

Work Identification and Responsibility in Moral Breakdown

Keywords: fraud, moral scandal, interpretive narrative, responsibility, workaholism, work identification

Abstract

This paper provides a detailed study of fraud in practice through an empirical investigation of B.P.Sayers¹, a family-owned stock broking firm that had been in existence for over 100 years and that collapsed due to the fraudulent activities of the firm's junior partner. An interpretive narrative methodology has been employed which has resulted in the development of a detailed understanding of fraud and moral breakdown in organizations, resulting from a failure of responsibility that arises from a dysfunctional work identification and its moral implications. In developing this account of fraud, the conceptual framework utilized is drawn from the moral philosophical work of Emmanuel Levinas who explicated how the breakdown of social relations of responsibility results, in turn, in moral breakdown.

Introduction

¹ The name of the company and all employee names have been fictionalized. In order to avoid the possibility that the case could be identified from accounts published in the press, some of the figures and other details have also been altered slightly.

Moral scandal has received considerable attention from organizations and management scholars in recent years and continues to do so as the ethical practices of business, particularly in the financial sector, have come into sharp focus because of inappropriate lending practices and questionable reward systems. Mellahi and Wilkinson (2010) point out that accounting frauds and deceits, fatal accidents, environmental disasters and high-level corporate meltdowns have thrown high-profile corporate failure into sharp relief. Particular attention has been given to fraud, corruption and white-collar crime in the wake of corporate scandals such as Enron, WorldCom, Société Générale and the Anglo Irish Bank (e.g. Tongue et al. 2003; Morrell and Anderson, 2006; Krummeck 2000; Theobald, 2002); Bagus and Howden, 2013). The aim of this paper is to understand how and why fraud occurs in organizations. In order to develop a multi-faceted understanding of fraud, an interpretive narrative methodology, in which three competing accounts of fraud are constructed from biographical interviews and documentary analysis, is employed. The contribution of this study is to provide a nuanced understanding of fraud, which focuses attention on issues of identification with work, and a failure of responsibility.

Exploring Understandings of Fraud

Fraud involves intentional deception through concealing or misrepresenting information that harms the financial interest of another person (s) and benefits the financial interests of the perpetrator (Rossouw et al. 2000, p. 887). Psychological, sociological and organizational research on fraud focuses variously on the

motivation, justifications and opportunities for the crime. Coleman (1985) argues that white-collar crime (including fraud and corruption) is caused by the coincidence of motivation, opportunity and the neutralisation of ethical restraints that inhibit criminal behaviour. More recently, Pendse (2012, p. 265) argues that a conjunction of motives, means, and opportunities creates an ethical hazard' making questionable ethical decisions more probable. Indeed, Cressey's (1973) 'fraud triangle' based on pressure, opportunity and rationalisation has been a feature of practitioner literature and adopted by regulatory agencies seeking to understand and manage fraud risk.

There is a strong tendency among criminologists and psychologists to see the fraudster as an abnormal individual with significant biological or psychological differences compared to other people which is often referred to as the 'bad individual' theory of corruption (Zyglidopoulos and Fleming, 2008).

Zyglidopoulos, Fleming and Rothenberg (2009), have argued however for the psychological normality of white-collar criminals, pointing to the strikingly ordinary nature of people involved. Rationalisation, whereby 'otherwise normal and law abiding individuals manage to justify past and future corrupt deeds', has recently become the focus of business ethics researchers (e.g. Zyglidopoulos et al. 2009, p. 65). According to Coleman (2007), rationalisations for fraud include the argument that others are to blame, the crime was not a particularly serious one or the judicial system got it wrong. Similarly, Cressey (1953/1973, p. 101) suggested that embezzlers use techniques of neutralisation to allow themselves to maintain a

non-deviant self-image, while still engaging in criminal activities (e.g. denial of harm to others, the crime is necessary for survival or the crime is a morally justified addition to their wages). More recently, Tourish and Hargie (2009) in their study of banking CEO's testimony to a banking crisis inquiry illustrated how bankers sought to frame the crisis in terms, which diminished their responsibility.

O'Boyle et al. (2011, p.40- 41) focus on the broad category of counterproductive work behavior (defined as deliberate actions that harm the organization or its members such as theft, sabotage, or bullying and which can also include fraud). They point out that whilst researchers (such as those cited above) have produced a substantial number of empirical studies testing the relationships between counterproductive work behaviour and personality, attitudes, and workplace perceptions (there has been little focus on group level factors and the relations between the individual, the work-group, leadership, and organizational culture. O'Boyle et al. (2011, p.43) ask why people act inappropriately in the workplace and argue that most answers to this question stress traits, moral maturity, personality, perceptions, motivations, and the interactions among these individual-level, person-centered variables. They stress that research must move from individual-level, person-centered variables towards a multi-level perspective that considers the profound impact of groups and organizations on employee behaviour. Finally, Stein and Pinto (2011, P. 693) argue that although a variety of perspectives have been applied to cases such as Enron, the group-level of analysis has been relatively neglected. The aim of this research is to offer a more refined understanding of fraud which encompasses the relations between organizational and family members, as O'Boyle et al. (2011, p.46) describe it, in the 'nested and reciprocal relationships linking individuals, groups, and organizations.' Cohen (1959, p. 9) argues that 'the history of a deviant act is a history of an interaction process', and the paper concentrates on the interactions of the main actors in the B.P. Sayers case with each other, colleagues and clients and, in particular, their relationships with work over the period of time in which morality begins to collapse and fraud is initiated.

The first section of the paper will discuss the benefits of interpretive narrative research in generating a nuanced account of a social phenomenon. The second section of the paper will present the empirical study and the three accounts of the closure of B.P. Sayers, the 100 year-old stockbroking company that was closed down as a result of the fraudulent activity of the firm's junior partner. The third section of the paper will engage with a number of explanations that emerge from these stories such as succession, reluctance and workaholism. The fourth section will concentrate in more detail on work identification and the loss of responsibility that arises from over- or under-identification with work. Finally, an understanding of the relationship between loss of responsibility and moral breakdown is achieved in the concluding sections of the paper, through a focus on the ethics of responsibility and, in particular, the work of moral philosopher Levinas (1969).

Interpretive Narrative Research

I employ the term 'interpretive narrative' to refer to a combination of narrative research techniques which form a robust method for collecting, constructing and analyzing sensitive stories of moral scandal. Interpretive narrative research incorporates the following techniques: biographical-interpretive interviews; fictional stories drawing from interview material and other documentation; and a 'competing stories' approach. This latter technique, allows for the subject matter to be viewed from different angles, in order to develop a nuanced understanding of the phenomenon under investigation.

The methodological literature, which informed the interpretive narrative approach, will first be outlined and following this, I will outline the process of data collection, representation of the research, and analysis. The biographical-interpretive interviews were informed by Schutze's (1992) biographical-interpretive method, which was originally developed for collecting the life stories of Holocaust survivors, with the aim of uncovering 'faded-out memories'. As Holloway and Jefferson (1997) pointed out, 'anxiety leads to distortions and displacements', which demands a methodological strategy to both recognize and decode. O'Boyle et al. (2011, p.57) point out that counterproductive work behavior is one of the most difficult constructs in management to study due for example to lack of awareness of one's own misdeeds and fear of self-incrimination and the biographic-interpretive method which involves open-ended questions, avoids "why questions" and follows up using the respondents' ordering and/or phrasing is helpful in gaining research participants trust and engaging them to reflect on their experiences. Often, as narrative researchers, we expect interviewees to be reflexive and articulate when, in fact, they are often shy, afraid that their story may be unacceptable or want to protect their privacy. In addition, we seek the subjectivity of interviewees and want access to their emotional lives, but occasionally fail to establish rapport. Interpretive-biographic research places significant emphasis on establishing authenticity; the researcher provides an autobiography and each individual is interviewed twice. The method is most suitable where there are a small number of interviewees and significant time can be devoted to each interview.

The fictional stories approach has some parallels with Watson's (2000, p. x) concept of ethnographic fiction in that 'it is "made up" but it is also "true." It uses imagination but is also theoretically informed and draws upon research fieldwork'. Brown and Kreps (1993, p. 54) similarly describe this mode of research, where stories collected through interviews are used to create narratives which 'blend the actual dialogue told in specific stories to form a composite, interpretive narrative that relates an impressionistic account of the concept under investigation'. Rhodes and Brown (2005, p. 467) further argued that the fictionality of research texts can result in a heightened sense of researcher-author responsibility and focus attention on an 'ethics of writing'. They point out that to write 'is not to close off or finalize the "truth" about the other, but rather to engage in an ongoing relation with the other, a relation that is ethical' (Rhodes and Brown, 2005, p. 480).

Finally, the competing narratives approach has been influenced by organizational researchers such as Boje (1995, 2001), Currie and Brown (2003) and Collins and Rainwater (2005) who adopt a postmodern approach to storytelling, in which the authors attempt to illustrate the multiple and competing stories which vie for space in organizations. As Boje (2001, p. 1) points out, 'the crisis of narrative method in modernity is what to do with non-linear, almost living storytelling that is fragmented, polyphonic (many voiced) and collectively produced'. This emphasis on presenting multiple stories and voices is originally derived from Bakhtin (1984,

p. xxi), who strongly advocated the concept of polyphony (an ideal which he saw perfectly depicted in the work of Dostoevsky), heterogeneity and the multi-centeredness of human life, and who refuted monologism. Even within our own narratives, Bakhtin (1986, p. 195) argued that we take on other people's voices and our stories are replete with other people's words: '...with some of them we completely merge our own voice, forgetting whose they are; others, which we take as authoritative, we use to reinforce our own words; still others, finally, we populate with our own aspirations, alien or hostile to them'. Having outlined the theoretical underpinnings of interpretive narrative research, the following sections will describe how the research was carried out and will outline the practice of data collection, representation of research findings, and analysis.

In terms of data collection, B.P. Sayers had only four employees in addition to the partners and of these, five individuals were interviewed and each individual was interviewed twice. The interview method adopted was akin to Schutze's (1992) biographical-interpretive method outlined above. This method was considered suitable for the data collection stage of this research, as the context of the closure of Sayers could be described as anxiety-ridden (involving a suicide attempt, mental illness, the loss of life savings, the ruination of careers and marital problems). The method was helpful in gaining research participants trust and engaging them to reflect on the series of events, which led to the closure of B.P. Sayers. In addition to interpretive-biographical interviews, this research involved close inspection of 50 newspaper articles and the court report pertaining to the B.P. Sayers case. This

approach has resonance with the Sociological work of the Chicago School, from which research methods, which blended personal documents, intensive fieldwork, documentary sources and ecological analysis, emerged (Bulmer, 1986, p. 6).

Once the interviews and secondary research was conducted, the attention was placed on finding a form of representation which would protect diversity and plurality but which would also provide context, and which would allow for a detailed interpretation of fraud. In keeping with Bakhtin's (1984, p. xx) emphasis on polyphony, and his celebration of the 'sublimity of freed perspectives', I present the story of B.P. Sayers in the next section from three different and competing perspectives. However, the stories here are all constructed by me but with the aim of representing different perspectives. For this reason, I consider this approach to be a 'competing narratives' approach, as each narrative comprises a mix of voices including my own. The specific approach taken to the interview material here is to generate fictional narratives drawing on the interview material and secondary data. The interview material and other documentation were used to write the three stories of the closure of B.P. Sayers. This paper differs from the more monologic accounts presented in some studies of fraud (see e.g. Anand et al.'s 2004's study of corruption across a number of high profile cases, deGraaf 's 2008 study of 10 Dutch corruption cases; Zimring and Johnson's 2005 comparative study of corruption) but also differs from the 'excerpts approach' (see e.g. Takala's 2000 narratives on the ethics of downsizing) which can sometimes be problematic for the reader, as both approaches are commonly devoid of context and context is

material in the production of meaning (Hansen, 2006, p. 1049). I have represented the data in fictional stories which combine different voices and perspectives but which are written by me

In approaching the analysis of the data, the ‘competing narratives’ approach allowed me to explore alternative explanations of fraud and thereby to provide a more nuanced understanding. This approach to analysis resonates with Alvesson’s (2011, p. 106-107) comments that the researcher engage in ‘conscious and consistent efforts to view the subject matter from different angles, strongly avoiding the a priori privileging of a favored one.’ One approach to analyzing therefore according to Alvesson, is to confront alternative views, which may “facilitate arriving at the ‘strongest’ or most ‘interesting’ interpretation and/or proffering alternative ones, in which the study may offer more than one type of result.” It is precisely this approach that has guided this study. The analysis in this paper involved a dialectic process of carefully considering relevant literature alongside close listening to, reading and writing of the narrative material, in order to uncover ‘points of resonance and disparity; between the literature and the narratives’ (Whittle, 2005, p. 1310). I subjected the narratives to a thematic analysis, developing categories relating to the main characters, actions, motivations, events and plots. These categories were refined into three broad classifications “bad individual” “dysfunctional family” and “work identification and responsibility”. Each perspective offers an alternative insight into the possible explanation for fraudulent behaviour in B.P Sayers. Some perspectives resonate

with issues, which have hitherto been discussed in the organization and management literature such as the ‘bad individual’ theory, and therefore are not discussed in extensive detail. Presenting the stories from different and competing perspectives is helpful in generating a more nuanced understanding of a much-discussed issue. In the case of B.P. Sayers, the second and third stories presented in this paper offer a more relational perspective on fraudulent behaviour, which has not received much attention earlier, namely, the relationship between work identity and morality in organizations and this relationship therefore forms the main focus of the paper.

Three Stories of Fraud and Bankruptcy at B.P.Sayers

This case involves the story of the closure of B.P. Sayers as a result of the actions of a junior partner, Peter Berlin, whose gambling in ‘futures’ led to heavy losses, which he tried to rectify by embezzling clients’ funds. The actions of Peter Berlin led to a major securities fraud, marked the end of a family business that had survived over 100 years, and ended the stock broking careers of almost all of the employees of the company. B.P. Sayers was a small organization with a senior partner, a junior partner, two junior stockbrokers and a small number of administrative staff. Five interviews were carried out and each interviewee was interviewed twice. Fifty newspaper articles were also consulted, as well as the court report relevant to the case. What follows are three stories of the closure of B.P. Sayers, constructed by me from in-depth interviews, newspaper reports and

court documents. It is useful in the first instance however to represent the themes and different interpretive paths in tabular form before the stories are presented:

Table 1: “Story Themes and Interpretive Paths”

Story	Themes	Interpretive Path
1 Villains and Victims	Suicide attempt, guilty plea, exonerated colleagues, compensation for victims.	Bad Individual Theory, dysfunctional behaviour due to psychopathic personality.
2 Reluctant Leader	Former career, domineering father, weak leader, inaction when facing misconduct, dysfunctional workplace, lack of control and compliance.	Family business succession issues, dysfunctional relations between family members, ethical leadership, dysfunctional work identification, lack of responsibility to others.
3 From Benedictine to Broker	Former career, position within family, relationship with siblings, family protected weakest, work-obsessed, risk-taker, conflict with senior partner.	Dysfunctional relations with colleagues and family, over-identification with work, societal pressures to achieve career success, lack of responsibility to others.

The stories below depict three different perspectives on the closure of Sayers stockbrokers, each derived from interviews, newspaper and court reports but written by me and therefore also containing my voice. The first story voices the

official account most often cited in the press in newspaper articles published around the time the fraud was uncovered, with Berlin as a psychotic villain and Sayers as a victim in the demise of a well-respected family firm. Once Berlin received treatment, he accepted responsibility and his punishment of a prison sentence. The second account reflects the views presented in a number of interviews with employees of the firm that too much attention was placed on Berlin and Saul Sayers was the leader, yet seemed to take very little responsibility for monitoring his cousin, the junior partner. Story three presents a perspective on Berlin's career, family and relationship with work, which was again derived from interviews with employees and a family member, in particular his identity as a broker and risk taker.

Story 1: Villains and Victims in the Collapse of B.P. Sayers

Peter Berlin brought the 100-year-old family firm B.P. Sayers, in which he was junior partner and financial controller, to an abrupt ending. Berlin carried out fraudulent activities over a period of 7 years and used client's funds to trade on the stock market. He obtained funds under false pretenses from 50 clients and used approximately £7m of clients' money to gamble on futures and options on the stock exchange. He opened bogus bank accounts to transfer client's money into and further used clients' funds to cover losses. The company later collapsed with losses of approximately £18m. Berlin pleaded guilty to charges of fraudulently converting clients' funds, forgery and obtaining funds under false pretenses. The victims of Berlin's rogue trading were chosen at random and ranged from long-term wealthy clients to elderly individuals who sought a return on small amounts of money, as well as a number of charities. Berlin was sentenced to five years' imprisonment.

Regarding the beginning of the end, a red flag was raised in the office over a debit from a client account to an investment club account, thought to be made up of a select group of high net-worth clients. In reality, however, this was Berlin's personal trading account. His junior colleagues realized that he seemed to be concealing losses and brought the matter to the attention of senior partner, Saul Sayers. The following morning Sayers confronted Berlin, who fled the scene and was subsequently admitted to a psychiatric hospital after an attempted suicide. In the immediate aftermath of the firm's collapse, Berlin was under medical care, but once he had been treated he cooperated fully with the receiver and the court. In a court hearing into the liquidation of the company, Berlin pointed out that he was the only one involved in the fraud and that neither staff nor the firm's senior partner, Saul Sayers, were aware of what he was doing.

Later, the court heard from a clinical psychologist that Peter Berlin suffered from a personality disorder, which in turn led to irresponsible behaviour. The Chief Justice described Berlin as "a

pathetic character". Berlin gained nothing financially from the fraud and, in fact, his own family was among the biggest losers. The fraud triggered several bouts of litigation as the liquidator sought to use the clients' funds to pay his costs. Several years later, some clients still await the settlement of their compensation claims.

Story 2: The Reluctant Leader

Saul Sayers was a reluctant stockbroker. He often said that he was pushed into stock broking, and just like his cousin, Peter Berlin, he was first pushed into the priesthood. A priest or stockbroker were both respectable careers in his father's eyes. Sayers lived for many years in the family home under a very domineering father, who monitored him closely at home and work for more than 20 years. Eventually, Saul Sayers took over as Senior Partner of B.P. Sayers, with the 60 per cent share of the company set up by his grandfather over 100 years previously.

Sayers was devastated when he discovered the malpractices that eventually came to light. He confronted Berlin, who made some admissions, but said that he would sell some assets and fix the losses. He disappeared and never came back. Berlin's wife rang and was distraught, as she had no idea where he was. Sayers had to break the news to her. He also had to deal with issuing a press release, determining solvency, and making a presentation to the Central Bank. Sayers started to sell personal assets at that stage; he was working from 6 a.m. to midnight. One of the brokers walked out, making a very difficult time even worse, and he was left to unravel the tangled web of deception woven by Berlin. Sayers took some comfort from the good wishes and sympathy extended by other professionals in the financial and legal district and from former clients. Nobody publicly held him responsible.

The fraudulent episode, however, perhaps might not be expected to be such a surprise to Saul, as he had allowed Berlin to remain with the firm after racking up huge personal trading losses nearly ten years previously. At that time, Berlin had also used monies and stocks without client authorization, something that was not reported to the stock exchange. Nevertheless, the firm was able to contain its losses and with Berlin's father as a partner at that time, Sayers did not feel he could engage in any further monitoring of Berlin. Indeed, Berlin was later made junior partner and took control of 40 per cent of the company when his father retired; this seniority made it even easier for him to engage in fraud. Saul Sayers failed to take action when problems were first identified with Berlin, but one can understand why he was reluctant because going public would ultimately mean dissolution of the partnership and the end of his career. Sayers owned 60 per cent of the shares and had very little interest in his cousin, who had 40 per cent. He was close to retirement and he didn't want all of this hassle. Fundamentally, it was a dysfunctional organization, with little direction, no communication between the partners and hardly any formal meetings.

Story 3: From Benedictine to Broker

Peter Berlin, a former Benedictine monk, brought the 100-year-old family firm of B.P. Sayers, in which he was junior partner, to a close siphoning off approximately £7m in clients' money to fund purchases and make good losses on futures.

Berlin was a member of a very large family and it was well known that he was the least successful of the family, failing in university. In short, he was a dropout, while all his siblings became doctors

and lawyers with successful careers. Berlin came from a high profile and very influential family. His father, a former partner in B.P. Sayers, was an immaculately presented and very competent and well-respected man. After dropping out of university, Berlin joined a monastery. At that time the religious life was often a path taken to make your parents proud, and this was particularly so in his case, as his father and the family were very religious. Berlin was about to take his final vows but decided that he was not cut out for life in a monastery so, as with university, he dropped out.

It might seem surprising that he ended up working as a stockbroker, but it was a family firm and the family protected the weakest – the weakest, not the most talented, member of the family ended up in the business after his father gave him his share. They were a very close family and Berlin had a lot riding on making a success of his new career. He became work-obsessed and was known as the risk taker, whilst Saul Sayers, the senior partner, was regarded as conservative in the extreme. The mix seemed to serve the firm well for a number of years. Berlin believed he deserved 50 per cent of the shares of the company and strove to prove he was a more competent broker than his cousin, as well as a brilliant risk taker.

Berlin was an incongruous figure in the company's sedate offices. The former novice monk rarely left his computer, clocking up client orders at a rapid rate. Indeed, he rarely left the office, arriving before others and working late into the evening. His career as a stockbroker was his new vocation, and his frenetic behaviour was attributed to a deep desire to meet investors' demands at the height of a bull market. However, behind this façade, Berlin was stealing money not to accumulate wealth, but to prove he was worthy of his position. His choice of gambling vehicle, derivatives, caused the fraud to grow exponentially, as profits and losses can mount up very quickly because one is leveraged up 10 times. At least 50 per cent of the deficit in Sayers was created in the last two or three months of its existence.

Once the anomalies were noticed, Berlin disappeared. In the two weeks after he disappeared the firm could have been saved, but his absence, duplicity and lies were worse than his original crime.

These stories are now analyzed thematically in order to understand the practice of fraud in organizations and the relations between family members, colleagues, clients and professions as fraud takes place.

Dysfunctional Work Identification: Reluctance and Workaholism

The first story represents the official account of events most commonly cited in the media and by clients who lost money in the closure of B.P. Sayers. Here, the closure is due to the actions of a psychopath addicted to gambling, and all others

involved, including senior partner Saul Sayers, are victims of this isolated event. Justice is served as he receives a prison sentence, and every effort must be placed on ensuring that clients who lost money are compensated. It was necessary to tell the first story, however, as the other stories must be understood as alternative accounts, simultaneously competing and complementary.

The second and third stories offer an account of the dysfunctional nature of B.P. Sayers and of the relationships between family and organizational members. The firm undoubtedly suffered from family business succession problems, which applies in the case of both Berlin and Saul Sayers, who were equally unsuited to the world of stock broking. Their fathers forced both into the profession – just as they had originally been encouraged to partake in religious life, for which they clearly felt equally unsuited. Family business failure arising from unclear succession plans; incompetent or unprepared successors and family rivalries have been well researched in the family business literature (see, for example, Dyer, 1986; Handler, 1990, 1992, 1994; Lansberg, 1999; Morris et al., 1997). Miller et al. (2003, p. 514) pointed out that much of the time in family business, successions do not work out well because ‘personal and emotional factors’ come into play, especially in father-to-son successions ‘where the desires of a family for their children dictate that a son take over the business regardless of suitability’. This appears to have been the case with both Sayers and Berlin, with Berlin in particular being selected because of his weakness rather than strength, which seems counterintuitive. The response to their new positions from Berlin and Sayers are

somewhat consistent with Kets de Vries and Miller's (1984, 1987) categories of dysfunctional incumbent behaviour: *overdependence* and *conservatism* (Saul Sayers), which occurs as a response to an overly-controlling parent, and *rebellion* (Berlin), which is likely when a successor is in awe of a highly successful and entrepreneurial parent.

It is not only the relationship between parent and child, however, that is significant here, but also the relationship between successors, who Milton (2008, p. 1071) suggests need to confirm one another's identities. Interestingly, story two suggested that Saul Sayers as senior partner had little regard for his cousin and that this fuelled Berlin to assert his identity as the risk-taking stockbroker who held the belief that he deserved 50 per cent of the shares. Dysfunctional family relationships (e.g. an overbearing father in the case of Saul Sayers), poor choice of successors (using the family firm to provide protection for the weakest family member, who may not easily be employed elsewhere) as well as a failure of the successors to confirm each others' identities (Sayers' failure to accept Berlin) all contribute to understanding why the firm collapsed.

As a result of poor succession decisions, Sayers became a reluctant stockbroker as well as a reluctant leader, with little interest in monitoring the behaviour of his junior partner or the overall health of the company. Berlin, on the other hand, felt his position in B.P. Sayers was his chance to prove his worth to the family and to be a successful stockbroker, which he sought to achieve through excessive risk-

taking. Sayers' reluctance in his role as leader, and the exaggerated sense of importance the role of broker held for Berlin, are both illustrative of a dysfunctional identification with work. Psychologists, psychoanalysts and organizational researchers have expressed widespread interest in identity and identity construction. Within psychoanalysis, Erikson (1956) suggests that identity on the one hand refers to 'a conscious sense of individual identity' as well as an 'unconscious striving for a continuity of personal character' and 'a maintenance of an inner solidarity with a group's ideals and identity'. In organization studies, Lahdesmaki (2012, p. 168) argued that an essential and challenging aspect of identity work is the process of 'reconciling economic values with the social and ethical aspects of business life.' Alvesson (2012) explains that within organization studies the concept of identity is used in three main ways: organizational identity, social identity and self-identity (relating to organizational, group and individual issues around who and how we are or I am.) Much work in organizational and management research has focused on organizational identification, 'the perception of oneness with or belongingness to the organization' (Ashforth and Mael, 1989, p. 34) and Edwards (2005,p.207) argues that the reason for this is that organizational identification is seen as a key psychological state reflecting the underlying link or bond that exists between the employee and the organization and, therefore potentially capable of explaining and predicting many important attitudes and behaviours in the workplace. In this paper however, the concern is with social identification, specifically work and occupational identification i.e. 'some answer to the ubiquitous question, "what's your line?"' (Becker and Carper, 1956 p. 290).

The remainder of this section is concerned with analyzing the relations between organizational members and work at B.P. Sayers.

According to story two, Saul Sayers was both a weak and egocentric leader and the organization was dysfunctional with inappropriate control over employees who had behaved in a deviant way in the past. There are resonances here with Stein and Pinto's (2011, p. 712) depiction of Enron as an organization in which there was a lack of coherent identity and an atmosphere of eccentricity and illegitimacy. In B.P. Sayers, Berlin went unpunished for incurring huge personal trading losses 10 years previously and he was, in fact, promoted instead of monitored. It was junior colleagues of Berlin who noticed discrepancies and reported their concerns to Sayers, whose reluctance to lead and failure to take responsibility and monitor Berlin contributed to the collapse of the company. Mellahi and Wilkinson (2010) argue that when managers face adverse conditions such as threat of failure, their behaviours can vary from commission to omission. Omission, according to Mellahi and Wilkinson (2010, p. 535) refers to 'the extent to which managers can cognitively distract from and actively seek to sustain the status quo.' There is a body of research which positions leadership as having a central role and responsibility in constituting organizational or business ethics. For example, Arjoon (2000) argues that the crisis that business and society face today is one of ethical leadership, Minkes et al. (1999, p. 328) argue that conformity to ethical standards is the responsibility of, and depends on, the leadership in an organization and Maier (2002) proposes that leadership approaches should be more

collaborative than controlling and more values-based than outcome-focused. Similarly, Sims and Brinkmann (2002, p. 327) explain unethical behaviour in organizations as resulting from the interaction between disputable leadership and ethical climate. Tang and Liu (2012, p. 296) go so far as to argue that authentic leaders who possess high levels of personal integrity can serve as role models for employees, create an ethical culture in the organization, encourage people to behave ethically and curb unethical behaviour. Many researchers focus on the development of a specific virtue essential in leadership; for example, Molyneux (2003, p. 347) emphasizes ‘meekness’, which is not about ‘powers foregone’ but ‘powers controlled and exercised with discernment’ – vital for highest-level leadership and Hernandez and Mateo (2012) refer to ‘conscientiousness’ as an important leadership attribute. Sosik et al. (2009 p.396) however point out that contemporary organizational settings seem to present an untenable context for the display of altruistic behaviours by managers. The official story most often cited in the media saw Saul Sayers as a victim, but story two suggests that the firm suffered from a lack of leadership and moral guidance. Saul Sayers was a reluctant leader as well as a reluctant stockbroker, and his under-identification with work arising from being forced into a career with which he was uncomfortable provides at least a partial explanation for fraud, as his reluctance, omission, and disinterest created an opportunity for Berlin to engage in unlawful and dishonest behaviour.

The benefit of a ‘competing narratives’ approach to research is that it provides different and complementary explanations of the meaning of events. Issues of

reluctant leadership and under-identification with work provide a partial account of fraud and failure at B.P. Sayers. However, engagement with story three enhances our understanding of events. Here, Berlin is presented as an obsessive and frenzied worker who has little interest in his colleagues or family and spends the majority of his time in the office. Although both Sayers and Berlin are in a sense forced into the family business, Sayers under-identifies with his role as a stockbroker and leader, whereas Berlin over-identifies with his role as the risk-taker. Both work identities are equally problematic. A common explanation for fraud, from a 'bad individual' perspective is an addiction to gambling, but perhaps more interestingly, in Berlin's case, the obsession is not with gambling or the accumulation of wealth but rather with working. It is important to note that in contrast to the 'bad individual theory', attention here is given not just to Berlin's 'addiction' as evidence of a personality disorder; rather, his over-identification with work is placed in the context of his relationship with family members, colleagues and clients as well as societal pressures to achieve career success.

Berlin failed at academic work in a family of academic high achievers. His next 'career move' was to enroll as a Benedictine monk, seemingly to please his religious father. Monastic life would have emphasized the values of devotion, worship and dedication, which Berlin seemed to take with him to the corporate world. Although Benedictine Monks emphasize balance between prayer and work, considerable importance is placed on work as the great equalizer, clearly a value with which Berlin identified. On leaving the monastery, Berlin was handed 40 per

cent of the shares in the family business and given one more chance to prove himself worthy of his position in the family and to establish career success. He became a dedicated broker, taking on the role of risk-taker. He achieved some level of success, and fuelled by this worked harder and for longer, taking more risks until his actions escalated out of control.

The literature on workaholism addresses some of the issues about work and identity raised in the third story, in which the frenetic work behaviour of Berlin is described. The term ‘workaholism’, it is claimed, originated from Oates (1971, p. 11), who sought to analyze individuals whose need to work had become so exaggerated that it posed a significant threat to their health, personal happiness, interpersonal relations and social functioning. Ng et al. (2007, p. 114) later define workaholics as those whose emotions, thoughts and behaviours are strongly dominated by their work, whilst McMillan et al. (2003) suggest that workaholics allocate an exceptional amount of time to work, and work beyond what is reasonably expected to meet organizational or economic requirements. Scott and Moore (1997, p. 293) identify three types of workaholism patterns: *compulsive-dependent* (where high levels of anxiety, stress, physical and psychological problems and poor performance are present), *perfectionist* (where, in addition to stress and ill health, hostile inter-personal relationships and high rates of absenteeism and turnover are experienced) and *achievement-orientated* (where performance is excellent and rewards are high). More recently, Baruch (2011) proposed that workaholism can be constructive, generating welcoming outcomes

for individuals, organizations and societies. Initially Berlin may have appeared to serve the company well for a time as the risk-taking broker and perhaps fitted with Scott and Moore's 'achievement-oriented workaholic' and Baruch's 'positive' workaholic. Over time, however, his obsessive approach to working only had negative consequences. This view is supported by Ng et al. (2004, P126), who argue that it is important to differentiate the short-term and long-term consequences of workaholism and suggest that although workaholics may exhibit superior job performance in the short term, over the long term they are likely to experience poorer mental and physical health and poor social relationships, which will reduce work effectiveness. According to Ng et al. (2004, p. 127), workaholics become cognitively exhausted over time. Indeed, Al Gini (1998, p. 48) goes so far as to describe workaholism as a progressively fatal disease, referring particularly to the Japanese Karoshi or 'sudden death from work' (Berlin, indeed, made a suicide attempt). Chelminski's (2006) biography of L'Oiseau, the three-starred Michelin chef, illustrates how his desperation to maintain his three stars resulted in him spending very little time with his family, and ultimately contributed to his suicide. In the ensuing court case, Berlin was described as suffering from exhaustion and poor mental health. Ultimately, his desire to succeed at all costs appears to have contributed to his irresponsible behaviour and to the downfall of B.P. Sayers. Berlin appeared to become increasingly obsessive about working, devoting his time and attention to trading whilst losing interest in his colleagues and regarding his clients in a purely instrumental manner. This over-identification with work is perhaps not so unusual for, as Boje and Tyler (2009) stress, work is socially

constructed as the center of life in late modern capitalism. They describe the irrational assumptions held by the workaholic such as ‘you are worthless without your work’ and ‘you will die without your work’ (Boje and Tyler, 2009, p183). Indeed, the philosopher Arendt (1959, p. 10) suggested that ‘work [can] bestow a measure of permanence and durability upon the futility of mortal life and the fleeting character of human time’.

As illustrated above, a great deal of attention has been given to the physical and mental damage caused by workaholism. What is interesting in this case, though, and indeed interesting in the context of the financial sector generally, where workaholism is potentially high because working excessively long hours and risk-taking are rewarded and instances of fraud and corruption are high – as evidenced by a spate of recent financial scandals – is its impact on the organization and, in particular, the relationship between workaholism and deviancy, or moral breakdown. Coleman (1987, p. 415) argues that the motivation for fraud derives from the desire for financial gain and success and the attitude that the workplace is a ‘battlefield on which the most capable and the hardest working individuals emerge victorious’. Galperin and Burke (2006, p. 332) explicitly relate deviance to workaholism, arguing that destructive deviance occurs where organizational members experience a strong inner drive to work, have poor social relationships in the workplace and in acts of frustration and desperation engage in destructive, deviant acts (Galperin and Burke, 2006, p. 442). Their work resonates strongly with the description of Berlin and his working life offered in story three. For

Berlin, work became the 'sole reservoir of identity' (Fassel, 1990, p. 10), and in order to maintain this identity, he lost sight of his colleagues, customers and family and his ability to make sense of the situation building around him.

Dysfunctional work identifications, from reluctance to workaholism, result in impoverished social relationships and a failure to identify with or be responsible for colleagues and clients. It is precisely this breakdown in social relations and loss of responsibility to the other that is significant in our understanding of moral breakdown.

Discussion on Responsibility to the Other

Stories two and three in the B.P. Sayers case help us to increase our understanding of the impact one's relationship to work and to colleagues can have on the organization. In B.P. Sayers, a failure in work identification resulted in reluctance to work in Saul Sayers and an obsession with work by Berlin, both of which had negative consequences for the organization. This paper argues that work-identification is insightful in understanding the motivation, justification and opportunity for fraud in the firm. Sayers, through his failure to take control in the first instance of fraudulent activity by Berlin, and his reluctance to monitor Berlin or the overall health of the organization, provided an opportunity for fraud. His inability to identify with stock broking or leadership of the company resulted in

him failing to take responsibility for the family business, his staff and clients.

Berlin, on the other hand, through his workaholic project of self-advancement, lost sight of family, colleagues and clients. He made no distinction between the wealthy client, the pensioner or the charity he defrauded, and it is precisely this loss of responsibility to the other arising out of a pre-occupation with personal success or disinterest in colleagues that is critical in understanding how dysfunctional work identification can lead to moral breakdown.

The ethics of responsibility suggest that ethics cannot exist in the absence of responsibility to the other (he or she who is closest at a given time e.g. for Berlin, his family, cousin, colleagues, and clients) and, as illustrated above, over and under-identification with work leads to a breakdown in social relationships and a failure of responsibility. According to Schweiker (2004, p. 24), the discourse of responsibility, more than other forms of ethics, holds the resources necessary for the creative and demanding moral task our humanity places before us. By responsibility here, I am referring not to the responsibility for one's actions as some responsibility ethicists concern themselves with (see e.g. Niebuhr, 1999), but rather a responsibility to the other. Morality is not about striving for fulfillment or living under laws and duties, but rather is present in relations of responsiveness and answerability (Schweiker, 2004 p. 261). To deepen our understanding of the relationship between ethics and responsibility, it is helpful at this point to consider the work of moral philosopher Levinas (1965, 1969, 1982, 1988), who postulates that when a preoccupation with the self is pre-eminent, morality is an

impossibility. Levinas provides us with a lens with which to view and comprehend ethical failure at B.P. Sayers. In challenging philosophies of liberal individualism, Levinas develops his influential ethics of responsibility, which are intimately connected with the demands of the other on the self. Responsibility originates not with the self and its aspirations, but instead arises from the other who confronts one. For Levinas (1982/1985 p. 97) it is the face of the other that places the self in a position of infinite and unquestionable responsibility: 'the face orders and ordains me'. The moral project is one of responsibility, and the heart of ethics rests in the face-to-face interaction with the other, which may call upon us through words or actions, but it is sufficient for the other merely to make contact in order for us to be compelled to respond '... his responsibility is incumbent in me... it is responsibility that goes beyond what I do... I am responsible for his very responsibility' (Levinas, 1982, 1985, p. 96). The very existence of the other makes us morally responsible, a responsibility which is limitless and undeniable. We never completely understand the demands of the other and responsibility does not demand reciprocity; it is a non-symmetrical relation. The relationship with the other is non-instrumental and not based on an imperative outside the self; it is about a non-exhaustive care for the other. The unchosen responsibility to the other cannot be passed on (there is no substitution in the ethics of responsibility). It must be noted that we are not only responsible to the other, but also we are responsible for ourselves to the other, and we must defend ourselves to the other. The other challenges the self's right to exist: 'I am for the other in a relationship of deaconship: I am in service to the other' (Levinas, 1981 p. 161). Levinas goes

further to argue that it is only in responding to the other that the self is constituted as a moral being and, even more profoundly, the relation to the other is prior to being, self-relation and our relation to the world ‘responsibility for another is not an accident that happens to a subject, but precedes essence in it...’ (Levinas, 1981, p. 114, quoted in Chalier, 1993).

The case of B.P. Sayers brings into sharp focus the issue of a failure to be responsible or answerable to the other in the workplace, as arising out of a dysfunctional identification with work. Drawing on responsibility ethics and, in particular, the work of Levinas, we understand how ethics cannot exist in the absence of responsibility. For the reluctant leader, the motivation, well-being and control of colleagues are not attended to and, for the workaholic whose identity becomes dependent on career success and for whom colleagues and clients serve an instrumental purpose only, morality is absent and fraud becomes a possibility.

Conclusions and Limitations

This paper explores how and why fraud and deviant behaviour occurs in organizations. Through an investigation of fraud in the case of B.P. Sayers, and an engagement with three different and competing stories of fraud, which are analyzed thematically in a dialectic process with relevant ethics and wider organizational, sociological and psychological literature, the paper shifts attention

away from a solely personality-based understanding of organizational deviant behaviour to a more relational and responsibility-based understanding of fraud.

It is important to note the limitations of this research in terms of generalizations or comparability, as the case presented here is a single case of a small firm. Such generalizations of course are not the aim and what is important is gaining insight on fraud from an in-depth look at this particular experience. However, even the ability to reflect this lived experience can be problematic as has been articulated by Alvesson (2003, p. 169) in a discussion on distortion due to ‘the respondent’s expectations of what the researcher wants to hear’ and ‘social norms for how one expresses oneself.’ However, this is where the skills and virtues of the researcher improve the reliability of the accounts. The sensitive research practice of the interpretive biographic interview method in seeking to develop a rapport and a relationship of trust with interviewees as well as the reflexive practice of the researcher at various stages of the research contribute to a more rigorous and reliable account of lived experience. For example, this research places responsibility at the center of moral life and as a researcher, reflecting on my own responsibility has been important. The approach of developing narrative constructions has been chosen precisely out of a responsibility to the research participants, whose lives were thrown into upheaval by these events and for whom identification in a research paper could result in further upset. Aside from providing a rich picture and different interpretations of fraud, this approach of creating interpretive narratives from different voices had the important advantage

of a high level of confidentiality which was deemed important due to the sensitive nature of the material and the fact that the interviewees did not want to be identified. In turn, this method allowed the interviewees to be assured of confidentiality and contributed to their willingness to confide.

The paper therefore contributes to the literature on fraud and moral scandals by offering a detailed local account of the experience of fraud. It is a nuanced explanation for fraud which concentrates on interactions in the workplace and, in particular, relationships with work, and illustrates how a dysfunctional identification with work can result in a failure of responsibility to family, colleagues and clients and, in turn, a failure of morality.

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