Journal of Business Ethics (2025) 196:223–240
https://doi.org/10.1007/s10551-024-05703-1

ORIGINAL PAPER

In Defence of the Indefensible: Exploring Justification Narratives of Corporate Elites Accused of Corruption

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Received: 19 September 2023 / Accepted: 15 April 2024 / Published online: 15 May 2024

Abstract
Drawing on the pragmatic turn in contemporary social theory, we explore how corporate elites accused of corruption in the context of weak institutions engage in their justification works. Empirically, we focus on three high-profile corruption scandals that shook Ghana between 2010 and 2020 and inspired widespread public condemnation. Publicly accessible archival documents, such as court reporting, newspaper stories, press conferences, and the digital footprints of corporate elites implicated in the scandals provide data for our inquiry. Focussing on the juxtaposition of 'sayings' and 'doings', the findings show justification as performative, and rooted in contextual pragmatism that acknowledges the plurality of logics situated between self-interest and folk-logic. Within this framework, the domestic and civic orders of worth emerge as most prominent, with the justification processes manifesting through *victimising, scapegoating,* and *crusading*. Building on these insights, we develop a framework that highlights how the use of justifications serves as a critique of the inadequacies within climates of weak institutional frameworks consequently fostering an atmosphere conducive to framing unethical conducts as morally acceptable.

Keywords Economies of worth · Justifications · Corruption

Introduction

How organisations justify their actions to external parties can serve as a reflection of their interpretation of relationships with stakeholders and broader societal contexts (Basu & Palazzo, 2008). Examining the inherent characteristics of these justifications may therefore provide insight into the linguistic patterns employed by organisations to filter perceptions, interpret conflicts, and formulate responses (Ferraro et al., 2005). Consequently, management research has become increasingly interested in understanding how explanations of wrongdoing are routinely devised and disseminated by organisations to avoid or at the very least mitigate the ramifications of such a reputation-threatening crisis (Piazza & Jourdan, 2018; Solas, 2019; Gómez-Alatorre et al., 2022; Ouriemmi, 2023). Research in this area to date has focussed largely on such organisational responses to reputational threats (Adim & Ekpa, 2020; Boakye et al., 2023; Egbon & Mgbame, 2020; Zavyalova et al., 2012) explicating the devices, strategies, and processes deployed to manage reputations. However, the issue of less visible responses by organisational actors during a corporate scandal remains understudied (Frandsen et al., 2023). Consequently, there is a paucity of understanding regarding how actors perceive and rationalize such negative events and their efforts to navigate and progress beyond them. This paper seeks to address this gap by exploring how the tactics, motivations, and practices of justification in response to corruption allegations are enacted by high-status corporate actors.

Prior research assumes that an understanding of the underlying factors contributing to scandals plays a pivotal role in positively influencing public perception and aiding

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both organisations and their executives in effectively mitigating the adverse repercussions of such scandals (Hersel et al., 2019). A consistent theme in this stream of literature directs attention to the cognitive defence mechanisms, notably neutralization techniques, that high-status actors or corporate elites employ to frame the interpretation of unethical or illicit activities to safeguard an individual's self-concept as a person of moral rectitude and uphold their esteemed social identity (Maruna & Copes, 2005; Hauser, 2019). Schoultz and Flyghed (2020), for instance, highlighted the ways in which executives emphasize the use of scapegoating as a popular defence mechanism, thus outrightly denying knowledge of and responsibility for the act and redirecting attention to accusing their accusers. Such reframing of an otherwise unethical act may be further attributed to a common-sense notion, the 'everyone is doing it' narrative (Jacobsson, 2012), to present unethical practices as ethical. Yet, defensive accounts are merely acts of moral justification where individuals attempt to rationalise unethical behaviour rather than accepting responsibility for its outcome (Vitell et al., 2011). In this paper, we particularly acknowledge the need to consider context-specific variables and dynamics when assessing the impact of moral justifications on the mitigation of wrongdoing-induced tensions (Maggio, 2023; Zhang et al., 2022). Thus, the paper aims to explore the tactics utilised by corporate elites in underdeveloped contexts to justify their actions in response to corruption allegations. Our focus on this context is premised on the conspicuous dearth of empirical evidence, notwithstanding the commonplace occurrences of corporate malfeasance in such settings (Armah, 2016; Ratten & Jones, 2018; Adeleye et al., 2020). We ask the following research questions: *What tactics do corporate elites in underdeveloped contexts employ to justify their actions in response to corruption allegations, and what are the motivations driving these approaches? How effective are these tactics in such contexts, and what ethical implications arise from their use?*

To address these questions, we employ the conceptual lens of economies of worth (EoW) to explore how 'justification works' are carried out by corporate elites implicated in scandals. EoW as a theory posits that social actors draw upon different orders of worth, or evaluative criteria, to validate their actions and gain legitimacy within a specific social context (Boltanski & Thevenot, 2006). Its application to this study thus provides a framework for analysing the justifications that the accused invoke to evaluate their actions in the wake of scandals. Empirically, we focus on the three high-profile corruption scandals that rocked the Ghanaian corporate scene between 2010 and 2020 and inspired widespread public condemnation. Data for our inquiry consist of publicly available archival documents, such as court reporting and judgements, newspaper articles, press conferences, and the social media digital footprints of the corporate elites implicated in the scandals. We find that corporate elites deploy two orders of worth, namely, civic and domestic orders of worth, either through an overemphasis on the social benefits of their actions or by appealing to *estimable* acts to justify their behaviour. In this vein, the paper contributes to the literature on justification processes by providing insights into the underlying dynamics that motivate such teleologically mundane justifications of morally questionable conduct. Emphasising on the importance of cultural context in shaping moral frameworks and justification regimes, the study contextualises the behaviour of corporate elites within broader social dynamic and further submits that when corporate elites engage in employing moral justifications to defend their actions, it not only signifies a rationalisation of their behaviour but also underscores a prevailing climate of weak institutional frameworks.

Our paper is thus structured as follows. In the next section, we review the literature on justification processes and account framing in corporate scandals and further shed some light on EoW as a theoretical lens. Following this, we explain our research methodology before presenting the findings from our empirical inquiry. We conclude the paper with a discussion of these findings and their implications for theory and practice, together with the research limitations and suggestions for future research.

Justification Processes and Account Framing in Corporate Scandals

Within contemporary research on corporate scandals, investigations delve into the broader societal dynamics associated with such misconduct, considering its consequential impact on both business and society, including reputational damage, image repair, and even corporate profitability and longevity (Goldstraw-White, 2011; Piazza & Jourdan, 2018). Another stream of extensive research is the role of the media in framing sensationalised narratives when allegations of corruption and embezzlement emerge against corporate elites (Strand Hornnes, 2012; Hammarlin, 2015; Akersttrom, 2016). Undoubtedly, both individual actors and organisations will seek to 'clear their name' in the wake of contentious situations (Dodge & Geis, 2006; Ouriemmi, 2023). As Cressey (1953) argues in 'Other people's money', to reconcile their self-perception as trusted persons, individuals employ rationalisations, explanations, and reasonings as cognitive mechanisms to justify their otherwise fraudulent actions. This cognitive adjustment enables the 'embezzler' to navigate the dissonance between their internal moral compass and the unethical behaviour they engage in, thereby preserving their self-concept as a person of trust. Consequently, the literature has sought to shed more light on how the accused frame their defence, not only to safeguard their honour and

reputation but to regain public trust and even at times to escape from the legal consequences (Benoit, 2006). Other studies have also paid attention to the evolution of accounts developed by corporations (Gottschalk & Benson, 2020; Schoultz & Flyghed, 2020) and their modus operandi in constructing defensive accounts (Boakye et al., 2023; Jacobsson, 2012) as well as on the presentation of defences by CEOs, executives, and other 'known faces' of organizations (Neville, 2022; Joshi & McKendall, 2018).

On defensive accounts, image restoration/repair (Benoit, 2015) and neutralisation tactics (Sykes & Matza, 1957) are examples of well-documented mechanisms or techniques that individuals caught in misdeeds draw on to reduce the intensity of their actions and oftentimes seek redress (Bamber & Parry, 2016; Hammarlin, 2015; Lauzen, 2016; Strand Hornnes, 2012). For instance, Sykes and Matza's (1957) neutralisation techniques permit the justification and legitimisation of unethical or negatively impactful behaviour (Sykes & Matza, 1957; Maher et al., 2022). Accordingly, the authors make a case for why knowledge of these neutralisation techniques is a precursor to a wrongdoer breaking the law. However, Ball (1966) disproves this claim, arguing that although wrongdoers have a propensity to quickly offer justifications for their actions, it cannot be empirically determined whether it is the knowledge of these techniques that causes the wrongdoer to do wrong in the first place. Nonetheless, these neutralisation strategies are an attempt to improve our comprehension of the general ways justifications and defences are framed to justify unlawful actions (Schoultz & Flyghed, 2020).

A parallel line of research on defensive accounts also emphasises the use of apologetic rhetoric, that is, statements aimed to repair and restore the image, trustworthiness, and legitimacy of an individual or institution (Arendt et al., 2017). A threat to image is something that is rarely ignored for the simple reason that reputation is a valuable commodity. Hence, messages designed to improve images tarnished by criticism and suspicion pervade this line of defence (Benoit, 2016). This is echoed in more recent work that articulates how leaders use a carefully planned strategy to shift the blame, reduce responsibility, and avoid damage to the company's reputation in response to a crisis (Bies et al., 2021; Carnevale & Gangloff, 2023; Ulmer et al., 2007). Thus, although the exact focus of these studies has not been on justifications in the literal sense, their findings are useful in providing insights into how individuals might justify their wrongful behaviours.

Despite this growing body of literature related to wrongdoing and its subsequent justification, empirical research tends to adopt an organisational perspective, focussing on organisations' communicative responses in addressing the immediate uncertainty resulting from a misconduct (Bundy & Pfarrer, 2015). Individual justification narratives to corporate malfeasance thus remain rather limited. Existing empirical research indicates that individual responses to corporate wrongdoing often revolve around the denial of personal responsibility and the framing of actions as necessary for preserving the competitive advantage of the organisation (Schoultz & Flyghed, 2020). In this sense, individuals may engage in moral disengagement where they mentally disassociate their actions from ethical considerations. Thus, such narratives portray misconduct as "committed for the corporation and not against it" (Box, 1983, p. 20), subsequently absolving themselves of any legalities. Other studies corroborate these assertions, where reference to business culture, the ''everyone's doing it'' logic is often applied to such defenses (Jacobsson, 2012, p. 109). Contributing thus to such individual accounts of justification (Patriotta et al., 2011), we use Boltanski and Thevenot's (2006) theory of justification as a conceptual lens to advance a deeper understanding of how corporate elites develop and deploy justifications in contentious situations and how these further inform corporate elites' understanding of how their indefensible acts can be legitimised.

Theoretical Lens: A Pragmatic Turn to Corporate Elite Narratives as Justification Work

The way people explain their behaviours to others, drawing on their experience to argue for ideals they believe will elicit respect, is a vital and sometimes overlooked part of social interaction (Boltanski & Thevenot, 2006). Developed at the intersection of social justice and pragmatic linguistics, Luc Boltanski and Laurent Thévenot present the EoW as a framework for justification in order to demonstrate a system of reasoning that actors deploy in contentious situations (Boltanski & Thevenot, 2006). The central principle behind this framework is that competent actors can engage discursively and even strategically with available orders of worth to justify their position and gain legitimacy because individuals do not belong exclusively to one world but rather are typically equipped with the capacity to relate to multiple worlds (Ramirez, 2013).

By this means, Boltanski and Thévenot present moral grammars or 'orders of worth', through which actors convey their stances, assign value, and justify their claims (Levi & Sendroiu, 2019). These orders of worth encompass shared frameworks for assessing and establishing moral value within social contexts pertaining to individuals' self-perceived worth, the appraisal of others' worth, and the establishment of criteria to engage in critiques and resolve disputes (Lamont, 2018; Levi et al., 2020). These include the inspired polity, where a person's value is determined by achieving a state of grace; the domestic polity, where value

is determined by a hierarchy of trust based on a chain of personal dependencies; the fame polity, where value is determined by the public's opinion; the civic polity, where value is based on rejecting particular interests; the market polity, which is based on the distribution of goods in accordance with the market law; and the industrial polity, where worth is based on efficiency (Boltanski & Thevenot, 2006). Actors combine these orders in a selective manner to establish the worthiness or the worthlessness of their claims and actions (Cloutier & Langley, 2017). Table 1 offers a consolidated overview of the EoW framework developed by Boltanski and Thevenot (2006).

The EoW thus helps to unpack the role of morality in presenting narratives of justification because it provides the platform to evaluate the moral foundations of individual actions as against institutional logics (Demers & Gond, 2020). Past research has used the EoW framework to explore a multitude of justifications in contentious situations, including responses to climate change (Nyberg & Wright, 2013) and to organizational change (Jagd, 2011), the prosecution of war crimes (Levi & Sendroiu, 2019), and the evaluation of policing systems (Levi et al., 2020). In ethical studies, researchers have used this theoretical framework to analyse, contest, or reconcile moral controversies (e.g. Eisend, 2019; Shin et al., 2022; Dubreuil et al., 2023). For instance, Shin et al. (2022) used the framework to explore the influence of spirituality on the negotiation of CSR tensions and the various types of justification strategies employed by CSR practitioners amidst such tensions. Similarly, Eisend (2019) underscored the utilisation of justification tactics as protective mechanisms in moral quandaries, particularly when individuals engage in unethical conduct. These collective insights illuminate the diverse effects of morality on justification processes and responses to tensions.

In this paper, we analyse the self-evaluative discourses through which accused corporate elites articulate their motives. Our attention to corporate scandals echoes Thévenot's (2012) own argument that the study of the orders of worth is particularly apposite for the assessment of issues of legality and justice. In contexts where institutions are especially weak, elites tend to have claims over the "rules of the game", a near monopoly over discursive resources such as the media, and, more recently, large digital platforms that they may use to support their justification work. By virtue of their position of embeddedness within their fields and society, corporate elites can exploit the material and network resources at their disposal to construct what can be described as 'watertight' narratives (Ryan, 2006) based on compelling tests of worth to defend their behaviour and actions in highly contentious situations. When actors "criticise, challenge institutions, argue with one another, or converge toward agreement", as Boltanski and Thevenot (2006) put it, their argument on the replication of agential dispositions, or practical coping, is highlighted.

As a corollary, we account for, and attempt to theorise how embattled elites actively engage in a discourse of moral justification primarily to save face and legitimise their actions. We argue that the potential normalisation of such

Table 1 Consolidated overview of the economies of worth framework

'Common worlds'	Market	Industrial	Civic	Domestic	Inspired	Fame
Mode of evaluation-worth	Price, cost	Technical efficiency	Collective welfare	Esteem, reputation	Grace, singularity, creativeness	Renown, fame
Test	Market competitiveness	Competence, reliability, planning	Equality and solidarity	Trustworthiness	Passion, enthusiasm	Popularity, audience, recognition
Form of relevant proof	Monetary	Measurable: criteria, statistics	Formal, official	Oral, exemplary, personally warranted	Emotional involvement and expression	Semiotic
Qualified objects	Freely circulating market good or service	Infrastructure, project, technical object, method, plan	Rules and regulations, fundamental rights, welfare policies	Patrimony, locale, heritage	Emotionally invested body or item, the sublime	Sign, media
Qualified human beings	Customer, consumer, merchant, seller	Engineer, professional, expert	Equal citizens, solidarity unions	Authority	Creative beings, artists	Celebrity
Time formation	Short-term, flexibility	Long-term planned future	Perennial	Customary part	Eschatological, revolutionary, visionary moment	Vogue, trend
Space formation	Globalization	Cartesian space	Detachment	Local, proximal anchoring	Presence	Communication network

Source adapted from Boltanski and Thevenot (2006, pp. 159–211)

defence tactics by corporate elites may erode ethical norms and contribute to a climate where unethical behaviour is tolerated or even encouraged.

Methods

Research Context

Extant literature on such defences by corporate executives is predominantly saturated with accounts from Western contexts (e.g. Jacobsson, 2012; Schoultz & Flyghed, 2020), and while these studies have provided invaluable insights in highlighting the rationales and processes involved in justification, we hope that turning attention to contexts not particularly represented in the literature will account for this oversight and will produce meanings that underlie the ethics and interpretations regarding what is justifiable or otherwise across different societies (Alm & Guttormsen, 2021). Hence, in delineating the strategies employed by corporate elites to justify unethical behaviours, we developed empirical sensitivity to context-specific dynamics—encompassing cultural values, beliefs, and practices—which may introduce hitherto unexplored nuances. The empirical data analysed in this study are therefore drawn from an examination of three corporate scandals involving prominent businessmen in Ghana. Despite the country's reputation for stability, enduring freedoms, and tolerant democracy within the sub-Saharan Africa (SSA) region, issues of corruption persist, primarily due to the existence of weak institutions (Armah, 2016), a phenomenon that has become commonplace across many developing and emerging economies (Ratten & Jones, 2018). A prevailing manifestation of such corrupt practices includes soliciting bribes prior to contract issuance, project overpricing, and misappropriation of government funds for fictitious contracts purportedly awarded to associates of government officials (Cai et al., 2023; Armah, 2020). In this context, cultural norms often perceive acts such as gift-giving, particularly to leaders, as symbols of respect, which may often be interpreted as corruption within occidental settings (Armah, 2020). Yet, to employ justification as a method to mitigate threats to reputation, actors may utilise different rhetorical strategies and logical frameworks influenced by these cultural understandings of morality and ethical behaviour.

Ghana's context is thus selected not only because it offers rich data sources to explicate our contribution but also due to the similarities in weak institutional systems and regulatory frameworks with other developing nations (Anlesinya et al., 2019). In this regard, we perceive the cases of corruption we explore here as serving as apt examples to elucidate the contextual dynamics shaping accounts of justifications in underdeveloped contexts. Our research case study thus focuses on three corruption scandals in Ghana over the past decade. The selection of these cases was based on the magnitude of the alleged accusations and the subsequent vigorous public campaigns orchestrated by implicated executives and their public relations agents. Noteworthy also is the emergence of a positive public perception of the accused individuals despite the severity of the scandals, the initial public outcry, and the absence of any major judicial rulings, which, in turn, prompted our scholarly enquiry into the mechanisms underlying their self-justification. Given that all social phenomena are understood from their historical situatedness (Klein & Amis, 2021), our initial approach involved uncovering the temporal evolution of events and their representations in the Ghanaian media. Table 2 provides a summary of the case histories.

Background to Cases

Case 1: The Government of Ghana (GoG) Shady Contract Payment

In January 2009, after a new government had been sworn into office, Mr. Woyome allegedly falsified facts on a stadium building contract in August 2009, claiming that the previous government owed his company, M-powapak, money for damages sustained when it cancelled its contract with Waterville Holdings. He partially succeeded in convincing the then new administration to pay him $34 million. How Mr. Woyome was able to distort these facts and subsequently receive such a huge sum of money remains undefined. However, the corruption controversy that began as mere tabloid rumours evolved into a protracted court battle between the GoG and Mr. Woyome. The payment of this amount to Mr. Woyome encapsulates the seemingly intricate web of public and private officials who collude to plunder the state. This is because implicated in this judgement debt debacle are individuals from both public and private, local and foreign institutions.

Case 2: The Menzgold Ponzi Scheme

Nana Appiah-Mensah, popularly known as NAM 1, stands accused of using his company, Menzgold, to swindle around $42 million from over 46,000 people. He is currently facing charges in an Accra Circuit Court. Among the charges levelled against him are defrauding by false pretences, aiding in defrauding by false pretences, operating a deposit business without a licence, aiding in the sale of minerals without a licence, selling minerals without a licence, aiding in unlawful deposit-taking, unlawful deposit-taking, and money laundering.

Table 2 Summary of High-profile corruption cases in Ghana

Case	Protagonist	Case summary
The Government of Ghana (GoG) shady contract payments	Alfred Agbesi Woyome (AAW)	January 2009: New government takes office August 2009: AAW allegedly falsifies facts on a stadium building contract Claims previous government owed his company, M-powapak, money for contract cancellation with Waterville Holdings Convinces new administration to pay him $34 million Mystery surrounds how Mr. Woyome distorted facts and obtained such a large sum Corruption controversy initially tabloid rumours, evolves into a lengthy court battle Case outcome: Some assets seized by the state
The Menzgold Ponzi Scheme	Nana Appiah Mensah (NAM 1)	2017: NAM 1 is accused of swindling approximately $42 million Allegations relate to his company, Menzgold Impacting over 46,000 individuals Initially charged with defrauding by false pretences, unlicensed deposit business, illegal sale of minerals, and money laundering Case outcome: Pending in court
The sale of contracts at the Ghana Procurement Authority	Agyenim Agyei Boateng (AAB)	2019: The 'contract for sale'exposé airs on national television Investigative journalist exposes AAB, head of the Public Procurement Authority (PPA) AAB founded a company, TDL, 3 months after appointment as PPA boss, to sell government contracts for a fee Undercover interviews with TDL's general manager reveal the sale of a $3.5 million road contract to a fictitious company, K-Drah Enterprise, created for the investigation by the journalist Case outcome: Sacked from post

Case 3: The Sale of Contracts at the Ghana Procurement Authority

The work of an investigative journalist revealed how Mr. Agyenim Agyei, who was appointed head of the Public Procurement Authority (PPA) in March 2017, founded a company in June 2017 to sell government contracts for a fee. The 'contract for sale' exposé, a documentary that was broadcast on national television, claimed that interested parties were required to pay an unknown registration fee prior to acquiring contracts. The investigations also suggested that TDL, a business founded in June 2017, less than three months after Mr. Agyei was appointed PPA boss, obtained a number of government contracts through restrictive tendering. Additionally, it was suspected that the company sold general contracts. Undercover interviews with the company's general manager indicated that the corporation was selling a $3.5 million road contract to K-Drah Enterprise, a fictitious company created for the inquiry by the undercover journalists.

Data Collection

In order to capture how the justification works were carried out, two sources of data were considered appropriate: (1) materials on the chain of events unfolding in the scandals as reported in the Ghanaian media, such as newspaper reports, court papers, and digital footprints (such as social media handles), and (2) interviews and press conferences the accused engaged in with broadcast media houses. For the latter, we relied on articles published in Ghanaian newspapers and tabloids who followed the cases closely over the years. As all three scandals were widely publicised, there was a large amount of material, which necessitated the elimination of all extraneous items or of information that was not pertinent to the research objectives.

In the focal analysis, emphasis was placed on explicit verbal expressions or directly quoted discourse articulated by corporate elites rather than implied utterances reported in the media or through their public relations agents. Ultimately, a large amount of the data was excluded, and a total of 27 records ($n = 27$) were curated for scrutiny, comprising 15 instances sourced from newspaper reports featuring verbatim statements from the accused, 4 televised interviews with major media outlets, 4 official press conferences, and an additional set of 4 reports encompassing 2 documentary features and 2 prime time news segments, all of which notably encapsulated direct quotations from the implicated corporate figures. The whole collection of transcribed video data and print records comprised 295 pages of single-spaced text. Figure 1 presents the screening and selection of data, and "Appendix" provides hyperlinks to the selected records.

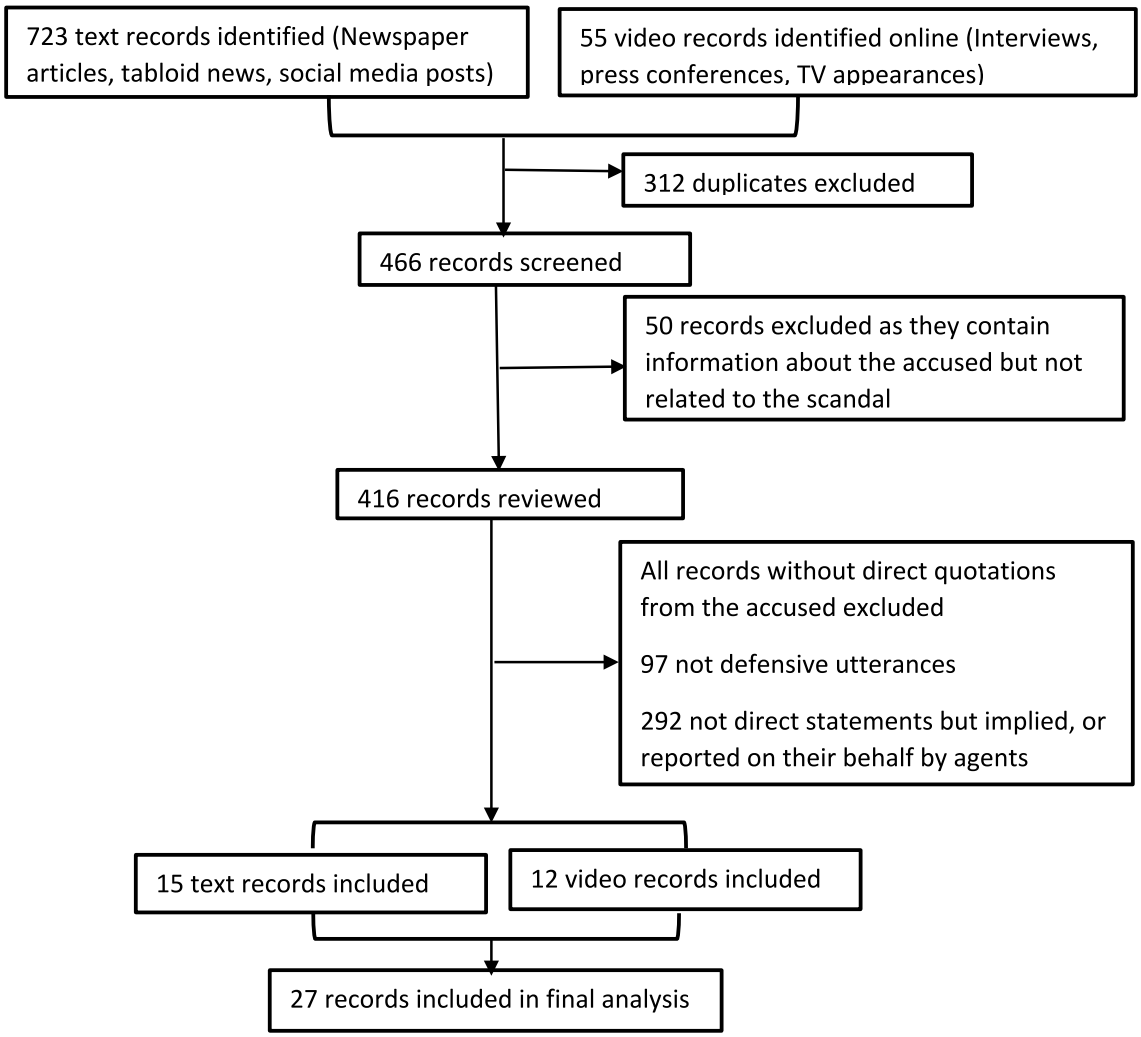

Fig. 1 Screening and selection of data

Data Analysis

Data were analysed following a hermeneutical approach (Dubreuil et al., 2023) focussed on interpreting the meanings inherent in the texts being used as logics of justification (Smith & Heshusius, 1986). Through an iterative movement between data and theory (Thompson, 1997), different interpretations of the phenomenon under study (in this case, how corporate elites justify unethical conducts) were pieced together to produce shared understanding (Paterson & Higgs, 2005). Data were thus manually coded following the coding procedures recommended by Braun and Clarke (2006). All video data were transcribed verbatim (portions of these were in the Ghanaian local language Twi and were translated into English) and, together with print data, were open coded to capture the salient themes and discern the key arguments presented in the defendants' justifications. In this process, particular attention was paid to the actors' selection of keywords and vocabulary, as these linguistic elements provided insight into their deliberate effort to construct a justification framework (Loewenstein et al., 2012). Codes with similar meanings were merged before moving to a more conceptual level that involved the generation of second-order theoretical categories (Corbin & Strauss, 2008). Confident that we had adequately captured the tactics constituting justification, we moved on to making sure we agreed on a final theoretical aggregate that exemplified the frame of defence that these embattled elites applied to their justification, grounded in (1) victimising, (2) scapegoating, and (3) crusading. Figure 2 presents the categorisation of themes.

It is imperative to acknowledge that within our interpretative epistemological situatedness, all authors are aligned to the notion that "qualitative work is produced not from any 'pure' use of a method, but from the use of methods that are variously textured, toned, and hued" (Sandelowski, 2010, p. 337). In consonance with this view, we emphasize

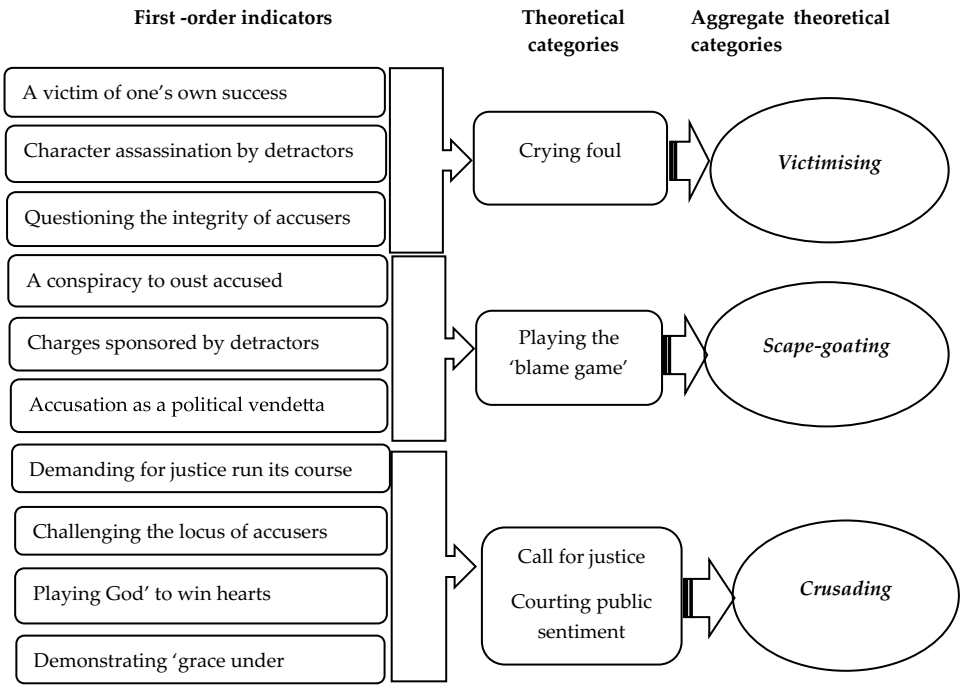

Fig. 2 Categorisation of themes

reflexivity as a pivotal mechanism for elucidating the intricacies involved in upholding the study's rigour and quality (Ronkainen et al., 2016). All authors acknowledged any forms of social affinity or ties to Ghana that might have inhibited the possibility of conducting research that is entirely objective or devoid of cultural influence (Ronkainen et al., 2016). Following the methods of Lincoln and Guba (1895) and Klein and Amis (2021), we sought the expertise of a 'disinterested peer', a renowned qualitative scholar who possessed substantial experience in the field but remained uninvolved in the present study and had no associations with Ghana. The purpose of engaging this individual was to conduct an evaluation of our approach to the analysis. By involving an external expert, we aimed to mitigate any potential biases or preconceived notions that could arise from being closely associated with the research project. This disinterested peer, through their independent examination of our analytical framework, provided valuable insights and critical feedback that contributed to the refinement and validation of our methodological approach. Through reflexivity, we addressed inquiries pertaining to the rigour and sincerity of our research. Furthermore, to enhance the strength and integrity of our methodology, we conscientiously attended to the ethical considerations pertinent to this study. Hence, prior to the commencement of the study, we obtained ethical clearance from our respective academic institutions, thus demonstrating a commitment to upholding ethical standards throughout the research process.

Findings: The Gospel According to the Playbook

All three scandals initially surfaced as mere tabloid gossip, gradually escalating into public scandals of great magnitude. Subsequent to extensive media coverage, the implicated executives saw a need to proactively present justifications for their involvement in the respective scandals. Amongst all three cases, what commenced as an inclination to deflect blame onto others underwent a transition, evolving into comprehensive public relations campaigns with interviews, press conferences, and, in most cases, rebuttal opinion pieces in prominent newspapers and social media outlets by ghost writers. In emphasising the heterogeneous ingrained orders of worth they tend to draw on to justify their questionable actions, and the tactics they frequently employ to defend their indefensible conducts, our analysis suggests that corporate elites typically sing from the same hymn sheet, one that appears to be built around three unique yet interrelated frames of (1) victimising, (2) scapegoating, and (3) crusading.

Victimising: Justification as Victim of the System

The process of legitimising their alleged illegitimate acts started with the assertion that such endeavours were undertaken with the primary intent of protecting the defenceless

and those most affected by their actions (Levi, 2006). The corporate elites all began their public defences by assuming the role of victims, hoping to elicit empathy and understanding from both their supporters and detractors. In a public appearance, one of the embattled men, AA, was quoted as saying, "Why should I be held responsible for the misdeeds or otherwise of my clerk" in reference to a video showing a member of his staff issuing receipts for the alleged sale of contracts which he was being accused of. With an air of disappointment, he presented his speech as an individual who had been caught up in circumstances beyond his control.

Adopting a similar rhetoric, the other corporate elites showed bemusement at the onset of the scandal when allegations of corruption were levelled against them. They projected a state of confusion and presented themselves as being genuinely perplexed when journalists attempted to get them to tell their side of the story.

> They say he stole our money; he stole our money. Which money? I am just an honest man doing my business and I don't owe the state any money, it's rather the other way round, so why are we here? [AAW]
> I supported his work. He was probably the only journalist in Ghana who had unfettered access to me. But unknown to me, he was out to get me…. You can imagine my shock and disbelief at all that is happening. [AA]

At this point, an engagement of various orders of worth by the embattled corporate elites became evident, deriving their justifications from the domestic world of reputation and authority, as evidenced in the case of AA who, for instance, placed great emphasis on being an exemplar, a mentor to and supporter of a young journalist, one he goes on to present as a Judas who would later betray his master. Similarly, the accused believed their hard work and subsequent successes were the only precursor to their current misfortunes. NAM 1, for instance, suggested in some of his press releases how his accomplishments at the tender age of 30 were a threat to the many who felt intimidated by his youthfulness and the power he had amassed and controlled within such a short time of his existence in business. Other interconnected stories presented paint a picture of persons who follow the rules and who are in no way trying to obstruct others. Drawing largely on the civic world of justice, the corporate elites showed rage at this initial stage, as they believed they were being victimised despite their history as legitimate businesspeople. Another recurring theme among the defensive utterances was drawing on religion with an appeal to 'God'. The accused presented narratives that embodied references to God, presenting themselves as religious highly religious people who were incapable of causing the harm they had been accused of.

> Ask yourself, how was my company able to do business all this while if it was operating illegally… Clearly, this doesn't make any sense. This is just an orchestration to see me fail, but God is alive. I won't go down that easily. [NAM 1]

Other victimising discourses revolved around being the target of political witch-hunts. AAW, for instance, believed his affiliation to the opposition party was a trigger for the incumbent to destroy his hard-earned reputation as a legitimate business owner. Some of his comments are quoted below.

> I am standing on my feet to fight this problem and bring in a solution… I am a legitimate businessman doing my business. Government came to me and asked me to assist them, and I went all in, because this is something I've done before. I helped them in securing a loan from the Austrian government. I played my part, and I was paid for my services. So, all that I'm saying, it's not as if I am making up stories. It is documented. [AAW]

In these narratives of evaluating themselves as victims of the times, corporate elites are not explicitly denying their involvement in the scandals. They are rather attempting to turn the tables on their accusers, presenting themselves as the offended, not the offender.

Scapegoating: Justification as a Blame-Game

From presenting themselves as victims, the narratives morphed to scapegoating. Corporate elites were convinced they were merely being used to set an example for others and that all these allegations were simply conspiracies to oust them from their positions by their business and political foes. In an interview published in the tabloid newspaper 'Modern Ghana', AA, blaming his 'enemies', made a case for why he believed the scandal was a mere manifestation of the machinations of those who coveted his position as head of the public procurement agency:

> Nobody wanted to come to this place because things were awful. I came and transformed this place to what it is today. Now everybody wants to come here. Everybody knows the good work I was doing at the PPA. They had to find ways and means to bring me down. [AA]

Again, drawing on the domestic worth of esteem and reputation, the suggestion was that having transformed a once dilapidated and unwanted institution into a now highly sought after place to work indicated that the corporate elites had become 'targets', making their positions hazardous and injurious to say the least (Graffin et al., 2013). Following

this rationale, corporate elites placed the responsibility on their 'enemies', persons who would go to any lengths to see them fail and to tarnish their image, including paying bribes to journalists to spread false stories. Stories following this technique of justification often highlight the element of naivety on the part of the corporate elite and detail how they were misled into their current circumstance.

> After the interview, I told him to delete some of the things that had come up, as they were not part of what he told me we would be talking about.… and he promised to delete them. But he didn't. [AA]

One of the accused, NAM 1, was a man whose successes were delineated by him carefully curating the perfect image through his numerous media enterprises. During the scandal, he gripped firmly onto this, using his vast resources to publicly condemn his accusers for targeting him. Through the many interviews, press conferences, and newspaper publications, he proclaimed his incorruptibility by making references to the number of workers he had employed and so on. He believed himself to be a 'revolutionary' and one whose presence would make the powers that be feel uncomfortable, as shown in the comment below.

> I have businesses employing over 2,000 people, which is even a conservative estimate. I pay them a salary every month. But my successes extend beyond this. Recently, I announced an initiative to create a million jobs for the youth … So, this makes some people uneasy. I want to ask those accusing me of fraud how many jobs they have created for the youth of this country? [NAM 1]

AAW had this to say in one of his interviews when asked why he believed he was being targeted.

> This is what they do to Ghanaians who do business and succeed. They will plot and bring you down right now. That's why no Ghanaian living abroad wants to come down and do business. If it was a foreigner, they would hail him and support him, but because I am a Ghanaian, they don't understand why I should be making such money. [AAW]

In another instance, AA was asked if he would be taking legal action against these so-called enemies, to which he responded, "I leave everything to God. God will fight my battles for me", again reinforcing his stance as a pious man incapable of harming his foes. From these narratives above, it can be observed once again that corporate elites draw from the domestic world in their defensive utterances. Here, they are not formally renouncing their involvement in the scandalous act, yet they blame certain intransitive forces who employ the services of some dishonourable persons to play them dirty and implicate them in scandals.

Crusading: Justification as Propaganda

It is often said that a good reputation prior to a crisis can provide a halo effect that protects the accused from reputational damage, whereas a poor reputation prior to a crisis may generate the opposite effect and may exacerbate unfavourable responses (Coombs & Holladay, 2006). In this study, each protagonist was accused of not being morally upright, as the accusation of being corrupt defies the very ethics of morality. When the tabloid gossip sparked into a national scandal, the accused in each case embarked on massive public campaigns with justifications drawing largely on references to their previous good repute, notably being past defenders of the social good. Drawing on the civic orders of collective welfare and justice, defences were framed around being law-abiding citizens with unquestionable moral values, a picture that contradicts the very notion of being corrupt or an embezzler. In the case of AA, such anecdotes regarding the rule of law and justice were emphasised. He told stories about being at the receiving end of intolerance, although no judgement from the courts had confirmed this:

> I kept quiet all this while because the issue was already in court, and I respect the law, so if something is in court, I don't comment until everything has been sorted out by the court. But that is me. I have always been a respecter of the law. The others don't care about the law, and so they go around talking, insulting me and my family, calling me all sorts of names. [AA]

Such speeches as depicted in the above extract were conveyed with a sense of pride and honour for being respecters of the law. This builds up to making comparisons with past events. An often distinctive basis of self-justification is the life experience of having been involved in a similar situation (facing a similar accusation in the past). This offers some authenticity to current justifications. Thus, in these narratives, comparisons were made, often comparing differing jurisdictions, as if to say that if a developed country had found them innocent in a similar brawl, then a developing country could have no basis for accusing them in the first place. In the case of NAM 1, this tactic was pronounced in his narratives, such as the following.

> Even in a foreign land, I was acquitted and discharged, a decision that was affirmed by the Appeals Court and the Supreme Court. FYI: my granny wasn't the presiding judge. [NAM 1]

Such interesting comments emphasise an attempt to paint a picture of what a corrupt person should look like or otherwise. Such narratives also emphasise opportunism, which is very often associated with overconfidence and hubris (Sarpong et al., 2019). This 'executive hubris' fantasy often leads business executives to believe they are

invincible or that they may do no wrong; this result may be likened to what Kramer (2003) calls the genius-to-folly syndrome, that is, the tendency to be so proud and boastful that the individual unintentionally ends up making a mockery of themselves. Comments pursuing such notions include the following:

> How did Ghana's money end up in my hands? Am I the finance minister? Or am I the governor of the bank of Ghana? [NAM 1]

Despite approximately 46,000 individuals being identified as victims of his Ponzi scheme, NAM 1 persisted in soliciting funds from these victims, assuring them of a return on their investments upon payment. He conveyed no intent to retain their funds.

> Pay 650 cedis to get your transaction verified, and then you will get paid. [NAM 1]

In another statement, he was quoted to have said that Menzgold (his defunct bank) "owes him and most of his family members", so there is no possibility that he will abscond with other people's money. In the case of AAW, he stressed being the one person who took it upon himself to solve some of society's problems. He argued that he was saving the taxpayer money by using their own resources to fund various projects that serve the general interests of the community:

> An example is the Begoro hospital. When we went in to build that hospital, there was no potable water in that town. I travelled abroad to arrange for machinery to come in and dig for water, boreholes in that town. I went to Austria and got funding for that very project. Today, those boreholes are serving the hospital and the people of Begoro. Sogakope hospital is another example, and a lot that I don't even want to mention. [AAW]

Such comments echo the thoughts of Aguilera and Vadera (2008, p. 436) in what they call "socialization justifications" where individuals attribute their behaviour as being necessary for the betterment of a society. Individuals adopting this justification may reason that their unethical behaviours are important for the survival of their groups, even if their actions are detrimental to other groups and society as a whole:

> At the time, the CAN 2004 had already been given out; 2008 had not yet been given to any country. Libya at the time wanted to host. So, I went to Libya. I was working with Gaddafi, before I came to Ghana as vice honorary consul. So I went to Libya, had a chat with his [Gaddafi's] son and pleaded with him to give me a 'backpass' (a local jargon that connotes to an act of nepotism). [AAW]
>
> …. So, I funded all of them to Cairo and we won the bid. We knew we had won the bid because although Libya contested, they didn't do it in such a way that they would win. I mean we don't have to say some of these things in public. So we won it, and that was the first step to start the plan. [AAW]
>
> I am a Christian with values. I have a family who depend on me. Why would I put all of this on the line? [AA]

In these quotes, the narrator presents himself as a hero, a good Samaritan, a do-gooder who travels many miles to perform voluntarily work that benefits all. For the accused, it is crucial to prove that what they did was anything but corrupt. By maintaining that what happened was the way 'things are done' in their organisations, they implicitly negate the notion that their behaviour was corrupt. Yet, even while putting up defences linked to law and justice, again, references were made to religion, marital status, and personal circumstances to make the defences more appealing to the public.

Discussion

The starting point for this study was an examination of the processes through which embattled corporate elites frame their defences to justify their otherwise unethical conduct. Drawing on the findings presented, a framework, as depicted in Fig. 3, was developed to better understand how corporate elites use moral logics or orders of worth as the basis of justification for unethical conduct, legitimising their morally indefensible acts in the process. The framework highlights how corporate elites, driven by the need to preserve their self-image and reputation, employ various tactics underpinned by the principles, beliefs, and standards that guide what is considered right or wrong within their social context to craft narratives that portray their participation in corruption as frivolous anomalies. In this context, the use of moral justifications by corporate elites is interpreted as a response to the order of worth that surrounds them. As highlighted in the existing literature, instances of corrupt practices can assume a state of normalisation when a confluence of shared values, beliefs, and practices renders corporate executives oblivious in recognizing the unethical nature of their conduct (Ashforth et al., 2008).

We therefore argue that corporate elites strategically exploit prevailing orders of worth, intrinsic to their social environment (like religion and philanthropy in our case), to act as moral shields. Consequently, justification becomes performative, rooted in a contextual pragmatism that acknowledges the plurality of the logics situated between self-interest and folk-logic. Within this framework, the domestic and civic orders of worth emerge as

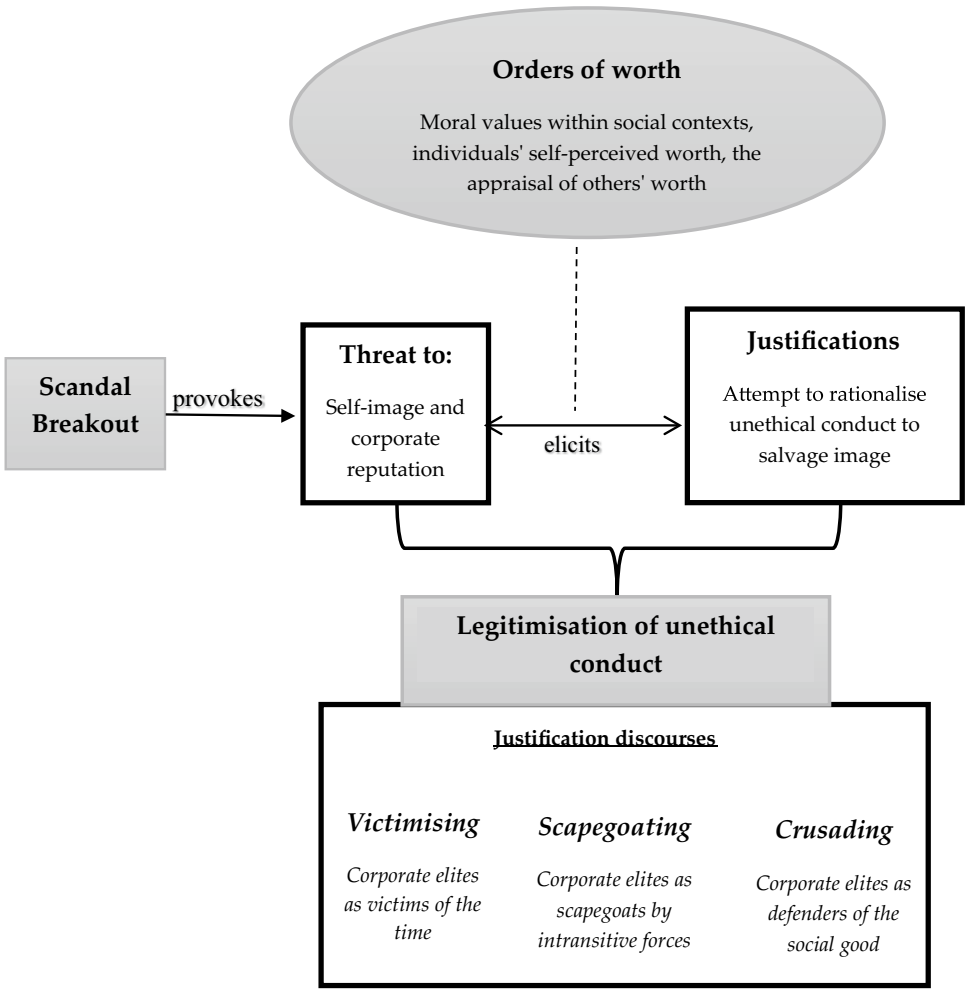

Fig. 3 A Framework of Corporate Elite Justification for Unethical Conduct

most prominent, with the justification processes manifesting through *victimising, scapegoating,* and *crusading*. This assertion further underscores the notion that justification mechanisms hinge upon the recognition of responsibility while simultaneously disavowing the negative implications of the action (Jacobsson, 2012). In the context of weak institutions, corporate elites' justifications can be seen as a critique, highlighting the conducive environment for framing unethical behaviour as morally acceptable within prevailing social norms, thus motivating their active engagement in such public discourses due to the permissive environmental conditions.

Our study makes a number of important contributions. First, given that notions of justification are closely intertwined with claims of worth (Basaure, 2011; Blok, 2013; Naccache & Leca, 2008), the study advances the EoW as a theoretical tool for justifying wrongdoing in contentious situations (Boltanski & Thevenot, 2006). This is achieved by providing a deeper understanding of how claims of worth grounded in the civic world interact with that of the domestic world to address issues of misconduct. Thus, beyond the extant emphasis on the positioning of corporate elites as profit-driven actors displaying their dominance of the market or industrial order of worth in economic decision-making processes (Demers & Gond, 2020; Nyberg & Wright, 2013), the analysis of three corporate elites in this study reveals how they adopt the role of victims and targets, distancing themselves from motivations centred solely on economic gain. This strategic shift underscores their portrayal as responsible, law-abiding citizens with a professed commitment to ethical conduct and legal compliance. More importantly, our examination of corporate elite justifications from underdeveloped countries acknowledges the coexistence of multiple justifying logics, ranging from ethical considerations transcending self-interest to potentially unethical motivations. While prior research (e.g. Schoultz & Flyghed, 2020) suggests that ethical appeals may be ineffective in addressing wrongdoing in alternative contexts, we found ethical appeals to influence public perceptions within our specific context. Our analysis unveiled how religiosity as involved in the justification work may hold greater sway than rationality, thereby influencing how corporate elites

construct their defensive narratives. Hence, we offer insights into nuanced subjectivities surrounding justification mechanisms, further reflecting the agency of corporate elites to mobilize different magnitudes associated with specific logics (Cloutier & Langley, 2013).

Second, our study advances the prior scholarship on justification work (e.g. Demers & Gond, 2020; McPherson & Sauder, 2013) by highlighting how the framing of such justification narratives underscores the motivation behind such approaches. We proposed three types of justification works for corporate elites along the lines of victimising, scapegoating, and crusading. The first form of justification, victimising, posits situations in which corporate elites justify their purportedly illegitimate actions by assuming victimhood, with the intention of eliciting empathy from both supporters and detractors (Levi, 2006). The second form of justification, scapegoating, is proposed as a mechanism employed by corporate elites to reinforce perceptions of high-status actors as targets. This notion of targeting, used either as examples or scapegoats (Hearit, 2006), arises when corporate elites perceive heightened scrutiny compared to non-elites for similar actions and are held to higher standards of conduct (Adut, 2008; Antonetti & Baghi, 2023; Hossli, 2009; Schoultz & Flyghed, 2020; Wynes, 2022). The third justification work we found was crusading, where justification involves prioritisation of a common-sense notion of what constitutes ethical or unethical acts within their context (Jacobsson, 2012). Through this process, unethical practices are reframed and presented as ethical actions. Consequently, justification becomes performative, leading to the transformation of unethical behaviours into perceived ethical behaviours. By explicating these defence avenues, this study contributes to ongoing discussions on the motivation behind justification that hinges on contextual pragmatism (Shin et al., 2021). A theoretical characterisation of the framing of unethical and illegitimate conduct as morally acceptable within the prevailing social norms is therefore included in the constellation of insights required to fully illuminate our understanding of the processes of justification.

Thirdly, our study contributes to the existing body of literature on image repair, focussing particularly on the utilisation of moral justifications for self-legitimisation (Frandsen et al., 2023; Lin, 2021). The research illustrates how the social process of negotiation aimed at repairing image is rooted in prevailing orders of worth. It delineates how this pragmatic approach to image restoration becomes institutionalised when corporate elites seek to uphold their legitimacy as social actors in the face of societal scrutiny. From this standpoint, their discourses serve as a conduit for the establishment of legitimacy, with their orders of worth serving as potent legitimising strategies (Maclean et al., 2014). As EoW elucidates the valuation of actions within society as not static but rather constructed and negotiated within a given contextual framework (Levi & Sendroiu, 2019), corporate elites may exploit this adaptable nature of societal valuation and tailor justifications to align with their orchestrated image or identity. In essence, justifications of graft thrive, particularly in settings with weak institutional structures where ethical boundaries lack any clear definition, through the tendency to re-construct the elitist image in a manner that allows their unethical actions to be perceived as socially acceptable.

From the anodyne to the transformative, our study and its findings also offer some implications for practice. By first deconstructing how corporate elites justify their actions, we contribute to a deeper understanding of the contexts, strategies, and defensive tactics utilised by powerful, high-profile persons when caught in scandals. These defensive utterances or justifications highlight the inadequacies and lack of transparency in corporate governance practices that need improving to enhance transparency and accountability in such instances, for example, lobbying and procurement practices. Overall, the findings enable us to appreciate how a combination of various worlds may be constructed to provide justifications. Perhaps it can give us a deeper understanding of the nuances of corporate scandals and how this enables us to fathom the excuses made by the most prominent business executives when they are accused of misconduct.

Despite the significant contributions made in this paper, there are still a number of limitations that may open doors to further research. First, the generalisability of conclusions may be constrained due to the context of the paper, as accounts were based on three corporate elites from a single developing country. Other dimensions of justification accounts may be further explored by taking on a wider context. Further, it would have been interesting to speak with the accused directly as opposed to depending on interviews they gave to media outlets, which were carefully crafted for public consumption. Nonetheless, using Boltanski and Thévenot's framework while relying on public justifications as opposed to private justifications does not appear to be contradictory with their theory, as any justification is intended for both the actor and a (potential) audience (Boltanski & Thevenot, 2006). In spite of this, future research may attempt to recruit accused corporate elites who may be willing to share their personal experiences, as doing so will enable the researcher to acquire a more complete collection of data. Moreover, future research could entail engagement with government officials, particularly members of anti-corruption agencies tasked with probing such instances, along with soliciting perspectives from individuals affected by the accused misconduct to elucidate their narratives.

Conclusions

In this paper, we have illustrated the utility of employing the EoW framework as a conceptual lens through which to investigate the tactics employed by corporate elites when confronted with morally indefensible misconduct. Within their capacity as influential members of social networks, these corporate elites engage in a processual approach that sees legitimacy as stemming from a need for justification (Jagd, 2011). The study recognises justification as performative, rooted in contextual pragmatism that acknowledges the plurality of justifying logics situated between self-interest and folk-logic. Within this framework, the prevalent domestic and civic logics, or orders of worth, emerged as most prominent, with justification processes manifesting through victimising, scapegoating, and crusading mechanisms. This mundane, but somewhat efficacious, defence strategy to overcome indefensible acts of misconduct presents an alarming picture of the overarching trend within underdeveloped contexts wherein ethical appeals may wield considerable influence in rectifying misconduct, as exemplified by the continued freedom, and occasional glorification, of these individuals.

Appendix: Web Links to Data Sources

#	Source	Web link	Record classification
1	YouTube	https://www.youtube.com/watch?v=rH2iXp1D8z4	Interview
2	YouTube	https://www.youtube.com/watch?v=kJ9DWAdTaLI	Press Conference
3	YouTube	https://www.youtube.com/watch?v=cEws3BwLnjg	Interview
4	Kofi TV	https://www.youtube.com/watch?v=zl6iEg7dTzY&t=1878s	Interview
5	JoyNews	https://www.youtube.com/watch?v=L4aUH0MGJFM	News
6	Good evening, Ghana	https://www.youtube.com/watch?v=b2EgraWpkF8&t=329s	Interview
7	GhanaWeb	https://www.ghanaweb.com/GhanaHomePage/NewsArchive/I-took-Manasseh-as-my-son-I-never-knew-he-could-do-this-to-me-Sacked-PPA-boss-1106791	Published Report
8	JoyNews	https://www.youtube.com/watch?v=yLQEVnG37Tg	Documentary reports
9	United TV Ghana	https://www.youtube.com/watch?v=bGkk3ehg3a8&t=334s	Press Conference
10	JoyNews	https://www.youtube.com/watch?v=u1sgrFlNOR4	News
11	BBC News Pigin	https://www.bbc.com/pidgin/tori-49401242	Published Report
12	ModernGhana News	https://www.modernghana.com/news/1109613/menzgold-announce-final-payment-roadmap-to-settle.html	Published Report
13	PulseNews	https://www.pulse.com.gh/news/local/i-dont-owe-any-ghanaian-money-its-menzgold-that-owes-nam1/1hqqen	Published Report

#	Source	Web link	Record classification
14	ModernGhana News	https://www.modernghana.com/news/1074845/nam-1-fires-back-stop-linking-me-to-akuapem-poloo.html	Published Report
15	ModernGhana News	https://www.modernghana.com/news/944631/nam1-defrauded-16000-people-of-gh168bn-state.html	Published Report
16	YouTube	https://www.youtube.com/watch?v=BtZPQg1uq9A	Documentary report
17	YouTube	https://www.youtube.com/watch?v=rfjihJSHouE	Press Conference
18	Graphic Online	https://www.graphic.com.gh/news/general-news/woyome-says-no-lawyer-wants-to-represent-him-in-court.html	Published Report
19	Graphic Online	https://www.graphic.com.gh/news/general-news/i-receive-financial-support-from-churches-mosques-others-to-survive-woyome.html	Published Report
20	Graphic Online	https://www.graphic.com.gh/news/general-news/woyome-files-for-stay-of-execution-of-supreme-court-order.html	Published Report
21	Graphic Online	https://www.graphic.com.gh/features/features/woyome-end-of-the-road.html	Published Report
22	Graphic Online	https://www.graphic.com.gh/news/general-news/i-ve-paid-over-gh-9-6m-to-menzgold-customers-rest-to-be-paid-by-dec-nam1.html	Published Report
23	GhanaWeb	https://www.ghanaweb.com/GhanaHomePage/NewsArchive/Today-in-History-Ghana-will-pay-me-a-lot-of-money-Woyome-warns-1112914	Published Report
24	YouTube	https://www.youtube.com/watch?v=bYs8z0gzqqA	Social media
25	Graphic Online	https://www.graphic.com.gh/news/general-news/my-image-tarnished-unduly-ppa-ceo.html	Published Report
26	The Fourth Estate	Dismissed PPA CEO banned for 10 years (thefourthestategh.com)	Published Report

#	Source	Web link	Record classification
27	The Fourth Estate	CHRAJ reveals staggering details in dismissed PPA boss' cedi, dollar and euro accounts (thefourthestategh.com)	Published Report

Declarations

Conflict of interest The authors declare that there are no conflicts of interest associated with this research.

Ethical Approval No human participants or animals were involved in the data collection.

Informed Consent The findings of the research are supported by data obtained from publicly available sources. Web links to these sources are provided in "Appendix".

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