

The Evolution of Vocabularies and Its Relation to Investigation of White-Collar Crimes: An Institutional Work Perspective

Abhijeet K. Vadera · Ruth V. Aguilera

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Abstract White-collar crimes are illegal and unethical actions by agents of an organization. In this paper, we address two related research questions concerning white-collar crime—how did the language of white-collar crime evolve? And how did this language co-evolve with the investigation of white-collar crime? Building on research on institutional work, we find that key institutional actors such as the Presidential Office are likely to use frames and adopt a particular language (i.e., the term “white-collar crime”) in order to legitimize institutional practices (i.e., investigation of white-collar crimes). Conversely, less powerful actors such as the law enforcement agencies are then likely to use narratives to shape language in order to mobilize other stakeholders to continue the adoption of the referent practice. We uncover these findings by using qualitative methodology and trend analysis. We conclude with a detailed theoretical discussion of the role of institutional actors in institutional work and the implications of our research.

Keywords White-collar crime · Governance · Language

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A. K. Vadera (✉)
Indian School of Business, Gachibowli, Hyderabad 500 032,
India
e-mail: abhijeet_vadera@isb.edu

R. V. Aguilera
Department of Business Administration, College of Business,
University of Illinois at Champaign-Urbana, 1206 South Sixth
St, Champaign, IL 61820, USA
e-mail: ruth-agu@illinois.edu

Recent research on institutional theory underscores the role of institutional actors in the creation, maintenance, and disruption of institutions (Davis 2009; DiMaggio 1988; Greenwood et al. 2010; Greenwood and Suddaby 2006; Oliver 1992). This stream of research on “institutional work” (Lawrence and Suddaby 2006) primarily focuses on the manner in which institutional actors work to influence their institutional contexts using different strategies including, but not limited to, market leadership and lobbying for change (Davis 1991; Fiss and Zajac 2004; Hoffman 1999; Suchman 1995). One means through which actors may affect their institutional environments is by adopting a particular language, and the vocabularies constituting the language, which promote one practice over another (Greenwood and Suddaby 2006; Holm 1995; Phillips et al. 2004). Language and its vocabularies are defined as “structures of words, expressions, and meanings used to articulate a logic or means of interpreting reality” (Mills 1939; Suddaby and Greenwood 2005, p. 43). Put differently, language refers to the linguistic expression and meaning associated with a referent practice. Language serves as a repository of meaning and experience by creating semantic fields or zones of meaning that are linguistically constrained (Berger and Luckmann 1966). Therefore, language that is utilized exerts influence on actors’ behaviors through understandings of what actions are considered as legitimate and appropriate.

The importance of language as a mechanism to examine institutional work has been highlighted in a number of studies. This research mainly argues that institutional actors use a particular language to de-legitimize existing institutional arrangements and promote new organizational forms and institutional practices (e.g., Fiss and Hirsch 2005; Hirsch 1986; Maguire and Hardy 2009; Rao et al. 2000). For instance, research investigating the relationship

between language and institutional work examines on how (a) the framing of a particular concept or practice, (b) the rhetoric, and (c) the narratives used by institutional actors interact to create and maintain institutions and institutional practices (e.g., Rao 1998; Suddaby and Greenwood 2005). However, this research largely ignores the actual *process* through which institutional actors' usage of language promoting an institutional practice evolves over time and how this evolving language is related to the creation and maintenance of the practice. We attempt to fill this theoretical gap by asking two questions: First, how do institutional actors use language related to institutional practices? Second, how does this language co-evolve with the referent practice? Specifically, we address two related research questions in the context of the U.S. where this term was first coined—how did the language of white-collar crime evolve over time? And how did this language co-evolve with the investigation of white-collar crime? We study how the U.S. Presidential Office and the law enforcement agencies proactively use the language of white-collar crime and how this evolution is associated with the practice of investigating white-collar crime.¹

White-collar crime is an ideal context to explore the role of language in institutional work for several reasons. First, although the expression of white-collar crime has not been defined systematically in the academic or the legal work, it has been increasingly utilized to discuss the crime of white-collar employees (Anderson and Jackson 2006; Mishina et al. 2010). This uncertainty in its conceptualization (Aguilera and Vadera 2008), in spite of a high prevalence of investigations of white-collar crime, accentuates the need to explicate the relationship between the language of white-collar crime and the institutionalization of investigation of white-collar crime. Second, the language adopted by the U.S. Presidential Office plays a significant role in setting the tone for the development of future policies and regulations. For instance, in recent times, the Presidential Office has called a great deal of attention to, and therefore adopted language that emphasizes, counter-terrorism and national security. At the same time, law enforcement agencies have begun focusing on these latter crimes at the expense of other frauds. For instance, prosecutions of frauds against financial institutions dropped 48 % with insurance fraud cases dropping 75 %, and securities fraud cases dropping 17 % from 2000 to 2007 (Lichblau et al. 2008). While there may be other causal factors influencing the investigation of insurance and securities frauds, we

need to further study how language interacts with the creation, maintenance and dissemination of these practices. Lastly, because the uncertainty surrounding the term white-collar crime makes the process of institutionalization of the practice of investigation of white-collar crime “extreme” and “visible,” it becomes an ideal context for qualitative research (Eisenhardt 1989).

In brief, a study of how institutional actors adopted and shaped the language of white-collar crime is especially worthy to business ethics research because the way in which language is used often gets incorporated into policy and regulation of these crimes.² Furthermore, as we show below, it is possible that law enforcement agencies may modify the language of white-collar crime in order to continue promoting the practices associated with that language, i.e., investigation of white-collar crime, even when key institutional actors no longer adopt the language of white-collar crime and promote the practice. To accomplish our goal, we primarily adopt an inductive, qualitative methodology and track the evolution of language of white-collar crime and the practice of its investigation from 1939 to 2001. We begin our analysis in 1939 because, as elaborate below, the term “white-collar crime” was first used in that year. We conclude our analyses in year 2001 because of the upsurge of media reports of corporate scandals as well as the introduction of new laws in that year. We note that since our interest is in elaborating and enriching theory, the bulk of our theory lies at the end of the paper. In the following section, we describe our context followed by a discussion of the methodology of the study. Next, we present our analysis. We show how the concept of white-collar crime evolved over time in terms of how it was “borrowed” from the academic literature and then “bent” by the U.S. Presidential Office in the 1960s through the use of frames. Once the Presidential Office used the term, it was embraced by law enforcement agencies and the media. Law enforcement agencies then adopted narratives and “built” on this notion of white-collar crime. Then in the 1980s, the Presidential Office stopped referring to the notion of white-collar crime. However, we demonstrate that the practice of investigation of white-collar crime continued to grow while law enforcement agencies “branched” white-collar crime into more specific types of organizational crimes. Next, we relate our developed framework to the extant research on institutional work. We conclude with theoretical implications of our research as well as identify arenas of future research.

¹ Given the complexity of factors which may influence investigation of white-collar crime, we do not make any assertions about causality in this paper. The primary purpose here is to simply highlight and explore the co-evolution of (or correlation between) the language of white-collar crime and the practice of investigating white-collar crime.

² We argue that white-collar crime is illegal, but it is also unethical. However, we acknowledge that not all illegal acts are deemed unethical and many unethical acts are not illegal. We thank an anonymous reviewer for highlighting this nuance.

Table 1 Comparisons of different publications on white-collar crime in phase 1

Document title	White collar criminality	Task force report: crime and its impact-an assessment	The nature, impact and prosecution of white collar crime	Fighting white collar crime	A handbook on white collar crime; everyone's problem, everyone's loss	The investigation of white-collar crime: a manual for law enforcement agencies	National priorities for the investigation and prosecution of white collar crime
Author(s)	Sutherland	-	Edelhertz	Seymour	-	Edelhertz, Stotland, Walsh, & Weinberg	Civiletti
Year of publication	1940	1965	1970	1972	1974	1977	1980
Agency (and Publication)	American Sociological Association	President's Commission on Law Enforcement and Administration of Justice	National Institute of Law Enforcement and Criminal Justice (NILECJ report)	Office of the District Attorney for the Southern District of New York (SDNY handbook)	Chamber of Commerce of the United States of America (Chamber of Commerce handbook)	Law Enforcement Assistance Administration (LEAA manual)	Office of the Attorney General (OAG manual)
Definition	The crimes by individuals at a high social status during the course of their occupations	-	An illegal act or series of illegal acts committed by nonphysical means and by concealment or guile, to obtain money or property, to avoid the payment or loss of money or property, or to obtain business or personal advantage	-	Illegal acts characterized by guile, deceit, and concealment- and are not dependent upon the application of physical force or violence or threats thereof	Same as Edelhertz (1970)	White-collar offenses shall constitute those classes of non-violent illegal activities which principally involve traditional notions of deceit, deception, concealment, manipulation, breach of trust, subterfuge or illegal circumvention
Distinct features of the conceptualization	Defines in terms of the offender	Includes too many different types of offenders and offenses	Working definition that looks at crimes outside the occupation and also, part of a conspiracy	Describes modus operandi of white collar criminals and suggests ways to combat white collar crimes	Like some previous definitions, defines white collar crimes in terms of the offenses, rather than the offender.	-	Most of the ways in which white collar crimes have been defined are not practical
Intended audience	Academicians	The Congress	Researchers and scholars at various legal institutions	Primarily the business community	To mobilize the business and professional community and to show the support of the National Chamber in combating such crimes	For the use of those who investigate white-collar crime and related abuses, and to assist those who supervise and must interact with investigators in this field	Report findings of the study on the national priorities on white collar crime.

Context of White-Collar Crime

Our timeframe is from 1939 until 2001 and we divide it into two phases: phase one from 1939 to 1980 and phase two from 1981 to 2001. In 1939, the linguistic expression of white-collar crime was first introduced by the retiring president of the American Sociological Society, Dr. Edwin H. Sutherland of Indiana University in the Thirty-fourth Annual Presidential address. Speaking at a joint session of that society, the American Economic Association and the Rural Sociological Society, Sutherland (1940) defined white-collar crime as “the crimes committed by individuals of high social status during the course of their occupations” (p. 4). Sutherland further noted that “white-collar” and “lower” classes merely designate persons of high and low socio-economic classes. Even though Sutherland’s usage of the linguistic expression of white-collar crime had a great impact in academia, it was not until almost three decades later with President Lyndon Johnson’s (the 36th U.S. President) address to Congress in 1967 that the expression white-collar crime was introduced in the public discourse. On February 6, 1967, President Johnson conveyed a special message to Congress regarding crime in the U.S. He advocated the need to look at white-collar crime and emphasized that these crimes were different from street crimes and required special attention. Interestingly, it was following this Presidential address that different law enforcement agencies such as the Office of the District Attorney, the U.S. Department of Commerce, the Federal Bureau of Investigation, and the Securities Exchange Commissions, adopted the expression white-collar crime and released special reports discussing these crimes as illustrated in Table 1. We explain this table in depth in the following sections.

In this first phase (1939–1980), the expression of white-collar crime was coined, used by President Johnson, and adopted by various law enforcement agencies which started paying more attention to white-collar crime. These agencies also drew from each other and tried to reach a consensus on the exact definition of the term. In the second phase (1981–2001), we illustrate how these same institutional actors (including the U.S. Presidential Office) stalled references to the term white-collar crime even though the investigation of white-collar crime continued to rise.

In 1981, after Ronald Reagan became President, the Justice Department officials started developing a package of legislative proposals to increase the federal government’s ability to fight violent crime—violent crimes were identified as one of the nation’s most serious problems by the then U.S. Attorney General William French Smith and the Chief Justice, Warren E. Burger, and they referred to mugging, murders and rapes, clearly separated from white-collar and commercial crimes (Pear 1981). The Reagan

Administration backed the focus of the Justice Department on street crimes and in turn diminished its attention on white-collar crimes. This is further evident from the accusations faced by the Presidential Office in the 1980s that the Justice Department’s handling of corporate crime was too lenient (Shenon 1985). Much of this criticism was centered on the E. F. Hutton & Company case in which the company pleaded guilty to 2,000 criminal counts but none of its executives were charged (Nash 1985).

The Reagan Administration completed its second term in 1989 and was followed by the Bush and the Clinton Administrations. Neither of these administrations was explicitly for nor against investigations of white-collar crimes and therefore, did not pay any specific attention to these crimes, unless necessary. For example, after the savings and loan debacle in the early 1990s, the Bush administration focused on curbing the financial crimes. The Administration proposed an increase in the budget by 14 % in 1991 for enforcement of laws on drug trafficking and white-collar crimes, especially prosecution of fraud in the savings and loan industry (see Remarks by President Bush at Question-and-Answer Session at a Luncheon for Newspaper Publishers at www.presidency.ucsb.edu). President Clinton also named drug trafficking, gang warfare and white-collar crimes as prime criminal threats in society (Ifill 1993). However, the Clinton Administration did not exclusively focus on white-collar crime as the Johnson administration did, nor did it give priority to other types of crimes like the Reagan administration did. The Clinton Administration mainly dealt with securities and stocks fraud and the “Silicon Valley” crimes.

Unlike in phase 1, when multiple law enforcement agencies published numerous documents conceptualizing white-collar crime, in phase 2, there were fewer publications. Apart from scholarly work, most other publications addressed mainly specific crimes such as savings and loan crisis and internet crimes and did not discuss the conceptualization of white-collar crime. The focus on white-collar crimes was revived in 2002 with the collapse of Enron, WorldCom and other major and highly visible corporate crimes. By September of 2002, Forbes had published articles about the white-collar crimes of at least 20 Fortune 500 companies from various industries. Therefore, we define the second phase of our analysis from 1981 until 2001.

As outlined below, we employed an inductive, qualitative methodology to answer our first research question. Specifically, we used a grounded theory approach and adopted three methods of analysis: (a) content analysis; (b) historical analysis; and (c) inductive, text interpretation. Content analysis entails counting the number of times that “white-collar crime” appeared together in a particular text or a series of documents over time. This analysis helped us

(a) to identify various articles, books, and reports on white-collar crime, and (b) to understand the core theme of these documents. In the historical and the inductive, latent, text analyses, we first arranged our data from all the archival sources into a condensed, chronological account, coding the data for linguistic expression, meanings and referents of white-collar crime according to its source. We then compared and contrasted these documents. Finally, we used trend analyses to address our second research question which was to explore how the language and the referent practice co-evolved over time. We elaborate on such of these methods in the section below.

Data and Methodology

Our aim is to extend theory in the area of institutional work by making it “more dense by filling in what has been left out—that is by extending and refining its existing categories and relationships” (Lee et al. 1999; Locke 2001, p. 103). Hence, we use a grounded theory approach to better understand unexplored dynamics regarding language and institutional work. Specifically, we employ three primary methods of analysis: (1) Content analysis (Krippendorff 2003) of all articles in major newspapers from 1939 to 2001 that contained the expression “white-collar crime”; (2) a historical analysis (Altheide 1996; Mahoney and Rueschmeyer 2003) based on multiple archival sources such as congressional reports and hearings, the National Crime Commission reports, Law Enforcement Assistance Administration reports, publications from the Department of Justice and the Office of the District Attorney, and numerous other publications from various legal entities that used the expression white-collar crime; and (3) an inductive, latent, text interpretation of these key publications and the newspaper articles which entails interpreting the data from what is known about a subject and the context within which the data are gathered (Berg 2004).

For the content analysis, we searched the four most circulated newspapers in the U.S. (the New York Times, the Wall Street Journal, the Los Angeles Times, and the Washington Post) in the ABI/INFORM and Lexis-Nexis database and identified all articles that contained the expression white-collar crime from 1939 until 2001. We relied on these newspapers because they are arguably the most relevant and impactful newspapers in the U.S. (Fiss and Hirsch 2005). Our content analysis included counting the number of times the words “white-collar crime” appeared together in a particular text or document. If an article contained the term more than once, it was still considered as a single count for the content analysis.

For historical and inductive, latent text analyses, we followed Greenwood and Suddaby (2006) and first

arranged our data from all the archival sources in a chronological manner. We then coded the data for the meanings and the referents of white-collar crime according to its source (Miles and Huberman 1994). Once this chronological account was established, we arranged data for each of the actors (i.e., the Presidential Office and law enforcement agencies) using “generative” questions (Strauss and Corbin 1994, p. 274): What are the different conceptualizations of white-collar crime? What are the referent crimes under the rubric of white-collar crime? How is white-collar crime framed as a problem? What are the sources that influence the conceptualization of white-collar crime? Using these questions, we also conducted a “manifest analysis” and “latent analysis” (Berg 2004) which were aimed at exploring the explicit and implicit meanings and referents in the texts. And through several iterations between the raw data, summaries and theory (Strauss and Corbin 1994), we generated our theoretical arguments discussed below.

Our first research question is addressed by the content as well as the historical, inductive, latent text analyses outlined above. To address our second research question regarding the co-evolution of language and its referent practice, we ran trend analyses (Devesa et al. 1995) to further explore the relationship between language of white-collar crime and the practice of its investigation. We elaborate on this methodology below.

Institutional Work and White-Collar Crime in Two Phases

Research Question 1: How did the language of white-collar crime evolve?

Phase 1: 1939–1980

The linguistic expression white-collar crime was coined by Sutherland in 1939. By “white-collar,” Sutherland (1940) referred to “respected,” “socially accepted and approved” and “looked up to” individuals (p. 4). Highlighting the need to develop a criminological theory which encompassed all type of crimes, he emphasized that white-collar crimes were different from street crimes in that they were basically a violation of delegated or implied trust by powerful business and professional individuals against the weak ones characterized as being unorganized, lacking technical knowledge and without the ability to protect themselves. He underscored the differential treatment of white-collar criminals due to their status. Apart from the huge financial costs for these crimes, Sutherland (1940) argued that white-collar crimes can be conducted by others through differential association, i.e., others close to the white-collar criminal learn it from direct and indirect,

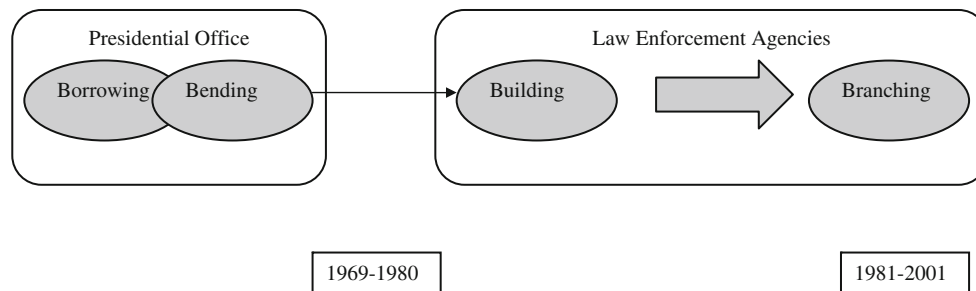


Fig. 1 Language and institutional work

frequent, and intimate contacts with those who already practice the behaviors and may, thus, cause even greater social disorganization. In the following sections, we discuss how the Presidential Office “borrowed” and “bent,” and then the law enforcement agencies “built” and “branched” Sutherland’s conceptualization of white-collar crime (Fig. 1).

Borrowing

In 1967, President Johnson “borrowed” the linguistic expression of white-collar crime and explicitly used it in his address to Congress to exemplify the crimes committed by corporations and executives who make decisions on behalf of their organizations. According to the Task Force Report of the President’s Commission on Law Enforcement and Administration of Justice (1965) titled “Crime and its impact—An assessment,” different white-collar crimes were being brought to the forefront during the 1960s. For example, although difficult to quantify with certainty, tax fraud that went unreported was estimated to range from \$25 to \$40 billion, securities fraud was estimated in the \$500 million to \$1 billion range and nearly \$500 million were estimated to be spent on worthless or extravagantly misrepresented drugs and therapeutic devices (Task Force on Assessment 1965). Therefore, President Johnson advocated the need to look at white-collar crimes and emphasized that these crimes were different from street crimes and required special attention. We term this process as “borrowing” wherein institutional actors (the Presidential Office) intentionally adopt particular vocabularies (white-collar crime) from other institutions (academia) to legitimize the practice associated with the language (investigation of white-collar crime). Relating the notion to semiotics, borrowing simply entails adopting the sign from another institutional field so that the sign is easily accepted by other actors in the current field.

Bending

Not only did the Presidential Office borrow the expression white-collar crime from academia, but it also modified the

meaning and referent associated with the concept (see Poveda 1992). We define this modification process as “bending” wherein institutional actors deliberately tailor a concept to fit their needs. This bending is generally necessary so that the concepts that are borrowed from other institutional fields become relevant and useful for actors in the new fields. Put differently, bending basically shapes the signified, i.e., the concept of white-collar crime. The Presidential Office bent Sutherland’s conceptualization to offer a better roadmap for the law enforcement agencies, thus facilitating the investigation of white-collar crime. For instance, Sutherland’s definition highlighted two attributes of white-collar crimes: the elevated social status of the perpetrators and the unique opportunities that perpetrators had by virtue of their position in legitimate formal organizations. The Task Force Report (1965) edited by the National Crime Commission replaced these two dimensions of the definition with two elements that pertained to (1) the motive of obtaining financial benefits and (2) the means used by non-violent perpetrators of the crime. Therefore, the Presidential Office borrowed the linguistic expression of white-collar crime from academia but then modified the meanings and referents associated with the concept of white-collar crime to legitimize the practice of investigation of white-collar crime in the new institutional setting.

Building

Following President Johnson’s address, several law enforcement agencies began to focus on white-collar crime. They published articles, reports and statistics regarding investigation and prosecution of white-collar crime. These publications systematically built on, first, the report of the Task Force (1965), and then, the subsequent works discussing white-collar crime. To investigate this evolution, we conducted an in-depth text inductive analysis of publications from various law enforcement agencies on white-collar crimes in the 1960s and 1970s. We analyze five in some detail: the National Institute of Law Enforcement and Criminal Justice (NILECJ) report (Edelhart 1970), the

handbook by the U.S. Attorney from the Southern District of New York (henceforth, SDNY handbook) (Seymour 1972), the Chamber of Commerce of the United States of America (here on, Chamber of Commerce) handbook (1974), the Law Enforcement Assistance Administration (LEAA) manual (Edelhertz et al. 1977), and the Office of the Attorney General (OAG) manual (Civiletti 1980). We selected these publications because (a) they are amongst the most-cited governmental works on white-collar crime; (b) they are published by different government agencies; and (c) they highlight the initial uncertainty in using the linguistic expression of white-collar crime. Table 1 compares these five publications along with Sutherland's and President Johnson's conceptualizations of white-collar crime. These latter publications are presented in the first two columns of the Table 1.

Our in-depth analysis of these five publications (NILECJ report, SDNY handbook, Chamber of Commerce handbook, LEAA manual, and OAG manual) reveals that the various agencies which published these reports, handbooks, and manuals referred to each other, systematically and consecutively, to achieve a common understanding of the linguistic expression of white-collar crime. For example, we find that the definition of white-collar crime increased in complexity and practicality from the NILECJ (1970) report on the issue to the fifth document analyzed in 1980:

Sutherland (1940): "the crimes committed by individuals of high social status during the course of their occupations"

NILECJ report (1970): "an illegal act or series of illegal acts committed by nonphysical means and by concealment or guile, to obtain money or property, to avoid the payment or loss of money or property, or to obtain business or personal advantage" (p. 3).

SDNY handbook (1972): No definition.

Chamber of Commerce handbook (1974): "illegal acts characterized by guile, deceit, and concealment and are not dependent upon the application of physical force or violence or threats thereof" (p. 3).

LEAA manual (1977): Same definition as NILECJ report.

OAG manual (1980): "white-collar offenses shall constitute those classes of non-violent illegal activities which principally involve traditional notions of deceit, deception, concealment, manipulation, breach of trust, subterfuge or illegal circumvention" (p. 5).

As evident from these definitions, we contend that although the Sutherland definition focused exclusively on class distinction, these publications by law enforcement agencies first defined white-collar crime as non-physical means to obtain money or property for personal or business

use, and then, broadened this conceptualization to include non-violent crimes following into one of the specify types of activities incorporating "personal or business use." For instance, the final publication by the OAG (1980) recognized that white-collar crimes have either been defined in terms of the victims, or in terms of the alleged offender, or by the type of activity or transaction involved, or by a combination of these. But, upon analysis, the OAG manual concludes that "for purposes of defining national law enforcement priorities, most of the ways in which white-collar crime offenses have been traditionally defined by law enforcement agencies and the public are not workable" (p. 6). Therefore, the OAG manual proposes five criteria that should be considered for analyzing white-collar crimes: (a) the pervasiveness of the illegal activity; (b) the immediate victims and their losses; (c) the indirect or secondary victims and their losses; (d) individuals and institutions involved as perpetrators or accomplices; and (e) connection with organized crime or other criminal activity.

Therefore, we conclude that the law enforcement agencies adopted the latter definitions which were heavily built on those of Sutherland (1940) in that these definitions did not look at crimes outside the occupation such as non-business false income tax returns, and did not account for business crimes such as planned bankruptcy. Sutherland focused on white-collar crimes as violation of delegated or implied trust, whereas the other conceptualizations suggested by the various law enforcement agencies are more akin to working definitions and look at more tangible motives for committing such crimes. The enforcement agencies' definitions (e.g., OAG manual) are thus more encompassing and more practical than the earlier conceptualizations. Furthermore, the law enforcement agencies' documents not only drew from the 1970 NILECJ report but also extended the ideas in the reports. In fact, the LEAA manual claims "it would have been impossible to undertake...without access to the work of those who have developed written materials in the past" (p. i).

In addition, we uncover that the different law enforcement agencies intentionally authored these publications for different audiences. For instance, the NILECJ report was one of the first official publications aimed at researchers and scholars who were working on white-collar crime in the legal arena, while the second publication we analyzed was written by the District Attorney for the Southern District of New York in 1972, Whitney North Seymour, Jr. who prepared and distributed around 1,000 copies of a handbook entitled "Fighting White Collar Crime" (Seymour 1972). This (SDNY) handbook was published

to alert the business community and the public of the various forms which white-collar crimes take, in the

hope that it will encourage greater cooperation between private citizens and public law enforcement officials in dealing with criminal conduct (p. 3).

Similarly, the Chamber of Commerce (1974) released a handbook that presents a

positive, self-help approach that seeks to mobilize the business and professional community as the first line of defense (p. i).

Lastly, the 400-page manual by the LEAA (Edelhertz et al. 1977)

was developed for the use of those who investigate white-collar crime and related abuses, and to assist those who supervise and must interact with investigators in this field (guide to the manual, p. iv).

Another way in which the law enforcement agencies built on each other's work is by expanding the scope of their publications. For example, the NILECJ report, apart from re-emphasizing the role of investigating agencies in detecting and prosecuting such crimes, focused attention "on the nature and impact of white-collar crime, to determine the common elements of its operative structure, and to examine how it is detected, investigated, and prosecuted" (p. 2). The SDNY handbook and then the Chamber of Commerce handbook describe the modus operandi of white-collar criminals with several illustrations of white-collar cases and conclude by suggesting steps that businessmen can take to combat white-collar crime. The LEAA manual significantly drew on the earlier publications (especially the NILECJ report) and provided an all-inclusive guide as to the definition of white-collar crime, its diverse elements and characteristics, the different types of white-collar crimes, and the various ways of prosecuting and investigating white-collar crime. This manual is, therefore, the most comprehensive guide to white-collar crime amongst the law enforcement agencies in the legal arena.

To summarize, as illustrated in Table 1, the NILECJ report, one of the first publications aimed for the law enforcement agencies, built on Sutherland (1940)'s work to introduce a working conceptualization of white-collar crime. The second publication we reviewed—SDNY report (1972)—built on the NILECJ report but was mainly targeted at the business community. The Chamber of Commerce handbook (1974) combined the ideas from the first two publications. It was also aimed at individuals in both, the business and the legal arenas. The LEAA manual, chronologically in fourth place, built on the earlier works and served as an extensive guide for the law enforcement agencies on how to detect and prosecute white-collar crime. The primary way in which the last publication (the

OAG manual) differed from the earlier ones was by providing a definition of white-collar crime which is still being used by the law enforcement agencies in investigating white-collar crime.

We define this process of refining and expanding the scope of the concept of white-collar crime as "building." That is, building shapes the meaning and the referent practice associated with a language dramatically and may involve trying to change these aspects of the language. This change may occur (a) sequentially, (b) by increasing the complexity and expanding the scope of the meaning and referent practice associated with a language, and (c) involving diverse audiences.

Phase 2: 1981–2001

In 1981, Ronald Reagan was elected as President of the United States. During the 1980s, the Presidential Office focused on violent crimes and therefore, white-collar crimes were not given as much attention as given by previous administrations. In his speech on fighting crime in 1981, President Reagan said that in this age of "the human predator" the "jungle is always there waiting to take us over." He listed the types of criminals lurking in the dark: "the street criminal, the drug pusher, the mobster, the corrupt policeman or public official" (Remarks by President Reagan on September 28, 1981 at the Annual Meeting of the International Association of Chiefs of Police). "Excluded from the predator list were corporate criminals, the executives and managers of some of America's most honored companies whose decisions recklessly endanger public health and safety. Excluded also were white-collar criminals, many of whom steal more in a year with pens than muggers do in a lifetime with guns" (The Washington Post, 1984). These quotes from media sources clearly show how the focus of the Reagan Administration was on street or violent crimes and this differed greatly from previous administrations which were more preoccupied with white-collar crime. In fact, the budget presented by the Reagan administration also signaled in this direction with a reduction in allocation of resources to white-collar crime cases and an increase in violent crimes such as drug trafficking. The law enforcement section of the Reagan budget indicated an increase in Justice Department spending by \$312 million to strengthen efforts against organized criminals and drug traffickers, while reducing the emphasis on white-collar crime enforcement (The Wall Street Journal 1984).

Another signal of the shift in focus on crimes by the Reagan Administration is the proposal submitted to the Congress to ban the use of the Racketeer Influenced and Corrupt Organizations Act of 1970 (RICO) in civil suits

unless the defendant was previously convicted of a criminal charge of racketeering. The RICO act was used to prosecute white-collar crimes, along with organized crimes, since no other statute, at that time, aided investigation and prosecution of white-collar crimes. According to the proposal submitted to the Congress, RICO would no longer be used to prosecute offenders involved in white-collar crime.

These arguments suggest that there was a shift in the interests or underlying power distributions (in this case, change of government) that should have resulted in lack of legitimacy (DiMaggio and Powell 1983; Scott 2000) for investigations of white-collar crimes. Therefore, deinstitutionalization of the practice of investigation of white-collar crime should have occurred due to political pressures (Oliver 1992). However, as shown in the following section, we find that this was not the case. In fact, post 1981, the language of white-collar crime seemed to decline; yet, the investigation of white-collar crimes continued to be on a rise. We argue that one probable reason for the reverse association between the language and investigation of white-collar crime may be that the institutional actors may have “branched” the language of white-collar crime.

Branching

We define “branching” as the process wherein institutional actors intentionally break down an existing concept into its components. Branching significantly differs from bending discussed above in that the former is the process by which actors replace a linguistic expression by other related expressions whereas in the case of bending, actors keep the same linguistic expression but change the meaning and the referent associated with the expression. Put differently, branching shapes meaning and referent practice associated with a language, i.e., the form of white-collar crime, while bending shapes the language or the concept. Branching is likely to help institutional actors to become more focused while promoting and legitimizing a particular practice (see Strang and Meyer 1993). In our case, we find that although the term white-collar crime was declining in use in phase 2, related terms such as computer crime and financial crime continued to rise. We attribute the sustained increase of investigation of white-collar crime to the branching of white-collar crime into more focused types of crimes.

To further underscore our arguments of “branching,” we briefly analyze two publications from this second phase (1981–2001) that tackle explicitly white-collar crimes:³ the Bureau of Justice Statistics (BJS) special report, and the Federal Bureau of Investigation (FBI) report. The BJS published a special report in 1987 on white-collar crime

entitled “Federal Offenses and Offenders: White Collar Crime” which was aimed to provide a national overview of the treatment of white-collar offenders by various criminal justice agencies. Unlike documents in phase 1 (1939–1980) which discuss the causes, consequences or sanctions to be used against offenders of such crimes, this report defined white-collar crime simply as a function of nonviolence and financial gain, and provided statistics on the investigations and case filings, pre-trial detention and release, convictions, sentences, and time served with regards to various types of white-collar crimes.

The second document entitled “White-Collar Crime: A Report to the Public” seeks to explain the FBI’s role in the investigation of white-collar crime. The FBI adopted Edelhertz (1970)’s definition of white-collar crime as

illegal acts which are characterized by deceit, concealment, or violation of trust and which are not dependent upon the application of threat of physical force or violence. These acts are committed by individuals and organizations to obtain money, property, or services; to avoid payment or loss of money or services; or to secure personal or business advantage (p. 3).

As in the BJS special report discussed above, the FBI report covers the statistics of white-collar crime but it does not explicitly focus on white-collar crime, as a whole. It categorizes these crimes as government fraud, environmental crimes, public corruption, financial crimes, etc.

These two publications illustrate the branching process and highlight the focus of law enforcement agencies on several different types of white-collar crime, instead of, explicitly looking at white-collar crime in totality. In addition, these publications underscore the fact that the characteristics of the offense and the offender vary widely for different types of white-collar crimes. For example, a mail fraud is considered very different from a cyber-crime and may probably require different mechanisms of investigation and prosecution.

To conclude, our first research question sought to examine how the language of white-collar crime evolved over the years. Our qualitative analyses addresses this question and shows that the concept of white-collar crime evolved over time in that it was “borrowed” from the academic literature and “bent” by the Presidential Office in 1960s. Once the Presidential Office legitimized the term, it was accepted and used by the law enforcement agencies and the media. The law enforcement agencies even “built” on this notion of white-collar crime. Then in the 1980s, even though the Presidential Office stopped referring to the notion of white-collar crime, the practice of investigation of white-collar crime continued to grow while the law enforcement agencies “branched” white-collar crime into more specific types of organizational crimes.

³ As noted before, very few documents on white-collar crime were published during this second period.

Research Question 2: How did the language of white-collar crime co-evolve with the investigation of white-collar crime?

Phase 1: 1939–1980

To answer our second research question regarding the co-evolution of language and practice of investigation of white-collar crime, we draw on trend analyses. We measure “usage of language” by calculating the percentage of articles with the expression white-collar crime (and other related concepts as noted below) in the major US newspapers from 1969 until 2001.⁴ We use percentages in order to control for the total number of articles published in any given year. We use media reports as a proxy for this measure because media is likely to play a pivotal role in the social construction of white-collar crime (see Gamson et al. 1992; Price et al. 1997). For instance, Spell and Blum (2005) find that normative pressure, reflected by changes in media discourse about substance abuse, was related to the adoption of Employee Assistance Programs (EAPs) and drug-testing programs, while Oliver and Myers (1999) show how events enter the public sphere especially through local newspaper coverage of those events. We approximate the “practice of investigating white-collar crimes” by calculating the ratio of the number of defendants in the U.S. Federal Courts for allegedly committing white-collar crime to the total number of arrests for all crimes. We calculate this ratio to control for the total number of arrests for all types of crimes in any given year. For this, we collect data from the Inter-University Consortium for Political and Social Research (ICPSR) data series # 8429 titled “Federal Court Cases: Integrated Database 1970-2000” and # 3415 titled “Federal Court Cases: Integrated Database 2001.” ICPSR gathers this data to provide an official public record of the business of the federal courts. The data originated from 94 district and 12 appellate court offices throughout the United States. The unit of analysis for the criminal data is a single defendant. For the purposes of our study, we aggregate data for all crimes in any given year. For example, for any given year, we summed all the defendants prosecuted for white-collar crime to obtain the total number of defendants who were prosecuted for white-collar crime in that year. Even though these measures may not be comprehensive, they do serve our purpose of exploring the evolution of language and practice.

Table 2 suggests that during this period (1969–1980), the maximum percentage of articles (in one-hundred

⁴ Our analysis showed that, until 1969, the term white-collar crime was not used by the Presidential Office, the law enforcement agencies and was rarely used by the media. Prior to 1969, we found 2 and 3 records of articles in the media using the term white-collar crime for years 1968 and 1967, respectively.

Table 2 Language, and practice of investigation, of white-collar crime

	Phase 1: 1969–1980		Phase 2: 1981–2001	
	Language ^a ($\times 10^{-5}$)	Practice ^b ($\times 10^{-5}$)	Language ^a ($\times 10^{-5}$)	Practice ^b ($\times 10^{-5}$)
Max	4,674	4.60	8,620	9.75
Min	296	2.36	1,953	4.34
Average	2,211	3.92	4,320	6.41
Median	2,041	3.97	3,892	5.63

^a Denotes the ratio of the percentage of articles (in one-hundred thousandths) with the word white-collar crime in the media in any given year

^b Denotes the ratio of the number of defendants accused of white-collar crime to the total number of arrests (in one-hundred thousandths) in any given year

thousandths) with the word white-collar crime in the media in any given year was 4,674 with a minimum being 296 and average, approximately 2,211. Maximum of the ratio of the number of defendants accused of white-collar crime to the total number of arrests (in one-hundred thousandths) was 4.60, with minimum being 2.36 and average around 3.92. The graph trends (see Fig. 2) display a clear rise in both the language of, and practice of investigation of, white-collar crime although the investigation of white-collar crime seemed to be growing at a slower rate than the usage of the term white-collar crime.

To further explore the relationship between language and practice, we conducted trend analysis using related counts of the terms—corporate fraud, corporate crime, business fraud, and economic crime—which may be considered as synonyms of white-collar crime. As evident in Fig. 3, we find that the usage of these linguistic expressions also increased during this period.

These trends suggest that the language of white-collar crime and its referent practice co-evolved in this phase. That is, while the language of white-collar crime was undergoing “borrowing,” “bending,” and “building,” the usage of the linguistic expression of white-collar crime and the practice of investigating white-collar crime were increasing. As evident from our discussion above, by late 1970s, most law enforcement agencies had adopted the term white-collar crime and they were investigating all types of corporate crimes. The linguistic expression, meaning and referent of white-collar crime co-evolved with the institutionalization of the investigation of white-collar crime by the end of 1970s. However, as we noted above, we find that during phase 2, although the language of white-collar crime began to decline, the practice of investigating white-collar crimes continued to rise. We attribute this trend to the intentional “branching” of the concept of white-collar crime by law enforcement agencies.

Fig. 2 Language, and practice of investigation, of white-collar crime in phase 1

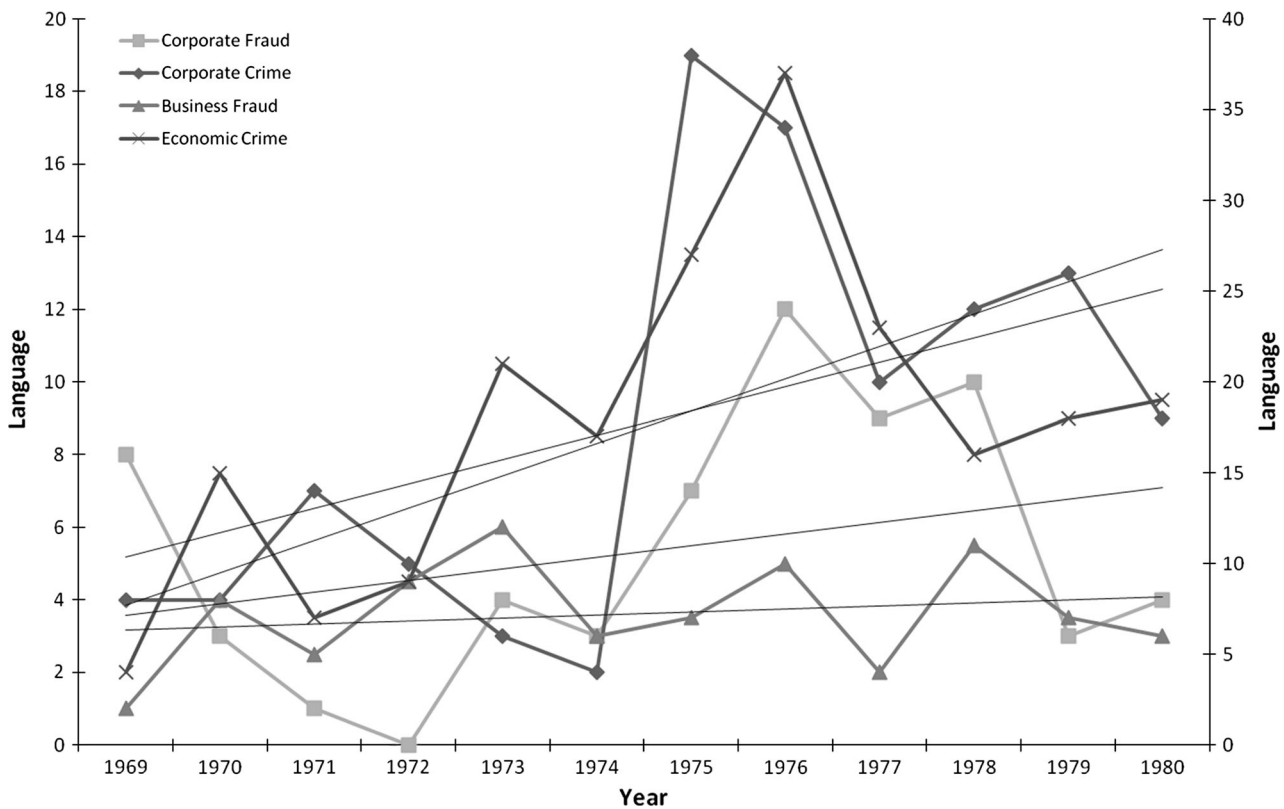
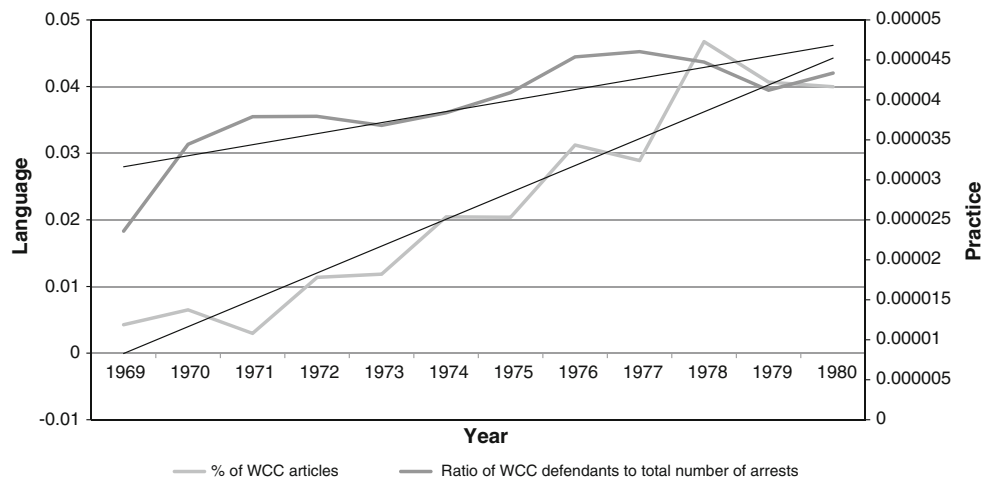


Fig. 3 Language of corporate fraud, corporate crime, business fraud, and economic crime in phase 1

Phase 2: 1981–2001

Table 2 shows that the average percentage of articles (in one-hundred thousandths) containing the term white-collar crime in major newspapers from 1981 until 2001 was around 4320 per year with the range being 1953–8620. And the average ratio of the number of defendants to the total arrests per year in the U.S. federal courts from 1981 to 2001 (in one-hundred-thousandths) was around 6.41 with

the range being 4.34–9.75. As Fig. 4 illustrates, the practice of investigation of white-collar crime increased but the usage of the expression began to decrease during this period. Our additional trend analyses using the count of the terms—corporate fraud, corporate crime, business fraud, and economic crime—is consistent with the findings of Fig. 4 showing that the usage of even these related linguistic expressions also decreased from year 1981 to 2001 (see Fig. 5). But as Fig. 6 illustrates, the usage of terms

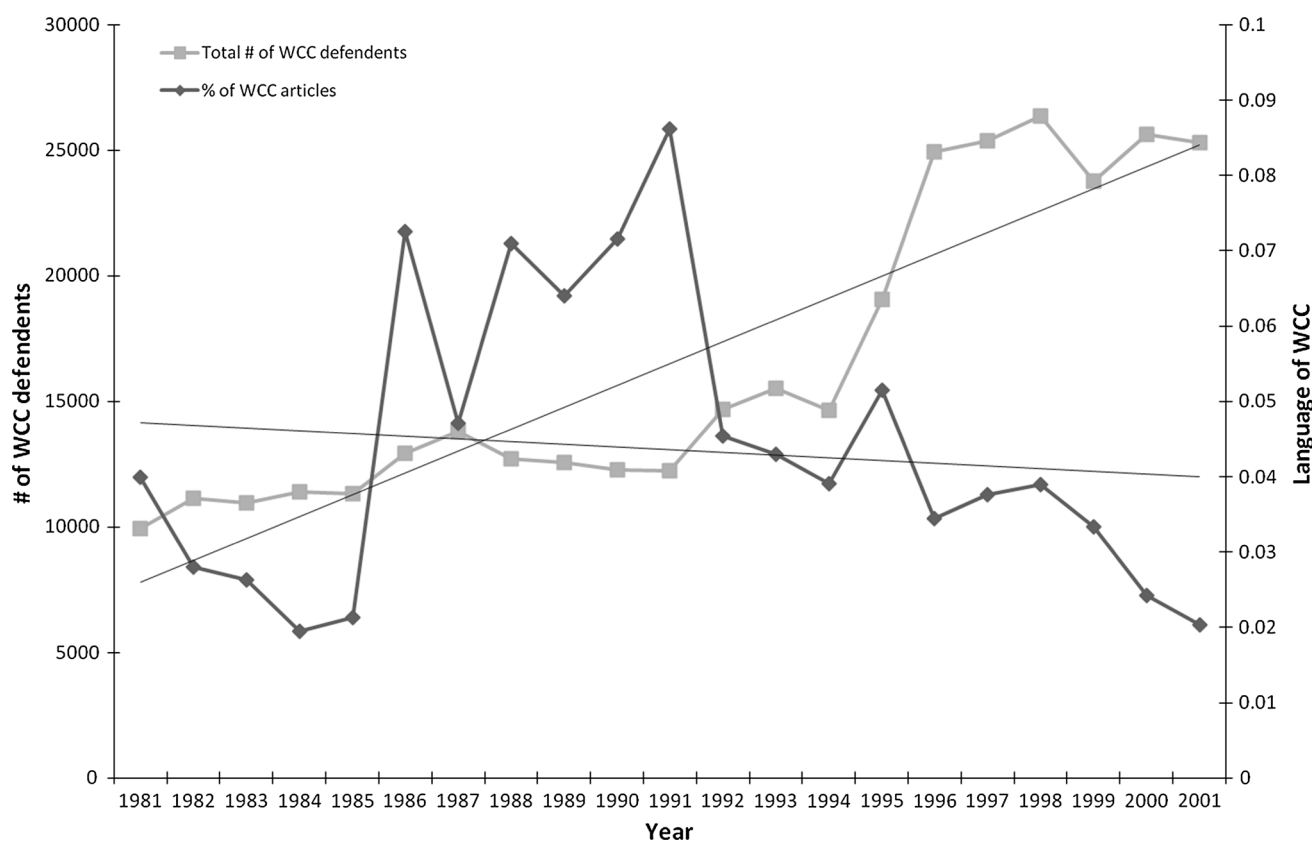


Fig. 4 Language, and practice of investigation, of white-collar crime in phase 2

(which focus on more specific types of white-collar crime) such as “computer crime” and “financial crime” continued to rise during this period, thereby suggesting some support for the process of “branching.”

Language of White-Collar Crime and Institutional Work

As we examined the data from the two phases, three main findings became apparent. First, we uncovered that only the Presidential Office was involved in “borrowing” and “bending” of the linguistic expression and meaning of white-collar crime. The various law enforcement agencies, by contrast, did not borrow or bend the language, but instead they “built” on it and facilitated the process of “branching.” These findings suggest that more powerful institutional actors may be instrumental in creating an institution by adopting and modifying language that promotes certain practices, while less powerful actors may expand on, and later branch, this language to institutionalize the practice. Some evidence regarding the differential roles of institutional actors contingent on their power can be found in studies that explore how contestation between multiple actors results in adoption of institutional

practices. For instance, Kim et al. (2007), in their longitudinal study of changes in the presidential selection systems of Korean universities, uncovered that when the incumbents (a board of trustees at a private university or government actors at a public university) had less power than the challengers (faculty councils), the probability of replacing an existing organizational practice with a new alternative increased (also see Greenwood et al. 2002). This stream of research, however, does not account for the process through which actors with relatively high (or low) power affect institutional practices. We address this shortcoming by outlining the process of borrowing and bending adopted by more powerful institutional actors and of building and branching used by the less powerful actors.

Second, we found that the speech by President Johnson to the Congress in year 1967 as well as the Task Force report (Task Force on Assessment 1965) underscored the need to investigate white-collar crime. Their primary purpose was to bring attention to white-collar crime. For instance, in his address to the Congress, the President argued:

Crime’s cost to the economy is staggering. Property losses approach \$3 billion a year. In many stores the

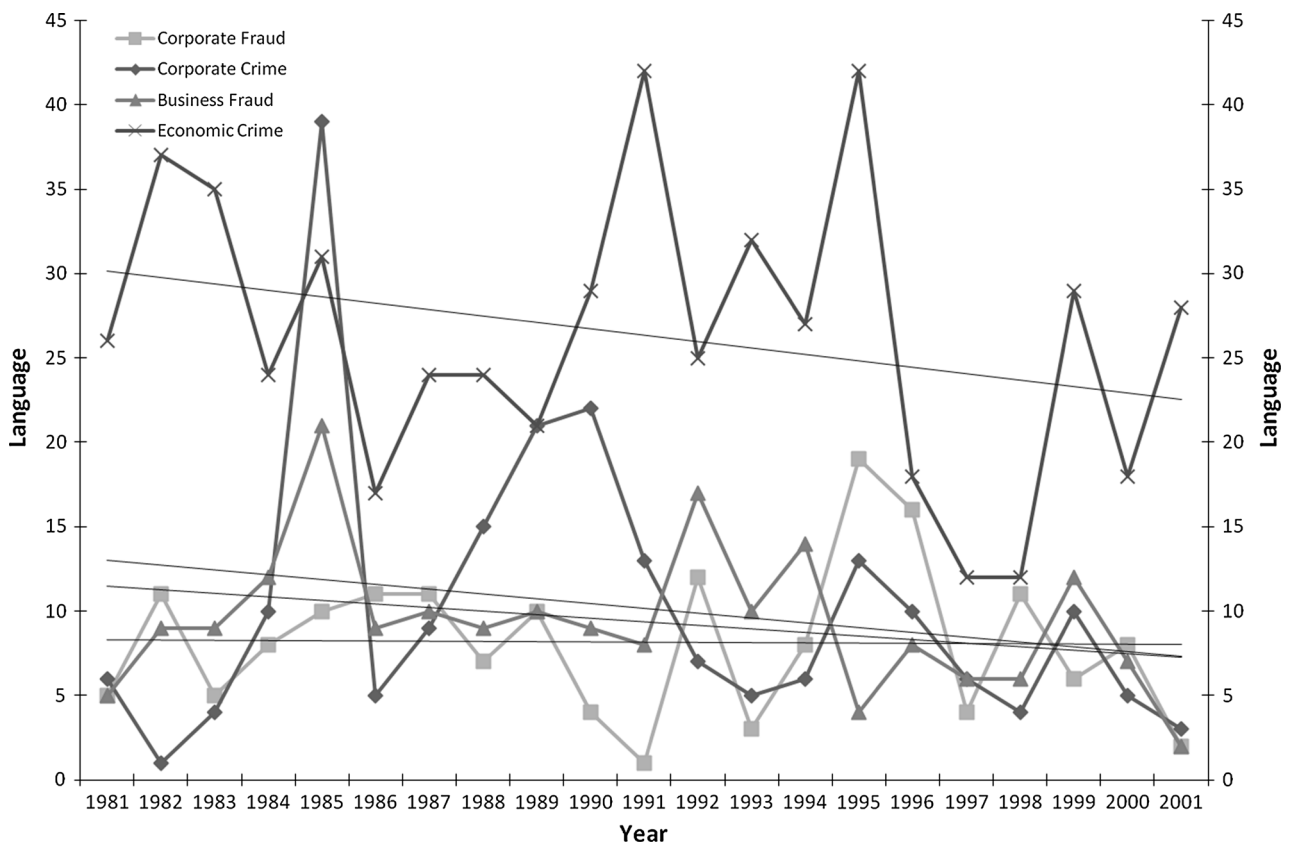


Fig. 5 Language of corporate fraud, corporate crime, business fraud, and economic crime in phase 2

cost of shoplifting and employee pilfering is as high as—in some cases, higher than—the profit margin. The economic cost of white collar crime—embezzlement, petty theft from businesses, consumer frauds, anti-trust violations and the like—dwarfs that of all crimes of violence (www.presidency.ucsb.edu).

Even the Task Force report claimed that it

will not seek to confront the difficult definitional problems...[but] it will seek to explore some of the issues and problems confronting the criminal system in this area (p. 103).

The report then discussed the impact of white-collar crime at the time as well as the criminal process related to white-collar crime. It concluded with some broad recommendations of what needs to be done to combat white-collar crime. Based on the interpretive analyses of these documents, we contend that, while borrowing and bending the language of white-collar crime in the 1960s, the Presidential Office (and the Task Force) used “collective action frames” which are “action oriented sets of beliefs and meanings that inspire and legitimate the activities” (Benford and Snow 2000, p. 614). Our conclusion is in line with the research on frames and institutional work which

demonstrates how institutional actors employ a particular language to frame new organizational forms (Rao 1998) and practices (Fiss and Hirsch 2005; Hirsch 1986) as legitimate thereby promoting the acceptance of the new organizational form and adoption of new practices by other social actors (thereby creating new institutions) (also see Lounsbury 2002).

Conversely, the various law enforcement agencies mainly adopted narratives while discussing white-collar crime. Narratives are basically stories that link actors and events arranged in a sequence of order and “involve temporal chains of interrelated events or actions, undertaken by characters” (Grant et al. 2004, p. 63). For instance, the first report we analyzed, NILECJ (1970), began with an assertion that the NILECJ

has developed an intensive concern that so-called “white-collar crime” receives scant attention from the law enforcement and research communities (p. iii).

It then proposed a new definition and common elements of white-collar crime along with some ways in which white-collar crime could be detected, investigated and prosecuted. Later, like many of its predecessors, the 1977 LEAA

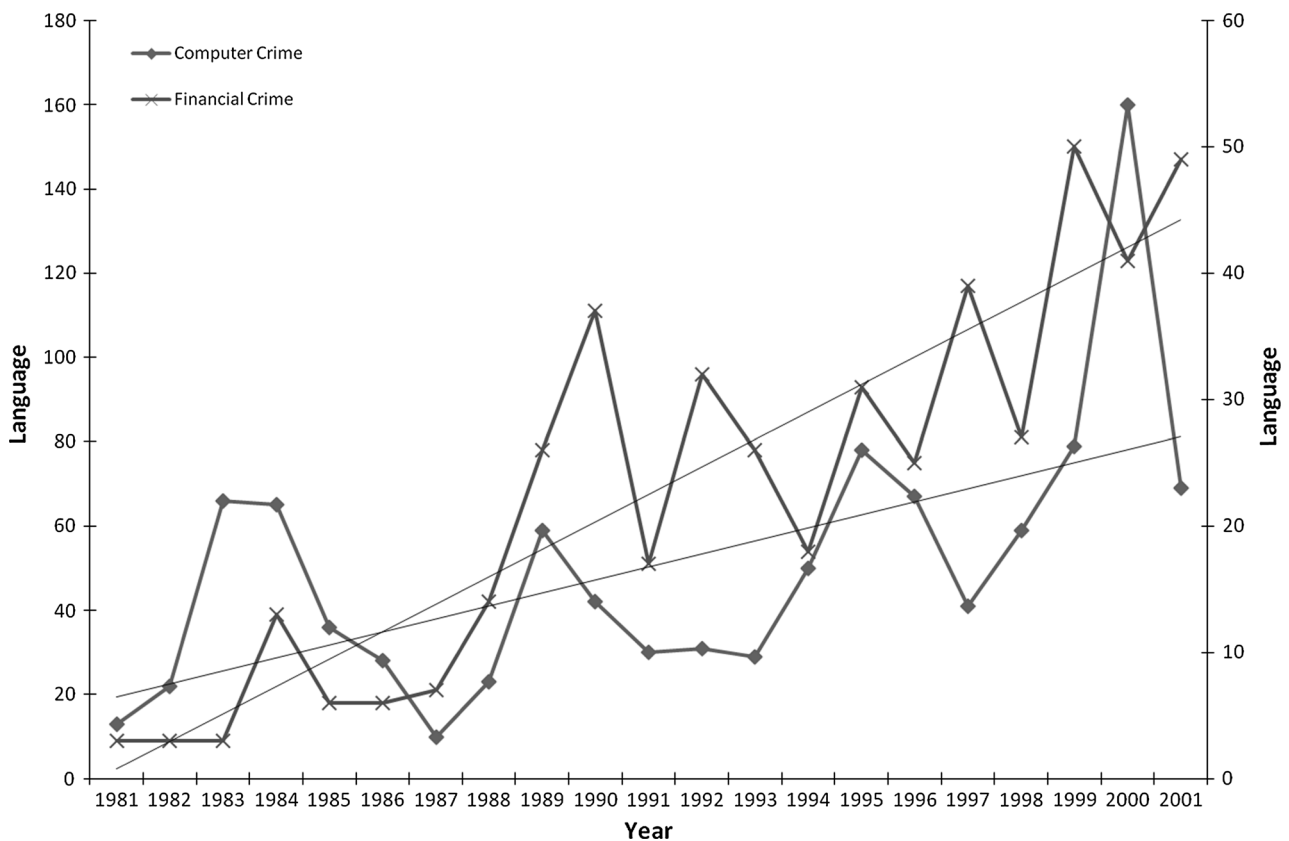


Fig. 6 Language of computer crime and financial crime in phase 2

manual was structured in a way so as to provide a narrative to the reader about what actions were preceded by what events—

the organization of the manual goes from general to the specific...having set the stage for action, the elements of white-collar crime are then analyzed for the purpose of showing how to identify and target the kinds of information and evidence he will need...the investigator should proceed to obtain this information...by searches for documentation...

While doing so, the manual provided its audience with detailed accounts of several corporate scandals of the time. Therefore, the law enforcement agency reports followed a chronological story-telling not only about how to detect and investigate these crimes, but also about what white-collar crime is and the stories behind the crime. We thus conclude that law enforcement agencies adopted narratives while “building” the language of white-collar crime.

Third, our analyses demonstrate that the “building” process involved systematic and consequent increase in complexity and scope and was associated with the various reports, manuals and handbooks published by law enforcement agencies for different audiences. For example,

the NILECJ report built on Sutherland (1940)’s work to introduce a working conceptualization of white-collar crime. The information circulated by the U.S. Attorney from SDNY and the Chamber of Commerce, by contrast, were intended to “indicate how those in business, industry, and the professions can help prevent such crimes from ever happening in the first place” (Chamber of Commerce of the United States, 1974, p. 1) and stemmed from the NILECJ report. The LEAA manual built on the earlier works and served as an extensive guide for the law enforcement agents. Finally, the OAG manual built on all the previous work and provided a definition of white-collar crime which is still being used by the law enforcement agencies in investigating white-collar crime. Therefore, the less powerful actors (i.e., law enforcement agencies) built on the language of white-collar crime not only by drawing on each other’s work but by also increasing the scope and complexity of the definition of white-collar crimes and by mobilizing other stakeholders such as the business community to help combat white-collar crime.

In totality, we conclude that more powerful or key institutional actors such as the Presidential Office are likely to adopt certain frames which “borrow” and “bend” language (of white-collar crime) that legitimizes a certain

institutional practice (of investigation of white-collar crime). The less powerful actors such as law enforcement agencies are then likely to “build” and “branch” the language by adopting narratives in order to mobilize other stakeholders to continue the adoption of the practice of investigation of white-collar crime.

Discussion

Our study significantly adds to the research on institutional work and theories related to white-collar crime and the legal environment in several ways. First, we address the call made by Lawrence and Suddaby (2006) to examine how a particular language influences the creation, maintenance and disruption of institutions. As the scholars note, research on the rise and the decline of institutions is often separated from each other and from research on institutions which are being maintained. We integrate these different lines of research in our study and thus examine how networks of organizations and purposive actors work to preserve, alter, and maintain institutions (see Hirsch and Bermiss 2009). Specifically, using multiple methodologies, we show how institutional actors influence the language of white-collar crime and how the language and its referent practice co-evolve over time. That is, we find that the language of white-collar crime co-evolves with the institutionalization of the practice of investigation of white-collar crimes by the Presidential Office and the law enforcement agencies through “borrowing–bending–building–branching.”

Second, we explicitly analyze the divergent roles of various institutional actors in the creation and maintenance of practices. For instance, we find that key institutional actors (e.g., Presidential Office) are likely to “borrow” and “bend” while less powerful actors (e.g., law enforcement agencies) “build” and “branch” the linguistic expression and meaning of white-collar crime. This finding adds to the research on institutional work by illustrating how characteristics of institutional actors are likely to influence how they engage in institutional work (e.g., Kim et al. 2007).

Third, and related to the previous issue, we uncover that key institutional actors are likely to use frames to persuade the less powerful actors to participate in the process of institutional work while less powerful actors may use narratives to mobilize other stakeholders. Therefore, our study integrates the work on institutional work with that on the role of discursive strategies such as frames and narratives to explore the process of creation and maintenance of institutional practices. Although this latter research significantly emphasizes the role of language in institutional work, it does not explicate how language affects this process. Specifically, it ignores not only the precise strategies

adopted by institutional actors to adopt and modify a particular language to affect institutions but also excludes how usage of language evolves over time after being adopted. We add to this work by highlighting how institutional actors affect the evolution of the language of white-collar crime through frames and narratives by “borrowing,” “bending,” “building,” and “branching” the language of white-collar crime.

Fourth, we contribute to Edelman’s (1992) scholarly work on organizational response to and mediation of law. Using data from a nationwide survey of equal employment opportunity and affirmative action (EEO/AA) practices in 346 organizations, Edelman provides an account of how EEO/AA became standardized within the HRM community. She concludes that laws that regulate employment relations tend to set forth broad and often ambiguous principles that give organizations wide latitude to construct meaning of compliance so that they can respond to both environmental pressures and managerial interests. Organizations usually respond by first elaborating their formal structures to signal compliance and then construct and institutionalize forms of compliance with laws. Our study indicates that those who form and enforce laws may follow a similar process of “borrowing” and “bending” language related to the practice to gain legitimacy and may then “build” and “branch” language to institutionalize the practice. Thus, our findings, especially the notion of “branching,” contribute to Edelman’s model of how ambiguous policy initiatives may initially be subject to local interpretations, until they receive field-level theorization and standardization, and then become re-institutionalized at the local level.

Finally, we introduce a systematic analysis of the government and related agencies into mainstream management research. Most of the management and organizational research has considered the government, or the state, as an external body that establishes basic institutional structures prescribing how actors within an institution should and can function (Campbell and Lindberg 1990; Dobbin and Dowd 1997). Scholars have even identified how regulatory changes by the state can act as critical discontinuities that trigger new organizational forms, structures and policies and dissolution of others (Greve 1995; Haveman 1992; Rao 1998). However, work in organizational theory has not explored the processes involved in the adoption, institutionalization and sustenance of practices and policies within the legal arena (see Edelman 1992 for an exception), broadly defined. This examination becomes more relevant when we focus on white-collar crime. White-collar crime has shown to have detrimental effects for organizations, their stakeholders, and society at large (Aguilera and Vadera 2008; Zahra et al. 2005). Our study extends the extant work on the antecedents and consequences of white-collar

crime to highlight how usage of the language of white-collar crime by key political actors was related to the investigation of crimes.

Limitations and Future Research

Our analyses mainly examine the evolution of language and the co-evolution of language with its referent practice. Future research needs to analyze the conditions under which usage of a particular language can lead to changes in the practices and policies of an organization. Research should also be conducted more generally to study how language and discourses shape the mechanisms of institutionalization and deinstitutionalization, and thus, how they affect institutional change. It would also be interesting to investigate if adoption of a particular language can promote change while usage of an alternate language may inhibit change.

In relation to white-collar crime, the proposed causal analysis should also account for the role of various forces such as political ideologies, the economy, the law, etc., in the usage of language of white-collar crime and its investigation. For example, it is possible that over time, fraud prevention measures in various industries may have tightened considerably and the means of detecting fraud may have grown more technologically sophisticated. It is also likely that the ideologies of the Presidential Office during some years were more lenient or strict on corporate crime which could explain the increase or decrease in investigation of white-collar crime. In our study, we have argued that language of white-collar crime and the practice of investigating white-collar crime co-evolve. We do not account for the causal forces which affect the usage of language as well as investigation of white-collar crime. Future research should systematically examine how various factors affect both—the language of and the practice of investigating white-collar crime independently and jointly. It would also be worthwhile to explicate how institutions influence the usage of different vocabularies of a language, which we consider as important resources available in institutions and how different institutional forces “make” the actors use these resources differently. Therefore, future research can explicitly follow the tenants of DiMaggio (1988) and Oliver (1992) to examine the paradox of embedded agency and illustrate why it may be inaccurate to equate institutional embeddedness with a complete absence of agency. Research can, therefore, examine how agency occurs even in institutional reproduction because of the use of varying resources such as language, networks, power, and status.

Post-Year 2001 Update

Although not the focus of our study, we'd like to share some preliminary discussion of the evolution of the

language of white-collar crime post year 2001. After the Reagan administration completed its second term in office, the law enforcement agencies had already “branched” the usage of the expression white-collar crime. This branching enabled these agencies to focus on different types of white-collar crimes that required different skill sets to investigate. This effort continued until 2002 when several large frauds and business scandals were brought into the forefront. Active sense-making (Weick 1995) was again undertaken by the Bush administration that quickly passed the Sarbanes–Oxley Act of 2002. The institutional force that revived the use of the term white-collar crime into the public discourse was this act. This act also increased the usage of the term white-collar crime by the various law enforcement agencies and other legal institutions. Therefore, the process of branching was reversed in year 2002.

To conclude, in this study, we draw on multiple methodologies to understand how the language of white-collar crime evolved over time since its inception in 1940 and if the language and its referent practice co-evolved over time. We find that, from 1939 to 1980, the language of white-collar crime underwent a sense-making process through “borrowing,” “bending,” and “building” of the language. During the same time, the language of, and the practice of investigating, white-collar crime co-evolved. But from 1981 to 2001, while the usage of language of white-collar crime decreased, the practice of investigating white-collar crime continued to rise. We attribute this phenomenon to “branching” of the language due to a learning process. We thus provide the first step by laying the groundwork for exploring new, exciting, and fruitful avenues of research on the role of language on institutional work.

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