



# From “We Didn’t Do It” to “We’ve Learned Our Lesson”: Development of a Typology of Neutralizations of Corporate Crime

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## Abstract

When corporations are faced with accusations of crime, they usually find it necessary to justify their actions to the public, the media and their shareholders. Corporate self-defense, aimed at protecting a corporation’s image and legitimacy, belongs to a broader category of offenders’ denials and neutralizations. The objective of this article is to compile and discuss literature that is of value for an understanding of neutralizations of corporate crime and, by means of this literature and our own empirical studies on corporate denials, to outline a typology of corporate neutralizations. The typology distinguishes between a wide variety of corporate responses to allegations of crime and exemplifies how these techniques have been used. We also discuss the function of corporate neutralization techniques and argue that corporate accounts mediate action; they influence both other actors and future corporate actions.

## Introduction

In the past few decades, we have witnessed, accusations against several well-known multinational corporations of environmental harm, human rights violations and tax avoidance at home and in countries where they operate. When corporations are faced with accusations of crime, they usually find it necessary to justify their actions to the public, the media and their shareholders. Corporate self-defense, aimed at protecting a corporation’s image and legitimacy, belongs to a broader category of offenders’ denials and neutralizations—a form of speech acts known as *accounts* (Scott and Lyman 1968). Scott and Lyman (1968) suggest that certain types of accounts are accepted, expected and routinized in certain contexts in which someone has to explain the gap between actions and expectations. Other concepts with a similar meaning that are used in the literature include: apologies, defense

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strategies, excuses, justifications, neutralizations and rationalizations. Concepts of this kind originate directly or indirectly from Mills' (1940: 907) work on "vocabularies of motive" as "accepted justifications for present, future, or past programs or acts."

In their classic article, "Techniques of Neutralization," Sykes and Matza (1957) explain how neutralizations are employed by young offenders in order to justify certain illegal actions. Offenders utilize these techniques *prior* to committing offenses, in order to neutralize reprehensible actions and to reduce their sense of culpability, as well as *after* an offense, in order to diminish self-blame. Sykes and Matza (1957) developed five types of neutralization techniques: *denial of responsibility*, *denial of injury*, *denial of the victim*, *condemnation of the condemners* and *appeal to higher loyalties*. These techniques can be used to explain how the "[s]ocial controls that serve to check or inhibit deviant motivational patterns are rendered inoperative," freeing the individual to engage in deviant, delinquent and criminal behavior (Sykes and Matza 1957: 667). Drawing on Sykes and Matza's neutralization theory, Stanley Cohen (1996, 2009) describes the use of neutralization techniques in relation to state violations of human rights. Of particular importance for understanding corporate accounts is Cohen's development of the theory into an analysis of official discourse by linking individual denials to organizational denial (Whyte 2016).

Maruna and Copes (2005: 223) argue that the greatest testament to the importance of neutralization theory is its extension to conduct beyond the original focus on juvenile delinquents. Other applications of the theory include research by scholars on the accounts, denials and neutralizations used by individual white-collar criminals (e.g., Benson 1985; Goldstraw-White 2011; Klenowski 2012) and, more recently, by corporate actors (Huisman 2010; Schoultz and Flyghed 2016; Whyte 2016). Although Sykes and Matza's neutralization theory has been cited widely, Maruna and Copes (2005: 224) argue that the theory has not been developed substantially. They suggest that "researchers need to stop reciting these five techniques as if they were gospel" and instead focus on the *function* of the neutralization techniques (Maruna and Copes 2005: 284).

In this article, we respond to the claim that neutralization theory has been underdeveloped by identifying several applications of the theory that constitute refinements and that we find relevant for the development of a typology of denials of corporate crime. These refinements are important because corporate neutralizations are not just *any* type of neutralizations of crime. As Whyte (2016: 174) explains, the influence corporations have on our understanding of the world—and their ability to use resources and strategies to formulate "truths"—often grant corporate accounts a certain credibility in the public sphere. In addition, we would expect to find forms of neutralizations other than those identified in relation to "street crime" because corporate denials are *organized* forms of denials, where the legitimacy of a business is at stake. Because corporate representatives are comparatively more committed to conventional values and a respectable self-identity, they may have an even greater need for denials and neutralizations (see Box 1983). Thus, the goal of this article is to compile and discuss literature that is helpful for understanding neutralizations of corporate crime and then, by means of this literature review and our own empirical studies on corporate denials, to outline a typology of corporate neutralizations.

Initially, we identified different areas of research useful for developing such a typology. First, Cohen's (1996, 2009) work on *states of denial*, combined with Sykes and Matza's initial *techniques of neutralization*, forms the basis of the typology. Second, the literature on neutralizations of white-collar crime is helpful for an understanding of corporate accounts even though there are fundamental differences between individual and organizational accounts. Third, the existing research on neutralizations of corporate crime has been incorporated in the creation of the typology. Fourth, because criminologists do not

have a monopoly on the study of corporate accounts and because we wanted to avoid interdisciplinary ignorance, we decided to incorporate parts of the extensive communications literature focused on corporate crises. This literature has provided us with concepts that we found valuable when developing the typology. In the ensuing sections, we present our literature review and the empirical material, as well as describe further our methodological approach. We then turn to our typology. Before reviewing the relevant literature, however, we discuss briefly some of the theoretical issues inherent in the concept of neutralizations.

## Neutralizations as a Conceptual and Theoretical Tool

Although it is important to explore and develop a more sophisticated understanding of various forms of neutralization techniques employed by corporations, there are several theoretical challenges that require further consideration. One question that has arisen regarding Sykes' and Matza's *techniques of neutralization* concerns the issue of *when* the accounts are employed. Benson (1985: 587) notes that "[i]t is important to distinguish between neutralizations that cause or allow an offense to be committed and accounts that are developed afterwards to excuse or justify it." In their original conceptualization, Sykes and Matza (1957: 666) argued that neutralizations "*precede* deviant behavior and make deviant behavior possible" (emphasis added). As both Minor (1981: 300) and Maruna and Copes (2005: 230–231) emphasize, this suggests that neutralization techniques are not merely after-the-act rationalizations (because they enable crime). White-collar crime scholars, such as Cressey (1953/1973: 94,118), Benson (1985: 587) and Shover and Bryant (1993: 158), have adopted a similar position, reasoning that techniques of neutralization can be employed *before* the offense takes place. Cohen (2009: 58f) argues that the use of neutralization techniques can be seen to some extent prior to crimes being committed, where they function as a means of making it possible to commit violations, while reducing culpability after the fact. Maruna and Copes (2005: 226–227) contend, however, that there is very little empirical evidence that neutralization techniques are employed in advance of criminal behavior and that it is hard to see how such evidence could be collected in any reliable fashion. Nonetheless, they argue that neutralization techniques may play an important role in maintaining involvement in crime.

Whether we view neutralizations as taking place *prior to* or *after* the criminal act, the framework implies that neutralizations enable crimes to be committed because they protect the offender from "serious damage to his self-image" (Sykes and Matza 1957: 667). Maruna and Copes (2005: 230) note that if "neutralizations are to carry any psychological weight, they must, at least partially, be believed by the person using them." Because corporate accounts are not necessarily formulated by a single individual but are organizational devices to avoid blame for wrongdoing, the individual psychological processes behind neutralization techniques (see Maruna and Copes 2005) are of less significance for this article. Cohen (2009: 6) notes that when it comes to political denials, which may be compared to corporate denials in the sense that they are organizational and public, subtle psychological questions are of less relevance. One possible path would be to follow Presser's (2009: 178) understanding of offender narratives because techniques of neutralizations can be considered a kind of story that an offender tells himself or herself prior to or after committing a crime. Presser (2009: 190) argues that a focus on narrative "sidesteps the question of whether would-be offenders truly believe their stories or tell them (to self or others) to enable harmful conduct." In other words, regardless of whether the stories that offenders

tell are “true,” we can still recognize their impact on behavior. As Vaughan (2007) notes, however, *techniques of neutralization* indicate the actor’s awareness that the act is wrong in the eyes of the public. When deviance is instead *normalized*, the action is not seen as wrong and there is no need for neutralization (Whyte 2012).

## Research on Denials, Neutralizations and Corporate Image Repair

In this section, we offer a brief overview of the literature that was found to be most valuable to an understanding of denials of corporate crime. Within each theme, we selected literature that we considered useful for the typology of neutralization techniques. In practice, the selection of literature was carried out in different phases. The initial literature review was conducted without the aim of developing a typology. In the coding process of the empirical material (which we describe in the section entitled “[The Empirical Material and Methodological Approach](#)”), we found that some of the concepts from this literature were valuable when coding types of corporate neutralizations. When we subsequently decided to create the typology, we realized that the most relevant literature to understand denials and neutralizations of corporate crime could be categorized within these four themes. We then conducted another literature search within each theme to supplement the initial search. The extensive literature on neutralizations relating to what might be labeled “juvenile,” “street crime” or “traditional crime” has not been included (either initially or in the creation of the typology) because the literature review would have become unrealistically large, and because the focus here is directed at neutralizations of corporate crime, the individual perspective is of less relevance.

### Cohen and Organizational Denials

Cohen’s (2009) *States of Denial* explores how state officials who engage in gross human rights violations apply denials and neutralizations in response to the complaints made against their activities. Cohen (1996, 2009) draws on the five *techniques of neutralization* proposed by Sykes and Matza and describes two additional accounts, which are applicable specifically to political perpetrators: *denial of knowledge* and *moral indifference*. Cohen (2009) also argues that democratic countries have to move toward some form of *acknowledgment* of accusations in order to be perceived as responsible and to maintain the image of a democratic state. At the same time, many statements do not amount to a full acknowledgment, but instead represent only a *partial acknowledgment*, such as accepting that an event occurred but referring to it as an “isolated incident.” Cohen’s extension of Sykes’ and Matza’s work is highly relevant to an understanding of corporate neutralizations, not least because it “assist[s] in the deconstruction of official discourse offered by organizations” (White 2010: 6).

### Neutralizations of White-Collar Crime

Research on neutralizations of white-collar crime has its origins in Sutherland’s descriptions of how business people embrace an ideology that encourages them to engage in illegal practices and that provides rationalizations for such activity as necessary and ordinary (Sutherland 1961: 240–247). In *Other People’s Money*, Cressey (1953/1973: 94) explored

how an embezzler or some other violator of trust may use rationalizations to “‘adjust’ his conception of himself as a trusted person.” When Geis (1968: 168) examined the antitrust cases of 1961, which involved the heavy electrical equipment industry, he acknowledged that the offenders had to neutralize their behavior in order to retain the “image of themselves as law-abiding, decent and respectable persons.” Later, in his classic study, *Denying the Guilty Mind: Accounting for Involvement in a White-Collar Crime*, Benson (1985) analyzed convicted white-collar criminals’ accounts and found significant differences between their accounts that were unique to the crimes they had committed. A couple of years later, Coleman (1987: 412–413) found that white-collar criminals often justify their behavior via neutralization techniques. More recent studies of neutralizations of white-collar crime have lent support to the work of Sutherland, Cressey, Geis, Benson and Coleman (e.g., Goldstraw-White 2011; Gottschalk 2017; Klenowski 2012; Klenowski and Copes 2013; Leasure 2017; Piquero et al. 2005). These studies on the neutralizations applied by individual white-collar criminals differ from corporate accounts because they focus mainly on processes associated with individual offenders committing crime for personal gain. Nonetheless, many of their findings have shown themselves also to be valuable in a corporate context.

### Neutralizing Corporate Crime

Although most studies of neutralizations of white-collar crime have focused on individual rationalizations by corporate employees (neutralizing crimes committed *against* the corporation), some scholars have identified and developed the framework of corporate accounts (which neutralize crimes *by* the corporations). These studies include examples of different forms of neutralizations employed by corporations (Box 1983: 54), corporate responses to allegations of wrongdoing in the automobile industry (Whyte 2016), neutralizations employed by large international corporations involved in international crimes (Huisman 2010; Schoultz and Flyghed 2016), neutralizations used by the tobacco industry (Fooks, Gilmore and Collin 2013), and corporate responses from oil companies in connection with disasters (Breeze 2012; Mathiesen 2004). In addition, Bandura (1999) develops the idea of *moral disengagement*, mostly with illustrations and instances of military and political violence; he adds, however, examples from the business area relevant to the typology, showing how corporations distance themselves from the harmful consequences of their actions. Before presenting the empirical material, we would first like to present research from a neighboring but separate research field.

### Corporate Image Repair and Corporate Apologia

Scholars of communications have focused attention on corporate communications at times when corporate legitimacy has been challenged and corporations find it necessary to defend themselves and protect their image. The crisis communication literature, however, often focuses on the most effective approaches to repairing trust and on how corporations *should* respond to allegations of wrongdoing in the most effective way (see, e.g., Bachmann et al. 2015; Benoit 2015; Coombs and Holladay 2008; Hearit 2006; Kramer and Lewicki 2010). Nonetheless, the crisis communication literature is valuable for understating how corporations respond to allegations of wrongdoing. In our review of the crisis communication literature related to corporate wrongdoing, we have focused mainly on two theoretical frameworks: *image repair theory* and *corporate apologia*.

*Image repair theory*, developed by Benoit (1995, 2015), is a general theory on repairing a damaged image, but is cited frequently as the basis for understanding responses to crisis situations within the corporate sphere (Harlow, Brantley and Harlow 2011). Benoit (2013) has developed a list of corporate image repair strategies that have much in common with the neutralizations proposed by Sykes and Matza (1957) and Cohen (2009), but which adds some important dimensions that we have included in our typology. Another prominent framework in the crisis management literature is that of *corporate apologia*, which involves responding to public criticism against an individual or institution by offering a defense (Hearit 1995, 2006).<sup>1</sup> Some of the corporate responses identified by Hearit (2006: 15–17) are not obvious neutralizations, and they remind us that there are important differences between crisis communication strategies and the accounts, denials and neutralizations theorized in the sociological and criminological literature. By comparison, the crisis communication literature directs significantly more focus at *strategies* that attempt to restore image through attempts to “put things right.” These corporate responses are clearly after-the-fact strategies intended to address the crisis situation and restore the corporate image. While focusing on what constitutes the most effective corporate response, the crisis communication literature also examines how corporations can avoid liability (Bachmann et al. 2015; Coombs and Holladay 2008; Hearit 2006: 42; Kramer and Lewicki 2010: 252). In this regard, it highlights the importance of a sensitivity to both the *context* and the *situation* in which responses to allegations are made and the nature of the allegations themselves.

Before turning to the typology of corporate neutralization techniques based, in part, on the literature that we reviewed, we provide more details about the empirical material that we examined and the methodological approach that we employed.

## The Empirical Material and Methodological Approach

Our literature review presented above is supplemented with findings obtained from a larger research project on corporate denials by three Swedish corporations (Lundin Petroleum, Stora Enso and Telia Company). We describe each of these corporations in turn.

Lundin Petroleum is a Swedish family firm working in the field of raw materials, primarily oil and gas exploration and production. The Lundin family is the largest shareholder in the business, with 30 percent of the company’s shares. Ever since Lundin Petroleum was awarded a contract for Block 5A in southern Sudan in early 1997, the company’s operations have faced allegations of participating in crimes against humanity. A report, entitled “Unpaid Debt,” written by the European Coalition on Oil in Sudan (2010), led to the initiation of a police investigation in Sweden into violations of international law. In November 2016, the Swedish Prosecution Authority decided to notify Ian Lundin, chairman of the board, and Alex Schneiter, the company’s CEO, that they were suspected of aiding and abetting aggravated crimes against international law. The case, however, is still with the prosecutor’s office, and a decision on prosecution is expected in the beginning of 2020.

Stora Enso is a Finnish–Swedish paper and pulp manufacturer operating around the world, with business operations in Europe (including Russia), as well as in China and Latin

<sup>1</sup> The term, *apologia*, taken from the Greek and which means “speech in defense” should not be confused with the word *apology* (Hearit 2006: 4).

America. The company’s most important shareholders are the Finnish state and a holding company owned privately by the three largest Wallenberg foundations, which are funded by individual members of the Wallenberg family. The Wallenberg family has been described as one “of the most powerful families in Europe” by the *Financial Times* (Milne 2017). The allegations directed at Stora Enso have involved the company’s actions in relation to local landowners in Brazil and China (so-called land grabbing); environmental harms related to its large-scale eucalyptus plantations in Brazil, China and Uruguay; destruction of wild forest in Finnish Lapland; and poor working conditions and the use of child labor in India and Pakistan.

Telia Company (hereafter referred to as “Telia”) has its origins in the Swedish public monopoly, and the Swedish government remains the corporation’s principal shareholder with almost 40 percent of the shares. Telia’s expansion into Central Asia, especially in Uzbekistan, was criticized from the start by human rights organizations, investors, and the Swedish media for, among other things, cooperating with repressive regimes and for permitting their equipment to be used for the purpose of surveilling the political opposition in several authoritarian countries. In 2012, the so-called “Uzbekistan affair” was uncovered, resulting in: criminal charges against the former CEO and two other senior officials of Telia for their involvement in a corporate bribery scheme; a forfeiture claim against the company in Sweden; and a global settlement in which the Telia agreed to pay \$965 million to resolve charges relating to violations of the Foreign Corrupt Practices Act (FCPA). In February 2019, a Swedish district court acquitted the three executives of Telia of charges of bribery in connection with the company’s entry in Uzbekistan. The acquittal from personal liability of the executives resulted in the dismissal of the forfeiture claim against Telia. The prosecutor has appealed the case to the Court of Appeal, and it will be tried in the spring of 2020. It is important to note that in Sweden, companies cannot be held liable under criminal law.

The three cases were selected because they differ from one another with respect to ownership structure, sector, and the types of crime of which they have been accused. The differences between the companies have served to provide the research project with a broad empirical foundation and have consequently offered greater opportunities for theory development. The material in which the businesses’ defenses are expressed is comprised mainly of annual reports, letters to shareholders, major national newspapers, press releases, and radio and TV interviews. The sampling process was conducted in two steps.

First, annual reports, press releases and other official information from the corporations were collected beginning at the time that the first allegations were made. In the case of Lundin Petroleum, the sample covers the period from the time the first allegations concerning their activities in Sudan were made in 1997 until 2018. For Stora Enso, a more limited analysis of annual reports and press releases was conducted from 1998 to 2017 and the corporate defense in relation to the main accusations mentioned above is much fewer and more scattered compared to the other two companies. In the case of the Telia, this covered the period from 2007, when the company first entered Uzbekistan, to the end of 2017, and included both the global settlement and the company’s response to the criminal charges. In sum, the study includes more than 300 publications from the three corporations.

Second, a sample of national media material was obtained by means of a systematic search in the digital news archive, Retriever Research (<http://web.retriever-info.com/services/archive.html>?). For the three corporations, the keywords employed were the name of the corporation, the crimes of which they have or had been accused (in Swedish), and the countries in which the alleged crimes have taken place. We also used the same time frame as above (except for Stora Enso, where we started from 2002 instead of 1998 because that



is when the accusations intensified). Only articles in which the companies themselves made statements of some kind were selected. In addition, when examining the material generated by the systematic search in Retriever Research, we were able to identify additional relevant material. This included, for example, radio reports, television clips and other forms of interviews with company representatives. Altogether, the sample includes more than 500 news publications in which the three corporations have or had defended themselves.

We have approached the data collected by means of “frame analysis”—how the businesses’ defensive strategies are formed and framed. Frame analysis involves a focus on discourses, which may be described as the language, key concepts and categories that are used to frame a given issue (Bacchi 1999). In contrast to more customary analyses of discourses, frame analysis focuses on capturing the conscious formulation of statements (Bacchi 2005).

The empirical material was coded in NVivo, initially by using Cohen’s theoretical concepts as nodes. When these concepts were found insufficient, other concepts found in the literature review were added, as were concepts/codes generated solely from the empirical material, which expanded the original coding scheme.

In the creation of the typology, our empirical cases have been used in two ways. First, we discovered types of denials and neutralizations that we had not found in previous research. These new forms of corporate accounts have been added to the typology. Second, the empirical material provides concrete examples of (almost) all the neutralizations in the typology, which are summarized in Table 1 at the end of next section.

## A Typology of Neutralizations of Corporate Crime

The review of the literature shows that scholars have added substantially to the framework of neutralization techniques developed by Sykes and Matza—contributions that are relevant to the understanding of neutralizations of corporate crime. In our own typology, we have preserved Sykes’ and Matza’s neutralization techniques, along with Cohen’s additions, for two reasons. First, we are convinced they form a basis for the accounts employed by corporate actors. Second, even though some could be adjusted to better fit the corporate context, we feel it is of value to draw on familiar concepts within the criminological sphere. That said, we have also found it necessary and fruitful to include additional concepts that are applicable specifically to corporate actors. In the literature that we reviewed, we found that scholars have added a range of corporate neutralizations. Some of these are overlapping; others are sufficiently distinct. We have used these to form a category of their own within our typology. In addition, we have added several concepts to the typology that we have generated from our own empirical material. The corporate neutralizations in the typology consist of 13 main types of neutralizations. Some of them have related subcategories, resulting in a total of 25 neutralizations. For example, *denial of responsibility* is a broad category of accounts that includes several subcategories intended to help distinguish nuances in how corporations neutralize their crimes, harms and misdeeds. We have tried to order the various types of neutralizations according to Cohen’s (2000: 103) “spiral of denial” from *literal denial*, to *interpretative denial* and *implicatory denial*, and ending with *partial acknowledgments*. For an overview of the categories, see Table 1.

*Literal denial* includes *denial of the act*, where the corporate action or inaction is repudiated. A *defense of legality* includes arguments that the act does not constitute a criminal offense (see Cohen 2009: 108) or claims that certain policies or regulations have been



followed. The latter was apparent in the case involving Telia, where the defense asserted that the company had zero tolerance for corruption and thus it did not happen (see also Cohen 2000: 528; Fooks, Gilmore and Collin 2013). We also found instances of the businesses employing *denial of evidence* (see Fooks, Gilmore and Collin 2013), as in the case of Lundin Petroleum, where the company claimed that evidence of crimes against humanity in Sudan was based on partisan and misleading information (Lundin Petroleum 2010). Literal denial can also entail a *denial of involvement*. Here, the corporation does not deny that violations have occurred, but does deny *its involvement* in the violations (see also Huisman 2010: 32).

Corporations use a variety of what we have labeled as *avoidance or minimization of the allegations*. The strategies in this category are not necessarily neutralizations in the sense that they involve denying the immorality of the action, but they can still be seen as a linguistic device that is employed when corporations are faced with allegations of crime. Within this broader category, we find a *legal response*, where business representatives either refer to the corporation’s legal counsel or department, rather than addressing accusations or answering questions on their own (Hearit 2006: 17), or *refer to an investigation*, private or criminal, as a means of not addressing the allegations. A legal response also involves initiating lawsuits against their accusers, or in other ways legally counteract an accusation of crime.

Another term we have developed is *minimizing the allegations*, which refers to situations where corporations downplay the seriousness of the accusations against them. For example, when Lundin Petroleum discussed individuals in the company who were under investigation by the prosecutor’s office and who had been notified that they were suspected of offenses, the company referred to the interrogations as “dialogs” or “interviews.” Two other techniques can be incorporated here that have been observed frequently in the corporate defenses we have studied: *bolstering*, which entails stressing the exemplary record of the corporation as an attempt to mitigate the negative effect of the condemned act (see Benoit 2013: 218, 2015: 24), and *trust transfer*—from a credible, trusted actor to the discredited corporation (see Bachmann, Gillespie and Priem 2015: 1134). An example of trust transfer might entail a business attempting to associate itself with a well-known, well-respected human rights organization.

In the corporate context, *condemnation of the condemner*, one of Sykes’ and Matza’s original techniques of neutralization, includes attacks on those holding the corporation accountable for its acts and omissions (e.g., NGOs, the media or various stakeholders) (see Huisman 2010: 36; Whyte 2016). Corporations regularly employ counterattacks against condemners in combination with denials of guilt (Hearit 2006: 16). We find this recurrent condemnation of those holding the corporation accountable in the case of Lundin Petroleum, from which the example in the table is selected. Others have also suggested that condemnation of the condemner may include neutralizations that deny the legitimacy of certain regulations and laws (Box 1983: 56; Simon 2018: 296), but we find this form of account to be related more closely to moral indifference, which is discussed below.

*Denial of responsibility* referred to by Cohen (2009: 61) as the “master account” involves corporations accepting that something has happened but denying their own responsibility. For example, a corporation might refer to some other actor as the responsible party or might try to explain how the problem has been produced by a number of social actors operating together (see Fooks, Gilmore and Collin 2013). The example in Table 1 is taken from Stora Enso which has denied its own responsibility for land grabbing by ascribing responsibility to the local contractor. Within this master account, we find several underlying forms of neutralizations.

*Denial of intent* is a simple way of denying responsibility by directly or indirectly referring to an event as an “accident” or to a lack of any intention to produce harm (see Benoit 2013; Box 1983; Cohen 2009: 60; Hearit 1995; Scott and Lyman 1968: 47; Simon 2018: 295; Sykes and Matza 1957: 667). Similarly, *denial of control* attempts to repudiate responsibility for an act by claiming to have limited or no control over the situation.<sup>2</sup>

Yet another form of denial of responsibility is what Bandura (1999: 198f) refers to as *diffusion of responsibility*. Corporate structures create unique opportunities for justifications of this kind and, in the empirical material, this was most apparent in the case of Telia where actors (depending on their own position) placed responsibility for various decisions made at different levels of the organization’s hierarchical structure, such as the CEO, the board of directors, the chairman of the board, the legal department, the operative managers, or by referring to a large group of actors involved in the decision.

*Defenses of necessity* involve corporate accounts that refer to acts as having been indispensable to business operations (see Benson 1985; Cohen 1996: 531, 2009: 91–92; Coleman 1987; Gottschalk 2017; Minor 1981: 412), in order, for example, to reach a specified goal or to follow national laws where the corporations operate. This type of denial of responsibility could also include references to obedience (see Cohen 2009: 89) and “acting under orders” (Box 1983: 55). In the corporate context, this might entail adhering to or appealing to “a higher place,” such as to major shareholders; this might also entail attempting to meet corporate goals or seeking to satisfy the local or national laws where the corporation operates (see Huisman 2010: 34). Appealing to “a higher place” resembles “appealing to higher loyalties” but is often framed more as a formal obligation. In the case of Telia, we observed that the company repeatedly framed a defense based on the necessity of following the national laws of Uzbekistan (where the police are entitled to access data flows on Telia’s network), even though following the laws of Uzbekistan can run the risk of violating human rights.

In the denial of responsibility category, we also find *scapegoating* (see Blaney, Benoit and Brazeal 2002; Hearit 2006: 30f; Scott and Lyman 1968: 50), where the responsibility for the act or event is transferred from the corporation to one or a few symbolic figures, such as former senior company executives or lower-level managers. From a corporate perspective, scapegoating can be effective because it reduces complexity, allowing the corporation to avoid scrutiny and continue its operations (Bachmann, Gillespie and Priem 2015).

In addition, corporations deny responsibility by *contextualizing*, referring to the uniqueness of the particular situation as a mitigating factor and a way of reducing the degree of responsibility (see Cohen 1996: 532). Contextualizing occurred with Stora Enso, where the company, when accused of land grabbing in China, made reference to China’s long history of land disputes.

Corporations may try to *change expectations* (see Deegan 2002: 297) by referring to their limited formal responsibility, which was Telia’s initial response to the accusations that its equipment was being used for the purpose of conducting surveillance on the political opposition in authoritarian countries. It can also be observed in statements such as, “We are only here in order to do business” (see Holzer 2007: 294), following the logic that corporations’ *only* responsibilities are to generate profit. Whyte (2016) refers to yet another form of denial of responsibility as *technical denial of cause*, which he observed in his study of the automobile industry (from which the example in Table 1 is taken), where Toyota

<sup>2</sup> The concept, as such, did not appear in any of the literature that we reviewed, but is borrowed, instead, from van Dijk’s (1992: 92) study of the denial of racism.

used technical explanations to downplay the seriousness of a reported problem with accelerators (causing deaths) to avoid full implications of the fault.

A corporate *denial of injury* can take many different forms depending on the allegation. As Cohen (2009: 95) and Huisman (2010: 31) point out in relation to gross human rights violations, it is hard to deny that the alleged harm did not occur. These forms of neutralization have been observed, for example, when corporations have been accused of environmental harm, as in the case of Stora Enso, where the corporation has maintained that its planting of eucalyptus trees in Brazil has produced no negative environmental effects. Other forms of allegation may allow for a minimization or differentiation of the harm by referring to it as less harmful than is claimed by those making the allegations (see Benoit 2013: 217).

Corporations employ *denial of knowledge* by referring to a lack of information about certain conditions or details regarding what has allegedly happened, as in the example in Table 1, which is drawn from accounts by Lundin Petroleum, where representatives of the corporation stress that they had not seen any of the gross human rights violations witnessed by the various NGOs. This category of neutralizations can also include what Box (1983) refers to as *ignorance*, where corporations may emphasize their lack of awareness of legal regulations or may claim that such regulations are ambiguous and open to differing interpretations. We have found this in the context of Stora Enso, which claimed to be unaware of how the relevant legal requirements should be interpreted.

*Denial of deviance*, a term coined by Whyte (2016: 175), includes accounts that refer to an act or event as a normal form of conducting business (see also Benson 1985: 594; Coleman 1987: 413) or that make an appeal to conforming to norms (see Cohen 2009: 91) within the company, the business as a whole, or the country in which they operate. This form of neutralization has been found in the case of Telia, where the former CEO claimed that the purchase of the 3G license in Uzbekistan was general practice and had been conducted within the law.

In order to minimize the offensiveness of certain acts, businesses *justify through relativizing*, a concept that we have developed to reflect situations in which businesses claim that their actions produce relatively less harm than other corporations would. This form of neutralization has been observed in all three of the corporations we have studied, where they refer to their origins in a democratic country, in general, and in Scandinavia, in particular, as a guarantee that they have caused less harm than another company (with other origins) would have. This category of neutralizations also includes what may be referred to as the “metaphor of the ledger” (see Fooks et al. 2013; Klockars 1974; Minor 1981; Whyte 2016), whereby a company stresses its overall exemplary record in order to justify what it describes as occasional rule breaking. Justifying through relativizing also resembles Bandura’s (1999: 195) concept of “advantageous comparison”—“another way of making harmful conduct look good.”

As others have noted, corporate crime is sometimes described as a “victimless crime” (Box 1983: 56; Huisman 2010: 31ff) or victimization may have taken place over a long period, thereby diffusing responsibility (Whyte 2016: 168) and enabling corporations’ *denial of the victim*. In the three corporations we have investigated, this form of denial was not very prominent but it could be seen in framings by Lundin Petroleum, which accused local victims indirectly of accepting money in return for providing human rights organizations with the stories they want. In addition, instead of framing the victim as the wrongdoer, corporations engage in denial of the victim by framing *themselves* as the victim (see Huisman 2010: 34) and, in so doing, deny the real victims of their victimhood.

The most obvious *appeal to higher loyalties* among businesses would involve profit maximization and economic interests (Box 1983; Simon 2018: 296; Whyte 2016). As with the discussion of denials of injury, however, it is difficult for corporations to justify gross violations of human rights or severe environmental harm by appealing to a higher loyalty, such as profit maximization. Nevertheless, we have observed that *the risk* of violating human rights in the region in which the company operates has been justified indirectly, by referring to economic interests, or directly, by framing the positive influence of business activities in a given region (e.g., with the promotion of economic development and democracy as a higher loyalty (see Schoultz and Flyghed 2016)). In this sense, the risk is justified by the greater good or the protection of a less powerful group (see also Fooks, Gilmore and Collin 2013).

Corporate actors also employ an *expression of right* to justify their actions, with reference to the right to protect their business (Fooks, Gilmore and Collin 2013). This resembles situations where white-collar criminals claim entitlement to the profit of their crimes (Coleman 2006: 208, Klenowski 2012: 470).

We also observed *moral indifference*—a term introduced by Cohen (Cohen 2009: 98ff) to refer to a repudiation of conventional moral codes—in relation to corporate crime. Businesses claimed that the laws and regulations they were accused of violating were unnecessary or unjust (see Coleman 1987: 411).

Corporations do not, however, exclusively deny, justify and neutralize their actions when accused of causing harm or committing crimes. Instead, *partial acknowledgments* have been observed in the corporate context. These accounts range from an acknowledgment of the criticism to full apologies. Corporations employ what Cohen (2009: 113) refers to as *spatial isolation* by acknowledging the condemned event as an isolated incident that is not representative of the corporation (see also Hearit 1995). Similarly, by acknowledging an event and referring to it as something that used to take place in the past, corporations attempt to distance themselves from the behavior (Mathiesen 2004: 43) and to establish that the company has changed (Breeze 2012: 13)—what Cohen (2009: 114) refers to as *temporal containment*. As an example, Telia took great efforts to put the “Uzbekistan affair” behind it by literally referring to the affair as something that was in the past, an unhappy part of the company’s history, while referring to the company as a new and changed corporation.

Corporations also use what Cohen (2009: 114) terms *self-correction* by stating an awareness of the issue that is condemned, but without necessarily taking full responsibility for the particular act, omission or behavior. Self-correction may include a corrective action strategy that attempts to convince an audience that the corporation will solve and prevent a recurrence of the problem, but without addressing the issue of blame (see Benoit 2013: 218). In addition, Breeze’s (2012: 14) notion of “lessons learned through suffering,” which involves the corporation portraying itself as a survivor, can be seen in the recurrent framing used by Stora Enso in relation to accusations of land grabbing and its attempts to compensate for its wrongdoing. Finally, corporations may find themselves in a position where the best option is an *apology* or an expression of regret or remorse for its actions. The use of an apologetic rhetoric, however, risks inviting lawsuits, for which reason apologies often include expressions of sympathy without any admission of guilt (Benoit 2013: 21; Hearit 1995: 13). In the case of Telia, the company accepted responsibility for bribery in Uzbekistan in a global settlement in order to allow the business to move on, but did so in combination with temporal containment and the scapegoating of former managers.

Table 1 summarizes the type of neutralizations mentioned above. In this table, we also present an example of each type of neutralization to assist the reader in distinguishing

**Table 1** A typology of neutralizations of corporate crime

Type of neutralization	Subtype	Example
Literal denial	Denial of the act	"We have not bribed anyone."
	Defense of legality	"We have zero tolerance for corruption."
	Denial of evidence	"There is no evidence to support the allegations."
Avoidance and minimization of the allegation	Denial of involvement	"Our corporation has not caused any of this."
	Legal response	"Talk to our lawyer."
	Referring to investigation	"We cannot comment on what has happened while the investigation is ongoing."
	Minimizing the allegations	"We are happy to talk to the prosecutor to give our side of the story."
	Bolstering	"Our presence has enabled peace in the region."
Condemnation of the condemner	Trust transfer	"We are now collaborating with Transparency International."
	Denial of responsibility	"The NGOs are painting a negative picture in order to obtain more funding."
Denial of responsibility	Denial of intent	"It wasn't us but a local contractor."
	Denial of control	"It was an accident."
	Diffusion of responsibility	"Oil exploration must happen where the oil is."
		"No one is solely responsible. These kinds of investments require decisions from the board of directors and approval from the CEO, the corporate legal counsel and internal and external lawyers, etc."
		"We have to follow national laws in the countries in which we operate."
	Defense of necessity	"The former manager is to blame for the event."
	Scapegoating	"It is a difficult business environment."
	Contextualization	"It is not the responsibility of business to protect human rights."
	Changing expectations	"The fault lies in sticky gas pedals."
	Technical denial of cause	"Our business practice has no negative impact on the environment."
Denial of harm		"We have not seen any violations of human rights in the area."
Denial of knowledge		"This is the way you do business in this region."
Denial of deviance		"We are causing much less harm than a Chinese company would."
Justification through relativization		

**Table 1** (continued)

Type of neutralization	Subtype	Example
Appeal to higher loyalty	For profit	"We have to drill for oil where we can make a profit."
Denial of victim	For the greater good	"Our business contributes to the economic growth of the country."
Expression of right		"We are the real victims here."
Moral indifference		"We have the legal right to continue to lease the land."
Partial acknowledgment		"These regulations are not adapted to modern business."
	Spatial isolation	"The incident does not reflect our exemplary work in this region."
	Temporal containment	"What happened then would not happen today."
	Self-correction	"We have learned our lesson and will act differently in the future."
	Compensation	"We will make sure everyone who has been affected is compensated."
	Apology	"We admit responsibility for what happened."

between them and to situate them clearly in the corporate context. These examples are drawn mainly from our own research on the three companies described above. In cases where we have not found a suitable example in our own research, examples have been drawn from the literature that we reviewed, where the type of neutralization is mentioned. Although we use quotations marks, the statements are not direct quotations but rather synthesize one or several corporate accounts intended to illustrate the categories of neutralizations.

## Conclusion

In this article, we have developed a typology of neutralizations of corporate crime based on both the literature that is of relevance to an understanding of corporate neutralizations and our own empirical data and analyses of corporate neutralizations. The typology distinguishes between a wide variety of corporate responses to allegations of crime and exemplifies how these techniques have been used. The question of the function of these corporate neutralizations remains, however. As discussed at the beginning of the article, one theoretical challenge is to specify whether corporate denials are formed *prior to* the crime/harm or whether they are constructed *afterward*—only once the conduct had been called into question by an external audience. Huisman (2010: 37) argues that the fact that the public hears these neutralizations only when corporations are accused of crime does not mean that they are merely after-the-fact rationalizations. Some of the accounts in the typology described above are more easily identified as strategic corporate communications that are more likely to be developed in the aftermath of allegations, for example, those found in the categories *avoidance of the allegation* and *partial acknowledgment*. In another article (Schoultz and Flyghed, forthcoming), where we have conducted a temporal ordering of the identified neutralizations in relation to key events for each corporation, we have found that corporations make *appeals to higher loyalties*, such as by promoting either business goals or by attempting to produce economic prosperity in the host country, during the planning and execution of certain actions that would risk violating human rights (and that later did so). Similarly, *denials of knowledge* (as in “we don’t know of any connection between our partner and the president”) appear to have been part of the corporate vocabulary in the planning and execution of business activities that would later be investigated as crimes. This resonates with Bandura’s (1999: 205f) discussion of industry-wide moral disengagement from the consequences of harmful corporate actions.

To be clear, we have not argued in this article that these neutralization techniques *cause* corporate crime; we do, however, contend that they certainly *allow it to happen* (cf. Maruna and Copes 2005: 298). Drawing on Mills (1940: 907), we argue that corporate accounts mediate action: they influence both other actors and future corporate actions. In this sense, their function is not merely to impact the behavior of the corporation employing the neutralizations itself, but also to influence the actions of other corporations. When certain neutralizations, such as “we have to follow the laws of the country in which we operate even though we risk violating human rights” or “what happened then would not happen today—we are a changed company” are used by corporations and accepted by the public, they become part of the acceptable pool of corporate accounts. In this sense, the mere identification of the extent of and variations in corporate neutralizations is important because they are viewed as acceptable in public culture and have an effect on future corporate actions.



One of the overarching functions of neutralizations of corporate crime is, of course, to maintain the current state of affairs and preserve or improve a corporation's market position. This becomes apparent in the denial of climate change, where industries, as well as corporate and state leaders, deny the effects of their actions or inactions in order to protect elites' economic interests (Wyatt and Brisman 2017). Still, it is unlikely that we will be able to settle on *one* singular function of corporate neutralizations. As we have discussed in this article, the type, variations and the purposes of a given neutralization technique are context specific. We do know that neutralizations vary in relation to the *type and nature of the crime* (Benson 1985; Sykes and Matza 1957), *when* they are produced (Cohen 2009; Cressey 1953/1973; Hearit 2006; Whyte 2016), and *where* (or the forum in which) they are produced (Cohen 2009; Presser 2009; van Dijk 1992). We might, therefore, assume that corporate neutralizations serve several functions and that the range of accounts presented by representatives of corporations should be understood on the basis of a sensitivity to the contexts in which they are produced.

Finally, it is worth emphasizing that these neutralizations tell us something about the society in which the corporations operate. These ideas can be traced back to Mills (1940: 913), who claimed that vocabularies of motive may reveal more about a society, the historical epoch and a specific situation (in that epoch), than about the individual using them. Similarly, Cohen (1996: 519) argued that accounts are drawn from an "acceptable pool of accounts available in the wider public culture," while Bandura (1999: 207) contended that moral disengagement practices are socially situated and rooted in the societal system. In capitalist society, corporate neutralizations are embedded in a wider culture in which the efforts of corporations to maximize profit are rarely questioned. In this context, corporate *denials of bad intent*, such as "we did not mean to," or *denials of control*, such as "we can't do anything about it," are shaped and sustained by the cultural context. In this context, corporate self-corrections, such as "we have learned our lesson and will act differently in the future," are not only accepted but honored. In addition, when corporations, such as Lundin Petroleum and Telia, *appeal to higher loyalties* by framing their businesses as contributing to development, democracy and peace in the countries in which they operate, the corporations use well-known post-colonial discourses of "exporting civilisations" from the Global North to the Global South (Schoultz and Flyghed 2016). Following Whyte (2012), however, we should understand that the neutralizations employed, as well as the wider society in which they are embedded, are changing constantly. Neutralizations that are accepted and honored today maybe rejected by the wider society in the near future and, in this sense, will no longer work as neutralization techniques. For example, corporations denying their responsibility for human rights violations because they are not legally bound to follow human rights conventions may no longer be accepted, at least not in certain contexts, because there is greater public pressure today for corporate responsibility for human rights. In other words, when considering corporate notarizations, we need a sensitivity not only to *context* but to *temporality* to understand the function and utility of accounts presented by corporate representatives. Our typology is a step toward to a more elaborate understanding of how and the ways in which corporations neutralize their crimes, harms and misdeeds. This is, however, an exploratory process and a work in progress, and we welcome additions to and revisions of our typology.

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## Compliance with Ethical Standards

**Conflict of interest** The authors declare that they have no conflict of interest.

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