomberg, the Washington Post* and *Le Monde.*

Rasmus Pichler is a PhD candidate in Strategic Management at the University of Cambridge, Judge Business School. His research focuses on corporate wrongdoing, the social evaluation of corporations, and the interplay of top management with corporate governance.