

Contents lists available at [ScienceDirect](https://www.sciencedirect.com)

International Journal of Law, Crime and Justice

journal homepage: www.elsevier.com/locate/ijlcrj

Denials and confessions. An analysis of the temporalization of neutralizations of corporate crime

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ARTICLE INFO

Keywords:

Corporate crime
Bribery
Crimes against international law
Neutralizations
Denials
Confessions
Frame-analysis

ABSTRACT

In recent years two Swedish companies, Telia and Lundin Petroleum, have had to work hard to legitimate their actions as a result of allegations of criminal activity. In this paper, the corporate framings employed to deal with allegations of crime will be analysed on the basis of Stanley Cohen's (2009) theoretical work on processes of denial and neutralization techniques. More specifically, the paper focuses on the temporalization of neutralizations of corporate crime and aims to answer the following questions: How have the corporations' defence mechanisms changed over time? How might the types of crime of which they have been accused, and their corporate structures, affect the ways in which particular defence mechanisms are employed? The analysis demonstrates that although there are similarities, such as both companies framing their businesses as contributing to the development of democracy, human rights, prosperity and peace, the companies follow two different lines of development in their defences. While Telia moves from literal denial to confession, Lundin Petroleum stays with its literal denial in parallel with a strong condemnation of the condemners. These differences seem to be grounded both in the crimes of which the companies have been accused and their respective corporate structures.

1. Introduction

In recent years two Swedish companies, Telia and Lundin Petroleum, have had to work hard to legitimate their actions as a result of allegations of criminal activity. The telecommunications provider Telia's¹ dealings in Central Asia, and in Uzbekistan in particular, have attracted a substantial amount of media attention and criminal investigations both in Sweden and abroad. In 2012, the so-called "Uzbekistan affair" was uncovered, resulting in criminal charges against the former CEO and two other senior officials for their involvement in the company's bribery scheme, and in legal proceedings against the company in Sweden for a disgorgement (i.e. giving up illegally gained profits) and a global settlement in which Telia agreed to pay \$965 million to resolve charges relating to violations of the Foreign Corrupt Practices Act (FCPA). The Swedish government is the company's principal shareholder with almost 40 percent of the company's shares. Lundin Petroleum was awarded a contract for Block 5A in southern Sudan in early 1997, and ever since that time the company's operations have faced allegations of participating in crimes against humanity. A report entitled "Unpaid

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¹ The public telecommunications monopoly Televerket was transformed into a public sector joint stock company in 1993 and was renamed Telia. In 2002, the company merged with the Finnish company Sonera and was renamed TeliaSonera. In 2016, TeliaSonera changed its name to Telia Company AB. For reasons of simplicity we refer to the company as Telia throughout the paper even though we refer to times when it was named TeliaSonera.

<https://doi.org/10.1016/j.ijlcrj.2020.100389>

Received 21 August 2019; Received in revised form 21 January 2020; Accepted 25 February 2020

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Debt”, written by the European Coalition on Oil in Sudan (ECOS),² led to the initiation of an ongoing police investigation in Sweden into violations of international law. The Lundin family are the largest shareholder in the business, with 30 percent of the company's shares. As a result of these allegations, the two companies have for more than a decade been faced with a need for ‘crisis management’ in order to legitimate themselves and their business in relation to public opinion, the media and their shareholders. Corporate self-defences, which belong to a broader category of offenders' neutralizations and denials, constitute a form of speech acts known as accounts (Scott and Lyman, 1968) that are employed when someone has to explain a gap between actions and expectations. Other concepts with a similar meaning include: neutralizations, rationalizations, justifications, excuses and defence strategies. In this paper, the corporate framings employed to deal with allegations of crime will be analysed on the basis of Stanley Cohen (2009) theoretical work on processes of denial and neutralization techniques as well as other theoretical concepts developed in the existing research on neutralizations of corporate crime and in the communications literature focused on corporate crises. More specifically, the paper focuses on *the temporalization of neutralizations of corporate crime*, from the date of the first accusation to the present day. Temporalization refers here to the process of situating something (here the response to accusations of crime) in time. The temporalization is important since allegations and responses constitute a dynamic process, in which what needs to be defended is constantly changing (Whyte, 2012). The paper links the companies' communications to the contexts and times in which they occurred and to the companies' corporate structures, which might be expected to influence how the companies chose to frame their communications. The in-depth analysis of the temporalization of neutralizations of corporate crime can be considered a novel contribution to the literature on corporate denials and neutralizations.

The allegations against Telia and Lundin Petroleum have been chosen because of their high-profile during the last decade, mainly in Sweden but also abroad, which has generated immense and continuous responses from the corporations. These two businesses were also chosen for the study because they differ from one another with respect to ownership structure, sector, and the types of crime of which they have been accused, which allows for a range of comparisons. The point of departure for the analysis is the way in which the businesses' defences have been expressed in the media and in official information produced by the corporations themselves. Thus, the article aims to answer the following questions: How have the corporations' defence mechanisms changed over time? How might the types of crime of which they have been accused, and their corporate structures, affect the ways in which particular defence mechanisms are employed?

2. Theoretical approaches to corporate neutralizations

Sykes and Matza (1957) developed five types of techniques of neutralization: *denial of responsibility*, *denial of injury*, *denial of the victim*, *condemnation of the condemners* and *appeals to higher loyalties*. Proceeding from Sykes and Matza's neutralization theory, Stanley Cohen (2009) describes the use of neutralization techniques in relation to state violations of human rights, and uses these techniques as a tool to deconstruct official discourses that have been produced in connection with gross human rights violations. He draws on the five techniques of neutralization proposed by Sykes and Matza and describes two additional accounts, which are specifically applicable to political perpetrators. *Denial of knowledge* refers for example to the public denial of open secrets. *Moral indifference* is not an example of a neutralization but rather represents a strong repudiation of moral codes, since in the context of pure ideological crimes, neutralizations are not needed. Cohen (2009) argues that democratic countries have to make some movement towards the *acknowledgement* of allegations in order to maintain their image. At the same time, many statements do not amount to a full acknowledgement, but instead represent what he refers to as partial acknowledgement.

Cohen (2009) also identifies three overarching strategies in the official discourse of denial that he calls the spiral of denial, even though these strategies may appear either in sequence or separately. In the first, *literal denial*, the event itself is denied, e.g. by the state claiming that “nothing has happened”. The second form of denial, *interpretative denial*, occurs when the media and human rights organizations show that the event really has taken place. In these situations, the actions are defended by reformulating the description of the problem in various ways and by denying the extent of what has happened. The third form, *implicatory denial*, involves a justification of the event, for example by referring to a higher loyalty, necessity or a denial of victims (Cohen, 2009). Of particular importance for understanding corporate accounts are Cohen's developments of the theory into an analysis of official discourse by linking the individual denial to organizational denial (Whyte, 2016).

Most studies on neutralizations and denials of white-collar crime have focused on individual rationalizations by corporate employees. These include classics, such as Cressey's (1953/1973, p. 94) study of the rationalizations used by embezzlers and other trust violators and Benson (1985) analysis of the accounts of convicted white-collar criminals, as well as more recent studies on individual white-collar offenders (Klenowski, 2012; Klenowski et al., 2013; Stadler and Benson, 2012). In contrast to studies of convicted white-collar criminals, Piquero et al. (2005) have explored intentions to engage in a particular type of corporate crime (the distribution of a pharmaceutical drug known to be harmful) and how their respondents (MBA students) employed techniques of neutralization. They found that several of the neutralization techniques, and in particular denial of injury, denial of responsibility and appeals to higher loyalties (profit), had a significant effect on the decision to commit corporate crime. In addition, Leasure (2017) showed in a study of employees in the retail banking industry, that a group of participants were involved in patterns of criminal behaviour and applied various forms of neutralization techniques (most frequently ‘everyone else is doing it’, denial of responsibility and denial of the victim). These studies, as well as others (Goldstraw-White, 2011; Gottschalk and Smith, 2011), show the relevance of neutralizations

² ECOS is a collaboration among more than 50 European organizations that are working to create conditions for peace and justice in Sudan (www.ecosonline.org).

theory for white-collar crime, but they differ from the current paper in that they focus on processes associated with individual offenders.

There is, however, also criminological research on corporate neutralizations (Box, 1983; Evertsson, 2019; Whyte, 2016; Huisman, 2010; Schoultz and Flyghed, 2016), and a literature on crisis communication and management, which focuses on discourses of corporate image repair (e.g. Hearit, 2006; Benoit, 2013) and which is highly relevant from an organizational perspective. Hearit (2006, p.63) has noted that: "Most seem to start with a denial strategy – or at least denial of intention strategy – and only when such an approach no longer works do they seem willing and likely to try an alternative approach."

Whyte (2016, p.75) directs our attention to another form of neutralization, mentioned by neither Sykes and Matza or Cohen, namely *denial of deviance*, whereby corporations locate "an event or process or behaviour in a 'normal' structure of business". Similarly, Shepherd and Button (2019), show that even fraud against a corporation has been rationalized by the corporation referring to its normality, to standard industry practice and to it not really being a crime. With a focus on the involvement of large international corporations in international crimes, Huisman (2010) notes that corporations' *denials of responsibility* become conceivable because the corporations themselves are rarely the physical perpetrators of the human rights violations. Huisman (2010) also observes that in cases of international crimes, it is difficult for the corporations to deny the harm caused. However, when it comes to other forms of corporate crime, Whyte (2016) argues that it is relatively easy for corporations to employ a *denial of injury* approach, either by re-defining the harm – for example by drawing attention to technical details – or by taking advantage of a lack of discussion or information on the injury caused by corporations.

The most obvious *appeal to higher loyalties* for businesses would involve referring to profit maximisation and economic interests (Box, 1983; Whyte, 2016; Evertsson, 2019). This can be understood as an internal form of appeal to higher loyalties. However, as has been shown by Schoultz and Flyghed (2016), there is also an external form of appeal to higher loyalties, which is employed in companies' external communications for the benefit of the public. This involves references to the positive influence of business activities in a given region, e.g. in the form of economic development and democracy (see also Huisman, 2010).

One challenge with the theoretical framework of denials and neutralization techniques is whether the denials are formed prior to decisions being taken that led to crime or are only constructed once the conduct had been called into question by an external audience. Sykes and Matza (1957) explain how offenders utilize these techniques *prior to* committing offences in order to neutralize reprehensible actions and reduce their sense of culpability, as well as *after* an offence in order to diminish self-blame. However, Maruna and Copes (2005:226–27) argue that it is hard to see how reliable empirical evidence of how neutralization techniques are employed in advance of criminal behaviour could be collected. In relation to corporate neutralizations, Huisman (2010:37) argues that the fact that we mainly hear these neutralizations when corporations are accused of crime does not mean that they are merely after-the-fact rationalizations. Our point of departure is based on Cohen's (1996, p.519) understanding that neutralizations are context bound and are drawn from an "acceptable pool of accounts available in the wider public culture". As such, the neutralizations employed by businesses may say more about the society and the historical point in time, than about those using them (cf. Mills, 1940, p.913). Thus, the point here is not to investigate whether the neutralizations *cause* crime, but to understand how corporate neutralizations *develop* over time, when corporations have to adjust to a constantly changing context.

Before we present our methodological approach, we will briefly also mention the theoretical concept of *scapegoating* (Hearit, 2006), which is borrowed from the crisis communication literature and central to our analysis. Scapegoating refers to cases in which the responsibility for the act or event is transferred from the corporation to one or a few symbolic figures, either former senior company executives or lower-level managers. Scapegoating, already mentioned in Scott and Lyman's (1968) famous article on *accounts*, can be understood as a form of denial of responsibility. From a corporate perspective, scapegoating can be effective since it reduces complexity, allowing the corporation to avoid scrutiny and continue its operations (Bachmann et al., 2015).

3. Method and material

This paper approaches manifestations of defence strategies by means of frame analysis, i.e. an analysis of how the phenomenon in question is 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). Discourses are viewed here as not only including language use, but also social practice – in the current case not only what the businesses write and say but also how they act within the discourse. By contrast with more customary analyses of discourses, frame analysis focuses on capturing the conscious formulation of statements (Bacchi, 2009).

The material in which the businesses' defences are expressed is mainly comprised of press-releases, annual reports, letters to shareholders, dominant national newspapers, and radio and TV-interviews. The sampling process was conducted in two steps. Firstly, 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 Telia, this covered the period from 2007, when they first entered Uzbekistan, to the end of 2017, and included the corporate response in the form of the global settlement and the response to the criminal charges. The trial against the former CEO and two other senior officials, and the parallel legal proceedings against Telia for disgorgement, were ongoing during 2018. It is important to note that in Sweden, companies cannot be held liable under criminal law. In February 2019, a Swedish district court acquitted the three Telia executives of charges of bribery in connection with the company's entry into Uzbekistan. The prosecutor has appealed the case to the court of appeal, where it will be tried in the autumn of 2020. However, since the court proceedings concern another form of accounts, mainly involving individual criminal defence mechanisms, in contrast to the public corporate neutralizations studied here, this paper does not include this period and context. 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. The

case is still with the prosecutor's office, and a decision on prosecution is expected during 2020. *In total*, the study includes approximately 300 publications from the two corporations.

Secondly, a sample of material was obtained by means of a systematic search in Retriever Research, a digital news archive which contains all of the major Swedish daily newspapers, provincial newspapers and magazines, journals and periodicals, and also Swedish media content that has only been published online. For both of the corporations, the keywords employed were the name of the corporation, the crimes of which they have been accused and the countries in which the alleged crimes have taken place. Only articles in which the companies themselves made statements of some kind were selected. In addition, during the reading of the media content generated by the systematic search in Retriever Research, additional relevant material was identified. This included, for example, radio reports, television clips and other forms of interviews with company representatives. We decided to locate and include this material in the analysis, since it made our sample less dependent on the search words employed in the systematic search. Altogether, the sample includes more than 500 news publications in which the two corporations have defended themselves. While the sample is not exhaustive with regard to published texts that include statements made by the companies in defence of their businesses, the texts that have been analysed constitute a robust documentation of the statements made by the two companies following the allegations of criminal activities. The analysis has been conducted in three stages. In the first, the companies' responses to the accusations have been identified and the framing of these strategies has been analysed on the basis of Cohen's theoretical framework. Cohen's framework has guided the analysis but, as the analysis will show, other related concepts from previous research on corporate neutralizations have also been employed in order to understand the corporate accounts. The second stage involved conducting a temporal ordering of the identified neutralizations in relation to key events for each corporation (i.e. situating the events and responses chronologically in time). Thereafter, as a third stage in the analysis, the temporal order of the neutralizations was compared between the two companies in order to identify patterns of similarities and differences.

The study has several limitations that should be discussed. It is based on just two cases, which limits the possibility of generalizing the results. The two cases selected are unique since they are both part of major criminal investigations with enormous media attention having been focused on the accusations. Corporate crimes are often said to go under the radar, but this is certainly not the case here. In addition, if the representatives of Lundin Petroleum were to be prosecuted it is said to be one of the few times since the Nuremberg trials that a corporation would be held responsible for crimes against humanity (although strictly speaking it is not the corporation but the individuals who are held to account here). At the same time, the corporations show a number of similarities with other corporations in the same industries. Several oil companies have been accused of involvement in gross human rights violations, such as Shell in Nigeria (see [Al Weswasi, 2019](#)), and other major telecommunication businesses such as LM Ericsson, Telenor and Siemens have been under investigation on corruption charges. One strength associated with limiting the analysis to two cases is that doing so enables the possibility of an in-depth analysis of corporate responses over time.

The analysis is based on public documents. Although studying publicly available documents may be the only option available when researching crimes of the powerful ([Rothe and Kauzlarich, 2016](#)), in this study these documents form exactly what we are aiming to analyse, namely the corporations' public, conscious formulations. However, a large proportion of the documents are media products, which has disadvantages in relation to the corporations' own publications, since we cannot for sure know that the statements made by the corporations in the press are not misquotes.

One conceivable objection to the analysis could be that the corporations deny the crimes for the simple reason that they are not guilty. That is of course a possibility, at least in the Lundin case. Even though there are substantial reports from NGOs that support the allegations regarding the corporation's involvement in the crimes in Sudan, and also an ongoing criminal investigation, the corporation's legal responsibility has not yet been determined. Telia on the other hand, have accepted corporate responsibility for the bribery in accordance with the FCPA-Act. Individual responsibility for the bribery, however, has not been finally settled in court. We would argue, however, that analysing the corporate responses in the light of neutralization theory is still relevant, and that we should not least take into consideration the fact that the establishment of criminal responsibility for large corporations is quite rare, and basing the sample on only convicted offenders would create quite a biased sample (see [Evertsson, 2019](#)). If we were to limit our analysis to corporations convicted of crime, we would most likely only be able to study a very narrow set of cases, which would significantly limit the scope of the neutralizations employed by corporations. However, as the analysis will show, the way the corporations respond to the accusations over time is very much defined by the legal processes being conducted against the corporations. This is one of the important results of the analysis which will be further explored below.

4. The Telia affair – from corporate denial to confession

4.1. Entering the Central Asian market – business as usual

In 2006, Telia sought to expand into the Central Asian telecommunications market. The growth strategy was well-anchored in Telia and among the company's owners, which include the Swedish state ([Hedelius, 2015](#)). Telia entered Uzbekistan in 2007, a country controlled by the authoritarian President Islam Karimov and his family (up until his death in 2016), who over the years has been shown to have very little respect for human rights (e.g. [Human Rights Watch, 2015](#)). Uzbekistan was known as a country in which it was almost impossible to implement international investments without the involvement of the governing regime ([Mannheimer Swartling, 2013](#)). In information presented to the Telia board in 2007, Uzbekistan was described "as the most difficult and politically most uncertain country" but was at the same time understood to be the "commercially most interesting" ([Mannheimer Swartling, 2013](#), p. 33 and 30). As a result of the region's human rights record, Telia's presence in Uzbekistan was from the start criticized by human rights organizations, investors and the Swedish media. The criticism related to Telia's partner in Uzbekistan and

this partner's connections with president Karimov, and also to claims that Telia's equipment was being used for the purpose of surveilling the political opposition in several authoritarian countries. Telia's response to this involved a wide range of neutralizations and denials, and included stating that they were aware of the corruption problems in Uzbekistan while at the same time giving assurances that the company had zero tolerance for corruption. Simultaneously, one of the primary responses involved what Cohen (2009) refers to as *denial of knowledge*, and in particular of any connections to the Uzbek president and his family. The CEO, Lars Nyberg argued that "Even if I know who the formal owner is, I do not know who the beneficiaries are in the next stage" and not knowing exactly who is benefitting is the price you have to pay when doing business in half the countries of the world (Svenska Dagbladet, 2008). The corporate denial of knowledge functions here as a way of stressing the lack of information and details in order to avoid criticism. The operations in Central Asia were motivated by claiming that their services constituted an essential prerequisite for economic and democratic development. This form of *appeal to higher loyalties* (see Cohen, 2009) would be further developed by the corporation when the criticism reached the level of a public scandal.

4.2. *The affair becomes a public scandal – literal denial and legal response*

In 2012 when one of Sweden's leading investigative journalism TV-shows presented a number of revelations about Telia's activities in Central Asia, the Telia affair in Uzbekistan became a public scandal. Following revelations focused on how the company was participating in surveillance operations conducted by the secret services linked to several oppressive regimes (Uppdrag granskning, 2012), the investigative TV-shows moved on to look at the 2007 acquisition by Telia of a 3G license, frequencies and number series, in order to become established as a telecom operator in Uzbekistan. Information was presented describing extensive financial transactions with a letter-box entity, Takilant. The journalists could show that Takilant was owned by an assistant to the president's daughter, Gulnara Karimova (Uppdrag granskning, 2012). By the time that Telia purchased the license in Uzbekistan, Gulnara Karimova's racketeering activities in the telecommunications market had been documented in several high profile news publications (Lasslett et al., 2017). Nonetheless, *denial of knowledge* as to who had benefited from the purchase of 3G licenses in Uzbekistan was one of the defence mechanisms used by the company. The immediate response, however, was *literal denial* (see Cohen, 2009). The day after the TV-revelations, the CEO, Lars Nyberg, stated confidently at a press conference that "I feel convinced that Telia has not bribed anyone and has not participated in money laundering" (Telia, 2012). Literal denial is the initial form in Cohen's (2009) spiral of denial. In the case of Telia this was the immediate reaction, that came quite soon after the accusations of corruption in Uzbekistan, but it would then develop into other forms of neutralizations. A week later, Telia announced that a Swedish prosecutor had initiated a criminal investigation to examine suspected bribery offences (Telia, 2012a). At this stage, the literal denial was maintained by both the corporation and the senior managers who were under investigation by the prosecutor's office. Although the corporation stated that it welcomed the investigation, the allegations were described as "unfounded" and "completely false" (Telia, 2012). Later, the strategies employed by the corporation and its accused managers respectively would follow two separate paths.

A modification of the literal denial found in several statements from the corporation was that the purchase of the license had been completed within the law. In an interview in the Financial Times, the CEO stated that "what we did then was the general practice [and] I'm convinced it was within the law" (Financial Times, 2012). This could fall under what Whyte (2016) has labelled *denial of deviance*, signalling that the act is "business as usual".

At the same time as having to react to the initiation of the criminal investigation, Telia also had to publicly defend why the company was doing business in the region. This mainly took the form of referring to the societal benefits associated with the corporation's business activities in Uzbekistan and the region as a whole, which could be interpreted as the external form of an appeal to higher loyalties. In contrast to how businesses might employ an internal form of the appeal to higher loyalties, by referring to profit maximisation and economic interests, Telia employed what we refer to as an external form of the appeal to higher loyalties in which the corporation emphasised the societal benefits associated with their business activities. This form of neutralization technique was also frequently employed by Lundin Petroleum, as we will explore later.

The day after the media revelations, Telia announced that it had assigned the Swedish law firm Mannheimer Swartling to review whether the investments in Uzbekistan had involved any form of corruption or money laundering. Thus, in parallel with the denial of knowledge, literal denial, denial of deviance and the appeal to higher loyalties, the corporation also used a form of legal response (Hearit, 2006) by initiating a private investigation. Over the following months, one of Telia's responses was to avoid commenting on the Uzbek affair by referring to the ongoing private and prosecutor's investigations.

4.3. *The Mannheimer Swartling review – CEO resignation and partial acknowledgements*

Four months later, in February 2013, the law firm hired by Telia concluded that it could not prove that the company had committed either corruption or money laundering but that it at the same time could not rule out that crimes had been committed (Mannheimer Swartling, 2013). However, the Mannheimer Swartling review (2013) criticized Telia for violating its own ethical guidelines in not having been able to identify the local partner in Uzbekistan before the investment had been made, or even later. Since the report included sharp criticism against the way in which the company's dealings with Uzbekistan had been handled, the CEO Lars Nyberg resigned the same day (Telia, 2013a). In a press release, the resigning CEO denied the illegality of the company's actions but acknowledged some of the circumstances surrounding the affair that had been criticized:

Even if this transaction was legal, we should not have gone ahead without learning more about the identity of our counterparty. This is something I regret (Telia, 2013a).

This may be considered a *partial acknowledgement* (see Cohen, 2009) in the sense that the illegality of the act is denied but criticized circumstances surrounding the affair are acknowledged. On the same day, the board of directors published a press release announcing that they agreed with the criticisms formulated in the review and that they shared the view that “the investments were not implemented in a satisfactory way” (Telia, 2013). This, *partial acknowledgement* was a first step towards what would later develop into a more straightforward confession. However, at this stage the Board added an interesting passage in the press release:

The Board would, at the same time, like to emphasize that behind the Telia investments there was a broad consensus among major shareholders and the board of directors for expansion into Eurasia. This business has contributed significantly to the group's growth and profitability, and foreign investment in infrastructure has been an important element in modernizing countries following the collapse of the Soviet Union. (Telia, 2013)

This passage, with clear elements of an *appeal to higher loyalties* (the company's perceived mission to do good), also opens up for ascribing responsibility not just to the managers and the CEO responsible for the execution of the investment in Uzbekistan, but to a wider circle, including the principal shareholder - the Swedish state. This widening of the group to which responsibility could be ascribed would not be used again. Instead, the corporate accounts relating to the accusations of bribery in Uzbekistan would become more and more focused on ascribing responsibility to a few managers and on distancing the current company from its former leaders.

4.4. The Norton Rose findings, scapegoating and the plans to exit Central Asian markets

A couple of months later, in April 2013, most of the board of directors had been replaced and the board's new chair, Marie Ehrling, made promises to take the necessary actions to bring clarity to the company's business transactions in Central Asia and to restore confidence in the corporation. The board of directors asked an international law firm, Norton Rose Fulbright (NRF), to review the transactions and agreements made by Telia over the preceding few years in their Eurasian business. During the period in which the investigation was conducted, Telia announced that four senior executives had had to leave the company.

At the company's annual general meeting in 2014, the chair announced that the report from NRF had found a pattern of inadequately conducted transactions and practices in Telia's business in Eurasia (Telia, 2014). The NRF report was never made public, but Telia published its own summary, in which the company acknowledged violations of ethical rules and stated that: “It cannot even be ruled out that certain conduct has been in violation of the law, something that will ultimately be decided by the judiciary” (Telia, 2014a). The board announced that Telia was cooperating fully with the Swedish prosecutor, and that material from the NRF review had been handed over to the Swedish prosecutor. Here Telia was giving the impression that the prosecutor and the company were collaborating and on the same side. This technique could perhaps be included in what Bachmann et al. (2015) refer to as *trust transfer* – where the discredited corporation attempts to transfer the trust associated with a credible, trusted actor to themselves. The press release continued to ascribe responsibility to “a small group of people” who were managing the operations in the Eurasia region at the time (Telia, 2014a). Thus, once the conclusions of the Norton Rose review had been presented to the public, the representatives of Telia recurrently shifted the blame from the corporation Telia to the “culture and leadership that characterized the operations in Eurasia” (Telia, 2014a) and to a few senior executives who were by this time no longer working at the company. Shifting the blame is a rhetorical option, also known as *scapegoating*, that involves ascribing responsibility for the wrongful act to another party (Blaney et al., 2002), where “guilt is transferred from the many to the one” (Hearit, 2006, p.31). This process became even more apparent when the former CEO Lars Nyberg was not granted a release from liability at the annual meeting by the shareholders for the 2013 financial year. Telia's board of directors also opened up the possibility of bringing a legal action for damages against Lars Nyberg relating to the fiscal year 2013 (Dagens Nyheter, 2014). The partial acknowledgement and the scapegoating process employed by Telia stand in powerful contrast to the defence employed by Lundin Petroleum, described below.

4.5. The global settlement and the corporate confession

In March 2014, U.S. and Dutch authorities announced they were investigating the transactions in Uzbekistan. It would take more than three years before a settlement was reached, and during this time representatives of Telia did all in their power to put the “Uzbek affair” behind them, by literally referring to it as a “legacy” (Telia, 2015a) and a “dismal history” (Svenska Dagbladet, 2017). Using Cohen (2009) terminology, this type of account may be interpreted as a *partial acknowledgement* and more specifically as a *temporal containment*, referring to activities as something that used to take place. This way of *displacing the incident into the past* means that the events can no longer be transferred to the current situation (Mathiesen, 2004, p. 43).

Finally in September 2017, Telia announced that a global settlement had been reached with the U.S. Department of Justice, the Securities and Exchange Commission and the Dutch Public Prosecution Service relating to the transactions in Uzbekistan. Telia's acceptance of responsibility was a prerequisite for the settlement. Telia agreed to pay \$965 million to resolve charges relating to violations of the Foreign Corrupt Practices Act (FCPA) in order to win business in Uzbekistan (Securities and Exchange Commission, 2017). Furthermore, a form of scapegoating is embedded in the settlement.

Thus, as part of the settlement, the new CEO and chair of the board publicly admitted responsibility for the violations. In a TV interview, the CEO Johan Dannelind stated that crimes had been committed in the past and that the current corporation was now taking responsibility for these:

We acknowledge that Telia, at that time, has committed offences under American and Dutch law. This is of course serious, very serious, and it is also why we are prepared to make a global settlement and pay 965 million dollars. Extremely serious. And it is

therefore important that we draw a line under the matter. We have taken responsibility, we have resolved this matter and will now move on. (SVT, 2017)

This distancing of the company from the past was even more apparent in a statement made by the chair of the board Marie Ehrling: "What happened in the former Telia Sonera must not be possible in the Telia of today. We have worked hard during these years to put those affairs behind us." (Svenska Dagbladet, 2017).

The day after Telia announced that a global settlement had been reached, the Swedish Prosecution Authority levelled criminal charges against former CEO Lars Nyberg and two other senior company officials for their involvement in the company's bribery scheme in Uzbekistan. In addition, the prosecutor initiated legal proceedings against the Telia for disgorgement. This amount was said to be included in the global settlement that Telia had reached with U.S. and Dutch authorities. The prosecution stated that the prosecuted individuals had, in collaboration, engaged in bribery in order to enter the Uzbek market (Stockholm District Court, 2017). While it has been demonstrated that the representatives of the corporation have displayed a full range of accounts from literal denial to confession, the prosecuted individuals, i.e. the former CEO and two former senior executives, have continued with their denials. This is hardly surprising since they as individuals risk six years imprisonment for aggravated bribery offences.

What we have seen in the Telia case represents an example of a range of corporate neutralizations similar to many of the state denials identified by Cohen (2009) and the corporate neutralizations found in the previous literature (i.e. Whyte, 2016; Huisman, 2010). It also constitutes an example of a process of development in the use of corporate neutralizations until they found the ones that best served the organizational interests (see Hearit, 2006). What started with a denial strategy changed to a corporate confession when the former approach no longer worked. The confession then functioned in two main ways. First it distanced and differentiated the current corporation from its former leaders (see Hearit, 2006) and at the same time shifted the blame from the company to individuals, which is also known as scapegoating (Blaney et al., 2002). Second, the confession functioned as a way of displacing the incident from the present and assigning it to history (see Mathiesen, 2004; Cohen, 2009). The way in which the neutralizations employed by Telia developed over time contrasts starkly with the way Lundin Petroleum worked to neutralize the accusations of crime directed against the company, which we will discuss in more detail below.

5. "No guts, no glory" Lundin Petroleum in Sudan

5.1. Prior to the initiation of the criminal investigation (1997–2007) – appeal to higher loyalties, denial of knowledge and condemnation of the condemner

Shortly after Lundin Petroleum was awarded its contract for Block 5A in southern Sudan, the company's operations were accused of participating in crimes against humanity. As early as 1999, the United Nations published a report on abuse in the area in which Lundin was active (UN General Assembly, /54/467, 14-10-1999). In the following years, several reports were published with similar contents: *The Human Price for Oil* (Amnesty International, 2000); *The Scorched Earth. Oil and War in Sudan* (Christian Aid, 2001); and *Sudan, Oil and Human Rights* (Human Rights Watch, 2003).³ Besides the literal denial of all allegations, the company's most common method of framing its defence against criticism during these years was to claim that it had not done any harm but had instead created wealth and improved the conditions of the local population. This form of framing could be interpreted as a *denial of injury* in combination with an *appeal to higher loyalties* (see Cohen, 2009; Sykes and Matza, 1957). In 2000, the former Swedish Prime Minister, Carl Bildt, was elected to the board of the company. He responded to the criticisms of Lundin's involvement in Sudan by emphasizing the societal benefits associated with their business activities. "Oil prospecting and extraction is good for the people of Sudan. In addition we provide quite substantial assistance" (Dagens Industri, 2002). The denial of injury and the external form of appeal to higher loyalties, in which corporations refer to the positive influence of business activities in a given region (see Huisman, 2010; Schoultz and Flyghed, 2016), were also combined with other forms of neutralizations such as *denial of knowledge* (see Cohen, 2009). The Vice President of Exploration, Alexander Schneiter, who had lived in Sudan during the ten-year period that the company had been present in the country, had not seen any of the phenomena witnessed by the various aid and human rights organizations. "I have instead seen the opposite. How villages have grown up along the road and how people's conditions have improved as a result of having better communications. Our presence means a form of security for the population" (Tidningarnas Telegrambyrå, 2001). Nor had the company's CEO, Ian Lundin, "seen any burning villages, only tribes that are fighting one another" (Aftonbladet, 2001). Representatives of Lundin Petroleum here used what Cohen (2009) would describe as a denial of knowledge, in the form of an interpretative denial, which involves assertions of not having known what was happening at the time.

In connection with the publication of Amnesty International's report in 2000, the then CEO, Magnus Nordin, introduced a further argument to justify the company's presence in Sudan. "A couple of years ago the civil war in Sudan was just one of the many forgotten wars in Africa. The presence of the international oil companies has actually contributed to focusing attention on the conflict in a better way" (Finanstidningen, 2000). This narrative about the company's role as an opinion former and peace broker was repeated on a number of occasions, inter alia in the company's annual report for 2002. Under the headline *Looking to the future*, Ian Lundin expressed this in the following way. "[C]ompanies have been accused of exacerbating conflicts in places like Sudan. What is not said is that the ongoing conflict in that country was largely overlooked by the media until western companies got caught in the middle"

³ In addition, after the preliminary investigation had already begun, the organization Bloodhound published the report *Justifying Blood Money* in May 2013, where all these allegations are compiled.

(Lundin Petroleum, 2003, p. 5). Besides describing the company's activities in Sudan as a positive factor in forming opinion about the situation in Sudan, the statement also emphasizes the significance of the involvement specifically of western companies.

A little more than one month after Christian Aid had published its report in 2001, Lundin started both to cast suspicion on the criticisms directed at the company in various ways and also to state that they would themselves be investigating what had happened, since they did not trust the information presented by their critics. Lundin's press officer stated that the allegations made against the company were both tragic and unfortunate, but added that "it is our word against theirs, but we will get to the bottom of this" (Dagens Industri, 2001). They sent a person from the company who worked with human rights and ethical issues to Sudan with the task of "collecting all the information that it was possible to get hold of" (Aftonbladet, 2001). This form of framing may be interpreted as an example of denial of evidence (see Fooks et al., 2013) and involves casting suspicion on one's critics – which Sykes and Matza (1957) and Cohen (2009) have labelled *condemnation of the condemner*. This form of neutralization, in which those holding the corporation accountable for its acts and omissions are attacked in combination with denials of guilt, has been recognized by several other scholars (see Huisman, 2010:36; Whyte, 2016; Hearit, 2006:16), and is often employed in combination with denials of guilt.

Two years later a further report was published, this time by Human Rights Watch (2003), which described how the Sudanese government had exploited roads, bridges and airfields built by the oil companies to attack civilians in the oil areas. The oil companies, including Lundin Petroleum, were accused of having turned a blind eye to the government's attacks on civilian targets. The response to this report also involved a combination of various forms of denial and an emphasis on the positive effects of the company's activities in the region.

5.2. The ECOS report 2008–2010: condemnation of the condemner and literal denial

On a later occasion, Lundin's actions in relation to its critics were to take a more palpable form. In November 2008, the organization the European Coalition on Oil in Sudan (ECOS) sent an advance copy of its report on the actions of the oil companies in Sudan to a number of oil companies, including Lundin Petroleum, and the Swedish Ministry for Foreign Affairs. The intention had been to publish the report one week later. Prior to this, however, ECOS received an e-mail from the chairman of the Lundin board, Ian Lundin. "Lundin responded by stating that it considers the report to be defamatory and it reserved the right to claim damages if it were to be published" (ECOS, 2010, p.3). This form of response, where the corporation legally counteracts an accusation of crime through the threat of initiating lawsuits against their accusers, is not necessarily a form of neutralization but a way of avoiding the allegations.

Since ECOS was an organization with few economic resources, the risk of being drawn into a costly legal process prevented them from making the report public. Also at this time, Ian Lundin described those who had criticized the company's activities in Sudan in the following way:

They live on painting negative pictures of the situation in countries of this kind in order to obtain as much aid funding as possible. They are merchants of misery. These organizations work with aid activities that hinder rather than help. The population becomes dependent on aid, when they would be better served by the development of infrastructure, something that our investments contribute to. (Veckans Affärer, 2008)

In this statement, we can see both the discreditation of the persons behind allegations against the company and the recurrent arguments that the company had contributed to both wealth creation and peace. The *condemnation of the condemner* was subsequently extended to include more of the company's critics. At the beginning of February 2010, the Swedish journalist Kerstin Lundell (2010) published the book *Affärer i blod och olja* ("Business in blood and oil"). One month later, the company's chairperson, Ian Lundin, responded to the information presented in Lundell's book.

We strongly refute the inferences, insinuations and false allegations made in the book, which are based on incorrect and purposely misleading information. The intent of the book is clearly to tarnish the reputation not only of the Company, but of the Lundin family as well, and reflects a lack of professional integrity on the part of the author. (Lundin Petroleum, 2010a)

While the preliminary report from ECOS was silenced, it attracted even more attention when it was finally made public in Stockholm on June 8, 2010. The company's response to the report, expressed in an open letter to shareholders, combined *literal denial*, including denial of evidence (see Fooks et al., 2013)) with *condemnation of the condemner* and also, by including references to the societal benefits associated with company's business activities in Sudan, what could be interpreted as the external form of the *appeal to higher loyalties*:

A report has been issued in Stockholm about the alleged role of certain companies, including Lundin Petroleum, in Sudan from 1997 to 2003. There is no new evidence in this report; it essentially reiterates inferences, insinuations and false allegations based on partisan and misleading information which were refuted at the time in a document entitled "Lundin Oil in Sudan, May 2001". We again categorically refute all the allegations and inferences of wrongdoing attributed to Lundin Petroleum in the report. We strongly feel that our activities contributed to peace and development in Sudan. (Lundin Petroleum, 2010b)

Following the attention that accompanied the publication of the report, a Swedish lawyer decided to send both Kerstin Lundell's book and the ECOS report to the Swedish Prosecution Authority.

5.3. After the initiation of the criminal investigation (2010–2016) – denial of responsibility, condemnation of the condemner and cooperation

Twelve days after the publication of the ECOS report, the prosecutor in Stockholm initiated a criminal investigation into suspicions of violations of international law (folkrättsbrott) relating to the activities of Lundin Oil's activities in Sudan between 1997 and 2003. A few days later, a statement was released by the company's deputy chief legal officer denying all responsibility: "The prosecutor's press release speaks of a criminal investigation into alleged offences against international law that will be attempting to ascertain which individuals may be connected to Sweden. Lundin Petroleum is not involved in this" (Expressen, 2010). The literal denial then continued throughout the period of the criminal investigation.

At the same time, the company's tone in relation to the NGOs that continued with their criticism became even harsher. Primarily this involved stating that these NGOs were misinformed and naïve, that the SPLA (Sudan People's Liberation Army) had been feeding them with propaganda and that the local population had been bribed (Dagens Nyheter, 2015). This can also be seen in a subsequent statement made by Lukas Lundin, who was chairman of Lundin Mining and a member of the board of Lundin Petroleum. "Not wanting to be mean, but if you say to someone that if you give an interview and say this, then you'll get a load of money ..." (Dagens Nyheter, 2015). Again, through the neutralization technique referred to as *condemnation of the condemner*, the representatives of Lundin Petroleum maintained that those who condemned them were doing so out of ill will, thus trying to shift the blame from the corporation to the NGOs condemning them.

5.4. Notification of charges for aiding and abetting aggravated crimes against international law (November 2016–2018)

In November 2016, the Swedish Prosecution Authority determined to notify Ian Lundin, chairman of the board and, Alex Schneider, the company's CEO, that they were suspected of aiding and abetting aggravated crimes against international law. Lundin's press officer immediately made a statement. "It is common in the context of a Swedish criminal investigation to be notified that one is a suspect when you meet the prosecutor. This does not mean that there will be a prosecution. We are entirely convinced that there are no grounds for any of the allegations of incorrect behaviour by representatives of Lundin" (Dagens Nyheter, 2016). Thus the prosecutor's notification that company representatives were suspected of crimes against international law was not a serious step in a legal process, but was rather merely a formality, nothing other than "a natural part of the ongoing investigation" (Dagens Industri, 2016). The interrogations are referred to as conversations or interviews (Dagens Nyheter, 2016). This technique functions as a way of minimizing the allegations by downplaying the seriousness of the accusations against the company.

Instead of describing the fact that leading figures within the company were suspected of major crimes as a serious matter, this was instead presented as a cooperation with the prosecutor and as "something very positive that Ian Lundin has had the opportunity to meet the prosecutor" (Dagens Nyheter, 2016). In doing so, in the same way as in the strategy employed by Telia, the corporation gave the impression that they were collaborating with the prosecutor to solve the problem.

In the Lundin Petroleum annual report for 2016, on the other hand, the police's interrogations were referred to as interrogations. However, the response to the allegations was still literal denial. The company chairman, Ian Lundin is described as being "even more convinced following the recent interrogations that there are no grounds for any allegations of incorrect actions on the part of any representative of Lundin Petroleum, and that the criminal investigation will show this" (Lundin Petroleum, 2017, p.9). In January 2018, prosecutors decided to conduct searches of three locations. The Swedish police searched Lundin Petroleum's offices in Stockholm while the Swiss police simultaneously conducted searches of two locations in Geneva, the head offices of the Lundin Petroleum group, and the offices of the Lundin family. The company's press officer confirmed this and stated that they were continuing to cooperate with the criminal investigation, and "that there are no grounds for any allegations of fault against any representatives of Lundin" (Dagens Industri, 2018a). Just before Christmas 2018, the Swedish police conducted another raid on Lundin Petroleum's offices. They seized and copied all the information on Lundin Petroleum's computers (Göteborgs-Posten, 2018). In the company's response a few days later, they argued that they considered these accusations as "completely unfounded", and that they were "surprised that another search has been carried out at our office in Stockholm" (Dagens Industri, 2018b). At the end of 2018, new suspicions arose against Lundin, this time involving threats against witnesses. This caused the prosecutor to initiate an additional criminal investigation concerning interference in a judicial matter (Dagens Nyheter, 2018). According to the prosecutor, a decision on whether Schneider and Lundin will be prosecuted for violations of international law is expected during 2020.

6. Comparative analysis between the corporations

In this paper we have analysed two cases of what we refer to as the temporalization of neutralizations of corporate crime, in other words, how the corporate neutralizations developed over time. In Table 1, we present an overview of the pattern of neutralizations employed by the two corporations. The table indicates when a form of neutralization technique occurred in time for each corporation.

As the table shows, there are several similarities between the corporations. They both start out with denial of knowledge and literal denial. Also, both companies use an external form of appeal to higher loyalties, framing their businesses in Sudan and Uzbekistan respectively as contributing to the development of democracy, human rights, prosperity and peace. However, the companies follow two different lines of development in their defences. Both corporations also use what we have labelled legal response (Telia) and legal counteract (Lundin Petroleum). These corporate responses should perhaps not be considered neutralizations, however, but rather ways of avoiding the accusations.

Then there are several differences. While Telia move from literal denial to confession (including a scapegoating technique), Lundin Petroleum stays with its literal denial and denial of responsibility, in parallel with a strong condemnation of the condemners.

Table 1
Pattern of neutralizations employed by the corporations over time.

Literal denial	Telia	Lundin
Denial of knowledge	Telia	Lundin
Denial of responsibility	Lundin	Lundin
Denial of injury	Lundin	
Appeal to higher loyalties	Telia	
Denial of deviance	Lundin	
Legal response/ Legal counterattack	Telia	Lundin
Condemnation of the condemner		Lundin
Scapegoating		Telia
Partial acknowledgement		Telia
Confession		Telia

Development over time from first accusations to → → 2017/2018

The condemnation of the NGOs and journalists who disclosed the accusations of crime is not at all apparent in the Telia case.

These differences seem to be grounded both in the crimes of which the companies have been accused and in their respective corporate structures. The switch in the framing of Telia's defence against allegations of corruption in Uzbekistan, from literal denial to confession, was made possible by a number of factors. Firstly, although the Swedish context is not characterized by an acceptance of the use of bribery, there may be a certain understanding of the difficulties involved in doing business in corrupt countries. Secondly, declining profitability in Eurasia and other financial problems (see for example [Telia, 2015](#)) made it possible to acknowledge that the business dealings should never have occurred and that they would therefore be stopped. Finally, the replacement of the company's senior management made it possible to adopt a strategy that involved shifting responsibility to the former management and thus putting the wrongdoing behind them. Furthermore, Telia's role as a state-owned corporation meant that the business was held to account for its actions in the public domain, which forced them to adopt a higher level of transparency. When a number of inquiries were then appointed which showed that there had been breaches of ethical rules, and that criminal activity could not be ruled out, it became impossible for the company to continue with the strategy of denial. Similarly, when Telia entered into a settlement with American authorities, an acknowledgement of criminal activity was a precondition.

Unlike the Telia case, Lundin Petroleum's strategy has not involved any substantial change over time. At the same time, however, the frequency and intensity of the use of neutralizations has increased, primarily in the form of condemnations of the condemner. The denial of allegations of aggravated crimes against international law should not be considered surprising. In the case of Lundin, the company's alleged offences are so openly condemned and pejorative that openly admitting to these crimes, or defending their necessity, would have severe consequences for the corporation. By comparison with the allegations of corruption levelled against Telia, the criminal allegations directed at Lundin Petroleum are more serious. But there are also other essential differences between the companies that provide possibilities for adopting completely different forms of defence against the allegations made against them, including the difference in the companies' ownership structures. Lundin Petroleum describe themselves as a family business in which the Lundin family are the principal owner. One of the sons of the company's founder, the current company chairman Ian Lundin, is one of those who has been notified that he is a crime suspect. These conditions have made it more difficult for Lundin to act like Telia and distance the current corporation from its former leaders and shift the blame from the company to a number of specific individuals, so-called *scapegoating*. In the largely family-owned Lundin Petroleum, these individuals *are* the company. The corporate structure has also meant that the openness and public accountability required of the partly state-owned Telia, have not been demanded of Lundin's owners and board members in the same way. When it was proposed that the company should appoint an independent inquiry, the proposal was rejected by the Lundin board and the Annual general meeting ([Dagens Nyheter, 2017](#)).

7. Concluding remarks

One of the overarching functions of neutralizations of corporate crime is to maintain the current state of things and to preserve or improve the company's market position. However, an analysis of corporate neutralizations of crime needs to be sensitive to the context in which the defence-mechanisms are used. What we have seen here are two different kinds of temporalization of neutralizations of corporate crime, and two of the factors that seem to have affected these differences are the crimes of which the companies have been accused and the companies' corporate structures. [Sykes and Matza \(1957\)](#) and [Benson \(1985\)](#) have already highlighted the importance of the type and nature of the crime when understanding the neutralizations employed by offenders, but the relevance of corporate structure for allowing certain defence mechanisms and ruling out others has not previously been highlighted. This is also apparent in more recent studies of corporate neutralizations, which show that particular forms of neutralizations

are used depending on the type of crime (cf. Evertsson, 2019; Piquero et al., 2005; Whyte, 2016; Huisman, 2010). There are of course other factors that are relevant to an understanding of the use of corporate neutralizations that we have not been able to distinguish in this analysis, for example the historical epoch, the societal context and the public culture in which the corporation and the allegations are situated. We have learned from Cohen (2009) that denials and neutralizations are situated in a broader context and are utilized precisely because they are perceived as being publicly accepted. It is therefore quite difficult to generalize from a sample of corporations, where the accusations against them are located in a certain time and context. In addition, drawing on the work of van Dijk (1993), we may also assume that neutralizations vary across different discourse genres (e.g. media-responses, press-releases, letters to shareholders, annual reports and in court). These and other aspects of corporate neutralizations of crime will be further developed in coming research.

Funding

The paper is part of a 3 year research Project funded by the Swedish Riksbankens Jubileumsfond (RJ P15–0176:1).

Ethical Standards

Compliance with Ethical Standards:

Declaration of competing interest

The authors declare that they have no conflict of interest.

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