

Account Strategies for the Violation of Social Norms: Integration and Extension of Sociological and Social Psychological Typologies

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INTRODUCTION

Social norms supply people with standards of behaviour. They influence the decisions we make about how to dress for dinner parties, about how we solve conflicts or even about whether or not we should give up our seat on the bus for an elderly lady. If we decide to commit a norm*contradicting* behaviour, we feel the force of social sanctions, exercised either directly against us by social agents who disapprove of our behaviour, or indirectly through threats to our socially dependent sense of self-esteem. The latter form of sanction should be regarded as perhaps the more important if one is personally committed to the norm in question. For example, if you decide to stay in your seat while the elderly lady is at the mercy of the shaking bus, your own—shared—social norm about the need to help others would be violated and you would feel discomfort. A more *direct* kind of social intervention could be observed if you entered an expensive restaurant in swimming trunks or if you hit a police officer who blames you for a traffic offence.

Since everybody is breaking specific norms all the time in daily life, humans have developed techniques to cope with the negative effects of norm violation. Communication sciences, sociology and psychology have described such coping mechanisms using interrelated concepts, mostly revolving around the *account* term. Accounts in this sense have been defined as “statements made to explain untoward behaviour and bridge the gap between actions and expectations” (Scott & Lyman, 1968; p. 46). In addition, specified concepts like the *storytelling approach* (e.g. Harvey, Weber & Orbach, 1990), or Peter Schönbach’s (1990) work on interpersonal *account episodes* have developed using the account term. Other theoretical traditions (e.g. Sykes & Matza, 1957; Goffman, 1971; Schwartz, 1977; Weiner, Amirkhan, Folkes & Verette, 1987) have not used the term but deal with exactly the same topic: the buffering of negative psychological and social effects caused by social norm violation.

This article offers both an integrated approach to, and an extension of, the different sociological and psychological methods of categorizing account strategies. Hence a selective overview of account- and account-like concepts and typologies will at first be given, followed by the presentation of an integrative meta-taxonomy, the *ways model*.

THEORIES OF ACCOUNT GIVING

As stated in the introduction, social control of norm-relevant behaviour works in a more or less direct way. The social agent can be the actor herself who shares a specific social norm and has integrated it into her self-concept. Alternatively (or additionally) the advocate of the social norm can be located outside the person as an opponent who is present in the critical situation. Accounts should be given in both kinds of “social” situation.

Interindividual Accounts

The classic account concept was presented by Marvin Scott and Stanford Lyman in 1968, and explicitly dealt with interpersonal talk. This work has been taken up by a number of social scientists and has generated a wide variety of research and extended theorization (see for an overview Durkin, 2000; Lyman, 2000). Schönbach (1990) for example proposed a dynamic model of interpersonal account-giving. According to this author an *account episode* consists of a norm violation committed by the actor (*failure event*), followed by an opponent’s *reproach*, an *account* put forward by the accused actor and a last phase, the *evaluation* of the account’s validity by the opponent. If this evaluation leaves the opponent unsatisfied, a further account will most likely be demanded. This model of account negotiation has inspired a considerable amount of research aiming to identify the proposed internal structure of these phases, and to investigate the conflict escalation mechanisms involved in normative disputes (for an overview Cody & McLaughlin, 1990; Schönbach, 1998). Following Schönbach, conflict escalation is deemed likely when the accused actor uses accounts that damage the opponent’s sense of control and self-esteem. Hence, the central task of an actor accused by an external opponent of norm violation is to undermine the opponent’s reproach without at the same time undermining the opponent. Such mutual *face-saving* (e.g. Ting-Toomey, 1994) aims to mitigate interpersonal conflict.

Intraindividual Accounts

Accounts do not only work through interpersonal interaction but also occur through intrapersonal “dialogue”. Lyman (2000) puts forward this notion by

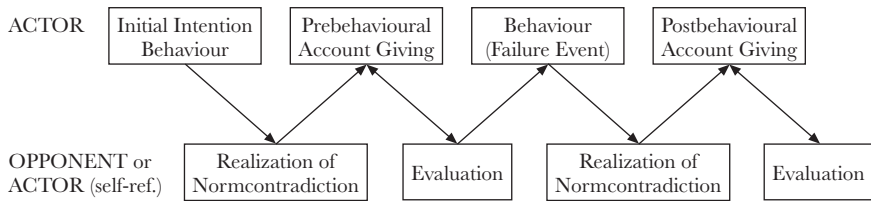


Figure 1. Schönbach's (1990) conceptualisation of the account episode, extended for intrapersonal and prebehavioural account giving.

stating that accounts “might be uttered aloud, set down as written statements, or remain unvocalized within the account giver’s inner arcana of unspoken thoughts” (p. 8). Accordingly, account giving can be viewed as a *cognitive* script that derives from an equivalent *social* script (Schank & Ableson, 1977), one that obliges an account be given when an actor is accused of norm violation. It applies when an actor intends to execute, or has already executed, a specific behaviour that contradicts an internalized social norm salient to the particular situation. Although the actor rarely doubts the sense of validity promulgated by an internal account, specific internal or external cues or the presence of counter arguments can lead to an internal negotiation of the account’s appropriateness. This notion leads to an integrated situational model of account giving, based on Schönbach’s account episode model, but extended by prebehavioural account negotiation as well as by the possibility of an *internal* opponent (Fritsche, 2002a; Figure 1).

Account giving serves numerous functions such as guilt-defense (Bybee, Zigler, Berliner & Mersca, 1996), the preservation and restoration of positive self-image (Snyder, Higgins & Stucky, 1983), self-esteem (Weiner, 1985) and personal control (Schönbach, 1990). Used in social interactions, account giving serves as a means of self-presentation (McLaughlin, Cody, Dickson & Manusov, 1992; Buttny, 1993), of avoiding punishment (Itoi, Ohbuchi & Fukuno, 1996) and of conflict-settlement (Cody & McLaughlin, 1990; Schönbach, 1998). Furthermore accounting enables individuals to break social norms that they are committed to, especially when the accounts are given in the run-up to a critical behaviour in response to norminconsistent *intentions* (Sykes & Matza, 1957; Fritsche, 2002b).

From the perspective of social control, the latter function of account giving is particularly interesting in the way it reflects on the roles intra- and interindividual accounts play in the implementation of *specific* social norms in everyday behaviour. In 1957, the sociologists Gresham Sykes and David Matza published an article that initialized a considerable body of research under the rubric of *neutralization theory*. This theory, developed primarily within the context of delinquency research, has also been generalized outwards to help with the explanation of any normcontradicting behaviour (e.g. Opp, 1974). Neutralization theory assumes that people break rules *not* because they do not share the underlying norms, but rather

because they are able to situationally neutralize these norms by accounting for their normcontradictive intentions.

For instance, one can transfer this idea to an examination of a social norm like 'pro-environmental behaviour' (Schahn, Dinger & Böhner, 1995), since in many countries pro-environmental attitudes are widely spread and are socially desirable standards of conduct (e.g. European Commission, 1999; Schahn, Damian, Schurig & Fuchsle, 2000). Now, imagine the senior lady from our bus, introduced in the first section, who—in spite of increasing infirmity—does not want to give up her flight to her beloved holiday destination on the Canary Islands. Asked by a social scientist if she is in favour of protecting the environment she states that she is, and also that she agrees with the need to restrict the levels of air traffic. But the next day she enters a travel agency and books a flight to the Canary Islands. According to Sykes & Matza (1957), the process that must have taken place in between her response to the social scientist and her purchase of the plane ticket can be described as the neutralization of social "disapproval¹ flowing from internalized norms and conforming others in the social environment" (p. 666). This theory states that people neutralize social norms by learning specific *techniques of neutralization*: for example "It is by learning these techniques that the juvenile becomes delinquent, rather than by learning moral imperatives, values or attitudes standing in direct contradiction to those of the dominant society." (p. 667).

The idea that account giving moderates the norm-behaviour relationship is also explicated in Shalom Schwartz's norm activation model (Schwartz, 1977; Schwartz & Howard, 1981). According to this model it is possible for actors to omit helping behaviour, despite pro-helping intentions (*subjective norm*), by using account-like "defenses" to revise cognitions that would otherwise lead to moral obligations.

However, the trick of prebehavioural accounting is to break norms without fundamentally undermining them. Through this discursive technique it is not only possible for people to reconcile actual intentions and behaviours with inter-situational norms but also to maintain and conserve those social norms. Hence, societies with high levels of account giving activities should contain highly stable systems of normative beliefs and moral commandments.

ACCOUNT TAXONOMIES

Despite different conceptualizations of account giving's place in the action sequence (both pre- as well as postbehavioural accounts) and its locus of expression (expressed either internally or in social interaction), there should generally be a comparable internal structure. Nevertheless, different theoretical traditions of account research have developed independent typologies.

The most common and basic distinction in the literature on account giving is made between *justifications* and *excuses* (Austin, 1961; Scott & Lyman, 1968).

Using an *excuse* means that an actor denies her volitional connection to the criticized behaviour without doubting the behaviour's normcontradictive character². In contrast to this, using a justification means that an actor questions the falseness of the behaviour but does not dispute her own involvement³. Schönbach (1980) extended this fundamental distinction between justifications and excuses by adding the categories *concession* and *refusal*. In the case of *concession* the actor confesses or admits to the failure in question, whereas *refusal* "includes such lines of defence as denial that the act in question was in fact committed, and refusal to grant the other party the right of reproach" (Cody & McLaughlin, 1990, p. 230). Schönbach (1990) ranks the account categories in order of escalating defensiveness from *concessions*, to *excuses*, to *justifications* and up to *refusals*, which should be the most defensive or aggravating strategy in interpersonal conflict (see also Holtgraves, 1989).

The past decades have also seen social science researchers developing a number of smaller scale typologies (e.g. Sykes & Matza, 1957; Scott & Lyman, 1968; Prus, 1975; Harré, 1977; Borkin & Reinhart, 1978; Tedeschi & Reiss, 1981; Schlenker & Darby, 1981; Cody & McLaughlin, 1988; Schahn, 1993). In accordance with Tedeschi & Reiss (1981), it is argued here that the number of possible account giving micro-strategies should theoretically be unlimited because account giving is a flexible cognitive and linguistic device that can be adapted to a broad range of different situations. This is why applying existing research on accounts to new fields of inquiry will often bring new micro-strategies to light.

The oldest typology of modal range stems from Sykes & Matza (1957) work, and even nowadays this constitutes the core of neutralization theory. The authors mention "five major types" (p. 667) of neutralization, namely *denial of responsibility*, *denial of injury*, *denial of the victim*, *condemnation of the condemners* and *appeal to higher loyalties*. It has to be kept in mind that this list was developed with reference to the acts of juvenile criminals. In the course of his further development of neutralization research, Minor (1981) supplemented this compilation with *defense of necessity* and the *metaphor of the ledger* (which refers to the assertion that the rule-breaker "has a sufficient supply of good to his credit [and] can [therefore] indulge in some evil without feeling guilty", p. 298). Neutralization theory has been applied to a variety of normcontradicting behaviours but research still relies on this set of five or seven techniques. Only Schahn et al. (1995), who investigated how "environmentally harmful behaviours" are neutralized in everyday life, adapted and extended this collection of techniques to fit their topic. They excluded the techniques *denial of the victim* and *appeal to higher loyalties* and added the following types of accounting (see also Schahn 1993): *reference to lack of knowledge*, *reference to laziness*, *reference to helplessness of the individual* and *refusal to take responsibility for the future* ("Nach mir die Sintflut"). An empirical analysis of the typology's sufficiency with respect to environmentally harmful behaviour (Fritsche & Mayrhofer, 2002) revealed a need for definitory refinement and explication in order to differentiate between the account giving strategies. It also suggested a

need for three further account categories: *Promised reform*, *acceptance of guilt* (see also Linneweber & Haberstroh, 1996) and *reference to the sins of others*⁴.

Such collections of account giving strategies leave behind them a sense of empirical arbitrariness. This is due not only to their contextual specificity (as mentioned above, lists of account strategies differ considerably between different contexts of norm-violating behaviour) but also to the lack of meta theoretical assumptions connecting the categories to and amongst each other. If the aim of an investigation is to describe the range of possible accounts given in a specific situation in as finely-grained a manner as possible, nothing is wrong with micro coding. But as soon as we try to identify the dynamics of account giving inherent to all contexts, the limitations of micro coding quickly become apparent; we need a meta taxonomy that maps the universe of accounts in an exhaustive, differentiating and theoretically meaningful way.

The distinction between *concessions*, *excuses*, *justifications* and *refusals* (Scott & Lyman, 1968; Schönbach, 1980), mentioned above, offers such a meta-taxonomy, able to integrate any micro code posulated in a specific behavioural domain. Unfortunately, this taxonomy contains a number of shortcomings, thereby reducing its analytical and empirical appropriateness for different areas of research.

1. Norm-behaviour Research

Analysing the structure of accounts given in the context of norm-violating social behaviours, can say a lot about the degree to which general social norms are transformed into daily conduct. For example, an abstract understanding of the need for “pro-environmental behaviour” may be very well be transformed into specific actionable behaviour within the domains of littering or household energy use, but lack the same degree of realization when people buy cars or plan their overseas holidays. As Austin (1961) puts it in his essay on excuses: “the abnormal will throw light on the normal” (p. 128). That is: As the daily stream of behaviour is interrupted by a reproach of normcontradictive behaviour, account giving by the accused can focus a light on the nature and strength of the norm-behaviour-connection. Here, the use of *justifications* can indicate that there is a weak bond between norm and behaviour. Unfortunately, the common definition of “*justification*” is not narrow enough to detect *which* specific norm is denied to be violated by the behaviour in question. An analysis of the account sequence, therefore, has to define both the specific behaviour that is being criticised as well as the specific norm that is being violated. In line with such an analysis, the term *justification* should consequently refer to a denial arguing that the behaviour in question does not violate a situationally salient *specific* norm (e.g. environmental conservation). It should not refer to a denial of an act’s general “wrongfulness” (Lyman, 2000; p. 9)⁵. This restriction implies a need to exclude micro strategies that present

different norms like the *appeal to higher loyalties* (refers to alternative social obligations), Minor's (1981) *defense of necessity* and Schahn's (1993) *reference to laziness*.

2. Interpersonal Conflict Management

If Schönbach's account typology is applied to the escalation of interpersonal conflict, *concessions* and *excuses* prove to be more effective at mitigating interpersonal conflict than either *justifications* or *refusals*. From the perspective of conflict management actors should therefore endeavour to use one of these approaches. This is the best possible strategy, at least to the extent that an actor is psychologically able to admit own guilt. Unfortunately, there are several factors that can restrict an actor's ability to present himself as an agent who has failed to fulfil situationally specific social norms of conduct. These include a) the conviction that one's behaviour actually meets the normative standard represented by the opponent and b) the constant desire to bolster one's self esteem and sense of control (Schönbach, 1990, 1992), a desire that could be violated through a confrontation with an opponent's reproach of the actor's normcontradictive behaviour. Although the strength of the latter two motives depends on the severity of the reproach (Schönbach & Kleibaumhüter, 1990) and other situational as well as dispositional variables, they should—to a greater or lesser extent—always be present and direct such social interaction in the direction of either external or internal face saving. For account episodes this means that in most cases there will be a tendency for the actor to use defensive accounts like *justifications* and *refusals* in order to maintain or to increase her own self esteem and her belief in her internal control. However, successful conflict management aims to find a trade-off between the actor's own psychological needs and the needs of the opponent, whose desires for self esteem and subjective control are best served through mitigating account strategies⁶.

In order to balance the face-saving concerns of at least two agents, the accused should therefore choose a strategy that aims to thread between the highest and lowest escalation points. The conventional typology does not offer such a middle ground. Here, actors are supposed to decide between admitting their own weaknesses in action control (*excuse*) or invalidating the opponent's moral perceptions (*justification*). Those individuals, who are highly oriented towards self esteem and control, may not want to choose either of these strategies. This because on the one hand admission of the actor's failure could undermine her sense of self worth and control and on the other, damaging the opponent bears the risk of losing social support, support urgently needed by people seeking self confirmation. Hence, evasive strategies like those suggested by Minor (1981), such as invoking *metaphor of the ledger* or *appealing to the sins of others*⁷ are highly plausible options; unfortunately they do not fit into the existing coding scheme provided that—as argued in the paragraph above—the *justification* category is reserved to

refer to a rejection that a specific norm has been violated, one which the reproach has made salient.

3. Intrapersonal Dynamics

The notion of evasive strategies (see preceding paragraph) also seems reasonable given the background of intrapersonal account giving. This is because an actor's desire to maintain her sense of face by legitimizing her actions does not preclude an actor from choosing *concessions* or *excuses*. Secondly, *justifying* (in its narrowly defined sense) means to revise the prior evaluation of an actor's own behaviour such as committing a normviolation. As we know from cognitive dissonance research (Festinger, 1957; Aronson, 1968), humans strive for consistency in their cognitions and behaviours and therefore it can be expected that, without a specific need to, actors will resist changing their evaluations and will do this by using *justifications*. Hence, not only in inter- but also in intraindividual account giving actors should look for strategies that move in the space between *excuses* and *justifications*, tactics not listed in the fourfold typology.

In the following, a new meta-taxonomy of account giving—the *ways model*—is presented, based on both micro and meta-typologies, but without the shortcomings of Schönbach's (1980) category system or being predicated upon the stark dichotomy of *excuses* and *justifications*.

THE WAYS MODEL OF ACCOUNT GIVING: A META-TAXONOMY

To introduce the metaphorical background of the *ways model* of account giving, think back to the Holy Roman Emperor Henry IV. (1050–1106), who broke the rule of the Catholic Church by claiming the right to install bishops. Unfortunately for the Emperor, as an act of revenge the pope excommunicated him, causing Henry some political troubles. So, in order to meet with the pope and, by that, obtain the removal of the papal ban Henry travelled to the Italian castle of Canossa in 1077. For Henry IV, this well-known journey was quite humiliating, since his excommunication was not rescinded until he had waited for three whole days in front of the papal castle-door, roasting under the Italian sun. In Germany, the proverbial “walk to Canossa” describes the entire acceptance of guilt—the walk on the way of confession. The taxonomy of account giving, presented in the following section, maps the semantic ways people “cover” when accepting guilt and shows different account strategies *preventing* actor's from admitting full culpability for particular behaviours.

By way of a stepwise introduction into the ways concept, figure 2 shows not the complete ways taxonomy, but rather depicts the conventional taxonomy of

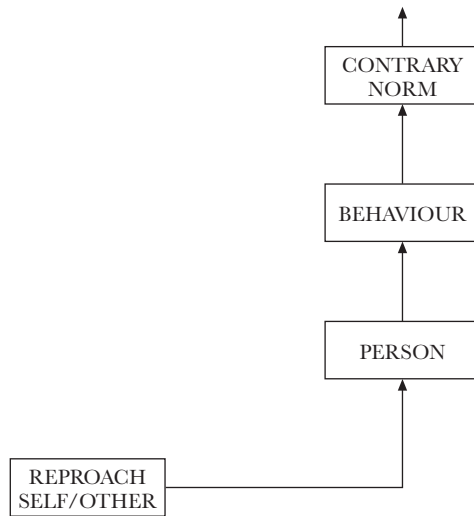


Figure 2. The way of confession (see text for reading instructions).

account giving (Scott & Lyman, 1968; Schönbach, 1980). Please start reading from the bottom left hand corner. The four arrows leading from “reproach self/other” to beyond the box “contrary norm” mirror a situational reproach made by an internal or external agent: A *reproach* is addressed to a *person* who is accused of having executed a specific *behaviour* that violates a *contrary norm*. For the accused actor, complete acceptance of guilt means acceptance of the opponent’s definition of the situation. At first, this involves admitting that the opponent’s reproach of the actor is legitimate (represented by the first arrow). Secondly, the person takes responsibility for the execution of the behaviour in question (second arrow), and thirdly, she admits that the behaviour contradicts the norm (third arrow). The fourth arrow indicates the final stage. Actors who reach this arrow implicitly or explicitly *accept their guilt* by using accounts like “I’m sorry, I did a really bad thing, it was my fault” or regretting what has happened. Accordingly, the fourth arrow stands for what Schönbach (1980) calls a *concession*.

Utterances or cognitions that do not imply *concessions* indicate that an actor does not entirely accept her guilt. In order to indicate this graphically, in figure 3, traffic signs come into play. It can be seen that by using specific account strategies the actor can erect three barricades to close several of the “roads” along the way of confession.

The first barricade can be placed before the accused person enters the vertical road. Here the individual refuses to deal with the reproach, for example by *condemning the condemners* or *refusing to take responsibility for the future* (in general: rejecting the contrary norm). This first potential roadblock would be equivalent to Schönbach’s *refusal*-category.

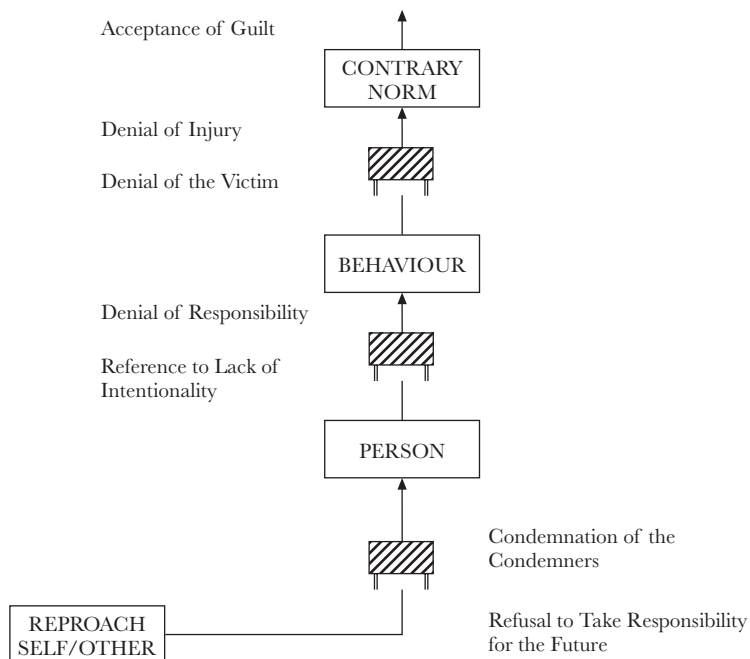


Figure 3. Barricades, blocking the way of confession on different ways (see text for reading instructions).

The next hindrance on the way of confession can be erected between person and behaviour. Examples include strategic *denial of responsibility* or *reference to lack of intentionality*, tactics that both deny and reduce the connection between actor and behaviour and hence represent a classic *excuse* (Austin, 1961). However, *justification* is indicated by the next and last possible barricade between behaviour and contrary norm. The manifestations of this account category include *denial of injury* or *denial of the victim*.

Please note that all of the micro strategies displayed in this model are only *examples* for the different “ways” of account giving. They are taken from neutralization theory and are not thought to be exclusive representatives of the meta-categories. The coding manual, contained in the appendix, takes into consideration the variability of account giving’s content by reserving residual categories for each way.

The incomplete *ways model* in figure 3 shows the conventional fourfold account classification, where the definition of the term “justification” has been restricted in order to make it more useful for the analysis of normviolating behaviour (see above). Comparing the micro strategies present in figure 3 reveals that a great amount of potential strategies are missing. These include a) strategies referring to

other norms than those represented by the reproach (e.g. appealing to the relaxing effect of holidays on Tenerife when confronted with the reproach that such holidays are environmentally damaging), b) references to norm-conforming behaviour in the past and/or the future (e.g. asserting that most other holidays have been spent in short distance destinations) and c) complaints about the normviolating behaviour of others (e.g. pointing to the millions of other tourists who visit Tenerife year by year). By using these strategies, the actor accepts the reproach without making considerable *concessions* and without denying the normviolation or her own involvement in the behaviour.

To address these theoretically postulated (Sykes & Matza, 1957; Minor, 1981; Schahn, 1993) and empirically grounded issues (Fritsche & Mayrhofer, 2002), the full *ways model*, besides barricades (figure 4), also contains an additional type of element, namely “by-passes”. These represent *referentializations*. Here, an actor accepts the reproach as well as his or her own agency, but instead of dealing with the norm in question and its relation to the executed behaviour, the behaviour is related to other norms (*way of other norm*, incl. *defense of necessity*, *appeal to higher loyalties*, *reference to laziness*), to other of the actor’s behaviours (*way of other behaviour*, incl. *reference to helplessness of the individual*, *reference to the sins of others*) or to the behaviour of other people (*way of other person*, incl. *metaphor of the ledger*, *promised reform*)⁸.

REFERENTIALIZATIONS

The ways model therefore includes *referentializations* as a fifth meta-strategy of account giving, separated into three sub-categories (*other norm*, *other behaviour*, *other person*). The concept can be differentiated from *justifications* and *excuses* because here the accused neither denies that a specified norm has been violated nor her own connection to the behaviour. Instead, actors *referentialize* their behaviour by adding additional information that has not been included in the opponent’s reproach, but which nevertheless enables the actor’s guilt to be ameliorated. In this way, *referentializations* offer a way out of the dilemma of how to invalidate an opponent’s reproach without, at the same time, invalidating the opponent’s definition of the situation. For illustration, a comparison of figure 2 and figure 4 shows that by using *referentializations* (figure 4) it is possible for an actor to mitigate her own guilt whilst maintaining an opponent’s definition of the situation (figure 2). According to the critique of the fourfold taxonomy (see above) the introduction of *referentializations* offers a category of “medium defensiveness”, located between *justifications* and *excuses*, a position missing from the conventional classification. Furthermore, the separation of *justifications* from the *way of the other norm* satisfies the need to analyse the specific norms, as well as to investigate how strongly specific norms and behaviours are connected within social and individual representations.

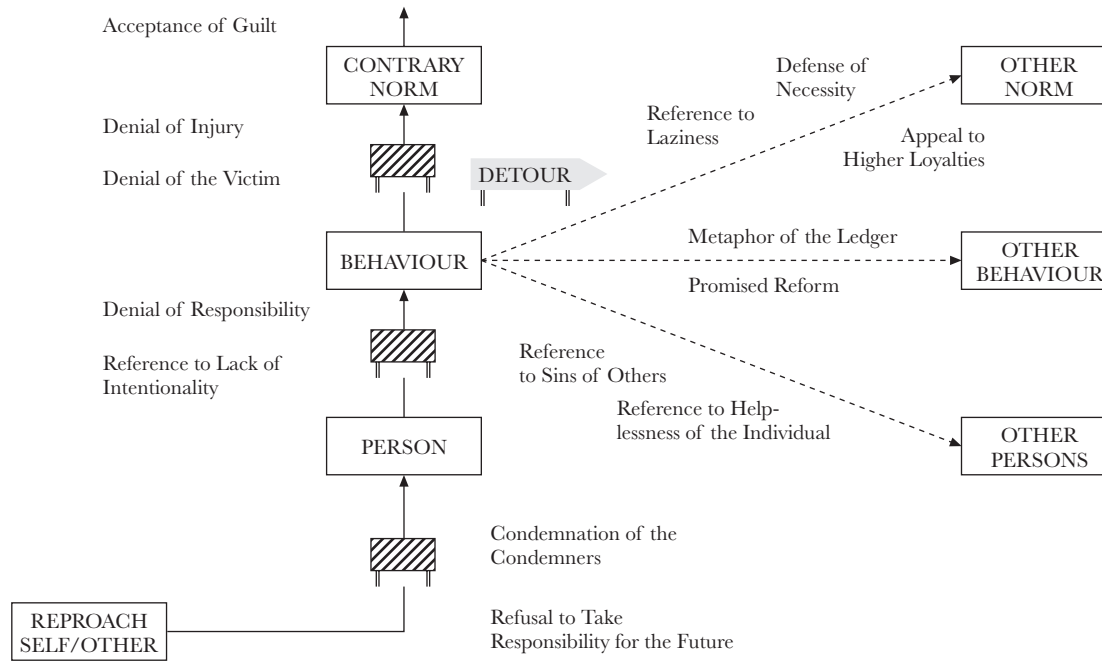


Figure 4. The ways model of account-giving. To be read as the way an actor covers by confessing her guilt. Start with the first arrow in the bottom left hand corner. Arrow reproach → person: acceptance or rejection of the reproach's legitimacy (*refusal*); arrow person → behaviour: acceptance or rejection of own agency (*excuse*); arrow behaviour → contrary norm: admitting (or not) that the behaviour contradicts the salient norm (*justification*); arrows behaviour → other norm, behaviour → other behaviour, behaviour → other person: putting the behaviour in the light of competing norms, own behaviour at other times or the behaviour of other persons (*referentialization*).

The middle-position of *referentializations* in this model indicates that these strategies are most likely to be used under conditions that do not allow the use of (a) justifications and refusals and (b) excuses and concessions.

a) Conditions for Using Referentializations Rather than Justifications or Refusals

Generally, the use of *referentializations* rather than *justifications* or *refusals* would be likely if both an individual is accused of having violated norms of high strength or pervasiveness, and the respective norm and the questioned behaviour are individually or socially represented as antagonistic. However, the high strength of the norm alone would not be a sufficient constraint on keeping an actor from using *justifications* or *refusals*. For illustration, imagine that the old lady from the shaking bus mentioned above falls to the ground and breaks a leg, and another passenger accuses you of being responsible for that mishap (strong norm: keep other's bodies unharmed) because you did not offer her your seat. In this example the apparent violation of a strong norm would not lead to a decisive decrease in the use of either *justifications* or *refusals* because the criticized behaviour would only be loosely connected to the contrary norm. This would not be the case if you had rammed the lady with your suitcase while moving towards the exit door. Here, *justifications* and *refusals* would be avoided because of the direct causal link between your behaviour and the non-normative event. Interestingly, in social reality one can find specific behaviours that have entered the realm of collective representations as prototypic violations of specific norms (compare Rosch, 1978), and therefore rarely trigger *justifications* and *refusals*.

In interpersonal account episodes, justifications and refusals often threaten the opponent's sense of control and self-esteem by attacking her normative statements. Hence, these strategies should be avoided when the external opponent's concerns for self-esteem and face are important for the actor. From interpersonal conflict research it can be inferred that this would be the case when the actor perceives herself as being dependent upon the opponent (Rubin, Pruitt & Kim, 1994), for example expecting future (cooperative) interaction (e.g. Ben-Yoav & Pruitt, 1984) or when the opponent is seen as being able to punish the actor. On the other hand interest in another's face can also develop out of altruistic motives, elicited through interpersonal perspective-taking and empathy (Batson & Shaw, 1991) or at least through a "genuine concern about Other's outcomes" (Rubin et al., 1994; p. 35), concerns rooted in interpersonal bonds, common group identity or positive mood.

Concerning *intrapersonal* account giving one can expect a decreased use of *justifications* and *refusals*, simply because an individual is more likely to be convinced that his behaviour violates a specific norm. In line with the assumptions of cognitive dissonance theory (Festinger, 1957), high psychic investment in an

internal reproach should lead to efforts to reduce dissonance by using *excuses* or *referentializations*. As a rule, *concessions* constitute the least attractive way of dealing with internal reproaches.

b) Conditions for Using Referentializations Rather than Excuses or Concessions

By using *excuses* an actor denies her intention to commit, and responsibility for, the behaviour in question. As a general rule one must assume that this account strategy should be avoided if the accused perceives herself as having voluntarily decided to engage in the behaviour, or if this is the perception of significant others. Furthermore, Schönbach's (1990) escalation model for interpersonal account episodes predicts that the greater an actor's need for control and self-esteem, the more pronounced will be her avoidance of *excuses* and *concessions*. These needs arise situationally, are dispositionally anchored and should affect account giving in both intrapersonal and interpersonal settings.

As stated above, *referentializations* allow the actor as well as the opponent to satisfy their needs for self-esteem and control and can therefore be viewed as a strategic compromise between mitigating and aggravating accounts. Preliminary pilot research on opponent's evaluations of *referentializations* show results that tend to confirm this assumption. But interestingly, here, the evaluation of *referentializations* scored closer to *justifications* than to *excuses* (Schefold & Brückner, 2001).

Besides their effects on interpersonal face-saving, *referentializations* can also direct an accuser's attention away from the norm violation. They do this by prioritising different social norms than those emphasised by the reproach. If an actor, for instance, contextualises his behaviour with *reference to the sins of others* who have also committed this behaviour, this information has implications for evaluating distributive justice. From the perspective of *equality*, *need* and *equity* considerations, there is no reason why an elderly lady who wants to take a flight to the Canary Islands should abstain from exploiting natural resources so long as other vacationers are also using these flights (see Montada & Kals, 2000). In contrast the *equity norm* works in favour of the actor if she highlights the exceptional nature of the criticized behaviour, thereby employing the *metaphor of the ledger*.

BRIEF DISCUSSION

The implementation of social norms into daily behaviour can be investigated by analyzing internal or interpersonal account episodes. These tend to gather an interesting momentum of their own, determining internal states of cognitive

dissonance as well as the levels to which interpersonal conflict can escalate. This is what makes accounts such a fruitful avenue for social science research.

By introducing the “ways model of account giving”, an analytical instrument is offered that seems to be theoretically as well as empirically more appropriate than former typologies, based as they are on the distinction between *excuses* and *justifications*. The ways taxonomy includes *referentializations* as an additional meta-category, a device intended to connect a criticised behaviour with additional contextual information. However, although initial pilot studies have revealed that the ways model permits reliable coding, empirical research is still needed to explore the determinants and impacts of *referentializing* behaviour. For example the assumption that explaining behaviour by referencing contextual information is any more face-saving for an opponent than the actor doubting the legitimacy of the opponent’s reproach has to be empirically investigated.

The *ways* coding manual, included in the appendix, is as yet incomplete will possibly always will be. Due to the collection of micro strategies, stemming from conservation research, there will be several micro strategies left unmentioned which might occur within different normative contexts. However, the meta-frame of the *ways model* should prove a sufficient resource for classifying and, hence, understanding upcoming or already identified account strategies in the medium range.

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NOTES

¹ Such social disapproval does not have to be communicated by an external reproacher but can also be internalized by the actor.

² As examples for excuses Scott & Lyman mention the following strategies: *appeal to biological drives*, *appeal to defeasibility* and *scapegoating*.

³ Referring to the work of Sykes & Matza (1957), Scott & Lyman list the following account categories as belonging to the meta-category of justification: *denial of injury*, *denial of the victim*, *condemnation of the condemners*, *appeal to loyalties*, *sad tale* and *self-fulfillment*.

⁴ Operational definitions of these strategies are included in the coding manual in the appendix.

⁵ This argument is equivalent to the principle of correspondence introduced in attitude-behaviour research (Ajzen & Fishbein, 1980).

⁶ This notion is analogous to the dual concern model of conflict management (for an overview Rubin, Pruitt & Kim, 1994).

⁷ Schönbach (1980) who also mentioned that this strategy had difficulties in being applied to either the excuse or the justification category. In the following section of the article a re-categorization of this account type is offered.

⁸ The appendix includes a coding manual containing operational definitions of all account strategies, as mentioned in the ways model.

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APPENDIX

Ways Model of Account-Giving: Coding Manual

Way of account-giving	Description	Micro-Code	Examples
Block: <i>Way of legitimacy</i> —instance of reproach is not legitimized— <i>refusal</i>	An actor responds to a reproach that her behaviour has been normcontradicting by questioning the legitimacy of the reproach. This is made possible by explicit refusal to deal with the reproach, by rejecting the validity of the salient social norm, by denying the behaviour or by attacking the reproaching instance.	<i>Condemnation of the Condemners</i> The opponent demanding an explanation (most typically another person) is attacked (e.g. by highlighting the opponent's misdeeds or share of the blame) and/or her right to criticise is denied. This category does not include accusations that other people have also violated the salient norm. <i>Refusal to Take Responsibility for the Future</i> Avoiding thoughts about the future consequences of the behaviour in question, lack of interest in consequences for the actor, or for others, or fatalistic thinking. Also includes denying the personal relevance of the salient norm. <i>Others</i>	Schahn et al. (1995): "That is no business of yours! In my private life no one can tell me what to do." "Are you doing it any better?!" "The Environment doesn't matter to me." "No, I don't think about that. I want to drive my car. Anything else isn't important." Linneweber & Haberstroh (1996): "Today I can afford to take a plane, that's the only thing that counts." "I'm, not even going to respond to this." "It doesn't matter what others think."

Ways Model of Account-giving: Coding Manual

Way of account-giving	Description	Micro-Micro-Code	Examples
Block: <i>Way of own Person</i> —No complete freedom of decision — <i>excuse</i>	An actor responds to a reproach that her behaviour has been normcontradicting by denying the connection between her/himself as a freely deciding individual and the critical behaviour. Thus s/he points to a restricted freedom of decision. This restriction can emerge from a lack of control, an absence of planning or missing an opportunity to plan the behaviour, as well as from external constraints and incentives that are not under the actor's control.	<i>Denial of Responsibility</i> Personal responsibility for the behaviour is denied. Instead responsibility is attributed to other (groups of) people or circumstances that are not under the influence of the actor. Alternatively the behaviour is marked as an accident or as a mistake. This category does not include references to restrictions that the actor is responsible for. These include arguing over goals that the actor freely chooses and that are in conflict with the salient norm. Accounts of this kind are categorized as Defence of Necessity. This category does not include the offloading of responsibility for norm compliance (e.g. environmental protection) onto other people, or onto the condemners. <i>Reference to a Lack of Intentionality</i> The reproached person states that s/he had no information guiding her/his behaviour that could have contradicted the behaviour. The reasons for this lack of Information are—at least in part—the responsibility of the actor. This can be the case when an actor states that she has acted in a “thoughtless” way, or was unaware that her behaviour was normcontradicting.	Schahn et al. (1995): “Don’t complain to me about this needless traffic light, but to the ones who placed it here.” (after the reproach of not switching off the motor in front of a long-term traffic light) “In this situation there was no other way out!” “I was simply absorbed in thought!” “I didn’t realise I could hurt someone by doing this!” (Fritsche, 1999) “I thought that flying wasn’t harmful to the environment at all.”

Block:
*Way of norm-
contradiction—
reducing the severity
of norm-contradiction
—justification*

An actor responds to a reproach that her behaviour has been normcontradicting by denying that there is a connection between his/her behaviour and the salient norm.

The person disputes that she has violated a salient norm.

Possible phenotypes include minimizing an emerging injury as well as verbal attacks on possible victims.

This category does not include statements indicating that the actor did not have a chance to obtain the necessary information or the capacity for intentional behaviour, or that this possibility was removed by others (Denial of Responsibility)

Others

Denial of Injury

The negative impact of the behaviour is played down, the behaviour is positioned in relation to ostensibly more harmful behaviours, or it is denied that there was a violation at all, or that someone was hurt.

This category includes neither attacks against (potential) victims of the criticized behaviour (*Denial of the Victim*), nor arguments that behavioural change would only be effective, and worthwhile, if others change their behaviour's as well (*Reference to Helplessness of the Individual*).

Denial of the Victim

The victim(s) of the behaviour are attacked or diminished and the behaviour is presented as a just punishment, or the direct consequence of the victim's actions.

This category does not include assertions that the behaviour did not harm anyone (Denial of Injury).

“The power of habit!”

“It wasn’t that bad!”

“Whether or not I take my bike or the car will make little difference to the world’s environment.”

“They’re just faking it!”

“The owners of this shop are cut-throats. They deserve to be blackmailed.”

“These guys are rich, so I hope that they choke on my car exhaust.”

Way of account-giving	Description	Micro-Micro-Code	Examples
Bypass: <i>Way of other norm</i> —alternatively to the salient norm, another norm is valid— <i>referentialization</i>	An actor prioritises another norm (congruent with the behaviour in question) over the norm highlighted by the reproach. This alternative norm can be egoistic or prosocial in nature. For coding it is only important that this norm is presented as being freely chosen by the actor himself.	<i>Others</i> <i>Defense of Necessity</i> Reference is made to specific constraints on, or positive values of, the behaviour. This results in a preference for an alternative goal, one that is in conflict with the salient norm (e.g. positive self-presentation, reliability). This conflicting goal emerges out of the actor's own priorities. This category does not include constraints arising either from loyalty to others (<i>Appeal to Higher Loyalties</i>), from personal laziness (Reference to Laziness) or from circumstances which restrict or limit the actor's agency.	Fritsche (1999): "I want to enjoy Berlin for half a day longer so I took the plane, rather than the train". "In this case it was important for me just to think of myself." "Abortion is not as bad as an unwelcome child." "The can is just handier." [than a bottle]
		<i>Reference to Laziness</i> The actor's own laziness is explicitly prioritised. This category does not include utterances indicating that the actor was at the mercy of her/his laziness, indolence or habit (uncontrollability: <i>Denial or Responsibility</i>).	"I'm just too lazy to go to the recycling-bin each time." Schahn et al. (1995): "To keep turning the engine on and off, that's too awkward to me." (after the reproach of not switching off the motor in front of a long-term traffic light) "It's just too annoying to travel by train for hours."
		<i>Appeal to Higher Loyalties</i> The behaviour is explained either by the expression of loyalty to others or by a preference for another altruistic or pro-social norm.	Schahn et al. (1995): "If I started the engine the moment the lights turn green, all the people behind me would have to wait. I don't want that."

Bypass:
Way of other behaviour
 —“I can also act
 in another way.”
 —*referentialization*

An actor points to her own behaviour at other times. This includes references to better behaviours in the past, the future, or both.

Bypass:
Way of other person—
 “Others do the same!”
 —*referentialization*

An actor responds to a reproach that her behaviour has been normcontradicting by pointing to the behaviour of other persons or instances.

This category does not include utterances indicating that the actor followed a social obligation because of an external constraint exceeding the degree of “moral obligation” (*Denial of Responsibility*)

Others

Metaphor of the Ledger

This argument has to include the idea that the actor’s good behaviour in the past, present or future compensates for her bad deeds by balancing the account of good and bad on a metaphysical scales.

This category does not include promises to do better things in the future (*Promised Reform*).

Promised Reform

The affirmation to abstain from the criticized behaviour in the future.

This category does not include utterances in which the actual behaviour is minimized by placing it in relation to future behaviour.

Others

Reference to the Sins of Others

Reference is made to other actors who also behave in normcontradicting ways.

This category does not include utterances that refer to the sins of the reproaching opponent (*Condemnation of the Condemners*) or to the conclusion that it is meaningless the actor changing her bad behaviour (Reference to Helplessness of the Individual).

“All my friends like cans and that’s more important to me than protecting the environment.”

Hood, R. (1287): “I rob from the rich and give to the poor.”

“I don’t usually something like that. It was an exception.”

Minor (1981): “Sure I’ve done some bad things in my life. (. . .) But you gotta take into account all the good things I done too. You take all the things I done in my life and put ’em together, no doubt about it, I gotta come out on the good side.”

“I will certainly change my behaviour in the future.”

“Next time I’ll take the returnable bottle back.”

“I’ll put it right.”

“Nobody here cares about the speed-limit.”

“Industries put out much more dirt from their giant smokestacks than I do out of my small exhaust.”

“The other people would also have chosen to do this.”

Ways Model of Account-giving: Coding Manual

Way of account-giving	Description	Micro-Micro-Code	Examples
Arrow: <i>Complete way of confession</i> —Accepting guilt— <i>concession</i>	An actor neither denies her connection to the deed, nor its normcontradicting character, nor bypasses it. Instead her guilt is admitted, whether implicitly or explicitly, and the behaviour is regretted.	<i>Reference to Helplessness of the Individual</i> The actor states that her own norm-consistent behaviour (here: environmental protective behaviour) is only useful if other people also act in the same way (e.g. situations described by the term “commons dilemma”). This category does not include an actor’s attempts to minimize the impact of her behaviour by arguing that its effects are quantitatively too minimal to be measured (<i>Denial of Injury</i>). <i>Others</i>	Schahn et al. (1995): “I will never be able to change anything if others don’t also stop using their engines.”
		<i>Acceptance of Guilt</i> The explicit admission of guilt (I have done it and it was wrong). <i>Regret</i> Expression of regret that the behaviour has taken place. Not included are polite but meaningless phrases, which are only used to rhetorically intensify a following account (“Sorry, that’s none of your business!”). <i>Others</i>	“I really behaved terribly.” “That was my fault.” “I’m terribly sorry.” “I have to apologize.”