

**The Accountants of Livent: Newspaper Representations of Accountants in a High
Visibility Financial Scandal**

by

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A thesis submitted to the Office of Graduate Studies
in partial fulfillment of the requirements for the degree of

Doctor of Philosophy

in

Management

Carleton University
Ottawa, ON

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ABSTRACT

This research investigates newspaper representations of six accountants implicated in the Livent Inc. (Livent) fraud scandal and named in charges laid by the United States Securities and Exchange Commission (SEC) in 1999. Newspaper coverage of these accountants presents a unique research opportunity because all six individuals share a common context in which they provided testimony: the 2008 criminal trial of the company's founders. This group of accountants possessed common and contrasting individual characteristics, qualifications, and perspectives. Drawing on the sociology of professions literature, theories about how legitimacy judgments are made, and media theory, this research investigates whether, and in what ways, identifiable differences exist in how newspaper reports represented these individuals. Using a critical discourse analytical approach to focus on how the individual accountants were named (nomination) and described (predication) in newspaper articles, several themes emerged. Notably, gender and status appear as important distinctions that underlie some of the differences in representation made apparent through comparative analysis. Differences in representation are particularly evident around individual credibility. Taken together, these differences suggest that the newspapers do not name or describe these six individuals as representatives of the accounting profession. Rather the newspaper representations focused on their individual positions, characters, and gender. This study contributes a different approach through which the accounting profession can access public opinion and public perception and illuminates implications for accounting's professional identity and professional legitimacy.

ACKNOWLEDGMENTS

I could not have completed my dissertation without the support, encouragement and feedback from Dr. Merridee Bujaki, Dr. François Brouard, Dr. Luciara Nardon, and Dr. Sylvain Durocher. I would also like to recognize the contributions of the examiners, particularly Dr. Cameron Graham and Dr. Rachelle Vessey, for their valuable feedback. I have been fortunate to have such incredible people in my corner.

Many thanks to friends and family for being there through the many iterations of my thinking. You have listened and supported me through many inspirations and frustrations. I feel honoured by your friendship, love, and patience. Especially your patience.

For Dr. Jason Young, Chris Montgomery, and my wee boy Bean, who were supposed to be around for my graduation. I do not forgive you for leaving us too soon. You are missed.

Lastly, there are, of course, others whose absence from my life cleared the way for me to follow my dreams. Thank you.

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CHAPTER 1: INTRODUCTION AND PROBLEMATIZATION

1.1 Introduction

Much of the accounting profession's status as a profession and its place in society relies on how it appears to the public, thus it behooves the profession to consider what is being said about accountants and the profession in newspapers. Newspaper coverage is a type of cultural artifact understood to represent attitudes and beliefs around issues at a specific period in time (Fowler, 1991). By treating newspaper coverage as a cultural artifact (Fowler, 1991) we can view newspaper content as a window into a version of public opinion, specifically around how the public perceives the accounting profession and its members. Insights gained about public opinion and perceptions gleaned from newspapers can inform the accounting profession's professionalizing activities to maintain its professional status and reputation. The literature suggests that media has an influence on public perception (Laughey, 2007; McCormick, 2010; Perse, 2001). It follows that media may impact the accounting profession given that public acceptance is seen to be a fundamental aspect of accounting's role in society (Carnegie & Napier, 2010; Neu, 1991). Accordingly, the accounting profession would benefit from understanding the implications of newspaper reporting, particularly when the profession is seen to have failed in its responsibilities to the public.

To gain insight into possible implications of newspaper reporting for the accounting profession and its members, this study uses newspaper coverage of the Canadian criminal trial of Livent Inc.'s (Livent) founders' fraudulent activities. As a lens into public opinion, this study looks at how newspapers represent accountants when some of the profession's member are implicated in a high visibility fraud and corporate failure.

Newspaper articles have some key advantages for accessing one presentation of public opinion. The first is that newspaper articles persist in the public record through archives and other stored records, so the information is available and accessible. Further, there is no way that public opinion expressed at the time may be influenced by present-day queries about events in the past, as is potentially the case in any contemporary study seeking public opinion. Of course, the fixed nature of historic newspaper articles also presents a challenge. The challenge in using newspaper articles, and especially newspaper articles from the past, is that we lose access to synchronous perceptions of what was written. Given that most of the events surrounding Livent's rise and fall, and the various subsequent legal repercussions, occurred between 1989 and 2017, we cannot expect individuals to accurately recall precisely what they felt or thought about the events that unfolded in the newspapers. Thus, rather than focusing on the receiving side of the communication (i.e., the intended audience), this research will focus on the sending side (i.e., the newspaper articles themselves).

By looking at what newspaper articles said about specific individuals, it is possible to determine which characteristics receive emphasis (e.g., gender, status, credibility) and the nature of that emphasis. It is also possible to view whether, and in what ways, individuals may represent the group (i.e., metonymy) regardless of whether that group is the profession, gender, or some other definable characteristic. For example, using newspaper articles, we see the degree to which news reporting emphasizes physical features (e.g., attractiveness, age, style of dress, height), gender (e.g., the 'woman' accountant), or the individual's role (e.g., VP Finance, member of the accounting team). Further, the specific

way emphasis is made is evident through various rhetorical strategies found in the newspaper's text, though these strategies are not always obvious at first glance.

Newspaper articles also capture perspectives on values, behaviours, attitudes, perceptions, and judgments at a specific point in time. For the accounting profession, these perspectives and emphases provide insights into considerations that may impact the accounting profession and its members. For example, the relative importance of accounting professional credentials to the news-consuming public is clear in how, where, and how often the credentials are mentioned. Within the newspaper coverage of six of Livent's accounting employees, there is an opportunity to use a comparative case study approach to investigate the content and implications of context-situated newspaper coverage of six specific accountants implicated in fraud surrounding the downfall of a very public, publicly traded company.

As noted above, by focusing on newspaper coverage, we gain insights into an aspect of public perception, including opinions and apparent beliefs about the accounting profession and its members. These perceptions are important and consequential. Indeed, the understanding of newspapers' impact is nothing new. Marshall McLuhan (1964) recognized the power of media in a story. In that story, Napoleon was reported to have said that "[t]hree hostile newspapers are more to be feared than a thousand bayonets" (McLuhan, 1964, p. 13). Napoleon's words ring true because we intuitively recognize that media has an impact on our understanding of the world and events. In fact, recognition of media and its influence has been the focus for scholars of communication/journalism (Berger, 2014; Cotter, 2010; Laughey, 2007; Lecheler & De Vreese, 2019; Perse, 2001), criminology (McCormick, 2010), and linguistics/discourse

analysis (Fairclough, 1995; Fowler, 1991). However, the media and its influence on accounting has not been a significant area of accounting research.

Though accounting research is interested in media impacts, the focus of this research tends to be about the impact of media on the markets (Chen et al., 2023; Ferguson et al., 2015; Huan et al., 2024; Solomon, 2016; Yin & Sun, 2023), though some scholars of accounting have investigated media as having a governance role (Chen et al., 2021; Dai et al., 2015; Gao et al., 2022; Miller, 2006), investigated media coverage of fraud (Cohen et al., 2010; Cohen et al., 2017), and some impacts of business activities on media coverage (LaViers et al., 2024). More recently, researchers of sustainability have looked at the role of social media on reporting (Mendiratta et al., 2024). However, less work has been done around the potential implications of media coverage on the accounting profession's legitimacy, especially when its members are implicated in fraud or financial scandals (Benediktsson, 2010; Cohen et al., 2010; Cohen et al., 2017).

If we accept that media, of which newspapers are one form, has power to influence perceptions of events and ultimately how the public comes to understand events and the people involved in those events, it becomes important to understand how organizations, individuals, and circumstances are described and portrayed. Scholars of media and media theorists suggest that the power of media can be subtle but profound (McLuhan, 1964; McLuhan & Fiore, 1967). Marshall McLuhan (McLuhan, 1964; McLuhan & Fiore, 1967), for example, suggests that media has profoundly changed how we think and how we perceive the world around us. Indeed, when it comes to perceptions of danger and authority, McCormick (2010) suggests that crime news is instrumental in generating social panic related to some crimes while trivializing others.

While scholars tend to agree that media has an impact on attitudes and opinions (Laughey, 2007; McCormick, 2010; Perse, 2001), efforts to measure the specific ways that media impacts public perception and public opinion have floundered. In nearly a century of research, scholars have not made significant inroads on measurement approaches or the results of measuring media effects on attitudes, perceptions, and opinions (Laughey, 2007). Measurement has been confounded by the limits of existing knowledge (Perse, 2001) and media's incredible complexity (Laughey, 2007). Indeed, scholars have yet to untangle media effects from other social and societal influences, identify all conditions that enhance or mitigate effects, and determine the magnitude and inevitability of those effects (Perse, 2001). Moreover, studies attempting to measure media impacts have tended to focus on short-term or direct effects, abandoning longer term effects as being far more difficult to measure (Laughey, 2007). There are also unresolved considerations around what defines "effects," as well as who or what is affected (e.g., individuals, groups, society in general) (Laughey, 2007). Thus, measuring media impacts on attitudes, beliefs, and opinions presents a considerable web of issues that are not currently readily navigable.

Understanding difficulties in measurement is a worthwhile goal that deserves acknowledgement in research on accounting, but this is a qualitative study. Though the data may lend themselves to quantitative analysis because there are a lot of data points, the goal of this study is identification. Indeed, quantification/measurement should not be the goal of this research. First, at the start of the research, the content of the data set was not known, so there was a significant exploratory component to the research. In addition, there are significant gaps in our collective academic knowledge of media impacts and

effects. While it is always difficult to identify and measure media impacts (Perse, 2001), this research looks at events that occurred over a decade ago. Confounding the already difficult measurement of attitudinal effects of media about recent events, the data used in this study is not recent. Measuring attitude effects is difficult when dealing with short-term effects given difficulties isolating effects attributable to news media from other effects (Perse, 2001). It follows that substantial elapsed time between events, reading about those events, and measuring effects would not make measurement easier. Thus, rather than considering media effects quantitatively, the goal of this study is to understand what is being said about accountants and the accounting profession in newspaper reporting. Once specific items have been identified, measurement may be appropriate for a future study.

Looking back in time presents some challenges, but using archival data also has benefits. By using materials from several years ago, we gain a retrospective lens, distanced from a sense of immediacy or emotion. This research looks at newspaper descriptions of accountants (i.e., those who hold decision-making roles in accounting, not just those with accounting professional credentials) implicated in a very specific high-profile fraud.

Financial scandals and fraud cases are compelling and transformative, triggering regulatory change (McMillan, 2004) and acting as a “clarion call” for educational reforms (Merino, 2006). They are a topic for researchers attempting to explain the causes and motivations for fraud (Soltani, 2014), and more importantly, how to prevent future occurrences (Kanter, 2017). Not least, scandals and fraud are entertaining (Chen, 2019; Galtung & Ruge, 1965; Harcup & O’Neill, 2001). Scholars of news media have recognized that news tends to report events that are more exciting than the everyday

(Fowler, 1991 Galtung & Ruge, 1965; Harcup & O'Neill, 2001), and scandals fall squarely into that category.

During the decade straddling the year 2000, there was a boom of high-profile, high-value financial scandals that cost thousands of jobs and billions of dollars (Tedesco, 16 October 2008). When referring to the years between 1998 and 2008, “Alan Greenspan ... called this the decade of ‘infectious greed’” (Tedesco, 16 October 2008, p. AL10). Livent was one of the first in the series of companies to succumb to fraud during this period (Tedesco, 16 October 2008). Livent was a publicly listed theatre production company based in Canada (Tedesco, 2008) and cross-listed in the United States (US). In the late 1990s, Livent collapsed under allegations of fraud. This collapse preceded Enron, which fell in 2001, and WorldCom in 2002 (Corporate Finance Institute, 2015; Knapp, 2013). These high-profile corporate failures cost jobs (Tedesco, 2008), reputations (Knapp, 2013; CPA Canada, n.d.) and even challenged the accounting profession’s role as auditors (*Deloitte & Touche v. Livent Inc (Receiver of)*, 2017). The ripple-effects of the Livent scandal reached Livent’s auditors, Deloitte & Touche, prompting the national association of professional accountants in Canada to intercede in court to protect the accounting profession (CPA Canada, n.d.). To this end, Chartered Professional Accountants Canada (CPA Canada) (n.d., p. 4) published a statement stressing the importance of its intervention, asserting that, “[t]he Livent decision may create new challenges for the profession in the future as it potentially expands the circumstances when auditors may be liable for losses.” This intervention by the profession signals that the profession itself believed that this one company’s collapse could impact how they do business in future.

Livent's story is full of drama and intrigue much like one of its plays, perhaps because the company's founders, Myron Gottlieb and Garth Drabinsky, are themselves larger-than-life characters. However, Gottlieb and Drabinsky are only two of a large cast engaged in the fraudulent activities that led to Livent's downfall. Though the full cast is large, this research focuses on individuals who held decision-making roles in accounting at Livent, and how they, their actions, and their words are represented in newspapers during the Canadian criminal trial of the company's founders in 2008 and 2009.

The Livent collapse presents an opportunity to explore an aspect of financial scandals using a critical lens, focusing on something other than governance (Melis, 2004) or organizational behaviour (Anand et al., 2005; Lokanan, 2014). This opportunity comes from the enormous body of documentary evidence related to the case. Not only has the rise and fall of the company been well-documented in mainstream news, but the archival record extends from the company's inception in 1989 until at least 2017. This archival record also reflects various viewpoints including Canadian newspaper reports (e.g., Maurino, 08 January 2009; McFarland, 20 May 2008); US newspaper reports (e.g., Peers, 1999), disciplinary records from the Ontario professional accounting association (e.g., *Discipline Committee re Tonino Fiorino*, 9 November 2000), a statement from Chartered Professional Accountants of Canada (CPA Canada) (e.g., CPA Canada, n.d.), documents from legal proceedings (e.g., *Deloitte & Touche v. Livent Inc (Receiver of)*, 2017) and even textbook case studies (e.g. Boritz & Cockburn, 2001; Knapp, 2013). The range of types of documents corresponds to various social and political agendas and purposes (Van Aelst & Walgrave, 2016). There is ample data to establish a context in which to set the newspaper articles under analysis.

In addition to the range of perspectives, the body of data also covers a substantial period of time. Though Livent operated from 1989 until approximately 1998 (Vickery, 2005), the document record continues until at least 2017 when the Supreme Court of Canada handed down its decision regarding the company's auditor's duty of care (*Deloitte & Touche v. Livent Inc (Receiver of)*, 2017). Additionally, within the records there are specific references to individuals, organizations, and events linked to the company's bankruptcy, the discovery of fraud, and various legal proceedings against Livent and its employees. In all, there is sufficient data to design either a longitudinal study or one addressing specific events. However, the focus in this research is on a cluster of mainstream newspaper articles published between April 1, 2008, and September 30, 2009, covering the Canadian criminal case against Livent's founders. The approximate year and a half between spring 2008 and early fall 2009, is when newspapers published the greatest concentration of articles about the six individuals chosen as case studies for this research and corresponds with the Canadian criminal trial against Drabinsky and Gottlieb.

1.1.1 Scene (Background)

Livent Entertainment started in 1989 as the brainchild of Garth Drabinsky and Myron Gottlieb after they were ejected from their involvement in Cineplex Odeon Corporation (Vickery, 2005). Drabinsky and Gottlieb started Livent Entertainment as a theatre company that produced large-scale live theatre shows across North America (Producer Garth Drabinsky, a Fugitive From the US, Now in Hot Water in Canada, 6 July 2001). The company was modeled after "old Hollywood studios by bringing creation and distribution... under one roof" (Vickery, 2005).

In 1993, Livent was listed on the Toronto Stock Exchange, followed shortly thereafter by listing on the New York Stock Exchange. Within five years, Livent filed for Chapter 11 bankruptcy protection in the US (Curtain Call, 22 February 2017). Drabinsky and Gottlieb faced rounds of charges from regulatory authorities, as well as civil and criminal legal proceedings, including a lawsuit by Livent itself against the two men in an attempt to recover damages (Curtain Call, 22 February 2017). In 1999, the Securities and Exchange Commission (SEC) (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999) laid charges of violations of federal securities laws, including fraud and insider trading, against Gottlieb and Drabinsky. The SEC's charges were quickly followed by charges by the Ontario Securities Commission (OSC) in 2001, and the Royal Canadian Mounted Police (RCMP) in 2002 (Curtain Call, 22 February 2017).

Though the allegations formed principally around Gottlieb and Drabinsky, several of the company's accountants were drawn into what the SEC described as "accounting fraud designed to inflate earnings, revenues, and assets filed with the Commission [SEC] and disseminated to the public (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999, n.p.). For the SEC (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999, n.p.), this type of fraud "strikes at the heart of the integrity of the securities markets" prompting the Commission to "send a strong message" to companies who may consider doing the same.

1.1.2 Dramatis personae

While Drabinsky and Gottlieb represent Livent's leadership, the focus of this research is on individuals who held accounting positions under that leadership and who were subsequently named in charges levied by the SEC in 1999 (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). These are:

- Gordon Eckstein, Chartered Accountant¹ (VP Finance)
- Maria Messina, Chartered Accountant (CFO)
- Tony Fiorino, Chartered Accountant (Theatre Controller)
- Christopher Craib, Chartered Accountant (Senior Controller, Corporate Budgeting)
- Grant Malcolm (Senior Production Controller), no accounting designation
- Diane Winkfein (Senior Corporate Controller), no accounting designation

This study looks at the language and discourses used by newspapers to report about these six individuals. These six individuals were accountants employed by Livent who were specifically named in the news, unlike other accountants who may have been employed by Livent. These six individuals have characteristics in common, as well as differences that may impact how they are portrayed by newspaper reports. For example, two of these individuals are female, and at least two previously held positions with Deloitte & Touche (Mudry, 1999; *In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). Though all six held management positions in accounting at Livent during the period under study, only four were registered with the Institute of Chartered Accountants of Ontario (ICAO) and held Chartered Accountant (CA) designations (CPA Ontario, n.d. b).

While all six faced charges by the SEC (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999) and all were represented in the media, they were not characterized in a similar fashion. For example, an initial review of newspaper article titles shows Maria Messina described as “manipulative” (LVNT NP says Greenspan calls ex Livent CFO

¹ Prior to 2014, there were three accounting professional associations in Canada, each with their own accounting designation. The Canadian Institute of Chartered Accountants was behind the Chartered Accountant (CA) designation, Certified General Accountants of Canada were behind the Certified General Accountant (CGA) designation, and The Society of Certified Management Accountants of Canada were behind the Certified Management Accountant (CMA) designation. These three associations unified in 2014 to become the Chartered Professional Accountants of Canada (CPA) (CPA unification timeline: Key developments, n.d.). The individuals identified as Chartered Accountants would have become CPAs in 2014. Given the length of time to resolve all cases and appeals, both CA and CPA associations were involved.

manipulative, 20 June 2008) and Gordon Eckstein as a “vile human being” (Brieger, 27 May 2008, p. FP1). Christopher Craib, Tony Fiorino, Grant Malcolm, and Diane Winkfein were not similarly described. It is therefore worthwhile to identify which characteristics are emphasized in newspaper reporting about each individual.

What makes this case unique and revelatory are the number of different viewpoints covering the same events and describing the same individuals. These individuals were charged with similar breaches of professional conduct, all occurring within the same timeframe (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). Further, a diverse range of archival sources, representing various political and social agendas, documented or reported on each of these individuals. Taken together, the data from these various sources depicts a robust context in which to analyze newspaper content.

By focusing on key similarities and differences in the treatment of individual accountants in newspaper reporting, Livent’s collapse is used as a vehicle through which to identify discourses and how these discourses are mobilized, specifically around the individual accountants and the accounting profession. Viewing newspaper reporting as a window into public opinion, this research shows the relative importance of specific considerations for the news-consuming public. Both the emphases on specific considerations and the considerations themselves provide insights into public opinion about the accounting profession’s legitimacy, individual accountants, and public perceptions.

1.2 Research theme

The central theme of this research is about the media and its portrayals of accountants implicated in financial fraud. Through investigating differences in the specific ways in which individual accountants are named and described in newspapers’ coverage of a

criminal fraud trial, we gain insights into the discourses mobilized. These discourses reflect and inform public opinion about the accounting profession and accounting professionals, as formed and reinforced through legitimacy processes (Bitektine & Haack, 2015) Thus, the central themes of the research are:

- The accounting profession and accounting professionals during a high-profile scandal
- Legitimacy and legitimacy processes
- Public perception of accountants and the accounting profession

1.3 Source of the research problem

Brouard et al. (2017a, p. 225) suggest that a) professional accountants have a distinct identity; b) that their identity formation is influenced by various social actors and audiences; and c) that “the construction and maintenance of professional identity is particularly important for accountants”. The authors (Brouard et al., 2017a) draw on social identity theory and the sociology of professions, suggesting that the formation of professional accountants’ identity is influenced by a number of immediate (e.g., accounting firms, professional associations) and broad (e.g., government, the public) influences, naming media as one of the broad contextual influences. Indeed, the authors (Brouard et al., 2017a, p. 229) suggest that “mass media interpretations of crises may act as catalysts to the evolution of the accounting profession’s image over time.”

To explicate the range of influences, Brouard et al. (2017a) propose a model (reproduced as Figure 1) in which there is an exchange between the various influences both inside of the profession (i.e., accounting associations, firms, and individual accountants), and outside of the profession (i.e., the general public, potential recruits, the media, etc.). The

model suggests that a shifting social context underlies all actors and influences on the accounting profession, including the profession itself.

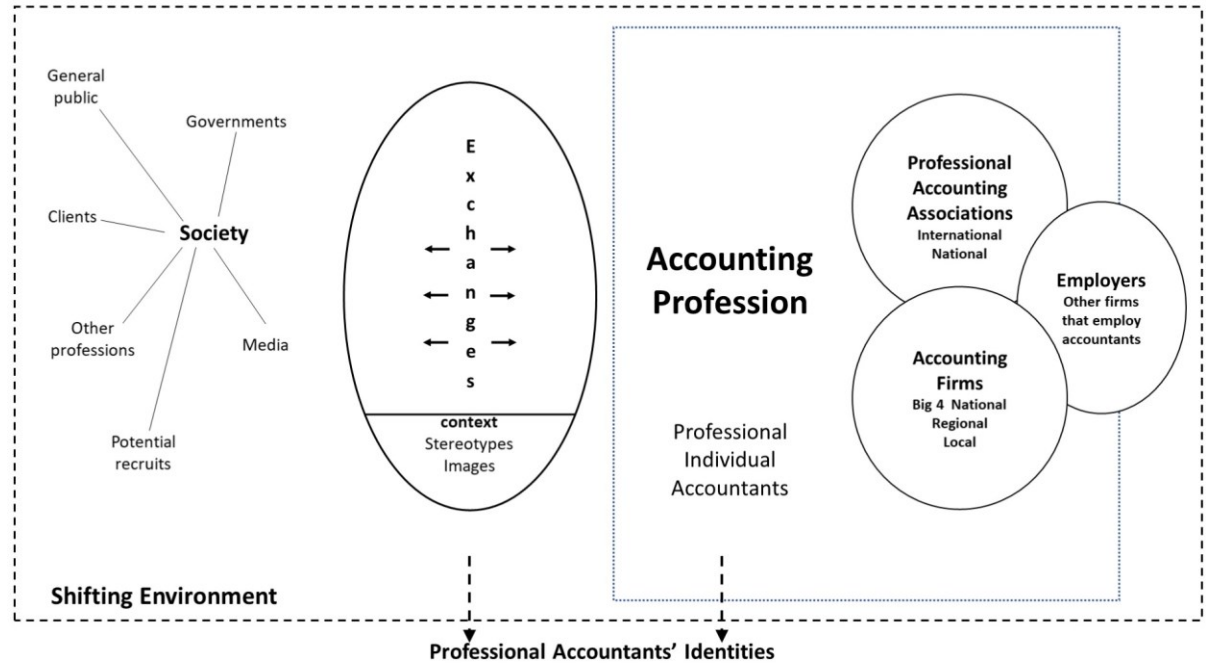


Figure 1: Brouard et al. (2017a) Professional Accountants' Identity Influences
 (Source: figure recreated by author from source cited)

This research extends the work by Brouard et al. (2017a). First, the nature of media influence within the shifting social context is centered and expanded to consider the multi-level legitimacy process described by Bitektine & Haack (2015). By including legitimacy processes, this research integrates processes implicated in the formation and maintenance of the stereotypes and biases evident during a financial scandal involving accountants.

Another key differentiator of this research is around the definition of ‘accountant.’ While Brouard et al. (2017a) consider the various influences on identity formation for accountants, they appear to use a definition of accountants limited to those with

professional credentials. The present research uses a broader, more colloquial definition of ‘accountant’ to consider what happens in the media when individual accountants are implicated in financial crises. In this research, an ‘accountant’ is a person who does the work of accounting and may be referred to by a non-accountant as an accountant. Under this definition, an ‘accountant’ can, and likely will, include bookkeepers, clerks, and others who do accounting work. Accountants will also include those who hold professional designations (i.e., professional credentials). This definition is important because the media may present an image, representation, or impression of accountants that does not necessarily consider distinctions of professionalism between various job titles and professional credentials. Indeed, the newspapers do not maintain clear distinctions between those who do accounting and those who hold accounting professional credentials. Behaviours and professional characteristics valued and conveyed by the profession (e.g., specific skills and knowledge and protecting the public interest) (CPA Ontario, 2016) through its various impression management strategies (Brennan & Merkl-Davies, 2013) may not be reflected by the media and therefore in the descriptions and evaluations of accountants and their behaviour(s).

Further, Brouard et al. (2017a) discuss accountants’ identity from the perspective of social identity theory, suggesting that accountants hold individual and social aspects of identity. Both aspects of identity relate to those notions held by accountants about themselves, either as individuals or as members of a group. Thus, Brouard et al. (2017a) focus on what can be described as internally held views of identity. The present research looks at what is said about individual accountants through specific names and descriptions, suggesting there is a flip side to these internally-held views. Rather than

considering what the individual might claim as characteristics of their own identity - either individually or collectively - the flip side comes from what others think or say about an individual or group. These external representations of identity encompass the language, biases, and stereotypes used to describe individuals and groups by non-group members. In the case of the Livent accountants, non-group members include the media (e.g., newspapers, television news), the public, and even industry employers (i.e., not public accounting firms). The distinction between internally held versus externally held identity is important because of the potential influence it may have on an individual's sense of self and views on their individual and collective identity.

This research extends the work on accountant's identity suggested by Brouard et al. (2017a) by focusing on aspects of news media's influence on external representations of identity during the collapse of Livent. In particular, this research looks at how one traditional news media source represents specific accountants implicated in fraud and suggests that the exchange relationships may be more direct than those proposed by Brouard et al. (2017a) (see Figure 2). The model of identity influences described in Figure 2 places industry employers on the same side as the profession to show how accountants working in industry straddle the influence of their industry employer (i.e., not a public accounting firm) and the influence of the profession. The model in Figure 2 also suggests that there are lines of influence between the media, government, and the public, and that accountants working in industry actually straddle the accounting profession and the greater social context more directly than suggested in the model shown in Brouard et al. (2017a). Essentially, media reflects and informs public opinion, which reflects and informs government policy, which reflects and informs the accounting

profession and business activities. The individual accountant sits between pressures of the profession and those of industry employers.

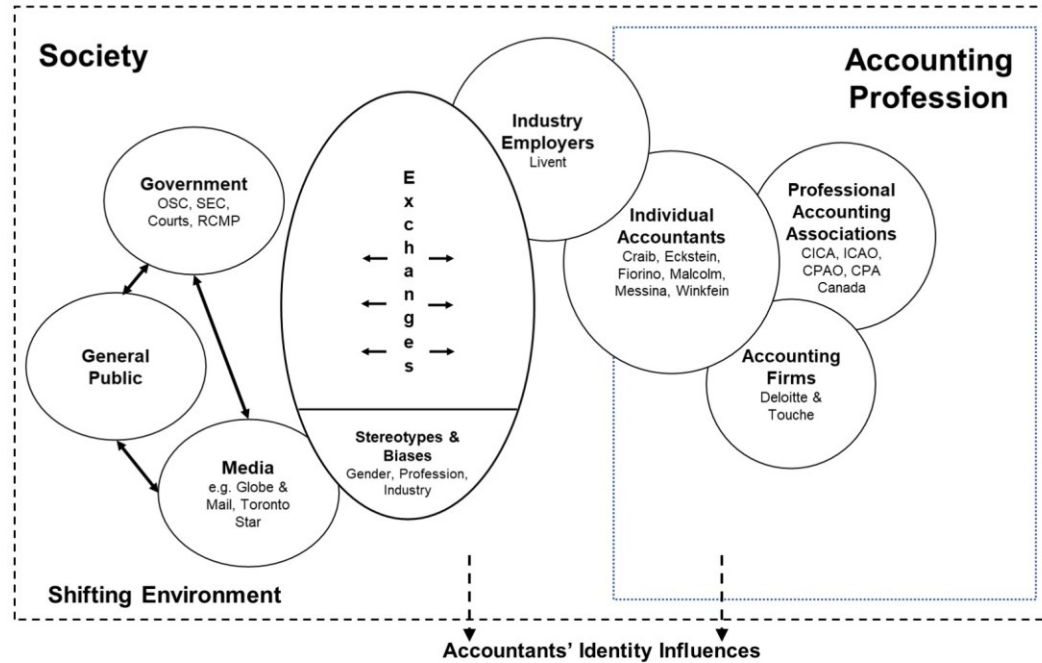


Figure 2: Influences on Accountants' Identity
 (Source: adapted by author from Brouard et al. (2017a))

The influences on accountants' identity in Figure 2 are more in line with the multi-level legitimacy process proposed by Bitektine & Haack (2015), as reflected in the bi-directional information flows between the general public and media. The Bitektine & Haack (2015) model is described and discussed in greater detail in Chapter 3.

The influence of news media² takes shape through deliberate choices made by news producers (i.e., journalists, editorial staff, news publishers, etc.) concerning the source of the news, the views and focus of the news outlet, the person who writes the news story, the writer's emphasis on specific elements of the story or its participants, and the

² 'News media' is used in this discussion to encompass all forms and channels through which news is disseminated, though newspapers are the focus of analysis. The concepts in this discussion are not specific to newspapers, thus the broader term is appropriate here.

expectations of the intended audience(s) (Cotter, 2010; Fairclough, 1995; Fowler, 1991). Indeed, ‘news’ consumed by the public is a deliberate construction with substantial consequences (Lecheler & De Vreese, 2019). Lecheler and De Vreese (2019, p. 1), whose work focuses on the effects of news framing, suggest that “when journalists select and produce news, how they frame it is consequential for citizens’ understanding of important issues.” Framing is about placing emphasis on certain stories or elements of stories (e.g., character descriptions or certain ideas or views), while minimizing, silencing, or avoiding others (Lecheler & De Vreese, 2019; McCormick, 2010). Given that the media is an influence on accountants’ identity formation (Brouard et al., 2017a), that influence could be undesirable or unfavourable if news producers’ choices do not reflect the ideals espoused by the accounting profession, particularly if the news does not distinguish between designated and non-designated accountants. Thus, newspaper articles may be presenting accountants using a different definition of accountant than professional accountants themselves use. This differing definition can impact jurisdictional boundaries for the profession, opportunities for professional closure, as well as the public’s understanding of what accountants do (and should do) and the accounting profession’s role.

While framing is one of the tools used in creating news narratives, the story told also has an impact on public perception of events and issues. Crime news, for example, can be seen to be “exaggerated... creating an unreasonable and distorted fear among the public [i.e., social panics]” (McCormick, 2010, p. 30). News focus can act as a lens into popular morality (Fowler, 1991). For example, Fowler (1991, p. 53) suggests that news media tends to publish stories that are “[m]ore newsworthy than everyday stories... which

exemplify the negative attitudes and behaviours thought to be characteristic of ‘them’”. Morality is reflected in the frequency and language used in articles describing deviancy, disasters, and the miscreants perpetrating scandalous activities to explicate the opposite of what is deemed socially desirable (Fowler, 1991). The ‘them,’ in this argument are those individuals deemed socially undesirable and placed such that we can view ourselves in opposition to their social undesirability (Fowler, 1991). In this view, commercial news production constructs a double standard that reflects the desire for a particular moral position through exposition of its opposite (Fowler, 1991). In so doing, news production provides insights into those specific moral standards and views on standards held by targeted audiences (Fowler, 1991).

Thus, not only does news reflect and describe morality (Fowler, 1991), its influence is constitutive and reflective of prevalent beliefs in a society (Fairclough, 1995; Fowler, 1991; Laughey, 2007; Lecheler & De Vreese, 2019; McCormick, 2010; Wodak & Meyer, 2009). This means that what appears in the news influences what the public comes to think about the subject(s) of the news story, or at least validates what the public believes (Bitektine & Haack, 2015). Indeed, McCormick (2010, p. 24) states, “[wanting] better media coverage of issues is important because the media is a conduit to government; it influences public opinion.” The influence of news media on public opinion leads us directly to the managerial problem addressed in this research.

1.4 Managerial problem and justification

The managerial problem this research addresses relates to the accounting profession’s legitimacy and status as a profession and reflects the profession’s efforts to assert and maintain its position in society since it first received government recognition in the late

nineteenth century (Kirkham & Loft, 1993; McKeen & Richardson, 1998). These efforts have appeared as jurisdictional claims (Gendron & Suddaby, 2004); attempts to consolidate, merge, or rationalize professional associations (Richardson & Kilfoyle, 2012); efforts to define and control membership (Chandler et al., 2008; Kirkham & Loft, 1993; McKeen & Richardson, 1998; Roberts & Coutts, 1992); and future-focused initiatives that attempt to redefine the profession's role and relevance to industry and for the public (CPA Canada, 2019; CPA Canada, 2022).

Accounting's status as a profession has been hard won through battles for jurisdiction (Kirkham & Loft, 1993) and there remains an ongoing effort to convince society of its legitimacy, built in part, on the image it projects (Roberts & Coutts, 1992). Throughout its history, the accounting profession has undertaken efforts to (re)define itself (Chandler et al., 2008; Kirkham & Loft, 1993; Neal et al., 2024; Roberts & Coutts, 1992), which suggests that, unlike more established professions like medicine (Canadian Medical Association, n.d.) and law (Canadian Bar Association, n.d.), neither the accounting profession, nor its individual members see their role in society as unassailable. Notably, after major scandals, individual accountants may question their professional identity, membership in, and association with, the profession in what Gendron and Suddaby (2004) identify as 'professional insecurity'. 'Professional insecurity', for Gendron and Suddaby (2004, pp. 87-88) stems from a "growing tension between the precisely defined role expectations of individual professionals and the increasingly broad and vague jurisdictional boundaries of the profession as a whole" that "may translate into uncertainty about the legitimacy of their jurisdictional claims" (i.e., claims regarding the profession possessing the expertise/values appropriate to perform specific work).

Professional insecurity presents risks for the accounting profession and its members around individual and collective professional identity (Gendron & Suddaby, 2004; Thomson & Jones, 2017). Thomson and Jones (2017) suggest, for example, that professional insecurity fundamentally links to insecure professional identity, and that professional insecurity and uncertainty around group membership has implications for the individual exercise of moral agency. For Thomson and Jones (2017), identity and moral agency are integrally linked, and those with insecure individual and/or collective group membership may be hindered in their ability to act as a moral agent (i.e., to make moral decisions and actions on ethical issues). A fragile sense of individual or collective identity can undermine an accounting professional's ability or capacity to act morally or ethically (Thomson & Jones, 2017), thus threatening one of the accounting profession's core values (CPA Ontario, 2016; Montagna, 1974).

Therefore, this research investigates the managerial problem of threats to professional security and professional identity given that professional insecurity undermines professional legitimacy. Suchman (1995) suggests that legitimacy is fundamental to an organization's continued existence because legitimacy arises from a type of alignment between an organization and the society in which that organization functions. Legitimacy helps to justify an organization's continued role in society (Suchman, 1995), thus it is important for organizations (professions included) to understand the nature of specific threats to their legitimacy. For the accounting profession, one of these threats to legitimacy comes from media representations, particularly in how its members are framed in news reporting when they are implicated in financial scandals. Professional accounting organizations ascribe substantial value to public trust (Montagna, 1974; CPA Ontario,

n.d. c). Breaches of trust can occur when individuals and associations charged with maintaining certain standards for behaviour act in a manner contrary to those standards (Suchman, 1995). Misbehaviour and misdeeds can therefore threaten to delegitimize the profession, risking the loss of prestige, exclusivity, wealth, and other benefits of professional status.

This research supports that notion that the accounting profession is vulnerable to threats to legitimacy, and thus links legitimacy to the nature of professions. These threats to legitimacy come from a variety of sources (e.g., changing technology, shifts in the business environment, competition for jurisdiction, and public perception), and represent different types of legitimacy (e.g., moral, pragmatic, cognitive) (Suchman, 1995). News media representations influence public perception (Bitektine & Haack, 2015) so news media reports of failures by the accounting profession are a potential threat to accounting's legitimacy as a profession, undermining accounting's credibility in the public view, and thus its status as a profession.

Added to the mix of professional insecurities, legitimacy threats, and constant work to maintain professional jurisdiction, at times accountants are implicated in scandals.

Research suggests that scandals present threats to identity (Gendron & Spira, 2010).

Gendron and Spira (2010) look at impacts on individual identity narratives associated with a major scandal, finding that a major negative event can have a substantial impact on individual identity. The present research extends the literature around major scandals and identity by investigating how the news media contributes to the external identity representations of specific accountants implicated in fraud. Rather than focusing on the individual's identity, this research assesses the implications external identity

representations may have on the accounting profession and its members. Further, this research identifies whether, and in what ways, the individual accountant, defined by status (designated/undesignated) or gender, may be seen to represent the collective whether those groups are identified by gender, professional status, or something else.

1.5 Research objective

This research uses newspaper coverage of the criminal trial of Livent's founders in 2008-2009 to look at how six former Livent accounting employees are represented by mainstream newspaper articles. Analysis uncovers linguistic and discursive strategies used to create external identity representations of the individual accountants named by the SEC and implicated in Livent's fraud. Identity representations, defined as representations of a particular group and/or its members by individuals or groups who are not members of that group, reflect an external projection of identity characteristics and/or expectations.

By looking at identity characteristics reflected through rhetorical strategies used in naming and describing individuals in newspaper articles, the research illuminates ways in which individual's representations may be seen in relation to the accounting profession. Focusing on whether specific individual accountants are treated differently, and proposing reasons for differences in treatment, this research uncovers a nuanced picture of metonymy between the individual and the profession. By identifying key arguments and rhetorical strategies used in discussing individuals in a specific context, and comparing findings against the results for the other individuals, this research sheds light on how arguments and rhetorical strategies inform the discourses surrounding the accounting profession, its members, and their individual and collective legitimacy.

1.6 Research questions

This study looks at newspaper discussions of six accountants employed by Livent and identified as being involved in fraudulent reporting. These individuals all held positions of financial responsibility and were accused of professional misconduct by the SEC in the US in 1999 (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). These six individuals were selected because they were all involved in legal proceedings and all presented witness testimony that was quoted or discussed in newspapers. Beyond their commonalities, these six accountants have contrasting personal and professional characteristics that link to create variation in mainstream newspaper identity representations. Differences in newspaper representations of these individuals provide an opportunity to examine an aspect of public opinion on professional misdeeds and fraud, the nature and role of the accounting profession, and potential influences on different representations of individual accountants (Simonson, 1999). To this end, this research investigates the following general research questions:

1. How are accountants - those holding accounting roles with decision-making authority - presented by mainstream newspapers with a large readership³ after being implicated in fraud or financial scandal?
 - a. Are there identifiable differences between the characteristics of the individuals under investigation?
 - b. What are these differences, and do they correspond to differences in newspaper reporting about those individuals?

³ A large readership is taken to mean a readership sufficient to be included in the newspaper database, Factiva (discussed in Chapter 3).

2. What are the implications of newspaper reporting of the individual accountants involved in fraud or financial scandal for the accounting profession's professional status and legitimacy?
 - a. Do accountants have to be certified to be recognized as accountants?
 - b. Are individual accountants recognized and treated according to the expectations of behaviour demanded of the accounting profession?
 - c. Does professional status appear to matter in newspaper reporting?

The events surrounding Livent's collapse present a unique research opportunity in which to explore these questions. By using newspaper coverage of individual accountants, this research uncovers ways that financial scandals involving accountants impact both the accounting profession and its members.

1.7 Contributions

This research adds to the research looking at the accounting profession, the role of discourses in legitimacy processes, accounting professional legitimacy, professional identity, gender in the accounting profession, and news media's treatment of the accounting profession and its members. This research considers definitions from the sociology of professions and uses legitimacy theory to explore the research questions. Within the sphere of profession and professional legitimacy, this research investigates individual professional identity as it may be created and reflected by discourses in newspaper reporting. Thus, the notion of professional identity is expanded from a self-referential identity to include identity representations generated by non-group members (i.e., non-accountants).

Identity representations by non-group members are viewed through newspaper reporting and evaluated using a discourse analytical approach, considering the role of legitimacy

processes as described by Bitektine and Haack (2015). The multi-level model of legitimacy processes described by Bitektine & Haack (2015) and further developed in Chapter 2, considers legitimacy as an interaction between individuals and groups or entities, including news media. Combined with processes associated with news construction, news media may be viewed as a lens into public opinion, and therefore a lens into attitudes by the public about the accounting profession and accountants and adds to the literature on legitimacy and the accounting profession.

The results of this study provide evidence that gender is a factor in differing discursive treatments of men and women in the accounting profession. By looking at legitimacy processes and gender, this study contributes to a critical discussion of gender in the profession because it investigates the processes through which biases and stereotypes are informed, maintained, and perpetuated. Further, by examining legitimacy processes and professional designations, this study contributes to understanding the profession in terms of processes of legitimization – delegitimization.

Finally, this study contributes to the literature on legitimacy and the profession by examining different ways that the profession experiences legitimacy. When looking at individual professional accountants who engage in misdeeds, this research shows that moral legitimacy (Suchman, 1995) reflected in newspaper coverage does not significantly implicate the accounting profession.

A summary of key elements of this dissertation is presented in Table 1, below.

Table 1: Dissertation Summary

Title	The Accountants of Livent: Newspaper Representations of Accountants in a High Visibility Financial Scandal
Research themes	<ul style="list-style-type: none">• The accounting profession and accounting professionals during a high-profile scandal• Legitimacy and legitimacy processes• Public perception of accountants and the accounting profession
Source of the problem	This research extends the work by Brouard et al. (2017a). First, the nature of media influence within the shifting social context is centered and expanded to consider the multi-level legitimacy process described by Bitektine & Haack (2015). By including legitimacy processes, this research integrates processes implicated in the formation and maintenance of the stereotypes and biases evident during a financial scandal involving accountants. It also expands the definition of ‘accountant’ shifting the view from what accountants think about themselves to what others think about accountants, using news media as the lens into public opinion.
Managerial problem	The accounting profession has worked hard to establish and maintain its professional status in society. Threats to that position come in the form of threats to its professional legitimacy. These threats can come from a variety of sources. This research explores one source of legitimacy threats: individual accountants as seen in news media coverage who have committed or participated in fraud.
Research objective	The objective of this research is to use newspaper coverage of Livent’s founders’ criminal trial to see how six individuals who worked in accounting at Livent were represented. The goal of analysis is to uncover whether there were differences in how these individual accountants were represented, what those differences were, and consider the implications of the representations for the accounting profession.
General research question	<ul style="list-style-type: none">• How are accountants - those holding accounting roles with decision-making authority - presented by mainstream newspapers with a large readership after being implicated in fraud or financial scandal?• What are the implications of newspaper reporting of the individual accountants involved in fraud or financial scandal for the accounting profession’s professional status and legitimacy?

Specific research questions	<ul style="list-style-type: none"> • Are there identifiable differences between the characteristics of the individuals under investigation? • What are these differences, and do they correspond to differences in newspaper reporting about those individuals? • Do accountants have to be certified to be recognized as accountants? • Are individual accountants recognized and treated according to the expectations of behaviour demanded of the accounting profession? • Does professional status appear to matter in newspaper reporting?
Type of research	Qualitative, content analysis
Research approach	Critical Discourse Analysis (CDA), specifically Discourse Historical Approach (DHA)
Research strategy	Modified embedded case study/comparative case study approach, treating each of the six individuals under investigation as a separate case within a common context.
Data collection methods	Specific text and clauses manually identified in newspaper articles found using a multi-national, multi-language database of newspaper articles from newspapers targeting international, national, and local audiences.
Organization and participant selection	The organization (Livent) was selected because several of its accounting employees were implicated in fraud while working for the organization. These individuals and the organization received substantial news coverage, and additional materials regarding the fraud are publicly available. Further, based on the depth and range of archival evidence available, Livent was extensively documented, and the impact of its collapse has been felt by the Canadian accounting profession. The six individuals under investigation were selected because they were named by the SEC in connection with the fraud and were all involved in events during the same period, though their individual characteristics differed in identifiable ways.

CHAPTER 2: CONCEPTUAL FOUNDATIONS

2.1 Introduction

This chapter discusses literature from the sociology of professions as it applies to the accounting profession. First, this chapter discusses definitions of what constitutes a profession, how a profession maintains its professional status through professionalizing activities, and what professionalism is. The discussion of profession, professionalizing, and professionalism is applied to accounting before these concepts are linked to a discussion of legitimacy theory, grounded in the definitions of different types of legitimacy outlined by Suchman (1995). Once the definition of legitimacy has been discussed and applied to the accounting profession, this chapter introduces legitimacy processes as described by Bitektine and Haack (2015), and integrates the impacts of news construction and news values.

Legitimacy theory and the sociology of professions intersect and, in this research, provide the theoretical space in which legitimacy processes function. These legitimacy processes are discussed and applied to newspapers as a specific vehicle through which ideologies are created and perpetuated through newspaper coverage. Finally, this chapter addresses how news is constructed, thus engaging the nature of news construction and theories around news values. From this grounding, we can understand the current position of the accounting profession's legitimacy as seen by the profession and scholars, and investigate what other perspectives express about the legitimacy of the profession and its members.

The current research uses well-established theoretical grounding by mobilizing the sociology of professions, legitimacy theory, and media theory literatures. Further, the current research uses critical discourse analysis (CDA) as the research method. In

addition to its use as a method, CDA has its own theoretical tradition. The current research is boundary spanning as it strives to meet the expectations of both research traditions. CDA theories are applied in the analysis of text. In particular, theories of discourse, discourse and social practices, and discursive strategies are applied in the analysis of newspaper articles. To address theory from the accounting tradition, I mobilize theories from the sociology of professions and legitimacy theory, especially the legitimacy process model proposed by Bitektine and Haack (2015). I build on Bitektine and Haack (2015) by adapting their legitimacy process model to include discourses. Key differences between accounting research traditions and critical discourse analysis with respect to the application of theory and theorizing are addressed as they arise, particularly in Chapters 3, 5 and 6, as part of the effort to integrate discourse, legitimacy and identity, though this is not without some challenges. I begin by introducing some key concepts and definitions from the sociology of professions.

2.2 Defining Professions and Professional Identity

West (1996, p. 79) notes that while accounting is recognized as a “highly professionalized vocation... unease persists over the legitimacy of accounting’s professional status”. Rossides (1998, p. 167) agrees with this sense of uncertainty adding that, while accounting has many characteristics of a profession, it lacks prestige and is “ranked by the American people lower than dental hygienists and elementary school teachers”. As expected, the accounting profession defines itself as a profession (CPA

Ontario, 2016), as does this research⁴. However, there is substantial variation in views as to what makes a profession.

A core condition for recognition as a profession is that society perceives benefits in what is done, though perceived benefits are themselves insufficient to ensure professional status (Elsbach & Sutton, 1992). Indeed, what society perceives as the benefits brought by a profession includes a set of perceived values (e.g., status and prestige), and traits (e.g., exclusive knowledge) (Montagna, 1974). There is substantial overlap between conditions of legitimacy and those surrounding status as a profession. Thus, one of the key steps in discussing a profession is to identify what causes an occupation to gain legitimacy as a profession. For this, sociology has spent several decades attempting to define professions by describing a set of traits, conditions and mechanisms linked to professionalism and professionalization, though no unified definition nor set of criteria exists. Simply being recognized by society does not guarantee continued professional status. Indeed, examples exist of deprofessionalization (i.e., loss of recognition as a profession) (Andrews & Wærness, 2011; Tomo, 2023) and failed efforts at professionalization (Gendron & Barrett, 2004).

A profession's legitimacy can be eroded by losing exclusive jurisdiction over a skill set or losing prestige (Tomo, 2023). Indeed, accounting scholars have investigated jurisdictional boundaries (Gendron & Suddaby, 2004; Shafer & Gendron, 2005; Tomo, 2023) and scandals (Wyatt, 2004) which might lead to such erosion. Consider the implications of Arthur Andersen's collapse, for example. Not only did one of the large

⁴ As noted in Chapter 1, while accounting is considered to be a profession in this research, not all accountants are considered to be professional accountants.

international public accounting firms cease to exist, “the reputation of the entire profession was tarnished” and “the profession’s historical defenses to combat these forces [of greed, lack of independence, etc.] proved ineffective” (Wyatt, 2004, p. 45). The accounting profession was seen to have failed in its responsibilities on a massive scale, not the least of which was its ability to control its members. It broke the trust society places in professions (Neu, 1991). As Carnegie and Napier (2010, p. 360) note, “[u]pholding the public’s trust is essential not only for preserving respectability, but also for ensuring the survival of accounting’s status as a profession.” Through Enron and other scandals, the accounting profession’s reputation was not only scarred, but these scandals served to undermine legitimacy for the whole profession.

To best understand how legitimacy is a fundamental condition of professions, we must first understand what traits, conditions, and mechanisms are involved in creating one. After establishing a theoretical foundation from the sociology of professions, the link between professions and legitimacy is discussed through the literature on legitimacy⁵.

This section reviews literature about profession, professionalism, and professionalization as they apply to research in accounting, grounded in theory from the sociology of professions⁶. Defining what differentiates a profession from any other type of activity or group of individuals has long been a task of sociologists, so any review of literature specific to the profession of accounting must be grounded in the broader theoretical discussion. The discussion about professions began in the first half of the 20th century

⁵ Professional legitimacy is used throughout this paper to refer to social and collective recognition as a valid profession.

⁶ Literature around the sociology of professions tends to be from older sources simply because current research is scant, especially discussions of definitional exercises (Richardson, 2017).

(Sciulli, 2009) and invokes theories of early sociologists (e.g., Weber and Durkheim), and Marx, among others. These scholars have investigated how professions come to exist, and how they retain and maintain social standing (Johnson, 1972). Importantly, in defining characteristics of what professions are, what they do, and how they continue to exist, we gain insights into factors impacting professional legitimacy because those characteristics lay the foundation of what society expects. However, the sociology of professions has been working to define what constitutes a profession for most of a century without resolution, and there remains significant variation among viewpoints.

2.2.1 Profession

The sociology of professions has undertaken efforts to define ‘profession,’ though Larson (1977, p. xi) suggests that “the professional phenomenon does not have clear boundaries”. Sociologists have attempted to define a profession in terms of being and becoming (Hines, 1989). For David Sciulli (2009), this means looking at four main questions that the sociology of professions is tasked with answering. Of the following high-level questions, this review will consider only the first two, but the full set provides a sense of the depth and breadth of discussion around professions. Sciulli’s (2009) four questions are:

1. What is a profession?
2. What is the source of professional power?
3. Why does professional instruction invariably include an abstract theoretical or liberal component rather than being exclusively applied, vocational or mechanical?

4. What are the consequences of successful professionalism, and of stillborn or failed professionalism projects? (Sciulli, 2009, p. 2)

Scholars have responded to these questions by identifying traits, behaviours, conditions, and circumstances characterizing professions in a variety of ways, using a range of concepts. Hines (1989, p. 72), for example, suggests that professions possess “autonomy, monopoly over work and commitment to a code of ethics, as a consequence of the profession’s body of knowledge”. For an example describing professional behaviour, Jackson (1970) describes professional behaviour as including collective knowledge, a public interest focus, a code of ethics, and non-monetary recognition of work achievement. There are many similar definitions. To provide a sense of the range of descriptions, Millerson (as described in Johnson, 1972) identified 23 traits from the literature that had been used to describe professions around 1970 (Johnson, 1972). Indeed, Johnson (1972, p. 10) notes that “[t]hese definitional exercises litter the field [sociology]”. Since then, there is little to suggest that a unified definition has been generated.

Of course, the accounting profession has its own detailed definition of profession as it applies to its activities and purpose (CPA Ontario, 2016). The CPA Ontario definition of the accounting profession identifies the following list of conditions, activities, and characteristics⁷:

⁷ The Rules of Professional Conduct cited above (Chartered Professional Accountants of Ontario, 2016) is actually the most recent iteration of the document drafted as an appendix to the First Bylaw in 1973 for the Canadian Institute of Chartered Accountants. Though there have been revisions between then and now, it is expected that any changes made do not vary substantially from the initial document, apart from the amendment to apply the rules to firms (not just individuals) made in 2000.

- there is mastery by the practitioners of a particular intellectual skill, acquired by lengthy training and education;
- the traditional foundation of the calling rests in public practice – the application of the acquired skill to the affairs of others for a fee;
- the calling centres on the provision of personal services rather than entrepreneurial dealing in goods;
- there is an outlook, in the practice of the calling, which is essentially objective;
- there is acceptance by the practitioners of a responsibility to subordinate personal interests to those of the public good;
- there exists a developed and independent society or institute, comprising the members of the calling, which sets and maintains standards of qualification, attests to the competence of the individual practitioner and safeguards and develops the skills and standards of the calling;
- there is a specialized code of ethical conduct, laid down and enforced by that society or institute, designed principally for the protection of the public;
- there is a belief, on the part of those engaged in the calling, in the virtue of interchange of views, and in a duty to contribute to the development of their calling, adding to its knowledge and sharing advances in knowledge and technique with their fellow members.

The CPA Ontario (2016) definition acknowledges that there is much discussion around what constitutes a profession, and refers to elements used in more general definitions, but also identifies elements it considers to be specific to accounting. Among the accounting-

specific elements are references to the activities being knowledge work rather than dealing in goods, and that the work is done for a fee (CPA Ontario, 2016). However, neither of these elements is far removed from the elements included in the broader discussion of professions.

While scholars agree that professions can be identified, they question how to go about defining them. Indeed, there is little agreement about the nature of the concept to be defined. Sciulli (2009, p. 3) suggests that one source of difficulty is that early descriptions lack sufficient abstraction because scholars focused on identifying “ideal types” or “analytical distinctions”, the exemplars for which were law, medicine, science, and engineering. Not only was there a small sample of ‘ideal types’, some scholars suggest that the model of profession discussed in the literature may have emerged as a peculiarity from the English-speaking world (Burrage, 1990). The disagreement of what a profession is reaches right to the term’s origin. First, the term ‘profession’ might not mean the same thing in different cultures. Second, the lists of identified traits have been described as “not very critical and tend[ing] to reflect the picture that professions wanted to display to the world” (Adams, 2010, p. 52). Last, the term either means something highly specific, as noted above, or can be used to refer to many types of paid occupations, from bricklayers to doctors (Sciulli, 2009).

Ultimately, the definitional exercise can be rendered down to two main approaches used to describe professions: traits and activities. Considering ‘profession’ from a traits-based view means identifying a set of descriptive characteristics. Indeed, sociologists have attempted to identify characteristics in what Johnson (1972, p. 10) refers to as a “largely sterile attempt to define what the special ‘attributes’ of a profession are”. Johnson's

(1972) view on the insufficiency of listing traits is shared by Witz (1992). Nevertheless, the traits approach persists. Indeed, contemporary scholars draw on earlier sociologists to generate lists of traits. Adams (2010), for example, cites numerous scholars from the 1950s and 1960s in examining the literature on professions, to provide a summary list of simple traits. The challenge in focusing on traits is that there exists a nearly limitless list of descriptors that can be used. It is also likely that the list of traits reflects only what professions wish to be seen and does not reflect change over time or circumstances.

Despite their limitations, traits are useful because they are easy to understand and allow us to get a sense of the types of considerations attached to the idea of ‘profession.’ Even scholars who emphasize structural elements, sources of power, or professionalizing activities rely on identifying traits or attributes to some extent. Hines (1989, p. 73) draws on Montagna, noting that he “lists ten attributes of professions” and “suggests that activity ... which increases these attributes may be seen as *professionalising* [emphasis in original]”.

Accounting research has contributed to the literature on professions. However, there are fewer publications than one would expect directly linking the accounting profession to the theoretical discussion from the sociology of professions. Papers specifically addressing the nature of professions, not just how the accounting profession fits in society, are challenging to find because the words used to describe the theory of professions are commonly used, making database searches largely ineffective. Further, accounting papers that draw on theory from the sociology of professions may have titles or use key words that do not match sociology’s terminology (e.g., rather than discussing ‘professionalism,’ recent discussion in accounting is on ‘marketization’ (Tomo, 2023).

Finally, in discussing accounting as a profession, there are a number of articles that principally describe the history of accounting. An important article that focuses on traits rather than activities is Hines (1989). In this article, Hines (1989) approaches the accounting profession as a social construction, setting aside the functionalist perspective espoused by earlier sociologists. Hines draws on Freidson's (1986) theories in her discussion in suggesting that the accounting profession is socially constructed by power granted to the profession based on its perceived expertise (Hines, 1989). This expertise is linked to specific skills and technical knowledge, thus making the body of knowledge a critical component of professional legitimacy (Hines, 1989). Indeed, more than any other trait or set of activities, for Hines and Freidson, "a body of formal knowledge is the fundamental trait of Western professionals" (Hines, 1989, p. 73). So much so, that Hines suggests creating the perception of a formal body of knowledge is the main struggle for social identity for the accounting profession (Hines, 1989).

Richardson (1992) looks at the accounting profession in Canada, focusing on the role of education policy in the profession's status. Richardson (1992) suggests that education policy serves an instrumental and symbolic role for the accounting profession. The instrumental role is served by providing the state a reason to support the accounting profession's monopoly on a set of skills (Richardson, 1992). The reason for this support is aspiring accountants must undertake significant steps and processes to become proficient in accounting (Richardson, 1992). Thus, the education policy is the means through which the accounting profession creates social closure (Richardson, 1992). On a symbolic level, educational policies create a link between key actors, resources, and the

profession, allowing it to retain access to these resources and professional privilege (Richardson, 1992).

Carnegie and Napier (2010) approach professions from the perspective of legitimacy and social contracts after significant scandal. Drawing on legitimacy theory, the authors suggest “organizations do not possess an inherent right to own or use resources or even to exist” (Carnegie & Napier, 2010, p. 361). To exist, an organization must rely on society supporting its legitimacy, and that legitimacy is derived from a social contract (Carnegie & Napier, 2010). For Carnegie and Napier, it is the social contract that represents the critical component of professional legitimacy, rather than the body of knowledge described by Hines (1989) and Richardson (1992).

Carnegie and Napier (2010), Hines (1989) and Richardson (1992) each argue that a facet of the accounting profession is the key to its legitimacy. For Hines (1989) and Richardson (1992), that facet is the body of knowledge, whether by its existence or the education policy the legitimizes it. For Carnegie and Napier (2010), the key component is the accounting profession’s ability to maintain its side of the social contract. All three papers identify traits, conditions or mechanisms that support professional legitimacy. For Carnegie and Napier (2010), the mechanism is the social contract. Hines (1989) describes a condition, which is the accounting profession’s social construction based on society’s perception of accounting knowledge. Finally, for Richardson (1992), education policy creates professional legitimacy through the mechanism of social closure.

2.2.2 Professionalization

The second major direction in research attempting to define professions looks at what occupations do to gain or maintain status as a profession. While this approach addresses some of the limitations of trait-focus, Turner and Hodge (1970, p. 23) suggest, “the professionalization approach commonly rests on a set of assumptions... about the nature of a profession”. Though this approach carries with it some of the limitations of the traits view, its focus considers activities, reflecting a more dynamic view of professions. Indeed, central to this approach, Jackson (1970, p. 5) suggests that “the significant question to ask about occupations is not whether or not they are professions but to what extent they exhibit characteristics of professionalization”. This perspective is very much in line with Montagna’s (1974) view that professionalization relies more on the degree to which particular activities are undertaken by a profession than the characteristics it possesses.

Identifying professions based on professionalization means looking for indicators within a moving field of activities, leaving space to identify directional shifts towards (de)professionalization (Hines, 1989). These definitions seek to identify “overarching structural qualities that appear to differentiate professional occupations from other expert occupations across time and place” (Adams, 2010, p. 53). Structural qualities are important because they may be more stable than other considerations. For example, Sciulli (2009) questions the validity of defining professions by relying on occupational tasks or professional behaviour because occupational tasks and the structures supporting those tasks change over time, and behaviour varies over time and culture. Thus,

differentiating characteristics must include context-dependent variation as well as the profession's legal and social status in society (Adams, 2010).

Johnson (1972, p. 22) describes professionalization as a “complex process in which an occupation comes to exhibit a number of attributes which are “‘essentially’ professional”, thus describing a process of “predictable stages of organisational change” resulting in professionalism. For Burrage (1990, p. 17), these stages involve a process of establishing power by forming associations, controlling admission and training, and enforcing ethics. Professionalization describes not just activities but the sources and uses of professional power, thus addressing the second critical question Sciulli (2009) proposes for any significant discussion of professions, what is the source of professional power?

More importantly, by looking at professionalization rather than looking for specific qualities, the mechanisms (e.g., market closure and legal status) through which professions gain and retain power become visible (Richardson, 2017a). Scholars emphasizing professionalizing activities tend to draw on the views of Weber (1978) and Freidson (1983), bringing in social stratification while also recognizing that professions are social constructions (Adams, 2010; Hines, 1989; Witz, 1992). In particular, scholars following a neo-Weberian perspective suggest that power and status are central to professionalization (Witz, 1992). Within this perspective, Parkin (1979) suggests that power is expressed through market closure while Berlant (1975) considers the monopoly resulting from closure to be “tactics for domination” (Witz, 1992, p. 42). Professions exercise power by gaining control over their activities, legitimized with the support of the state and/or elites (Witz, 1992). Evidence of this power appears in social rank, corresponding to Collins' (1990, p. 36) suggestion that “high-status professions are also

ones with high pay and power”. Educational standards and membership restrictions create limits on who can be a member of a profession, reflecting both idealization and closure (Collins, 1990).

Reaching into the historical roots of the accounting profession, Lee (1995) describes how Scottish accounting organizations undertook professionalizing efforts by setting out entry requirements. These entry requirements included activities (e.g., education, training), but if you look at early members, they were “almost exclusively middle class, and associated through family, friendship and client relations with lawyers and landed gentry (Lee, 1995, p. 51).

Accounting scholars have discussed professionalization, though they address different activities identified with professionalization. For example, West (1996) undertakes a theoretical discussion aligning accounting’s professionalization to key concepts from the sociology of professions. On a more practical level, the article by Cooper and Robson (2006) considers the sources of accounting regulations in relation to accounting’s professionalization, while Gendron and Barrett (2004) analyzes a failed attempt by the accounting profession to expand its jurisdiction through professionalization efforts. Finally, Lee (1995), looks at how accounting came to be a profession in the first place.

West (1996, p. 79) suggests that accounting is widely recognized “as a highly professionalised vocation” whose members are “the recipients of the privileges conventionally associated with professional status”. However, West (1996) addresses what he identifies as uncertain legitimacy surrounding accounting’s professional status by evaluating differences between the factors of professionalization identified in accounting

and those of the sociology of professions. For West (1996, p. 83), a key challenge to professional legitimacy lies in the accounting body of knowledge “that has persistently been questioned and even alleged to be in disarray”. Despite lacking the steadfast knowledge base deemed essential by sociologists, accounting has professionalized (West, 1996). Its successful professionalization emerged through efforts by self-interested individuals to create an accounting elite that could take a greater piece of the potential economic rewards. Having an elite membership did not, by itself, professionalize accounting. To achieve “‘collective mobility’ and/or ‘closure’” (West, 1996, p. 85), considered by Larson to be essential to professionalization, members of the profession would need status and social standing attached to their roles. Status and social standing were achieved by admitting only “men of proven social and professional standing” (West, 1996, p. 87). Thus, women were specifically excluded from early professionalizing efforts to enhance social worth (Kirkham & Loft, 1993; McKeen & Richardson, 1998; West, 1996). Once it had established its elite membership, the organization of accountants became political, generating strategic alliances to establish their jurisdiction and recognition by the state through a legal charter (West, 1996). As West (1996) describes, professionalizing accounting involved a combination of political and social maneuvering to secure its status. It used political and social ties to create a perception of status and prestige, while securing more tangible legitimacy through state recognition (West, 1996).

While West (1996) reviewed accounting’s early professionalization, Cooper and Robson (2006) look at the role of regulatory processes in more recent times. Cooper and Robson (2006) suggest that the location and parties producing the regulations impact not just the

regulatory process, but the legitimacy of the regulations produced. Cooper and Robson (2006) suggest that regulatory organizations shifted institutional alignment from accountants and government control to control by larger international firms that corresponds to a change in legitimating rationale. Rather than supporting other interests, as would be the case if control is maintained by accountants and/or government, accounting regulatory agency legitimacy is greater if support is for capital markets (Cooper & Robson, 2006). Further, this shift in institutional alignment ultimately impacts how regulations are operationalized based on how practitioners see themselves and their responsibilities (Cooper & Robson, 2006). Legitimacy for accounting comes from multiple levels, from the identity of individual practitioners to the firms they work for, and ultimately impacts how regulations are created, rationalized and operationalized (Cooper & Robson, 2006).

Gendron and Barrett (2004) draw on actor-network theory in a longitudinal study of a failed professionalization project. The subject of the professionalization project was the WebTrust Seal of Assurance, an e-commerce trust seal designed to address consumer privacy and security concerns (Gendron & Barrett, 2004). The accounting profession chose to use this platform to try to expand recognition of their expertise in new areas, which is something it had successfully done in the past (Gendron & Barrett, 2004). This time, however, the profession encountered challenges in establishing a network of support (Gendron & Barrett, 2004). In this instance, accountants “targeted an area of practice far removed from their traditional working domains” (Gendron & Barrett, 2004, p. 594) and were ultimately found to be out of their element “when promoting a service aimed at lay consumers” (Gendron & Barrett, 2004, p. 594). Essentially, consumers were

not comfortable with accountants taking on this e-commerce role, a sentiment strengthened when the internet bubble burst (Gendron & Barrett, 2004).

West (1996), Cooper and Robson (2006), and Gendron and Barrett (2004) look at professionalization as it links to professional legitimacy. For West (1996), the accounting profession's legitimacy was created initially through the perceived stature of its members and became formally established through state sanction. Cooper and Robson (2006) suggest that legitimacy is influenced by current beliefs and institutional alignments. The impact of these beliefs runs through how regulations are accepted and operationalized, so can have a significant impact on regulatory outcomes. Finally, Gendron and Barrett (2004) appear to have found a limit of legitimacy for the accounting profession. In its attempt to expand its jurisdiction, the accounting profession went too far out of the role society accepts and understands for it, so the effort failed.

2.2.3 Professionalism

Unlike 'profession' and 'professionalization,' the definition of professionalism is not specifically addressed in prior literature. Most often, the term is grouped in discussions describing professions or professionalization, and it not typically treated as an independent concept (Johnson, 1972; Torstendahl, 1990) (a summary of definitions used in this research is outlined in Table 2, below. The closest we come to a definition of professionalism comes from Torstendahl (1990), who suggests that, in studies undertaken in or after the 1970s, the literature most often uses "professionalism" to describe the activities of a professional. Overall, the literature suggests that professionalism describes the state of being, or behaving like, a professional (Johnson, 1972; Torstendahl, 1990).

Table 2: Summary of Definitions: Profession, Professionalization & Professionalism
Source: Generated by author

Term	Definition
Profession	A comprehensive definition of a profession is not straightforward. For the purposes of this research, a profession is an occupation held in greater social esteem than other types of occupations or vocations. Its elevated status is based on educational attainment, standards of practice, ethical codes of conduct, and it is held to a standard of behaviour by society. Further, a profession continuously maintains its status through its activities.
Professionalization	The process through which a profession becomes recognized as a profession. Professionalizing activities overlap significantly with activities related to legitimacy and legitimation. In this research, de-professionalization is the process through which professional status is diminished or lost.
Professionalism	The set of behaviours and activities associated with being a professional.

The literature on professionalism in accounting is less abundant than the body of work on professionalization. Of note, Wyatt (2004) prepared a commentary published in *Accounting Horizons* on the state of professionalism in accounting, which is similar in focus to a prior discussion by Sawyer (1987). Other papers look at professionalism as it exists. Suddaby et al. (2009) analyze the impact of organizational change on professionalism, while Lander et al. (2013) look at how mid-tier accounting firms handle shifts in the institutional environment.

After the collapse of Arthur Andersen, Wyatt (2004) presented his comments on accounting professionalism and suggested where the profession had gone wrong. For

Wyatt (2004), professionalism represents an ideal of professional behaviour and decisions that reflect adherence to professional standards and regulations. The downfall of accounting professionalism, for Wyatt (2004), started when accounting firms began to expand into consulting services and began to recruit individuals with little or no accounting background. Without accounting education, the new type of recruits lack the required “understanding or appreciation of the level of professionalism that accounting firm personnel were expected to meet” (Wyatt, 2004, p. 48). The new breed of accountant was motivated by revenue, changing the culture in accounting so drastically that it could no longer uphold its ethical mandate (Wyatt, 2004). The tension between professionalism and the profit motive/commercialism/marketization of accounting is explored more deeply after Wyatt’s (2004) publication (Neal et al., 2024; Picard, 2016). Indeed, Picard (2016) suggests that marketization (i.e., the ability of accountants to advertise) followed from pressures external to the accounting profession and was couched in the emerging neo-liberal politics and ideology of the late 1970s. The shift to commercialization linked to the freedom to advertise led to a shift in competition, clients’ expectations, and technological developments (Picard, 2016).

Sawyer (1987) follows a similar path to Wyatt (2004) in that he prescribes expectations for behaviour for internal auditors, in particular. After running through the definitional elements of a profession, Sawyer measures internal auditing against these elements, concluding that internal auditing is likely a profession. While not quite the same as the accounting profession, Sawyer (1987) describes the particular challenges faced by internal auditors with respect to professionalism.

Like Wyatt (2004) and Sawyer (1987), Suddaby et al. (2009) refer to professionalism in terms of held values and behaviours. In their use of “professionalism”, Suddaby et al. (2009) investigate various means through which professional values are eroded, suggesting that the organization in which people work has a significant influence on individual and collective commitment to values. The findings of Suddaby et al. (2009) suggest that accountants sometimes hold contradictory attitudes and commitments, impacting professionalism depending on work context, general context, position in the organization, and type of organization. It appears that public accounting is not necessarily the exemplar of professionalism, but rather accountants in public practice⁸ tend “to view their designation in commercial terms” and “are less likely than members practicing in-house in private industry or government to support the rigour and enforcement of professional independence” (Suddaby et al., 2009, p. 420). Given the impact of Arthur Andersen’s collapse, fractured professionalism and conflicting commitments suggest that the shifting contexts may be one source of threats to professional legitimacy.

While Suddaby et al. (2009) analyzed attitudes from various angles, Lander et al. (2013) address professionalism in terms of institutional logics. Specifically, they look at the shift in emphasis in the industry from trustee logic to commercial logic and find that professional logic most often guides choices at mid-tier firms (Lander et al., 2013).

Nevertheless, their findings reflect the criticisms and challenges described by Wyatt (2004) and Suddaby et al. (2009).

⁸ The Ontario Public Accounting Act, 2004, defines public accounting according to the activities a licensed public accountant can undertake, which include assurance engagements and compilation services, though the latter are subject to some exceptions. Licensure by a designated body is required to engage in public accounting by an individual or corporation.

The discussion of professionalism is a significant shift in tone from that of professions and professionalization. Rather than looking for identifying characteristics or activities, this particular conversation considers attitudes at an individual and organizational level, and the choices that result. Despite the lack of specific definition for professionalism, accounting literature on the topic makes evident weaknesses in the accounting industry that have already been shown to have substantial consequences for professional legitimacy. These weaknesses stem from culture shifts and shifts in institutional logics that either permitted or facilitated the conditions precipitating Arthur Andersen's collapse (Lander et al., 2013; Suddaby et al., 2009; Wyatt, 2004).

The sociology of professions is a complicated, tangled web of theories and concepts that link activities, power structures, characteristics, attributes, perceptions, and behaviours together in an attempt to describe what constitutes a profession. For sociologists, a profession is a special category of occupation set apart from ordinary occupations. This conceptualization of profession is quite unlike the vernacular use of the word representing anyone earning money through skilled labour. The image of a profession holds elite status, gained through a legacy of actions and behaviours generating legitimacy, or at least perceptions of legitimacy. Legitimacy is built upon traits, conditions and mechanisms working together. Traits, such as those defined by the existence of behaviour codes and legal status, are legitimating. Conditions, including society's perceptions of prestige, skill requirements, and status, create the impression that the profession deserves its elevated status. Finally, mechanisms are the devices through which professional power is formed and exercised. Mechanisms include political influence and closure, which work together to consolidate control of duties under one

occupation. Traits, conditions, and mechanisms are mutually reinforcing and the erosion of key facets of any one of these ideas can undermine professional legitimacy, resulting in deprofessionalization. Recognizing risks of erosion provides accounting, and indeed any profession, with the opportunity and incentive to make necessary corrections to reinforce legitimacy to maintain professional status.

2.2.4 Accounting as a Profession

From early efforts at establishing accounting as a profession, defining accounting as a profession has been a deliberate effort (Kirkham & Loft, 1993). In the nineteenth century, groups of men worked to elevate the image of the occupation of accounting through managing its membership (Chandler et al., 2008, p. 827). Members were carefully chosen in line with “a practice which reflected the one adopted by the high-status, all-male professions such as medicine and law” (Kirkham & Loft, 1993, p. 524), and women were specifically excluded from membership in the accounting profession. Indeed, to secure its status as a profession, the Institute of Chartered Accountants of England and Wales (ICAEW) undertook a “process of differentiating the accounting work undertaken by professional accountants from that undertaken by clerks or bookkeepers” (Kirkham & Loft, 1993, p. 525). The goal was to create an identity for professional accountants that was elite, exclusive, and male (Kirkham & Loft, 1993), echoing a traditional view that professions are “men’s work and offer rewards of high status, high pay and good opportunities for promotion not commonly associated with women’s work” (Roberts & Coutts, 1992, p. 379). Indeed, professionalization of accounting in England and Scotland is linked to closure and “concentration of power and influence” (Lee, 1995, p. 51).

Richardson (2017a) further suggests that, though professions may profess to be meritocracies, professional associations did not use merit-related criteria as the basis for entry. Barriers to entry into a profession appear implicitly in hiring practices and character references, reflecting unspoken biases, cultural norms, and beliefs that serve to exclude anyone who does not fit (Richardson, 2017a). These barriers may extend to the outcomes and implications of professional misdeeds and disciplinary practices. For this reason, the legacy of gendered and structural discriminations resulting in male-domination in the accounting profession cannot be ignored.

Accounting's early establishment relied on setting standards of behaviour to which members of the profession were expected to adhere (Chandler et al., 2008; Tudor, 2013). These standards were established in often unwritten expectations on how to behave, described values to which members were expected to conform, and were enforced through peer pressure (Chandler et al., 2008; Covaleski et al., 1998). Indeed, the existence, management, and enforcement of standards of behaviour is at the centre of discussions of professional legitimacy (Tudor, 2013). According to Tudor (2013, p. 932), "an organization's survival is threatened if the community finds that the organization has violated the social contract". It is difficult to determine from the literature, however, whether standards of expected behaviour are the same for all members of the accounting profession, either by the profession, employers, or society.

The social contract, central to the link to legitimacy theory, is one in which "society allows the organizations to continue operations to the extent that it meets its expectations" (DeLuca & Prather-Kinsey, 2018, p. 508). Thus, it seems that, without acceptable standards of behaviour and a tacit social contract agreed to by society, the

accounting profession's role and legitimacy would be questioned. However, discussions of societal expectations do not explicitly identify who represents 'society' or to whom the expectations are directed. However, the present research considers what a fundamental breach of acceptable behaviour – participation in a fraud – looks like for members of the profession. Differences in characteristics between individuals implicated in the fraud are examined and the results provide insights into an aspect of public opinion, as revealed through newspaper articles. Some of these insights relate to whom expectations are directed and how these expectations are expressed in newspaper text.

Understanding more about the nature of the social contract and behavioural expectations for professional accountants allows the accounting profession to see themselves from a different perspective. There is plenty of research into how the accounting profession sees itself (Brouard et al., 2017a; Carnegie & Napier, 2010; CPA Canada, 2018; Neal et al., 2024). Montagna (1974), for example, investigated which attributes members of the accounting profession considered to be of greatest importance to accounting's professionalization. The results of a survey of public accountants from the then-Big Eight accounting firms suggest that professional accountant respondents hold the code of ethics to be the most important attribute of the profession, with formal recognition as a profession coming in a distant second (Montagna, 1974). Interestingly, whereas 73 of the 100 respondents rated a code of ethics as being very important, related concepts like a set of values (e.g., serving the public – 32 responses) and personal qualities (e.g., integrity, good judgment – 41 responses) were not considered nearly as important (Montagna, 1974). For the accountants surveyed, there appears to have been tension between serving the public good/altruism and personal gain (Montagna, 1974), which is still evident 50

years later (Neal et al., 2024). The importance placed on having a code of ethics suggests that the profession and its members recognize the need to be seen as prioritizing ethics. The tension around values suggests that professional insecurity (Gendron and Subbary, 2004) exists at the organizational level within the profession, and that the continuing efforts by the profession to define and maintain its professional jurisdiction are a symptom of that insecurity. In addition, the early approaches to closure (i.e., based on class, status, gender, association, etc.) are not officially espoused by the profession, as we can see through recent publications (Nicolls Jones, 2020). However, a lack of overt recognition of the discriminatory nature of these exclusions does not mean that these approaches to closure have been eradicated.

One of the recurring themes in discussions around the accounting profession's status as a profession, its professionalizing activities and professionalism, is the idea that the accounting profession exists because the public sees benefit to its existence. It is through this notion of public acceptance and benefit that the literature intersects with discussions of legitimacy. However, it is not clear from the literature the degree to which 'society' sees benefit in the accounting profession, nor who 'society' is. What is clear is that legitimacy and legitimacy processes are important to discussions of the accounting profession. The current research focuses on the profession, but also its individual members. It is therefore important to discuss not only the profession, but also the professional identity of individual professional accountants.

2.2.5 Discourses and Professional Identity

To discuss the relationship between discourses and professional identity, it is appropriate to look at how the research method used in the current study (see Chapter 3) was

developed. The Discourse Historical Approach (DHA) used in the current research was developed in a substantial study by Wodak, Reisigl, and Liebhart (2009, p.3) that investigates “the various macrostrategies employed in the construction of national identities and to describe them using a hermeneutic-abductive approach.” These ‘macrostrategies’, include context-specific language content, strategies, and argumentation (discursive practices) as expressed in different contexts (Wodak et al., 2009). This ambitious project looked at the Austrian national identity with an overt focus on power and resistance, and assuming social constructionism (Wodak et al., 2009).

What Wodak et al. (2009, p. 4) say about “national identities [is that they are] special forms of social identities [that] are produced and reproduced, as well as transformed and dismantled, *discursively* [emphasis in original].” Wodak et al., (2009, p.8) go on to suggest that “discursive practice may influence the formation of groups and serve to establish or conceal relations of power and dominance.” It is expected that similar discursive practices function at sub-national levels in identity formation and reproduction. For example, identity at the level of professions, including the accounting profession, is expected to function discursively and may serve particular relations of power and dominance. Indeed, the discussion of identity influences proposed in Brouard et al. (2017a) points to some of the social actors that contribute to the formation of accountants’ professional identity (see Section 1.3) without factoring in the dynamic, discursive and co-constructive nature of identity formation described by Wodak et al. (2009). This dynamic and co-constructive quality of identity has been described in terms of identity being a process (De Fina et al. 2006; Gendron & Spira, 2010). Identity processes happen in situations, and involve “negotiation [and] entextualization” and

discourses (De Fina et al. 2006, p.2). Within this view, identity is very much a construction emerging from social and discourse practices, a perspective embraced within Critical Discourse Analysis (De Fina et al. 2006). Thus, identity does not emerge from an individual's self-concept but rather from a broad context in which identities are “produced and often imposed upon individual and groups through dominant discourse practices and ideologies” (De Fina et al., 2006, p.5).

Though Brouard et al. (2017a) discuss professional identity rather than national identity, the current research does not distinguish between different types of social identity, focusing instead on the discursive strategies used in identity processes, particularly around professional legitimacy. Brouard et al. (2017a) identify some of the sites of discourse practices in their diagram describing influences on identity formation (e.g. accounting firms, accounting associations, governments, media). The current research focuses on one of the influences on identity formation noted by Brouard et al. (2017a) – media – to explore representations of accountants in a specific context, as appropriate from a Discourse Historical Approach.

2.3 Legitimacy

Legitimacy is a key concept for this research, and, like the concept of ‘profession,’ the term ‘legitimacy’ has a plethora of meanings and interpretations. As a concept, it has been described as “profoundly malleable conceptual tools that have proved useful to social scientists... where more precise devices have failed” (Hybels, 1995, p. 241).

Emerging in business literature around the 1950s and grounded in Weber's ideas, discussion and analysis of the concept of legitimacy started to gain significant traction in the 1990s (Díez-Martín et al., 2021a) when scholars like Suchman (1995) began to

rationalize the concept. In more recent years, the concept of legitimacy has been approached from a variety of different theoretical approaches, using numerous research methodologies, and for a range of motivations (Díez-Martín et al., 2021a).

Complications with understanding the concept of legitimacy stem, in part, from the sheer variety of different and interdisciplinary theoretical bases that underlie efforts at its definition and application (Hybels, 1995; Jahn et al., 2020). Hybels (1995), for example, draws on resource-exchange and communication-based perspectives in creating a model describing the concept of legitimacy. While Jahn (2020) notes legitimacy's residence within institutional theory, Deephouse and Carter (2005) note that resource dependence, game theory from economics, status theory from sociology, and organizational ecology invoke legitimacy as a concept. Elsbach and Sutton (1992) link institutional and impression management theories in their work on legitimacy. Still other scholars (Derakhshan et al., 2019; Hampel & Tracey, 2019) refer more generally to organizational theory, and theories around identity (Bridwell-Mitchell & Mezas, 2012). Further, as scholars attempt to describe the mechanisms through which legitimacy is built, re-built, or eroded, the concepts mobilized intersect with and overlap other substantial bodies of research and theoretical engagement. Bitektine and Haack (2015), for example, draw on psychology and social cognition in developing a process model of legitimacy, referring to collective sensemaking and individual decision-making. Golant and Sillince (2007) invoke Weick's (1995) discussions of sensemaking as well as Giddens' (1984) on discourses. The papers described in this paragraph provide a glimpse into the range of ideas, concepts and theories mobilized in legitimacy research.

Research on legitimacy has addressed a range of motivations, which have been outlined in a recent bibliometric study of legitimacy research (Díez-Martín et al., 2021b). In their study, Díez-Martín et al. (2021b) identified 13 clusters of research areas in the body of articles published on the concept between 1995 and 2016. While the largest of these clusters addresses the institutional logics used strategically to gain legitimacy, the remaining clusters fall roughly equally into a small number of general themes (Díez-Martín et al., 2021b). These themes can be described as: a) the effect of legitimacy on an organization's success or survival; b) the effect of something (e.g., CSR management, symbolic management, stakeholders) on gaining legitimacy; c) the effect of legitimacy on something (e.g., organizational change); or d) legitimacy as a general theory related to managing the institutional environment (Díez-Martín et al., 2021b).

Scholars have attempted to consolidate and rationalize the body of research on legitimacy, as well as the related concepts of legitimation and delegitimation (i.e., the loss or reduction of legitimacy) (Díez-Martín et al., 2021a; Díez-Martín et al., 2021b; Díez-Martín et al., 2013). Suchman (1995) notes that academic efforts to define the concept of legitimacy have fallen into one of two camps. The research either uses a strategic definition— what an organization does to convince society of its 'rightness' – or an institutional one – how legitimacy is conferred within broader social structures and cultural pressures (Suchman, 1995). Strategic definitions of legitimacy suggest that legitimacy is an asset over which an organization's management has ownership and for which it holds agency (Derakhshan et al., 2019; Hybels, 1995; Suchman, 1995). In contrast, the institutional view of legitimacy is that agency for legitimacy exists outside of the organization. Legitimacy is essentially given by stakeholders and constituencies

within a society when the organization's purpose and activities are seen as appropriate (Derakhshan et al., 2019; Díez-Martín et al., 2021a; Hybels, 1995; Suchman, 1995; Vergne, 2011). Suchman (1995) took a middle position between the two perspectives. Similarly, the present research considers legitimacy from the middle ground between the two positions, insofar as the organization holds at least some ability to influence perceptions of legitimacy or to persuade, thus is not entirely at the mercy of evaluations of legitimacy by observers/stakeholders. This middle-position perspective integrates the organization into the societal context in which it operates, recognizing that both individuals and entities influence discourses around legitimacy.

Though many research papers include a definition of legitimacy, very few actually attempt to define it or related concepts (Hybels, 1995; Suchman, 1995; Wood, 2015). One of the frequently cited (e.g., Bitektine & Haack, 2015; Bridwell-Mitchell & Mezas, 2012; Deephouse & Carter, 2005; Díez-Martín et al., 2013) definitions of legitimacy comes from Suchman (1995). In his definition, Suchman (1995, p. 574) describes 'legitimacy' as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions."

Suchman's (1995) definition is clearly situated in the efforts at defining legitimacy through rationalizing and refining what came before. Citing authors from the late 1970s, Elsbach (1992) notes that the idea that legitimate organizations are rewarded has been a recurring theme in organizational theory. In Elsbach's (1992, p. 700) definition, "[l]egitimacy is conferred when stakeholders – that is, internal and external audiences affected by organizational outcomes – endorse and support an organization's goals and

activities.” Similar to Elsbach’s (1992) institutional view, Hybels (1995, p.241) suggests that “legitimation [comes] from constituencies through conferral of resources and communication of good will”. Thus, the process of legitimation (i.e., becoming legitimate or gaining legitimacy (Díez-Martín et al., 2013)) for Hybels (1995) links the flow of resources to/from the organization to legitimacy. Increases in the flow of resources drive legitimation, while decreases indicate movement towards delegitimation (i.e., the loss of legitimacy) (Hybels, 1995). These resources come from organizational constituencies, like the state, the public, the financial community, and the media (Hybels, 1995). In this present research, the focus is on media, and specifically newspapers, as an important organizational constituency that influences assessments of legitimacy.

Like Suchman’s definition, Hybels (1995, p. 242) does not accept functionalist views of institutional theory, suggesting that claims that “legitimation [is] an abstract engine of social order” are overstated. Indeed, Hybels (1995, p. 241) takes issue with the idea of the “predominant view of legitimacy [that] explains social behavior and individual cognition as shaped by a pantheon of prevailing norms and values [that exist beyond society].” Rather, Hybels suggests (1995, p. 242) that individuals and groups are agents of social order and social change enacted through an iterative process of “intentionally or unintentionally [introducing] novel rearrangement of material reality and social exchange, often based on cognitive innovations.” Though not specifically addressing functionalism, Suchman’s (1994, pp. 573-574) view is similar to Hybels (1995) in that the “system of norms, values, beliefs, and definitions” are socially constructed and recognizes that the “social audience” plays a role in legitimation. Notably, these views of how legitimacy exists echo discussions of discourse, ideology, and power reflected by

critical discourse analysts (Fairclough, 1989; van Dijk, 2001; Van Dijk, 1993; Wodak & Meyer, 2009) (discussed further in Chapter 3).

Though Suchman's (1995) much-cited definition of legitimacy represents a laudable effort to bring together ideas around legitimacy, it has some important limitations. The first of these is the assumption around its generality (Derakhshan et al., 2019). Suchman (1995) uses the word "generalized" in two ways. First, he uses "generalized" to refer to a collective understanding of legitimacy (Suchman, 1995) without defining characteristics for the collective. We need to ask for whom the organization is legitimate (Hampel & Tracey, 2019). Different groups and certainly different individuals hold differing views of whether an organization is acting in a way that can be described as legitimate (Derakhshan et al., 2019; Hampel & Tracey, 2019; Wiggill, 2014). Indeed, perceptions of legitimacy can vary tremendously between individual level evaluations and collective understandings of legitimacy (Bitektine & Haack, 2015; Derakhshan et al., 2019; Suchman, 1995). Though it is conceivable that a collective view of legitimacy may exist for a given organization, the variability in viewpoints is important because these viewpoints can be counted among the iterations and "novel rearrangement of material reality and social exchange" that ultimately lead to social change, as noted above (Hybels, 1995, p. 242). Ultimately, Hampel and Tracey (2019) suggest that a more reasonable assumption within the definition of legitimacy is to consider it as a perspective of specific stakeholders.

A second use of the word "generalized" in Suchman (1995) refers to a condition of stability in legitimacy, meaning that legitimacy is not easily diminished even when an entity does not act in line with social expectations. Hybels (1995) suggests that

legitimacy is an abstract and dynamic concept that is subject to change. Legitimacy, once gained, is not forever assured (Hybels, 1995). For legitimacy to be diminished, the collective audience has to know that the organization has deviated from expectations and, even then, deviations from expectations may not attract disapproval (Elsbach & Sutton, 1992; Suchman, 1995).

To understand what legitimacy is, it helps to define limitations around the construct. Though accepted as “the product of persuasion, [and] not just a reflection of prevailing values or system requirements” (Hybels, 1995, p. 241), legitimacy is not the same as reputation (Deephouse & Carter, 2005). Reputation refers to “relative standing or desirability, quality, esteem, and favourableness” (Deephouse & Carter, 2005, p. 331). While reputation is a relative condition (Deephouse & Carter, 2005), ‘legitimacy’ is not. Legitimacy is different than reputation, as noted in the work of Deephouse and Carter (2005) and Bebbington et al. (2008). Deephouse and Carter (2005, p. 329) suggest that while both concepts “have similar antecedents, social construction processes and consequences,” key differences exist.

Deephouse and Carter (2005) suggest that while legitimacy links to social acceptance because of adherence to social norms, rules, etc., reputation reflects a relative position to other organizations on specific characteristics. Indeed, the findings of an empirical study of US commercial banks (Deephouse and Carter, 2005) suggest that, at least in that industry, while isomorphism leading to conformity may support legitimacy, reputation may be driven by differentiation from rivals, particularly when looking at financial performance. Notably, it appears that a firm with a strong favourable reputation can deviate from its usual behavior without a negative impact on its legitimacy as long as it is

performing well (Deephouse and Carter, 2005). Under similar conditions, a firm with a less favourable reputation may not lose legitimacy unless its legitimacy is already being questioned (Deephouse and Carter, 2005).

Bebbington et al. (2008) consider links between reputation and corporate social responsibility reporting, suggesting that reporting impacts are more likely to be tied to reputation than legitimacy. For Bebbington et al. (2008), legitimacy links more directly to the notion of a social contract, the implication being that the organization will cease if the contract is broken, while reputation is a more limited and distinct concept. Thus, while there is a relationship between reputation and legitimacy, the two concepts are not tightly bound to each other.

Another weakness in the literature defining legitimacy is that it tends to focus on the idea of gaining and maintaining legitimacy, rather than its inverse. Hampel and Tracey (2019, p.12) note that the literature shows that the flip side of legitimacy is “underspecified.” By not defining the negative side of legitimacy, ‘illegitimacy’s’ meaning is muddled (Hampel & Tracey, 2019). Given the lack of definition, scholars have used ‘illegitimacy’ to mean ‘undesirability,’ or to refer to institutionalization (Hampel & Tracey, 2019). To address this under-specification, Hampel and Tracey (2019) propose a scale of legitimacy by looking at moral legitimacy. The proposed scale uses moral evaluation at what appears to be an individual level, with ‘moral illegitimacy’ equating to disapproval and ‘moral legitimacy’ to approval (Hampel & Tracey, 2019). Defining the other side of legitimacy (i.e., its opposite) is important; however, Hampel and Tracey (2019) consider only moral legitimacy, leaving out discussions of pragmatic or cognitive legitimacy, if we are using Suchman’s (1995) types of legitimacy (see below). Further, Hampel and Tracy (2019)

consider only the individual level of analysis rather than considering, like Bitektine and Haack (2015), a multi-level application of the concepts.

2.3.1 Types of Legitimacy

As part of defining legitimacy, scholars have outlined different types of legitimacy with some degree of variety. For example, Deephouse and Carter (2005, p. 332) suggest that legitimacy relates to “regulative, normative or cognitive dimensions.” Another definition of legitimacy also names three types, but these types focus on collective or social factors contributing to legitimacy (Woodward et al. 1996). Woodward et al. (1996, p. 330) suggest that legitimacy “may be derived from the accepted social structure..., flow from one’s being designated as the agent or representative of a powerful person or group..., or from the prevailing cultural values of society or other group.” Suchman’s (1995) definition describes three main types of legitimacy as: pragmatic, moral, and cognitive. Of the three types of legitimacy Suchman (1995) defines, pragmatic legitimacy “rests on the self-interested calculations of an organization’s most immediate audiences” (Suchman, 1995, p. 578) and cognitive legitimacy “may involve either affirmative backing... or mere acceptance” (Suchman, 1995, p. 582) that an organization is somehow necessary in society. The third type of legitimacy - moral legitimacy - considers whether an activity reflects “beliefs about whether the activity effectively promotes societal welfare, as defined by the audience’s socially constructed value system” (Suchman, 1995, p. 579).

Long and Driscoll (2017) also refer to three types of legitimacy in their discussion of codes of ethics as legitimating mechanisms: moral legitimacy, cognitive legitimacy, and strategic legitimacy. Moral legitimacy “is granted to an organization by its conformance

to social values and obligations” (Long & Driscoll, 2017, p. 174). Cognitive legitimacy occurs when “the adoption of organizational structures, processes and behaviours occurs in ways that appear orthodox, comprehensible, logical and taken for granted” (Long & Driscoll, 2017, p. 174). Finally, strategic legitimacy is “achieved by conforming to the established rules and regulations in society” (Long & Driscoll, 2017, p. 174). It is important to acknowledge that a risk of strategic legitimacy is that “managers may symbolically use legitimating structures such as codes to create an impression of compliance that is devoid from actual conformity” (Long & Driscoll, 2017, p. 178).

These various descriptions of legitimacy types invoke different processes through which legitimacy exists (e.g., cognitive or social), different levels of analysis (e.g., individual or collective), and different actors implicated (e.g., Woodward’s powerful person) (Deephouse & Carter, 2005; Long & Driscoll, 2017; Suchman, 1995; Woodward et al., 1996). It seems that Suchman’s (1995) three types of legitimacy allow for the integration of different levels of analysis and processes. For example, Suchman’s (1995) definitions of moral and cognitive legitimacy can apply to individuals, while pragmatic legitimacy relates more to groups. Woodward et al.’s (1996) definition is more collectively-oriented in terms of the source of legitimacy, though the recipient of legitimacy can be an individual or a group. Nevertheless, these categories of legitimacy (i.e., moral, cognitive, and pragmatic) present a good foundation for analyzing and understanding the processes through which legitimacy comes to exist, how it is maintained, how it is repaired, and how it is lost.

2.3.2 Legitimacy Processes

Scholars have identified processes through which legitimacy is gained, maintained, lost, and restored. These processes have been described at individual and collective levels, and as activities (Bujaki & Durocher, 2020; Kuruppu et al., 2019; Schembera & Scherer, 2017), cognitive processes (Bitektine & Haack, 2015), and constructions (Schulz et al., 2018), among others. In this section, the work of Bitektine and Haack (2015) and the literature on the role of communications as a legitimizing process (i.e., a process that impacts legitimacy) are discussed.

While critical discourse analysts look at “power as a systematic and constitutive element/characteristic of society” (Wodak & Meyer, 2009, p. 9), Bitektine and Haack (2015) provide a diagram/roadmap that describes how legitimacy processes support the exercise of hidden power (Fairclough, 1989). Indeed, Bitektine and Haack (2015) propose a theory of legitimacy processes that integrates both individual and collective processes. In their theory, Bitektine and Haack (2015) suggest that legitimacy results from assessments of an institution or individual being observed. These assessments are done by what Bitektine and Haack (2015) call evaluators. Evaluators can be individuals or groups, but the key is that they make decisions around ‘propriety’ (i.e., what is considered to be the ‘the right thing to do’ in a given context). To make propriety judgments, evaluators use beliefs they have gained by observing and receiving information from social actors or organizations at the collective or macro level. Indeed, Bitektine and Haack (2015, p. 51) suggest that evaluators “assess propriety based on perceptions of the organization, its behaviors, and characteristics” combined with their “perception of consensus opinion about that organization that exists at the collective

level” (Bitektine & Haack, 2015, p. 51). Evaluators then look to social actors and/or organizations to validate their judgments (Bitektine & Haack, 2015) (see Figure 3).

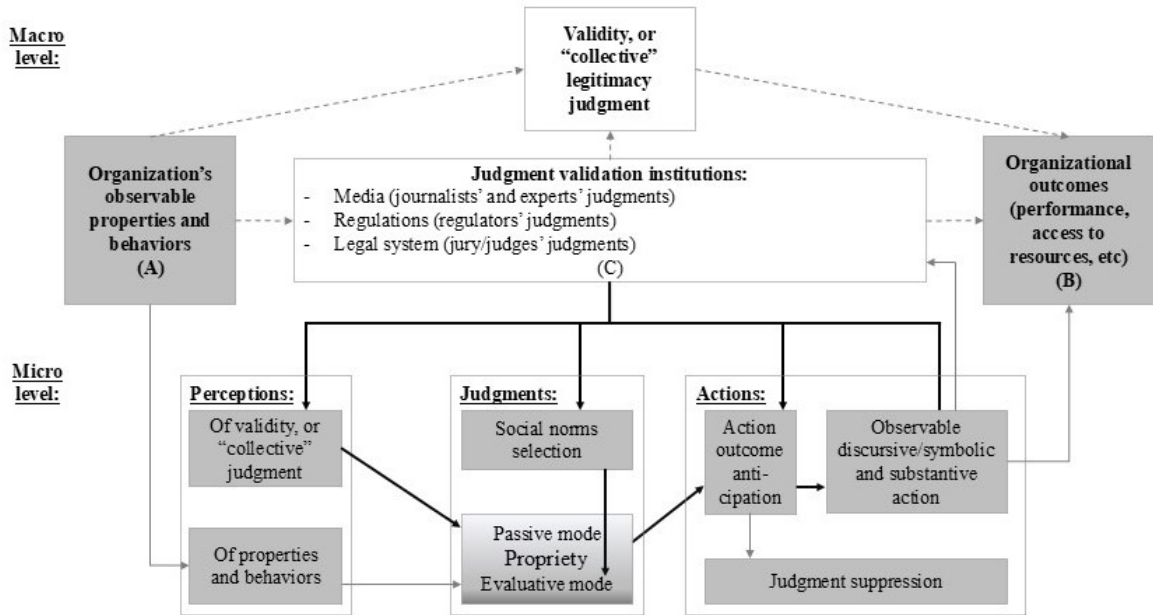


Figure 3: A multi-level model of legitimacy under conditions of institutional stability (Source: recreated by author from Bitektine & Haack, 2015, p.54)

The source of validation for legitimacy judgments (i.e., propriety assessments or evaluations) is a key element of the current study. Scholars have noted that individuals are so influenced by macro-level legitimacy judgments that validation processes “represent one of the most powerful legitimacy judgment heuristics” (Bitektine & Haack, 2015, p. 51). Thus, information conveyed by the judgment validation institutions (the macro level, (see (C) in Figure 3)) is likely to have a substantial influence on the views of individuals/evaluators and the evaluations they ultimately make.

Hybels (1995) and Bitektine and Haack (2015) identify the social actors or organizations that provide validation somewhat differently. For example, Hybels (1995) suggests that

organizational legitimacy is driven by traditional institutional constituencies including the state, the public, the financial community, and the media. Meanwhile, Bitektine and Haack (2015) suggest that validators include the media, regulations, and the legal system. Both Hybels (1995) and Bitektine and Haack (2015) refer to what can be considered traditional and broadly recognized social institutions. These traditional social institutions exclude other groups that may have substantial influence over individual's propriety, and therefore legitimacy, judgments. It may be appropriate to consider a broader list of judgment validation institutions to include other 'deemed authorities.' These 'deemed authorities' may include those social actors and/or institutions that an individual perceives as having authority, credibility, and, depending on an individual's membership or identification with the group, can be taken to represent the consensus view. Thus, deemed authorities can include any organizations, institutions, or individuals (e.g., churches, celebrities) if the individual finds it/them credible. Indeed, credibility is an important aspect of legitimacy judgments (Jahn et al., 2020). Further, including other types of actors in the formation of legitimacy judgments follows evidence that organizational legitimacy can be generated outside of traditional social structures (Shulz et al. 2018). For the current study, though I suggest that the judgment validation institutions may include social actors outside of those identified in Figure 3, the Bitektine and Haack (2015) model serves to describe the process of legitimation, rather than to identify all potential actors. Thus, the source of validation for legitimacy judgments – validating constituencies – includes traditional authorities such as the government and the media.

Contributing to legitimacy processes, particularly around the role of media, the literature includes studies on different communication approaches used by organizations to enhance or restore legitimacy (Beelitz & Merkl-Davies, 2012; Bujaki & Durocher, 2020; Desai, 2011; Kuruppu et al., 2019; Marschlich & Ingenhoff, 2021; Prado-Roman et al., 2020; Schembera & Scherer, 2017). Studies of communication strategies and legitimacy investigate the role of communications (Prado-Roman et al., 2020), different types of communications used (Beelitz & Merkl-Davies, 2012; Marschlich & Ingenhoff, 2019), the reason for using communications (Bujaki & Durocher, 2020; Kuruppu et al., 2019; Schembera et al., 2017), as well as some of the potential impacts of communications (Desai, 2011).

Prado-Roman et al. (2020) suggest that communication management is important to organizational legitimacy, ultimately linking positive legitimacy impacts of communication to organizational performance. Bujaki and Durocher (2020) investigate communications used by a Canadian company to recover after a tragedy involving loss of life, finding that the company mobilized various types of legitimacy in its reporting to secure support from stakeholders. Similarly, Kuruppu et al. (2019) look at how legitimacy is gained, maintained, and repaired using communications and reporting in a coordinated exercise focusing on long-term outcomes. Response types and speed are the focus of Schembera et al. (2017), finding that corruption discoveries are met with rapid responses using strategies of isomorphic adaptation, moral reasoning, or strategic manipulation. In a different approach to analyzing communication strategies, Beelitz and Merkl-Davies (2012) look at the role of discourses in (re)constructing legitimacy after tragedy and Marschlich and Ingenhoff (2019) consider different forms of communication.

Marschlich and Ingenhoff (2019) look at public relations strategies, diplomacy, relationship cultivation, and culture in developing a model of organizational legitimacy. Rather than looking at communications strategies used by specific organizations, Desai (2011) considers the impact of communications on legitimacy threats for an entire industry based on crises within its ranks. Desai (2011) suggests that organizations try to manage perceptions of their field after crises.

These studies demonstrate that communication is used, useful, and impactful in establishing, enhancing, maintaining, and repairing legitimacy. Communication around legitimacy – specifically legitimation (legitimization) – is discussed in literature around discourses. Yu & Zheng (2023) undertake an analytical literature review on discursive legitimation beginning with Van Leeuwen (2007). The foundational paper by Van Leeuwen (2007, p. 91) establishes a “framework for analysing the way discourses construct legitimation for social practices in public communication.” Yu and Zheng (2023, p. 113) suggest that legitimation is socially constructed and “is a prominent function of language use and discourse.” For Van Leeuwen (2007, p. 93), the definition of legitimation builds from the definition provided by Berger and Luckmann (1966) especially around the notion of legitimation explaining or justifying “why” and is therefore linked to discourse, power, and ideology in the form and nature of those justifications (Van Leeuwen, 2007). However, these studies on discourse and communication do not establish how legitimacy is measured.

2.3.3 Measuring Legitimacy

By all appearances, measuring legitimacy has not been a significant focus of efforts to define legitimacy, how legitimacy works, or legitimacy’s impacts. Two studies that

specifically address measurement are by Vergne (2011) and Díez-Martín et al. (2021a). Both papers tackle measurement by defining legitimacy, providing a basis against which legitimacy can be measured, and through what data sources (Díez-Martín et al., 2021a; Vergne, 2011).

For Vergne (2011), organizational legitimacy measures are found through three approaches: a) how effectively a firm adopts codes of conduct; b) firm alignment with field-level regulators; and c) how firms are perceived by the media. Díez-Martín et al. (2021a, pp. 2-3) delineate the categories for evaluation into two types of information: “[e]valuation based on the organization’s actions” and “[l]egitimacy evaluation based on reflected information.”

Both Vergne (2011) and Díez-Martín et al., (2021a) refer to media as a medium through which legitimacy can be observed, given that direct observation of legitimacy is fraught with difficulties. That said, media sources are considered valid sources for reflecting organizational legitimacy because of their role as a social intermediary (Díez-Martín et al., 2021a), and problems with the other sources (e.g., adopting a code of conduct) which may be symbolic rather than substantive (Vergne, 2011).

2.3.4 Legitimacy and Accounting

Literature investigating the accounting profession is concerned with, among other things, legitimacy (Kuruppu et al., 2019; Richardson, 1987), identity (Brouard et al., 2017a; Neal et al., 2024; Tomo, 2023), and impression management (Merkl-Davies & Brennan, 2011; Solomon et al., 2013). This present study looks at legitimacy through external identity representations without specifically looking at impression management

strategies. Rather than focusing on what the accounting profession and its members present about themselves (i.e., their own impression management strategies or identity), the focus in this study is on what organizations outside of the profession present about individual members and the profession.

Looking back at the nature of the accounting profession as a profession in the prior section, the literature suggests that the profession depends on being perceived as legitimate. Indeed, not only does the accounting profession rely on being perceived as legitimate, but other organizations also rely on the accounting profession's legitimacy to carry out their functions (Masrani & McKiernan, 2011; Richardson, 1987). It follows, therefore, that accounting scholars have looked at legitimacy, legitimation, legitimacy threats, and related concepts.

The constructs of profession and legitimacy are tightly linked. Neu (1991) describes legitimation for professions, the action of making something legitimate, as "the process by which a profession attempts to justify to the state, other institutions, the general public and its members its right to exist" (1991, p. 298), an idea that aligns with Suchman's (1995) definition of cognitive legitimacy. Professions need society to believe in them for very good reasons: professional legitimacy is integrally linked to social recognition. Indeed, Turner and Hodge (1970) suggest that the literature on professions and professionalization "either state or imply that public recognition is a critical aspect" (1970, p. 30) to a profession's existence. Further, Greenwood (1957), as quoted in West (1996, p. 81), suggests that "[e]very profession strives to persuade the community to sanction its authority within certain spheres by conferring upon the profession a series of powers and privileges". Thus, legitimacy is a central tenet of a profession's power and

privilege and aligns with discussions of power and control fundamental to critical discourse analysis (Fairclough, 1989; van Dijk, 2001).

When looking at an organization's behaviour, values, attitudes, reporting or other public presentations (and we may be evaluating them in relation to expectations for behaviour), we are looking at the organization's moral legitimacy (Suchman, 1995). In the accounting profession, substantial effort is made to convey standards of behaviour against which the profession is to be held (CPA Ontario, 2016). Those expectations are articulated and conveyed through codes of ethics and standards of behaviour (Covaleski et al., 1998; Long & Driscoll, 2017). For the accounting profession, Neu (1991, p. 299) suggests that these expectations are driven by a need to "convince uninformed users that accountants can be trusted and are legitimate," which, following from Suchman's (1995) description of moral legitimacy, involves careful construction and communication of an idealized view of accountants and accountancy.

Scholars in accounting who address legitimacy directly, consider it not just as a condition of the accounting profession, but as a function of accounting. Accounting has been discussed as a legitimating tool for organizations (Richardson, 1987), in business dealings (Masrani & McKiernan, 2011), related to specific roles in accounting (Burrell Nickell & Roberts, 2014), and in relation to the impacts of accounting standards setters (Carter & Warren, 2019; Crawford et al., 2014). Scholars have investigated different ways through which legitimacy is enacted (Bujaki et al., 2018; Durocher et al., 2016), how accounting came to have legitimacy in specific locations (Çakmaklı et al., 2020), and legitimacy after crises (Bujaki & Durocher, 2020; Carnegie & Napier, 2010).

Legitimacy in accounting has also been considered in terms of different ways of seeing

(Puyou & Quattrone, 2018). Puyou and Quattrone (2018) introduce aesthetic principles to help understand how legitimacy can be seen and understood.

Addressing legitimacy after tragedy or crisis, Bujaki and Durocher (2020) and Carnegie and Napier (2010) look at legitimacy from different angles. Bujaki and Durocher (2020) evaluate mass media reports and formal (i.e., financial and corporate social responsibility) reporting and disclosures of a firm following a tragedy using Suchman's (1995) typology of legitimacy. The focus of the Bujaki and Durocher (2020) paper was on the types of legitimacy used in news media and the company's disclosures following the tragedy. In contrast, rather than looking at legitimacy concepts found in firm-specific news media and firm-driven communications, Carnegie and Napier (2010) investigate how accountants were portrayed after Enron's collapse, drawing on stereotypes in light of what could be seen as a broken social contract. Carnegie and Napier (2010) suggest that the accounting profession was anchored in a social contract to uphold a set of behaviours. After Enron's collapse, Carnegie and Napier (2010) suggest that books written about Enron refer to accounting stereotypes, but that the impact of Enron was a shift in how professional accountants were perceived.

A key aspect of legitimacy and legitimacy threats is that people – the public, various constituencies, stakeholders, etc. – know about them. Were it not for mass media communications, society would not have had access to information about scandals, nor knowledge of associated events and their participants. It is therefore likely that media presentations of financial scandals, such as Livent, influence how the public comes to perceive the events and risks inherent in the profession, and by extension, its societal benefits, and its cognitive and moral legitimacy. Using newspaper reporting of specific

events attached to the Livent scandal, this research explores media's role in constituting and reflecting the accounting profession's legitimacy.

2.4 Mass Media Communications

There is a process that transpires between events occurring and those events becoming 'news'. News is only one type of media, and media has been the subject of research by disciplines including criminology (McCormick, 2010); journalism (Galtung & Ruge, 1965; Russell, 2006), media studies (Laughey, 2007), communications (Gauntlett, 2002; Perse, 2008), critical linguistics (Fowler, 1991), and critical discourse analysis (Fairclough, 1989; Fairclough, 1995). Given that the material being investigated in the present study is newspaper articles, it is important to understand the power of media (and news) as well as how news is constructed. Indeed, not every meaningful occurrence in the communication process is obvious and, even when they are, those processes are, themselves, inconsistent and sometimes contradictory (Fairclough, 1995). It is therefore important to unravel some of the numerous inputs, motivations, lenses, outputs, and other factors that contribute to what people learn through 'media.' This section therefore addresses definitions, characteristics, processes, and influences of mass media communications, of which newspapers are one form.

2.4.2 The Power of (Mass) Media

Mass media⁹ functions to communicate information broadly, thus mass media records are not like other types of publicly available archival evidence. Unlike old diaries or letters,

⁹ Britannica defines 'mass media' as "modes (or, less commonly, a single mode) of mass communication whereby information, opinion, advocacy, propaganda, advertising, artwork, entertainment, and other forms of expression are conveyed to a very large audience." Accessed 18 July 2024 at <https://www.britannica.com/topic/mass-media>.

both the medium and its content have a powerful influence over the outcome of communication (Fairclough, 1995; McLuhan, 1964; McLuhan & Fiore, 1967). The extent of this influence was suggested by Marshall McLuhan (1964) in his famous quote, “the medium is the message.” By this, McLuhan (1964) introduces the idea that the nature of the media itself has an impact on society beyond the text or images used to convey information, and that the power of communication technologies has been, and can be, vast. The extent of media technology’s impact goes beyond the content of communication. For McLuhan (1967, p. 8), “[s]ocieties have always been shaped more by the nature of the media by which men communicate than by the content of the communication”.

Media’s influence is both seen and unseen: the part we see is the message carried by the media through words and text (Fairclough, 1995), while the unseen is expressed via discourses and ideologies (discussed in Chapter 3, see 3.4.1.1 and 3.4.1.3). Within the visible element in media, such as written text and images, the influence can be significant. Wodak and Meyer (2009, p. 12) suggest that “[m]edia institutions often purport to be neutral” but acknowledge that Fairclough has successfully refuted the assumption of neutrality by describing media’s “mediating and constructing role” in cultural change. Indeed, Fairclough (1995) suggests several ways linked to language usage through which media influence is realized, which align with McLuhan (1964; 1967). Fairclough (1995) argues that media’s influence manifests through a combination of technology, timing, and content in ways that fundamentally change how society sees and understands the information being conveyed. What becomes evident is that, not only are media institutions partial or biased/non-neutral, but media scholars have also noted

that “[media]... exert[s] a powerful influence on cultural perceptions of fear and danger” (Brekhus, 2015, p. 44). In the US in particular, news media have focused on unusual and dramatic events, effectively skewing viewers’ perceptions of risk and hazard (Brekhus, 2015). News media – print, audio, and visual – serve a dual function of providing information and entertainment and “reduces complex social problems to compelling stories with clear victims and villains” (Brekhus, 2015, pp. 44–45), simplifying the narrative and providing a clear moral interpretation lacking in ambiguity and nuance.

Fairclough (1995, p. 10) considers media language from the perspective of what he describes as “tensions affecting contemporary media language” that are “indicative of two tendencies”. Contemporary media language is affected by tensions between the need to provide information and the desire for entertainment, and a tension between the public and private realms (Fairclough, 1995). The first of these tensions – between information and entertainment - is reasonably self-evident. Less evident is the tension between the public and private realms (Fairclough, 1995). What both Fairclough (1995) and McLuhan (1967) consider public and private realms is the difference between where information is generated (public realm) and where it is consumed and understood (private realm).

McLuhan (1967, p. 50) suggests that, historically, private consumption permitted individuals to hold private viewpoints, such that “literacy conferred the power of detachment, non-involvement”. In contrast, Fairclough (1995) emphasizes the difference between public and private in terms of language. For Fairclough (1995), the difference between public and private uses of language involves words and delivery. Specifically, Fairclough (1995) introduces the idea of conversationalization, which takes the public

realm language (i.e., technical and scientific language) and introduces elements of language typical of the private realm, such as idioms and accent.

Conversationalization combines with marketization as the two overlapping tendencies Fairclough (1995) links to contemporary media language in describing its significant impact on existing social structures and social relations. For Fairclough (1995), marketization¹⁰ represents a shift from production towards consumer interests, which appears in the media as competition for viewers resulting in increased emphasis on entertainment. The shift towards marketization has been suggested to be “a more general shift in social relations in favour of ordinary people and their practices, culture and values, including conversational language” (Fairclough, 1995, p. 12) meaning that the topics covered, and the language used to describe those topics reflect both the interests and preferences of the average person, not necessarily the society’s most educated or informed population. In essence, news media represents *vox populi*. Indeed, the present research specifically uses news media as a source of public opinion, *vox populi* (the voice of the people).

Marketization has not only generated a shift towards conversationalization, but it has contributed to democratizing social relations, making more apparent and elevating the interests and values of ‘ordinary people’ (Fairclough, 1995). One could speculate that democratization would draw attention to ‘ordinary’ interests, resulting in those interests having greater impact on existing structures, but Fairclough (1995) suggests that the

¹⁰ The accounting profession also moved towards greater marketization (i.e., increased interest in profit and the adoption of marketing ideologies) in a similar direction to that discussed by Fairclough (1995) (Picard, 2016).

opposite is true. Indeed, it appears that the focus on ‘ordinary’ issues operates as a distraction, rather than a means to advance popular interests. For Fairclough (1995), marketization ultimately leads to shifting attention away from issues that might undermine or challenge existing dominant powers or ideologies. Technical (public) terms become part of normal language use and because they are more generally accessible, the “elitism and mystification which go along with science as authorized specialists talking technical language” (Fairclough, 1995) reduces. As ‘ordinary people’ become comfortable using technical terms, the elevated status of professional specialization erodes with little impact on existing power structures (Fairclough, 1995).

Taking Fairclough’s (1995) view, media’s influence is constitutive and has the power to fundamentally erode professional exclusivity, which is considered to be one of the traits that defines a profession (Adams, 2010; Hines, 1989). Professionals¹¹ are therefore equally vulnerable to the joint effects of media language tendencies towards marketization and conversationalization, combined with the tensions between information/entertainment and public/private realms that are part of Fairclough’s (1995) discussion. The question, then, is what happens when the media presents stories about financial scandals implicating accountants? How is the accounting profession represented? What about the individual accountants? Further, are there differences in how the media represents individuals based on characteristics like gender and class?

In the Livent case, the entertainment value of the scandal is evident and has attracted significant public attention. Indeed, the number of news articles in this research suggests

¹¹ Fairclough (1995) refers to ‘authorized specialists’, which will be understood to describe ‘professionals’.

that there was considerable media attention on Livent and its employees during the period of its collapse (see Chapters 5 & 6 and Appendix B). Because of the amount of media coverage, the range of media voices describing events, and the number of accountants implicated in the fraud, there is an opportunity to look at the reflective and constitutive aspects of media coverage around accounting professionals and the accounting profession. This research exploits the tensions and tendencies described by Fairclough (1995) to investigate discourses that emerge within the body of media communication during a particular high profile accounting scandal, and the implications of those discourses for the accounting profession and its members.

2.4.3 Crafting the News

Though often treated as interchangeable terms, news media is not the ‘media’ *per se*, but rather one type of mass media communication (i.e., all newspapers are media, but not all media are newspapers). Like the broader concept of mass media communication, news media (newspapers, news radio, television news programs, etc.) have been the subject of research to determine its effects (Cotter, 2010; Lecheler & De Vreese, 2019; McCormick, 2010). Further, though this research refers to ‘media’ in various discussions, the artefacts comprising the primary data source for this study are newspaper articles, with additional information coming from other primary source documentation (e.g., legal decisions, charges filed, press releases, disciplinary records). Thus, before viewing what is said in the news, we need to understand more about how the events and information become news and, especially in our current context, what happens after a news item is published (Hermida, 2020).

News media is a subject of interest for scholars from various disciplines, each approaching the subject with a different lens and motive. It is therefore not appropriate to do a robust discussion of news media without including sources from multiple disciplines because each discipline looks at the subject with a different focus, and each focus raises issues relevant to this research. Among these disciplines, communications and journalism (Cotter, 2010; Hermida, 2020; Lecheler & De Vreese, 2019), and criminology and law (Brickey, 2010; Levi, 2006; McCormick, 2010), are discussed here to provide some explanation of how news is created and some implications of the results.

2.4.3.1 Perspective: Journalism & Communications

Journalism and communications have developed a rich body of literature around the production of news and news effects, of which only a brief overview is covered in this section. The focus of this discussion is not a comprehensive understanding of all aspects of news production, but to identify some of the actors and processes involved in news production, as identified by the journalism and communications literature. Of particular interest in this study are processes around news values, gatekeeping, and news framing because these processes impact what gets included in the news, the manner in which the news story is told, and ultimately influence what individuals and society understand about what is happening in the news story (Cotter, 2010; Lecheler & De Vreese, 2019).

First, not every event, activity, or utterance is newsworthy (Caple & Bednarek, 2016).

Indeed, what is included in news has been the subject of journalism research in studies on news values (i.e., what makes something newsworthy) since at least the 1960s (Caple & Bednarek, 2016; Galtung & Ruge, 1965). What is included in the news informs a broader social understanding of our world because what is given attention and how it is discussed

gives insight into what society perceives to be important, or at least which agenda is being addressed (Lecheler & De Vreese, 2019; McCormick, 2010; Russell, 2006).

Indeed, Lecheler and De Vreese (2019, p. 1) suggest that “when journalists select and produce news, how they frame it is consequential for citizens’ understanding of important issues.”

Journalism textbooks describe news values in terms of a list of attributes that a story must have, though that list varies depending on who prepares it (Cotter, 2010). Cotter (2010) summarized attributes of news values, gleaned from several journalism textbooks, that includes prominence, timeliness, conflict, novelty, deviance, drama, proximity, impact, and human interest. The list of news values is based on the foundational work of Galtung and Ruge (1965) in which they define 12 factors that direct news selection (Harcup & O’Neill, 2001). As Fowler suggests (1991, p.13), it is important to recognize “the great extent to which the [news value] factors are ‘cultural’ rather than ‘natural’.” Whatever is included in the list of news value factors as defined by Cotter (2010) and others (Galtung & Ruge, 1965; Harcup & O’Neill, 2001), it is an important part of the first step in a multi-step process to produce a news story.

Organizations that generate news stories for broad dissemination rely on decisions about what is newsworthy made by journalists, editors, photographers, and the public that ultimately receives the news. Through formal and informal discussions before, during, and after a news story is created (Cotter, 2010), news producers assess what is newsworthy. Fowler (1991, p.13) describes the production of news as “a creation of a journalistic process, an artifact, a commodity even” rather than a direct report of events. During production, news producers decide which story to cover, to whom to ask which

questions, and how to frame the story to provide what the producers understand the intended audience to want (Cotter, 2010). Decisions on what to include consider elements related to the technical production of a whole newspaper (e.g., article size, advertising space sold, competing interests from other sections (Russell, 2006)), in addition to content considerations. Experienced reporters know what the audience wants through ‘instinct,’ which Cotter (2010) describes as a combination of internalized news values and routinization of news coverage. The actors involved in deciding what is important draw on a news values heuristic, which is supported by feedback from news consumers who contribute to the production of future news by reacting to news that has already been published (Cotter, 2010). This process involves gatekeeping, which ultimately determines what gets into the newspaper and, as importantly, what is left out.

Gatekeeping is an important concept in journalism theory that stems from the application of news values and is a factor in news production and consumption (Harcup & O’Neill, 2001). Hermida (2020, p.469) suggests that gatekeeping is a key journalistic activity that shapes “the news that citizens are exposed to and act upon”. Indeed, the process of gatekeeping happens “through the choices made in choosing, writing, editing, and positioning information presented as news to the public” (Hermida, 2020, p. 470). In the current digital media age, Hermida (2020) suggests that gatekeeping also occurs after news is produced through digital technology in which news consumers’ actions influence what they see and what they actively promote through social media channels (e.g., applications like X™ (formerly Twitter™) and Instagram™). Hermida’s (2020) post-publication process sounds similar to the process described by Cotter (2010) in which news consumers provide feedback to news producers about what was published. Further,

Hermida's (2020) discussion of gatekeeping harkens back to Cotter's (2010) description of news values as a mechanism for gatekeeping because they guide what news producers decide is news (Harcup & O'Neill, 2001). Thus, it appears that though the media (technology of news dissemination) may change, there is a feedback loop in which news consumers actively contribute to gatekeeping (Cotter, 2010; Hermida, 2020).

The impact of gatekeeping has been criticized by journalists and non-journalists alike (McCormick, 2010). Examples of the outcome of gatekeeping are explored by McCormick (2010) in which he quotes Sharon Fraser, a one-time print news editor and a writer-broadcaster at the Canadian Broadcasting Corporation (CBC). Fraser states that "what is seen to be important and significant is determined by a male agenda," which she further describes as the interests of "straight, white, middle-to-upper class, able-bodied males" (McCormick, 2010, p. 23). Fraser further indicates that coverage of women's issues is among the first to be cut for space and/or time constraints, because these issues are not seen as important news items (McCormick, 2010). It is important to understand that gender is a consideration on the input side of news production, given that gender emerged as an important differentiating theme between the case studies in the present study (see Chapter 6).

Once the news story has been selected, the news story must be written and prepared for dissemination. An important decision in news construction is the particular 'angle' (i.e., how the story is framed) taken on the particular story (Cotter, 2010). News framing involves "stressing certain aspects of reality and pushing others into the background" (Lecheler & De Vreese, 2019, p. 3), which ultimately impacts how news consumers perceive reported events. Lecheler and De Vreese (2019) draw on interdisciplinary

framing theory in describing locations (i.e., the sender, text, receiver, and cultural context) and processes (i.e. frame building, frame setting, and the impacts on individuals and society). Frame building is the interactive process through which stakeholders and news producers negotiate which aspects of stories are emphasized (Lecheler & De Vreese, 2019). The frame building process is influenced by the news generating processes described above (Cotter, 2010) and by stakeholders that Lecheler and De Vreese (2019, p.12) describe as “elites or strategic communicators.” Frame setting is “the interaction between news frames and individuals’ prior knowledge and predispositions” (Lecheler & De Vreese, 2019, p.13), which seems to describe the state in which individuals make legitimacy judgments under the model proposed by Bitektine and Haack (2015). Like the model proposed by Bitektine and Haack (2015), Lecheler and De Vreese (2019) suggest that the impacts (called framing effects) can be seen at the individual (micro) level as a shift in attitude, and at the societal (macro) level as political socialization or collective action. What Lecheler and De Vreese (2019) suggest also aligns with descriptions of language and power described by Fairclough (1989; 1995) and Van Dijk (1993; 2001).

The effects of framing on societal and individual impacts can be significant when we consider crises and scandals. Crises and scandals tick several of the news values boxes, like drama, conflict, deviance, and possibly human interest (Cotter, 2010), so stand a good chance making it past the gatekeepers and onward to becoming news. During crises and scandals, people may look for causes and someone to blame (An et al., 2011). An et al. (2011) add to a body of literature investigating how media frames responsibility for specific events in their study about who is held responsible for crises. An et al. (2011)

identify a relationship between the type of crisis (i.e., victim, accident, preventable), who is held responsible (i.e., an individual or organization), and response types (i.e., denial, diminish, deal, silence). In preventable crises, individuals are more often blamed, but in accidents¹², organizations are more likely to be held responsible. Indeed, An et al. (2011) suggest that organizations may use individual blame (scapegoating) to distract from larger problems.

Blame and responsibility may have implications for businesses and individuals (An et al., 2011; McCormick, 2010) not just in terms of what news consumers see in the news, but also how this influences their motivations to act. Particularly relevant for the present study, An et al. (2011, p. 73) suggest that “[o]rganizational crisis response is a strategic effort an organization makes to rebuild institutional and actionable legitimacy.” Further, “the organization’s response may influence the public’s evaluation and understanding of the organization’s role in causing the crisis” (An et al, 2011, p.74). In the events around Livent, the Canadian accounting professional association (Canadian Institute of Chartered Accountants (CICA) in the early 2000s) interceded to protect the profession (CPA Canada, n.d.), suggesting that the professional association perceived a threat to its legitimacy and strove to protect itself, much as An et al. (2011) describe.

News production involves multiple steps during which decisions are made by multiple individuals and key stakeholders. News values guide what is included and how it is presented as news, and news stories emerge from dynamic interactions between news

¹² An et al. (2011) use a typology of crisis types developed by Coombs (2006) that includes three categories: victim, accident, and preventable. Accidents include technical errors, recalls, challenges, and megadamage, without providing a substantial definition of each term or cluster.

producers, news consumers, and the context in which they exist (Lecheler & De Vreese, 2019). The perspective taken by the journalism and communications literature does not reflect a sense of direct causation, but addresses various influences on news production, similar to perspectives taken by linguists and discourse analysts.

2.4.3.2 Perspective: Law and Criminology

Law and criminology also have an interest in news media. From the perspective of law and criminology scholars, media coverage of crime is an important topic given that news coverage has disrupted legal proceedings, distorted perceptions of crime, and caused negative consequences to businesses and individuals (Brickey, 2010; Levi, 2006; McCormick, 2010).

Brickey (2010) suggests that news media, while slow to start, ultimately covered the flurry of scandals beginning with Enron, but that the way news media reported these scandals was ultimately problematic. Among Brickey's (2010, n.p.) concerns is that "overly aggressive media tactics can skew the balance between the public's right to know and the parties' interest in receiving a fair trial." This conflict between knowledge and legal fairness arises when jurors are identified by name in the media, or when the media interprets jurist's behaviour in a way that challenges fairness (Brickey, 2010). Brickey (2010) refers to a particular fraud trial in which a jurist was seen making an 'okay' sign to the defence. News media outlets reported on the gesture, named the juror, and speculated about what the gesture meant, ultimately resulting in a deadlocked jury, the juror receiving a threatening letter, and a mistrial (Brickey, 2010).

Levi (2006, p. 1037) addresses media coverage of ‘white-collar’ crimes, looking at how financial crime stories are constructed and examining the belief that “media are biased against reporting white-collar crimes because they are owned by business people.” Like Brickey (2010), Levi (2006) suggests that media coverage is a concern around trials and jury selection, thus threatening access to a fair trial, but beyond that, his research concerns the language used in describing crimes and perpetrators. Levi (2006) suggests that the terms used serve to provide entertainment and drama, rather than to protect the elite. The implications of these discussions of white-collar crime and criminals are seen in the comparative findings in Chapter 6.

The implications of news coverage can be significant, especially for those individuals or groups that are not talked about or seen in the news because “media is a conduit to government: it influences public opinion” (McCormick, 2010, p. 24). Indeed, issues identified in generating news relates to how coverage can distort perceptions of the frequency that certain events happen (McCormick, 2010). McCormick (2010, p.32) uses reporting of sexual assaults as an example because of the degree to which it is underreported in the news, estimating one news article was published per 2,333 sexual assaults in 1992¹³. The low level of presentation makes rape seem rare and is one example of how underrepresentation links directly to a distorted view of the world. As we can see from this example, without contextual information that would provide indicators of frequency or severity, news consumers have little background against which they can assess a news report. Linking back to legitimacy judgments, lacking the ability to

¹³ McCormick (2010, p.32) estimates the total number of sexual assaults in Canada in 1992 was close to 500,000, of which 0.04% were reported in the news.

compare or contextualize, news consumers evaluate what they read or see based on what they understand about the issue(s). Their understanding of a particular event is, at least partially, informed and validated by the news reports, and thus their evaluation is informed by what they see represented in the news. Thus, news creates a self-reinforcing loop that requires specific effort and attention to ensure representation for those that do not belong to the agenda-setters' groups (McCormick, 2010). In addition, if a particular crime is not perceived to be an issue because it is not seen in the news, there can be public policy and collective action consequences (e.g., less money directed towards victim support, as well as victim blaming). Thus, what is covered and how it is covered has individual and societal implications.

2.4.3.3 Media Bias

Another issue to consider is the nature and identifiability of media bias. Much research has been undertaken around media bias (Anand et al., 2007; Andon & Free, 2014; Barnidge et al., 2020; Blankespoor & deHaan, 2020; Cohen et al., 2017). Indeed, researchers assume that media is biased, though Levi (2006) notes that a definitive basis for analyzing bias has yet to be determined. In contrast, journalists are confident that they are reporting facts objectively (Cotter, 2010). However, perceptions of objectivity depend on which side of the process you sit (Cotter, 2010). Cotter (2010, p.84) suggests that news producers view the objective of news reporting is “to get the most out of a story” while news consumers see news as “slanted to sell papers.” At the same time, Blankespoor and deHaan (2020) suggest that company CEOs actually exercise influence over news media coverage about their company.

Identifying the direction of bias in news stories has presented complications, understandably (Anand et al., 2007; Barnidge et al., 2020). As discussed above, the process of creating news involves more than selecting the particular story, but rather includes various decision points involving inputs from journalists, editors, photographers, the consumers, and other influences (Cotter, 2010). Added to that, the results of news construction, as viewed from outside of the news construction process, needs to consider framing effects (Lecheler & De Vreese, 2019), language and process (Cotter, 2010), linguistics/discourse (Fowler, 1991), and gatekeeping (Hermida, 2020). Even defining bias is not clear. Compared to nuanced definitions that may have been explored through, for example, discourse analysis (Fowler, 1991), some applications of the concept of media bias are extremely simple (Anand et al., 2007). For example, Anand et al., (2007) identify bias as an intersection between ‘fact’ (i.e., how verifiable the information is) and opinion. Indeed, it appears that media bias depends on perceptions of the news consumer (Anand et al., 2007; Barnidge et al., 2020), and the processes of the news producer (Cotter, 2010; Fowler, 1991).

There is no clear definition and no definitive measure or evaluation criteria for media bias, in analyzing news media articles. Thus, this present research is not focused on identifying media bias. While there may be biases attributed to specific news publications or outlets, and/or reflecting or maintaining particularly ideologies, the purpose of this study is not to assess these biases directly, but rather to see what has been said about accountants implicated in scandal and how they are represented. Truth and fact in the news are not important to the outcome of this study.

2.5 Conceptual framework

This section addresses how the various theoretical discussions in this chapter (of legitimacy, identity, and discourse) come together in the contexts of the accounting profession and media to form a conceptual framework. The conceptual framework is interdisciplinary, drawing together the sociology of professions and legitimacy theory as the conceptual space in which the research occurs and supporting why this research is important for the accounting profession. Both bodies of literature generally approach their respective subjects from a social constructivist perspective (Berger & Luckmann, 1966; Montagna, 1974; Sciulli, 2009; Suchman, 1995; Van Leeuwen, 2007). Professions emerge from social activities and, according to the discussion in the prior sections, rely heavily on legitimacy. Legitimacy is also a social process that fundamentally links to the nature of professions to the extent that, without legitimacy, a paid vocation would not be a profession.

What happens, then, if there is a challenge to legitimacy? Though the idea of challenges to legitimacy has been broached, it bears repeating as it is a central concept in this research. First, we need to know about the nature of presumed challenges to legitimacy. In this research, the source of information about a specific potential challenge to legitimacy comes from newspaper reporting. We therefore need to understand how news in newspapers is produced and the role of discourses in the production and dissemination of news. Theoretical discussions of news production introduce a number of additional research disciplines (e.g., criminology, communications, journalism, law), outlined above. News and media are also a focus in critical discourse analysis, the research approach used in this study (discussed in Chapter 3).

A point of intersection between the sociology of professions, legitimacy theory, news media theories, and critical discourse analysis can be viewed in the multi-level legitimacy process proposed by Bitektine and Haack (2015). The current research looks at how specific individuals are named and described in newspaper reports during a specific time period. It considers newspaper reporting as a perspective reflective of public opinion, thus, the news consumer and their interaction with news media is a key consideration. Building on the multi-level theory of the legitimacy process proposed by Bitektine and Haack (2015), this section outlines various refinements to their model made to reflect the role of discourse in legitimacy processes which informs the current research.

To build on the model proposed by Bitektine and Haack (2015, p. 54) in their ‘Figure 1: A multi-level model of legitimacy under conditions of institutional stability’, I recreated their diagram in Figure 3 (presented earlier) and repeated it in Figure 4 (below) to help illustrate the model’s development, leading to this study’s conceptual framework.

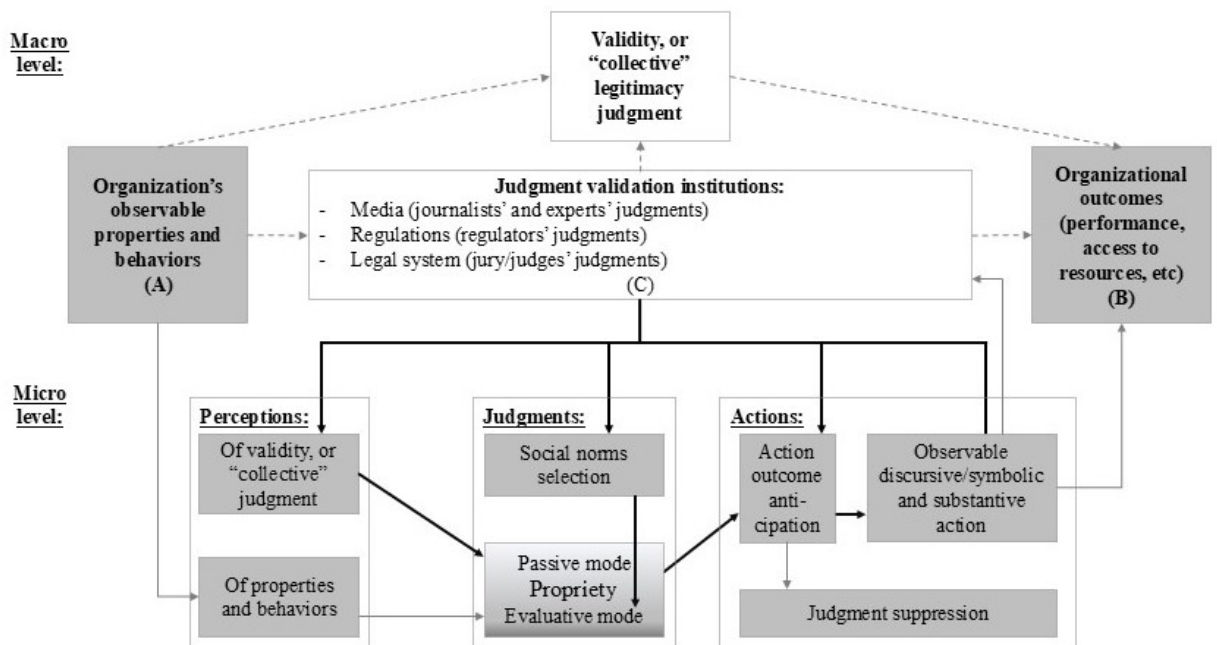


Figure 4: Bitektine & Haack (2015) A multi-level model of legitimacy under conditions of institutional stability

Source: Author recreated from Bitektine & Haack (2015, p. 54)

Building from the original Figure, I made several changes to reflect the conceptual framework underlying the current research. In the current research (see Figure 5), the investigation does not consider whether the context is in conditions of institutional stability or instability, therefore this distinction is dropped. Indeed, the conditions around the Livent criminal trial could fit either set of conditions, depending on the specific aspect being observed (e.g., during the period the accounting designation was ‘stable’, while the individuals were in turmoil). Thus, the differences Bitektine and Haack (2015) incorporated in their model in the thickness of lines relating to stability or instability have been eliminated to simplify the diagram and narrow the focus to factors relevant to the current research context. In a second major change, I removed the social actor identification on the macro level (identified as the ‘Organization’ boxes A & B in Figure 4). As I apply the process to individuals and actions, rather than to organizations (as done by Bitektine and Haack (2015)), identifying the social actor is not appropriate. The next change is in adding discourses at the macro level. Discourses are central to how we may view observable properties (A) and visible outcomes (B), acting as the lens through which properties are observable, and outcomes are visible. Discourses have also been added to reflect the dialectic exchanges occurring between the various judgment validation institutions (C). Other than line weights/thickness, no other changes were made to the model at the micro level. Overall, these changes broaden the applicability of Bitektine and Haack’s (2015) model to both organizational and other actors, remove the

distinction between conditions of stability and instability, and make the role of discourses in legitimacy judgments explicit, and thus amenable to investigation.

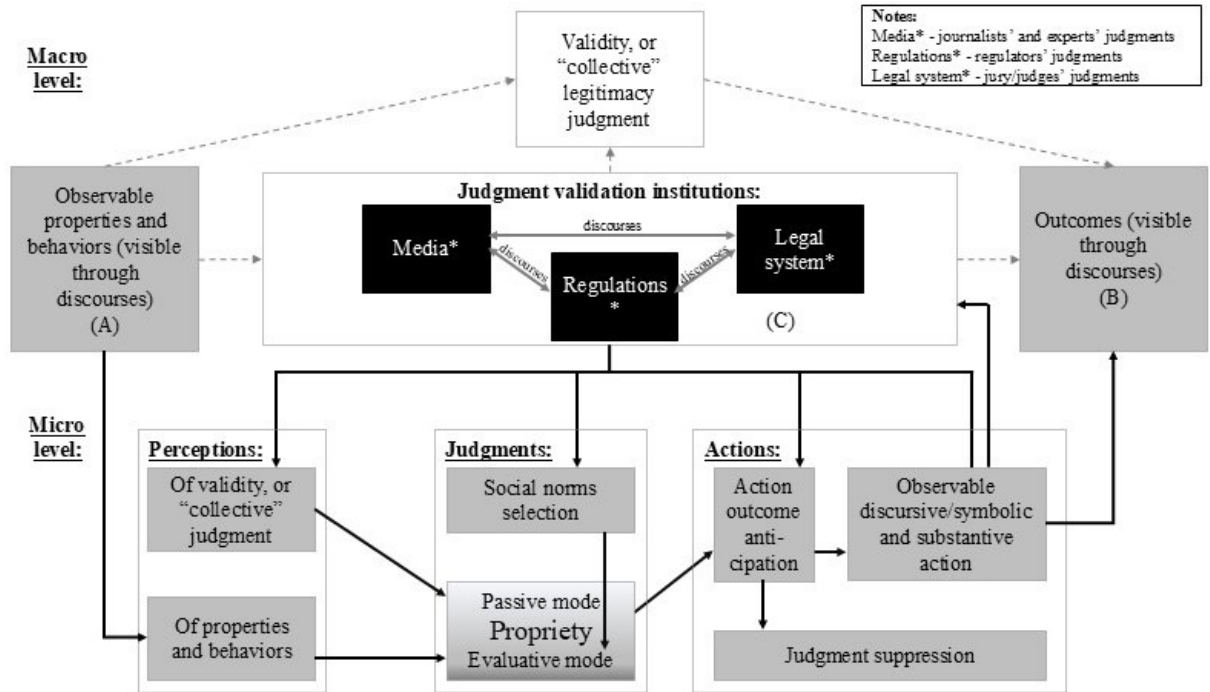


Figure 5: Proposed discursive multi-level model of legitimacy

Source: Author adapted from Bitektine & Haack (2015)

The goal of the revised model is to show how discourses reflect and contribute to legitimacy processes. It is important to recognize that legitimacy judgments and identity processes happen within a social context, and that context involves interrelationships which become evident through discourses. Based on the literature, both identity and legitimacy are dynamic processes involving discursive strategies and social practices (DeFina et al. 2006). No model can reasonably capture all possible influences in all contexts. However, the modified multi-level legitimacy model presented above, which both simplifies and elaborates elements of that presented by Bitektine and Haack (2015), is applied while undertaking exploratory research in newspapers to uncover the discourse

practices visible in identity presentations of accountants involved in the legal case against the Livent principals. Figure 5 reflects that the conditions of the investigation include media, regulation, and legal social actors. Discourses related to the legal system and regulations as judgment validation institutions (i.e. the outcome of the court case and the application of regulations related to professional disciplinary proceedings) are at times evident in the newspaper articles. Therefore, the focus of this research is on the role of discourse in the news articles themselves as judgment validation institutions, which in turn reflect accountants and the accounting profession's legitimacy and identity.

We turn next to a description of how these issues are addressed methodologically, in keeping with CDA and the more specific DHA used in this research.

CHAPTER 3: RESEARCH METHODOLOGY

3.1 Introduction

To paraphrase Bryman et al. (2011), designing research requires the researcher to determine not just what to study and why, but how. The ‘how’ includes not just the questions asked and the type data of collected, but the approach to analyzing that data and the worldview assumptions embedded in both the research and the researcher (Bryman et al., 2011). This discussion defines some key terms and aspects of methodology before addressing the various parts of the research design.

3.2 Methodology vs. Methods

Before discussing how to select methodology and research method, the difference between the two concepts must be clarified as they are not interchangeable. Bryman (2011, p. 47) suggests that ‘research method’ refers to the particular approach used for data collection and ‘methodology’ is used to “capture the relationship between the method of study (e.g., observation) and the theory that informs the method (e.g., objectivism; interpretivism).” Myers (2013) and Cresswell (2003) adopt similar definitions to describe research method as Bryman’s (2011) definition, while Kothari’s (2004, pp. 7–8) definition extends to “all those methods/techniques that are used for conduction of research” and includes “all those methods which are used by the researcher during the course of studying his research problem.”

In this paper, research methods refer to a series of activities starting with data collection through analysis to validating results. Research methods encompass quantitative or qualitative approaches, though all research activities described by “research methods” must work together to achieve methodological fit (i.e., alignment of worldview, research

approach, and theoretical considerations). For example, research using surveys for data collection may be analyzed using statistical models and validated with specific statistical tests. The survey type and design will have been guided by the research question, and the research question will have been informed by the theoretical, epistemological, and ontological assumptions made by the researcher. For this research, “research methods” relates to process steps rather than epistemological or ontological considerations, these latter concepts falling under “research methodology.”

The definition of methodology is far broader and encompasses more aspects of the research process than do research methods. For Kothari (2004, p. 8), the term ‘methodology’ includes “the logic behind the methods we use in the context of our research study.” Thus, methodology includes the general research approach (e.g., qualitative, quantitative, mixed methods), research design (e.g., experiments, ethnographies), and research methods (e.g., data collection, analysis, and validation), but also the assumptions the researcher holds about the world (Cresswell, 2003). Indeed, in a number of research design textbooks, the authors place significant emphasis on the role of worldview (i.e., epistemological and ontological assumptions) because of the significant impact these have on the subsequent choices the researcher makes in their research work (Bryman et al., 2011; Cresswell, 2003; Huff, 2009; Myers, 2013).

3.3 Epistemology and Ontology

The importance of these assumptions about the world is significant because epistemology concerns “what is (or should be) regarded as acceptable knowledge in a discipline” (Bryman et al., 2011, p. 56) and ontology concerns “whether social entities and can or should be considered objective entities that have a reality external to social actors, or

whether they can and should be considered social constructions” (Bryman et al., 2011, p. 62). The alignment between how research is undertaken, and epistemological and ontological assumptions is important to presenting cohesive research with reasonable results (Edmondson & McManus, 2007).

All research is embedded in assumptions about how the world works - epistemology and ontology. Ontology reflects notions of ““what exists’... [and epistemology reflects] what human beings can *know* about what exists” (Huff, 2009, p. 108). Beyond these types of high-level definitions of ontology and epistemology, academic discussions about the different ‘isms’ – what they are, how they align, what they mean, what should be emphasized – varies broadly. Huff (2009, p.109), for example, presents four main sets of assumptions (“disagreements”) that will ultimately guide subsequent research choices– ontology (nominalist or realist), epistemology (positivist or antipositivist), human nature (determinist or voluntarist), methodology (ideographic or nomothetic). These four “alternatives” and their associated subsequent choices (Huff, 2009, p.109) are based on the work of Burrell and Morgan (1979). Meanwhile, Bryman et al. (2011) suggest two ontological positions: objectivism and constructionism. For Cresswell (2014), there are four worldviews: postpositivism, constructivism, transformative, and pragmatism. Meanwhile, Myers (2013) presents only two epistemological positions: positivist and interpretivist. From these discussions of worldview (i.e., ideas around epistemology, ontology, etc.), it is evident the emphasis and priority of the concepts depends on the author. Further, each author presents slightly different definitions and categorizes perspectives differently.

An apparent point of agreement in the epistemology/ontology and methodology discussion is that there must be alignment between various decisions around constructing the research and assumptions the researcher makes about how the world works (Bryman et al., 2011; Cresswell, 2014; Huff, 2009; Myers, 2013). However, there is no single view of how alignment or coherence should ideally be expressed in undertaking research.

While Huff (2009) suggests that positions held within these various concepts necessarily constrain subsequent choices, a position shared by Edmondson and McManus (2007), there is no clear roadmap about which research approaches and questions should align with which worldviews. Further, we must consider the degree to which personal epistemological and ontological views must integrate into research decisions. Huff (2009, p. 110) suggests that there is no consensus “about how easily individuals can wilfully understand and change ontological or epistemological perspectives.” On one end, there are those who suggest we are unable to shift worldviews, while others suggest that we can readily choose how we engage with worldviews (Huff, 2009). I lean towards the latter.

While alignment is a laudable goal, care must be taken to ensure that perspectives on ‘alignment’ does not become dogma. The exercise of identification, alignment, and application are not reduceable to tidy categories or linear relationship as the field of perspectives is continually developing (Huff, 2009). Particularly in undertaking interdisciplinary research work, strictly adhering to conceptual orthodoxy, personally held or otherwise, does not readily allow for interesting connections to be made. This is because different disciplines may view the same phenomenon differently. Thus, rather

than focusing on perfect alignments, whatever those may be in practice, we should be considering coherence to be the lack of internal conflict or contradiction.

My position on the role and limitations of epistemology and ontology is partially expressed above. However, I have not yet expressed my personal worldview assumptions. To help guide the discussion, I refer primarily to Huff (2009) as she presents some excellent summary tables. Out of her Table 6.2 (Table 3, below), I have identified the worldview descriptions with which I claim some affinity. These include social constructionist/social constructivist, critical theorist, feminist, and post-modernist (Huff 2009). Huff describes these in Table 3, below.

Table 3: Worldviews influencing scholarly conversation

Source: Huff (2009) Table 6.2 (partial) pp. 113-114

	Ontology	Epistemology	Focus of Scholarly Activity
Social Constructivist, Social Constructionist <ul style="list-style-type: none"> • Hegel • Durkheim • Burger & Luckmann 	“Individuals and groups participate in the create of their perceived reality”	“All knowledge, including the most basic, taken-for-granted commonsense knowledge of every reality is derived from and maintained by social interactions” (Burger & Luckmann)	<ul style="list-style-type: none"> • Theories that “create” knowledge • Insight created from multiple accounts
Critical Theorist <ul style="list-style-type: none"> • Frankfurt School • Marx 	Historical materialism... shaped by class, ethnicity, gender, and socioeconomic values	Grand narratives dominate local knowledge. But there can be local resistance or grand knowledge narrative	Theory that “aims to explain and transform all circumstances that enslave human beings”
Feminist <ul style="list-style-type: none"> • Wollstonecraft • Harding 	“Social, political and economic inequality between the sexes which favours the male gender.”	“The perspectives of marginalized individuals can help to create more objective accounts of the world.”	Theory that corrects androcentric bias. (However, debate over the purpose of feminist theory “defines the movement.”)
Postmodernist <ul style="list-style-type: none"> • Lyotard • Latour 	The world is transient, ephemeral, and emergent.	Knowledge and power are fragmented. “Local assemblages of ‘organizings’... collectively make up social reality.”	“Polyphonic, juxtaposed readings and writing [in a]... chorus of narratives [stet]. Play with varied perspectives

Though it would seem like an intuitive fit given my feminist proclivities, feminist theory should align with my views except that the gender polemic seems overly simplistic. I believe that there is more going on than male vs. female. Though I agree that there is a current androcentric bias in our culture, I question whether it is the patriarchy or the

dominant view in society that directs the bias (i.e., if women were dominant, there would be a gynocentric bias). Thus, the feminist worldview is not sufficiently broad.

On the other end of the spectrum in some ways, postmodernism is also interesting.

Magnus (2009, p. 725) describes postmodern philosophy as “a complex cluster concept” that takes an oppositional standpoint to concepts including realism, essentialism, foundationalism, transcendental arguments and standpoints, and being characterized as relativist or nihilist. Scott’s (2014, p. 582) description of postmodernism emphasizes a shift away from meta-narratives and “a disbelief of those who are supposed to know”.

The skepticism instilled in this viewpoint strikes me as intersecting with critical discourse analysis and critical theory, though laying claim to fewer persistent systems or structures than either approach, or social construction. To me, postmodernism raises valid points and issues but goes too far towards a view that nothing exists and nothing matters.

Critical theory and social constructionism most closely fit my worldview. Social constructionism approaches reality as a product of social action, while critical theory seems to be social constructionism with a political agenda. A general description of critical theory suggests that “[c]ritical theory was intended as a general theory of society fueled by the desire for liberation... [and it] would treat facts less as isolated depictions of reality than as crystalized historical products of social action” (Bronner 2017, p. 21).

My ontological perspective may lean more towards social constructivism or critical depending on the nature of the research being undertaken. For the current research, the newspaper articles were generated within a context of social structures involving power and ideology including professions, gender, job title, professional status and rank, and socio-economic considerations. Thus, critical theory seems more relevant. Further, I

chose a research approach that assumes a critical perspective and consequently motivated me to work within that worldview.

My position with respect to epistemology follows from the ontological discussion above. Again referring to Huff's descriptions in her Table 6.4 (Table 4, below), Huff sets out descriptions for truth, generalizability, consistency and objectivity as they would be expressed under the three major worldviews: positivist, constructivist and critical (Huff 2009). I fall somewhere between constructivist/interpretivist and critical approaches when it comes to what types of research I consider to be trustworthy, as highlighted in the table below (Huff 2009). Further, my discussion thus far is a demonstration of my lack of fit with the positivist/normative/realist approaches as my view on internal validity disagrees with the expectation of internal validity, especially in interdisciplinary research. The work and challenge in interdisciplinary research are accepting that viewpoints on the same issue will differ between disciplines, thus linear coherence is not appropriate nor reasonable. Further, I consider the descriptions between the constructivist/interpretivist and critical approaches to overlap.

Table 4: Different interpretations of trustworthy research

Source: Huff (2009) Table 6.4, p. 119

Note: Darkened cells are the focus of the discussion, below.

Criterion for trustworthiness	Worldview		
	Positivist/Normative/Realist Approaches to Scholarship	Constructivist/Interpretivist Approaches to Scholarship	Critical Approaches to Scholarship
Truth	Expects internal validity. The key question about empirical research: <i>Does the instrument measure what it is supposed to measure?</i>	Assumes that universal truth is impossible since the world is constructed by each observer. However, credible research seeks multiple, “thick” accounts.	Insists that all knowledge claims are “politically loaded... [an issue that is] often obscured by the claims of truth and expertise.”
Generalizability	Desires generalizability. An important empirical question: <i>What is the probability that patterns observed in a sample will also be present in the wider population from which the sample was drawn?</i>	Although multiple accounts are often sought, assumes limited generalizability. An important empirical question: <i>How likely is it that ideas and theories generated in one setting will also inform observations in other settings?</i>	Aims for “theoretical rather than empirical generalization.”
Consistency	Expects consistency. A key question about empirical research concerns reliability: <i>Will the measure yield the same result on different occasions (assuming no real change in what is measured)?</i>	Hopes to discover consistency within a social group. Important questions: <i>Would similar observations be made on different occasions?</i>	Claims that measures of consistency hide “the social interaction of the research process, and the social context of research questions and goals.”
Neutrality (Objectivity)	Assumes that neutrality is possible and necessary. Many standard procedures of scholarship (like double-blind review of manuscripts) expect neutral objectivity.	Suspects objectivity and neutrality claims. Empirical researchers are expected to reflect on their impact as observers and their potential biases, interpretations by those in the context studied are also considered legitimate.	Insists that claims of neutrality, objectivity, replicability, etc.... are rhetorical moves “in a research program’s system of justification rather than... useful descriptive label(s).”

With respect to generalizability, I think that generalizability comes at the expense of nuanced understanding, and that the nuance is important. Thick descriptions allow for opportunities for greater understanding of social phenomena, thus generalizability is limited because of the narrow focus of the material under study.

The discussion of consistency by Huff (2009) suggests that one type of worldview expects consistency, the second hopes for consistency, and the third view consistency as obfuscation. My views fall between the second (constructivist/interpretivist) and the third (critical) approaches. For example, I consider the exploration of a phenomenon in other contexts or with different actors may contribute to a greater understanding of that phenomenon, but do not consider this as hoping for consistency. Rather, the process of research is created between the researcher, the literature, the topic of the research, the material under study, the research question, and the myriad of other decisions and little discoveries that occur in the undertaking. Thus, both positions fit and do not fit in similar measure.

Huff (2009) suggests that only positivist/normative/realist perspectives believe that objectivity is possible, placing me in one of the other camps. I do not believe we are individually or collectively capable of being perfectly objective. Rather, we express our biases through the data we choose, the questions we ask, and how we interpret results. Further, researchers should be tasked with continuously challenging ourselves to be aware of our biases. For example, I gained insights into another layer of my unconscious biases through undertaking the current research. These insights, given the nature of this research, align more fully with the ideology and power assumptions made in critical theory.

In summary, my personal ontology is that social phenomena are socially constructed and that every decision and interpretation we make as researchers is embedded in a worldview. That said, there is flexibility around the conceptual edges. Researchers can choose to extend or stretch their thinking to include new ideas and perspectives, and should ideally strive to remain intellectually nimble. Growth and learning are personal goals which, I believe, are antithetical to fixed or rigid thinking. How we come to know phenomena is through detail, nuance, and description. I exist happily in the weeds as that is where I think the richness exists in research. These personal epistemological and ontological perspectives are reflected in the research approach and choices described below.

3.4 Research approach

For the research undertaken here, the research method is a specific type of Critical Discourse Analysis (CDA). CDA is a research approach built on specific ontological and epistemological associations (Fairclough, 1995; Reisigl, 2017; Žagar, 2010). As the primary data comes from mainstream newspaper articles, it is important to recognize the nature of those articles according to media studies. Indeed, a substantial portion of media studies assume that their respective concepts are socially constructed (Fowler, 1991). In this study, therefore, the main theoretical traditions – sociology of professions, legitimacy theory, and media theory – all lean towards or are embedded in social constructionism, as does CDA. The following sections will provide a brief overview of CDA and Discourse Historical Approach (DHA), and their epistemological and ontological positions.

3.4.1 Overview of Critical Discourse Analysis (CDA)

CDA is a relatively modern programme or school of research that emerged from critical linguistics in the 1970s through “the work of Roger Fowler, Robert Hodge, Gunter Kress and Tony Trew” (Machin & Mayr, 2012, 2). From the outset, these early critical linguists considered language as “a form of social practice... intertwined with how we act and how we maintain and regulate our societies” through often unseen processes and activities (Machin & Mayr, 2012, 2). However, CDA does not look at language in the same way, instead focusing on discourses (Fairclough, 1995; Machin & Mayr, 2012). Discourse goes beyond language mechanics (“grammar and semantics” Machin & Mayr, 2012, p. 20) to include the context in which the language is used. Fairclough (1995, p. 54), for example, considers discourse “to refer to spoken or written language use [and includes] other types of semiotic activity... such as visual images... and non-verbal communication.” Machin and Mayr’s (2012, p.20) discussion of discourse suggests that discourse is evident in the use of text to emphasize specific ideologies “while downplaying or concealing others.” Van Leeuwen and Wodak (1999), as presented in Machin and Mayr (2012, p. 21), include the “kinds of participants, behaviours, goals, values and locations” in their discussion of discourse. Thus, language is only one element of discourse, which is a broader, more encompassing, contextually-informed concept.

Another important consideration is around how language and discourse interact.

Fairclough (1995, p.54) refers to language as a “socially and historically situated mode of action, in a dialectical relationship with other facets of the social.” This dialectical relationship is described both as being shaped in a social context and shaping that social context (Fairclough, 1995) and is thus reflective and constitutive in nature. In this way,

language and other semiotic activities are instruments for social construction, linking the discursive aspect of language to discourse (Machin & Mayr, 2012). It is in the discursive nature of language that CDA engages with the notion of power, which is a key aspect of CDA (Machin & Mayr, 2012) and its ‘critical’ focus.

Building on the notion of ‘critical’ as espoused by critical linguistics, CDA looks at relationships between “language, power and ideology” (Machin & Mayr, 2012, p. 4), extending beyond other forms of discourse analysis (Ramanathan & Hoon, 2015).

However, CDA encompasses a range of definitions (Schiffrin et al., 2001). Among those definitions, Van Dijk (2001, p. 353) describes CDA as “a type of discourse analytical research that primarily studies the way social power abuse, dominance, and inequality are enacted, reproduced, and resisted by text and talk in the social and political context”.

Machin & Mayr (2012, p. 15) echo these sentiments, suggesting that “CDA has traditionally been concerned with exposing ideologies that are hidden within language... [and] that revealing these power relations can play an important emancipatory role”. This section provides an overview of some of these key concepts of CDA.

3.4.1.1 Discourse

One of the early scholars of CDA, Norman Fairclough (Wodak & Meyer, 2009), considered discourses to be “language as a social practice determined by social structures” that are “determined by socially constituted *orders of discourse* [emphasis in original], sets of conventions associated with social institutions” (Fairclough, 1989, p. 17).

This focus on discourse is the fundamental distinction between critical linguistics and critical discourse analytical approaches. Though Fowler's (1995) approach to critical linguistics also viewed language as social practice and sought to expose implied ideologies, the focus was on linguistic traditions and structures. Rather than looking at linguistic elements, Wodak and Meyer (2009, pp. 2-3), suggest that discourses include "anything from a historical monument, a *lieu de mémoire*, a policy, a political strategy, narratives in a restricted or broad sense of the term, text, talk, a speech, topic-related conversations, to language per se".

The focus on discourse necessitates a discussion and definition as discourse is one of the fundamental terms we use, frequently without articulating a definition. Discourse is more than how language is used but includes which topics are discussed and the ways in which they are talked about. The language used and topics addressed include denotative and connotative components that emphasize certain social interests, limiting or eliminating focus on others, so a discourse is a discussion of a sort, but one that is supported by a system of emphases (i.e. 'discursive formations') (Scott, 2014). CDA "sees discourse – language use in speech and writing – as a form of 'social practice'" (Wodak & Meyer, 2009, p. 5), regarding discourse as both "socially constitutive as well as socially conditioned" (Wodak & Meyer, 2009, p. 6), thus bearing fundamental links to both power and ideology. Teun van Dijk (1993, pp. 249-250) builds on the definition of discourse used in CDA by emphasizing the role of discourses in dominance, which is "defined as the exercise of social power by elites, institutions or groups, that result in social inequality."

3.4.1.2 Critical Theory

There is no singular definition for critical theory or, for that matter, what denotes criticality in a theoretical sense (Audi, 2011; Connerton, 1976; Fowler, 1995; Scott, 2014). A very basic definition is “any social theory that is at the same time explanatory, normative, practical, and self-reflexive” (Audi, 2011, p. 195). For CDA, ‘critical’ is not negative nor intended to simply point out flaws, but ‘criticality’ is an approach to solving problems using interdisciplinary and multi-methods approaches to explain complex social interactions and structures (Wodak & Meyer, 2009; van Dijk, 2001). In explaining the critical aspect of critical linguistics, Fowler (1995) draws on discussion in Connerton (1976). In that discussion, Connerton breaks down key elements of critique and criticism, extending the idea of self-reflexivity in a direction. As cited in Fowler (1995), Connerton (1976, p. 18) states that “‘critique’ denotes reflection on a system of constraints which are humanly produced: distorting pressures to which [individuals, groups, or humanity] succumb in their process of self-formation.” Meanwhile, for Connerton (1976, p. 20), criticism ‘aims at changing or even removing the conditions of what is considered to be a false or distorted consciousness.’ CDA draws on these notions through ideas developed through the Frankfurt School and Habermas (Wodak & Meyer, 2009). For Habermas, “critical theory works dialectically, not juxtaposing one set of truth claims to another, but by searching out the internal contradictions and the gaps in the system of thought, and pushing these contradictions to the point where something different emerges” (Scott, 2014, p. 139). The ‘critical’ piece of CDA draws on critical theory around the ideas of existing and historical power imbalances, using various means to expose the mechanisms of social domination with the ultimate goal of emancipation (Wodak and Meyer, 2009).

3.4.1.3 Ideology

Ideology finds its roots in Marxism wherein ideology is a mechanism through which dominant beliefs in a society favour the wealthy and powerful classes (Wolff & Leopold, 2021). For Marx, there is a distortion of reality emerging from relations between people (Scott, 2014). CDA's use of the term deviates somewhat from that of Marx (Machin & Mayr, 2012). Machin & Mayr (2012, p. 25) suggest that CDA has been "used ... to describe the way that the ideas and values that comprise [beliefs that uphold existing dominance patterns] reflect particular interests on the part of the powerful." These beliefs and values are "coherent and relatively stable", but their overall meaning has evolved (Wodak & Meyer, 2009, p. 8).

Indeed, as with other key concepts discussed within CDA, there are many specific definitions of 'ideology.' Of key importance to this study, the idea of ideologies used in CDA is that which operates under the surface (Wodak & Meyer, 2009). As described by Fairclough (1989, p. 33), ideologies are "[i]nstitutional practices which people draw upon without thinking [that] often embody assumptions which directly or indirectly legitimize existing power relations." Thus, 'hidden' ideologies support the status quo by virtue of the assumption that they are 'common sense' or 'neutral' (Wodak & Meyer, 2009; Fairclough, 1989). The power of these hidden ideologies lies in their lack of visibility and origin within the dominant group (Fairclough, 1989). CDA's goal of making dominant ideologies visible is a benefit of CDA for this research as it investigates differences in treatment between individuals of different genders and statuses.

3.4.1.4 Power

Just as CDA invokes discussions of ideology, it requires a corresponding discussion of power. Within CDA, power exists in different ways (Fairclough, 1989; Locke, 2004; Machin & Mayr, 2012; van Dijk, 2001; Wodak & Meyer, 2009). Wodak & Meyer (2009) outline different approaches to power, drawing on theorists such as French and Raven (1959), Blau (1964), Foucault (1977), and Giddens (1984) but the definition applicable for this research draws from Foucault. “For Foucault, power is not an asset which a person can have; rather power is something exercised within interactions. Power flows through relationships, or networks of relationships” (Gauntlett, 2002, p. 17). In line with Foucault’s definition, van Dijk (1993, p. 254) suggests that CDA’s focus is on social power, which is based on “privileged *access* to socially valued resources, such as wealth, income, position, status, force, group membership, education or knowledge.” The key issue of social power is dominance and consequent control of one group over others (van Dijk, 1993).

Power and control are enacted through formal mechanisms like laws and rules, and other mechanisms like norms and social consensus (van Dijk, 1993). In this research, the focus is on what Fairclough (1989) refers to as ‘ideological power’. In ideological power, the dominant group has “the power to project [its] practices as universal and ‘common sense’” (Fairclough, 1989, p. 33). Ideological power works on impacting the views reflected in the public discourse (Fairclough, 1989), such that those who hold access to specific public discourses can influence “the minds and actions of others” (van Dijk, 2001, p. 355). In these public discourses, van Dijk (2001) includes media.

3.4.1.5 The Anatomy of a Newspaper Article

Doing research on newspaper content requires at least a basic understanding of the anatomy of a newspaper article, especially around how news stories are organized.

Newspapers' structures and specific terms stem, at least in part, from the history of print news production (Clark, 2019; Keeble, 2005). According to Zeeck (2006), there are five parts of a newspaper story including the headline, narrative, photos, graphics and sidebar. In addition to these parts, the reader may see datelines (the writer's location or affiliation) and bylines (who the writer is), both of which are a type of attribution describing who wrote the article and from where (Moos, 2003).

Newspapers have traditional story structures: the inverted pyramid (OWL Purdue, 2024), the 'paper doll', the 'footed bowl', the 'Menorah', or the circular (Hay, 1990). These story structures are how the article is organized around key pieces of information. For all of the story structures mentioned except the circular structure, the most important information is at or near the beginning of the article. For example, in the inverted pyramid, the typical newspaper structure, the most important information at the top (OWL Purdue, 2024; Hay, 1990), followed by paragraphs containing information in declining order of importance. In the inverted pyramid, the most important information will appear in the headline (i.e., the title) and the lede or lead (Clark, 2019). The lede is a very brief introduction to the story intended to capture the articles' main point (Krueger, 2017) and to draw the reader in (Clark, 2019; Hay, 1990). Some articles may contain a 'nut graf', which is a relatively high-emphasis section located near the top of the article, that Hay (1990, p.75) describes as "the 'thesis sentence'" of the article. While most of the

key information is located toward the beginning of the article, other news articles save one last tidbit of information for the end (Hay, 1990).

As the focus of analysis in the current research is the content of newspaper articles, we can use the typical newspaper structure to make inferences about the perceived importance of information based on its location within the article. Using the general structure of a newspaper article, it is reasonable to infer that accounting designations are not seen as important by the journalist writing the article. As the research findings suggest (see Chapter 6.5), accounting designations typically appeared in the paragraphs toward the end of the newspaper article, suggesting that the information is not considered essential, as information contained in the headline or lede is where the readers' focus is directed. That said, some of the references to accounting designations appeared at the end of articles, suggesting possible emphasis. However, the limited number of references to accounting designations indicates that the emphasis is not great when compared to the number of references to job titles.

For the current research, the focus is on the content within the articles, though other elements (e.g., headline size and location in the newspaper) and article design (e.g., use of colour or images) choices impact the reader's experience of the story (Polson, 2007). Even typography has an impact on the reader (Van Wagener, 2003). Though introducing design elements may add layers of potential meaning to the analysis, the focus of the current research is on representations found in the text. Keeping the focus on text content only reduces the number of issues being considered, allowing for greater clarity around interpretation (Cutcliffe & Harding, 2009). Adding analysis of newspaper visual design

elements would require a different research method, but would make an interesting extension of the current study, as noted in Chapter 7.6.

3.4.2 Applicability to Media Studies

Media analysis has an established research tradition in a number of disciplines, not the least of which is CDA (Fairclough, 1995; Fowler, 1991). CDA, and specifically DHA, has been chosen as the method of analysis because of its focus on text embedded in context (Fairclough, 1995; Machin & Mayr, 2012; Wodak et al., 2009; Žagar, 2010).

When looking at media presentations of the Livent scandal, CDA can provide insights into the rationales used by implicated parties to justify or explain their actions. However, those justifications and rationales represent only part of the story viewed by the public as they are interpreted and presented by the various media outlets in ways that, as suggested by Machin and Mayr (2012) and Wodak and Meyer (2009), reflect existing beliefs and ideologies to sway readers towards a particular view of events and participants. Indeed, Fairclough (1995) and Fowler (1991) wrote books specifically on news media from their respective CDA and critical linguistics perspectives. News media is a powerful tool for perpetuating ideologies, as discussed in Chapter 2.

In addition to the voices of implicated parties and media outlets, the accounting profession itself has a voice that must be considered in the analysis. The accounting profession is recognized as using its communications to persuade (Merkl-Davies & Brennan, 2017). In their 2017 paper, Merkl-Davies and Brennan support their premise that the accounting profession uses language intentionally by drawing on Carey's theories of communication. Carey (2009, pp. 12 & 19) suggests that communication has two roles, one of which is to convey information "for the purpose of control" and the other is

to produce, maintain, repair, and transform reality. By describing communication's role to reflect and constitute reality with the intent to control, Carey's (2009) view aligns with the premise of much CDA in that it assumes that language does more than simply convey information, but also reflects an ideological position and purpose. Indeed, language can be used "to scaffold the performance of social activities... and to scaffold human affiliation within cultures and social groups and institutions" (Gee, 1999, p. 1). Language is "recruited" to create meaning and a sense of membership, and as an outcome of cultures and social groupings (Gee, 1999). Importantly, the use of language is fundamentally tied to memberships in social groups and the identities of its members (Gee, 1999), which is an important consideration when looking at members of the accounting profession.

This study is looking at a financial scandal, of which social power structures are an integral aspect. Not only is the accounting profession, but the courts and financial markets, and social hierarchies like class and gender are also drawn into the discussion. It is therefore appropriate to use CDA to gain insights into power relations even though the parties involved in news media publications for the Livent scandal are mostly, if not entirely, located at the level of social elites.

This research strives to uncover differences in representation across different individuals. Gender and organizational status are important considerations that bear an evident relationship with existing ideologies and power structures. Not only does the subject of this research point to power structures, but the research approach used is grounded in critical research traditions. Thus, this research within the critical tradition, draws on the

theoretical foundation laid by Foucault (1977) and supported in the accounting research literature (Bigoni et al., 2024).

This research uses Discourse Historical Approach (DHA), a type of CDA, to investigate issues around individual and collective professional identity and professional legitimacy through identity representations in news publications. Though DHA has some links to pragmatism and permits use of a variety of analytical approaches that can include some quantitative methods, the approach is qualitative (Tihelková & Quinn Novotná, 2022). Descriptions of CDA and DHA are presented below.

3.4.3 CDA and Its Approaches

In practical terms, CDA is a category of analytical approaches focusing on language use in context. In his book, *Media Discourse*, Fairclough (1995) identifies several general analytical approaches including: linguistic and sociolinguistic analysis, conversation analysis, semiotic analysis, critical linguistics and social semiotics, Van Dijk's social-cognitive model, and cultural-generic analysis. Since 1995, other specific CDA approaches have been developed, including the Discourse Historical Approach (DHA) (Wodak & Reisigl, 2009).

The various CDA approaches emphasize different levels of analysis and focus on different considerations, each of which possesses specific benefits and drawbacks when applied to particular research problems. For example, linguistic analysis approaches media language by looking for grammatical structures, and conversation analysis investigates mostly informal conversations to see the way people produce and interpret them (Fairclough, 1995). Given the nature and volume of data, and purpose of this study,

both linguistic and conversation analysis are inappropriate because both methods focus on fine details. Linguistic and sociolinguistic analyses focus on how language is used and include a focus on grammatical structures and intonation (Fairclough, 1995). Linguistic and sociolinguistic analyses focus on the micro level, rather than at the meso or macro level at which broader social patterns are more likely to be visible. Similarly, conversation analysis is not appropriate for this study because it approaches language in conversation, so would be more useful in a study of interviews or recorded panel discussions than a study of printed text (Fairclough, 1995).

With respect to other socio-cultural aspects of language use, semiotic analysis focuses on “semiotic codes and conventions which underlie both linguistic and visual aspects” (Fairclough, 1995, p. 24) without significantly considering the nature of the text itself. Semiotic analysis is not appropriate for this research because the nature of media texts, and how they are created, has a substantial impact on what appears in publication (Cotter, 2010). Critical linguistics and social semiotics endeavours to uncover “how events and the people and objects involved in them are presented in the grammar of clauses” (Fairclough, 1995, p. 25), essentially drawing on the meaning resulting from word and grammar choices. For the objectives of this research, the level of detail involved in looking at specific grammar clauses is too fine-grained to be able to see broader patterns. Van Dijk’s social-cognitive model looks at discourses that Fairclough (1995) describes as being text, discourse practice, and sociocultural practice (i.e., a bridge between text and sociocultural analysis), thus van Dijk’s approach is far closer to meeting the objectives of this research. However, van Dijk’s socio-cognitive approach is not a research method but more of a framework and focus of research predicated “on the cognitive aspects of

discourse production and comprehension” (Gyollai, 2022, p. 541). To access what are essentially mental processes, a research design would need to involve interactions with humans, whether through interview or experiments, or some other means of getting at cognitive processes. Given the exploratory and text-based nature of this research, it would not be appropriate to draw on a socio-cognitive model.

Yet another CDA approach, cultural-generic analysis, analyzes the evolution of media genres rather than what they convey. While cultural-generic analysis may contribute to understanding the context of the case studies to be presented in Chapter 4, the evolution of media genres is not the focus of this study.

Finally, among CDA approaches there is the DHA, which looks at discourse analysis across multiple dimensions, drawing from sociolinguistics, cognitive pragmatics, semiotics, and critical theory (Reisigl, 2017). DHA is the most appropriate approach in this list of CDA approaches as it allows exploration of specific texts, while considering intertextuality and context. Further discussion of DHA as a research method and methodology is below.

3.4.4 Discourse Historical Approach (DHA)

Similar in some respects to the analytical processes outlined above, DHA was developed by Ruth Wodak in collaboration with van Dijk, Chilton, Meyer, Reisigl, and other scholars of critical discourse studies in the late 1990s and early 2000s (Žagar, 2010).

DHA is grounded in critical theory but is intended to be used in social applications rather than remaining a purely theoretical or abstract discussion (Reisigl, 2017). To that end, DHA has been applied to investigations ranging from Theresa May and her political

party's rhetoric around housing (Tihelková & Quinn Novotná, 2022), government blame avoidance strategies (Hansson, 2015), arguments around immigration (Van Leeuwen & Wodak, 1999), presentations of religious texts (Yatmikasari & Isana, 2017), explorations of issues around cultural identity (Bell, 2022; Wodak et al., 2009), to building common understanding in team meetings (Kwon et al., 2014).

The breadth of application of DHA in research emerges from the range of concepts of concern that it addresses, among which Reisigl (2017) lists discourse and discrimination, politics, identity, history, and media, among others. Fundamentally, DHA looks at a social phenomenon that iteratively exists through discourse by drawing on interdisciplinarity and a range of analytical methods to identify unequal power distribution between participants (Koller, 2012). As Kwon et al. (2014, p. 269) suggest, power struggles are not always observable, so DHA allows researchers to “examine the complex and subtle ways in which power is simultaneously deployed through discourse.” Van Leeuwen and Wodak (1999, p. 85) suggest that DHA “analyzes presentation as the recontextualization of social practices” identifiable through the data, discursive strategies, and “linguistic realization of these contents and strategies” (ibid., p. 91). Essentially, DHA uses text as the data source and looks for evidence of particular assemblages of words by social actors conveying “knowledge, situations, social roles as well as identities and interpersonal relations among various interacting social groups” (Van Leeuwen & Wodak, 1999, p. 92).

As a type of CDA, DHA takes a critical theoretical approach to analysis grounded in Habermas and others (Reisigl, 2017). Reisigl (2017, p. 48) suggests that DHA “embraces a weak realism or moderate constructivism as its epistemological starting point”,

involving aspects of pragmatism in that DHA is intended for application and will use whichever method satisfies the questions asked. Further, Reisigl (2017) suggests that Habermas and Critical Theory are more important to DHA than the post-structuralist approaches espoused by other critical discourse analytical approaches. The use of DHA in this research is appropriate given that the focus is on identity and in uncovering possible subtle expressions of power in newspaper articles, that may have implications for individual and collective professional legitimacy.

3.4.5 Using the conceptual model to inform research choices

The current research has been structured, in part, around the modified conceptual model presented in Chapter 2, which is based on Bitektine and Haack (2015) (see Figure 4).

What is observable in newspaper articles does not address both the macro and micro levels of the legitimacy processes as described by Bitektine and Haack (2015). The present research, grounded in newspaper representations, cannot not address micro-level processes such as the perceptions, judgments and actions of individuals. For the purposes of this research, these micro-level processes are assumed to operate as described by Bitektine and Haack (2015). This research focuses, instead, on what can be observed in newspaper articles, which is the macro level, shown in Figure 6, below. Figure 6 shows (along the right-hand side) which processes are observable in newspaper articles (the top half of the figure), and which are not (the lower half of the figure). Subsequent applications of the conceptual model in this research are restricted to only those elements which are observable in newspaper articles (i.e. the macro level depicted in the top half of Figure 6).

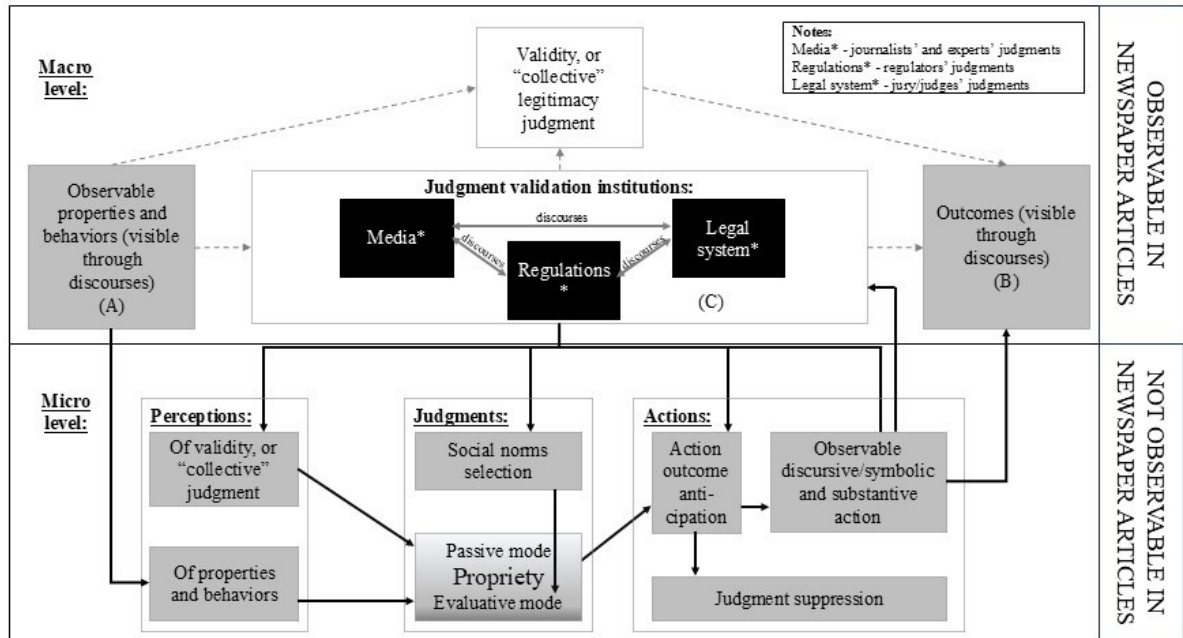


Figure 6: Legitimacy processes visible in newspapers
 Source: author adapted from Bitektine and Haack (2015)

3.5 Research strategy

This research explores how mainstream newspapers name and describe six specific individuals who held management roles in accounting in a company that collapsed under fraud. To accomplish this, a modified embedded case/comparative study approach is used, treating each of the six individuals under investigation as a separate case study in a common context (Bartlett & Vavrus, 2016; Stake, 2006).

A case study approach is appropriate because case studies are viewed as being effective for viewing a phenomenon in its real-world context (Piekkari & Welch, 2018). In business research, case studies have taken different epistemological and ontological perspectives and are frequently undertaken as an exercise for developing theory (Eisenhardt, 1989). Eisenhardt (1989), for example, developed a process for case-studies based using a set of data without existing theory and consequently offering no testable hypotheses. Like Eisenhardt (1989), Yin (2009) is another case study scholar, though Yin

uses a positivist perspective. For Yin (Piekkari & Welch, 2018; Yin, 2009), case studies are empirical undertakings intended to achieve one of the following: explanatory (i.e., causal links), exploratory, or descriptive purposes. The ultimate goal of a case study for both Yin (2009) and Eisenhardt (1989) is generalizability, which, while in keeping with a positivist approach, is not the goal or intention of this constructivist research (see Table 4). This research aims to gain a nuanced understanding of a social phenomenon that may be applied to other situations but is not itself generalizable, calls for a non-positivist case study approach.

Stake (1995) offers such a non-positivist perspective on case study research. Unlike the positivist perspectives of Yin and Eisenhardt, Stake (1995, p. xii) “emphasizes episodes of nuance, the sequentiality of happenings in context, the wholeness of an individual.” Further, Stake (1995, p.45) supports interpretivism as a valid method with which to approach case studies, suggesting that subjectivity is a necessary, if not “essential element of understanding.”

Yin (2009) suggests that case study is best used when three conditions exist: when the question asked is how or why, when the researcher has little or no control over behavioural events, and when the study is around contemporary times (Yin, 2009).

According to Yin’s (2009) classification, this present research should be archival research or a history. Unlike Yin, Stake (1995) presents a different focus for case study research. For Stake (1995), there are a set of possible roles for case study researchers, suggesting that researchers are teachers, advocates, evaluators, biographers, and interpreters. The last role – interpreter – best matches the nature of this research. In this present research, the

researcher analyzes and interprets textual data to produce a narrative around newspapers' treatment of specific accountants linked to corporate wrongdoing. Further, this research suits a case study approach because it aligns with a bounded context (i.e., legal proceedings during a limited period for a specific set of people) (Baxter & Jack, 2008). The individual case studies are analyzed and compared, thus making this a comparative case study (Bartlett & Vavrus, 2016; Stake, 2006).

3.6 Organizations and participant selection

The individuals and organization were selected for this study based on the quantity of available data. The process began by looking at the CPA Ontario Disciplinary Records to see the types of conduct breaches the profession had sanctioned, based on a general interest in researching misdeeds and ethics in the accounting profession.

While looking at the records, it was evident that there were far fewer women sanctioned by the profession across Canada in absolute numbers, though it was not possible to determine the relative proportions of women and men sanctioned from public information. While reading a few of the records to see who these women were and what they did, the record of Maria Messina stood out. Messina's disciplinary record included the names of two male accountants who were being assessed and disciplined in the same hearing and process, which was unexpected and prompted further investigation. It quickly became apparent that this group disciplinary action was the result of a financial scandal involving fraud, and that the details around their professional sanctioning were significant for the accounting profession, not just for the individuals involved.

While investigating the individuals, different pieces of information lead to identifying six individual accountants because the SEC charged them with fraud and, upon looking into

each of them a bit more, it was apparent that the group was not uniform in terms of gender, professional credentials, education, status, position, etc. However, all six of these individuals worked at Livent as accountants during the same period and all were implicated in the same fraud. All of them functioned within the same general context, providing a rare opportunity to investigate comparisons between the news media's treatment of individuals based on their actions, memberships, characteristics, among other demonstrated or perceived personal and/or professional qualities.

3.6.1 Unit of analysis

In studies of humans and human activities, the unit of analysis is often an individual, organization, or broader social structures. Though this study's focus is on how six specific individuals appear in a specific type of mass media artefact – newspapers – the focus of analysis is on the texts about individuals set in context, rather than the individuals themselves. Unlike studies of people and organizations, analysis focusing on text and discourses parses units of analysis differently than other approaches dealing with humans or businesses. Rather than considering individuals to be the micro level of analysis, text analysis may consider the micro level to be the grammatical structures or word choices within a text or in a verbal interaction (Koller, 2009). While a meso level of analysis may look at text in context as a bridge between micro and macro (van Dijk, 2001), a macro level may focus specifically on social movements (Koller, 2009). In terms of DHA, the delineation of levels of analysis are slightly different than for CDA (Koller, 2009; Tihelková & Quinn Novotná, 2022). DHA considers context in terms of four levels including the text itself, the texts and discourses a text draws from, the extra linguistic and social/organizational context, and wider socio-political/historical context (Koller,

2012; Tihelková & Quinn Novotná, 2022). For the current study, the focus is primarily on the first three levels, though the wider socio-political/historical context can be seen in stereotypes and gender norms.

For this study, specific words and phrases were identified and analyzed in context considering five discursive strategies (outlined in 3.9 Data analysis) and argumentation strategies (see Appendix A). Both of these sets of discursive and argumentation strategies are broader than specific words because their interpretation requires an understanding of context, especially when the overall case study approach is considered.

3.6.2 Sampling design

Sampling helps researchers to manage time and resources, while allowing the data to yield meaningful results (Guest et al., 2017). Numerous scholars and guidebooks propose a range of criteria to help researchers decide which sampling approach to use (Bryman et al., 2011; Coyne, 1997; Cresswell, 2003; Emmel, 2013; Guest et al., 2017; Marshall, 1996; Myers, 2013; Taylor et al., 2015). While the various sources agree that sampling is an important consideration in research design, they place emphasis on different aspects of the process, purpose, and logic (Cresswell, 2003). Indeed, sampling and sampling logic are not relevant in all research or for all potential uses (Myers, 2013). For example, Myers (2013, p. 84) states that “case study research does not use sampling logic”, and sampling logic is better suited to survey research.

The first important guiding consideration in sampling is whether the research approach is qualitative or quantitative, while the second (though integrally linked consideration) is the purpose of the study. When choosing a sampling approach, the researcher must consider not just the general research approach but the overall research goal (Guest et al.,

2017). In broad terms, the research approach – whether the research approach is quantitative or qualitative – informs the general type of research question and the research question guides the general sampling approach (Guest et al., 2017; Marshall, 1996; Taylor et al., 2015). For example, if the research approach is quantitative and the research goal is generalizability, the sampling approach will most likely be a variation of probabilistic sampling. If the goal of the research is to look for meaning in the details, probabilistic sampling is unlikely to be appropriate, regardless of how reassuring the approach may be for positivist and post-positivist researchers (Taylor et al., 2015). In contrast, qualitative research presents challenges for researchers in selecting a sampling approach. Taylor et al. (2015) suggest that there is no clear, systematic approach for qualitative researchers. Instead, Taylor et al. (2015) suggest that the processes of qualitative data collection and analysis are inductive, so difficult to compartmentalize into distinct, discrete steps.

This study does not strive for generalizability and does not rely on a large sample of anonymous or anonymized human participants. Rather, this study inductively investigates mainstream newspaper articles' nominations and predications (discussed more fully later in the chapter, for example in section 3.9.1 and 3.9.2) representing six specific individuals. These six individuals have been specifically selected for their characteristics, memberships, activities, and because the SEC named them in fraud charges, and each of them is their own case study.

Other than the research approach and purpose, deciding on an approach to sampling depends on the nature of the data. Here, the data are comprised of newspaper articles that

name one or more of the identified individuals. The number of articles available for analysis depends on the amount of news coverage for each individual within a defined time frame but ranges significantly from just over 30 to 300 newspaper articles, depending on the case (see Table 5). Newspaper articles in each data set often mention more than one of the six individuals under investigation. Newspaper articles are also syndicated, which means they may appear in more than one publication, or are written by the same author for more than one publication.

Once analysis began, it became apparent that even the smallest data set for an individual case is too large and varied to undertake in-depth analysis of each individual's entire data set. Though news articles are typically quite short (e.g., the average size of articles in Winkfein's data are fewer than 500 words), even the smallest data set had too much text to undertake detailed line-by-line analysis when looking at argumentation, perspectivization, and mitigation/intensification (see Table 8, 3.11 Data Analysis). The same cannot be said for nomination and predication, for which sampling was not required. For nomination and predication, the focus is essentially on naming and identifying characterizations of each individual, allowing the entire data set to be analyzed.

With respect to data management, Factiva's search results are downloadable into a single PDF or text document. Further, the search results screen provides summaries about the set of publications, including which newspaper published the most articles, the period over which articles were published, and the readership of each publication. To establish a sense of perceived newsworthiness, audience size (and corresponding potential news

reach), and relative level of importance of each case study individual, spreadsheets were prepared to compile descriptive summaries for each data set (i.e., each individual).

3.7 Data set / data source

Using newspaper articles as a data source means that the data source serves a dual role.

First, newspaper articles are the material to be analyzed. Second, it is a primary source providing information about the individuals, companies, and events. Given its dual role, this research uses additional primary sources (e.g., legal documents, disciplinary records) and secondary sources (e.g., case studies, journal articles) to provide more robust and nuanced interpretations.

It is also important to note that there are many voices and viewpoints reflected in newspaper articles comprising the data sets. Because the events and testimony relate to a criminal trial, we see quotations and paraphrases of lawyers and other witnesses. For example, Edward Greenspan, a lawyer for Garth Drabinsky, appears prominently in many of the news articles, a fact that may be attributable to his near-celebrity status (Ballingall, 2014). A list of individuals and businesses, and their role in the criminal trial can be found in Appendix C.

As mentioned previously, data were obtained from newspaper database Factiva. Using the individual's surname and "Livent" as key word search criteria, Factiva returned English-language newspaper articles held within the database about that specific individual related to their affiliation with Livent. In a very few instances, initial search results included identical duplicates (i.e., the same article by the same author in the same publication on the same date), in which case the duplicates were removed. Articles that were too brief (i.e., fewer than 100 words or little more than a title, of which there was

one mentioning Messina, one mentioning Winkfein, and one mentioning Eckstein in the results generated by Factiva) were also removed, for the reasons specified below. It was determined after review of these very brief articles that there were no unique nominations or predications in the content of these articles, and thus these articles of 100 words or less would have been eliminated in the process of cleaning the data. Further, these very brief articles were typically content-shy and were typically an extract of a longer article, intended to draw readers to the larger article inside the newspaper. As such, these very brief articles added nothing of theoretical relevance to the dataset (i.e. no new nominations or predications) and were eliminated.

In all, the total consolidated data set and reference list rendered down to 383 unique newspaper articles (see REFERENCES: Factiva Data for the complete list of newspaper articles). This total number does not correlate to the total of all data sets combined for all individual case studies, as many of the newspaper articles included in the data set are part of more than one of the data sets specific to each case study (i.e., a particular article may appear up to six times, once per case study). However, for reference purposes, the compiled consolidated data set includes only unique articles.

Apart from exact duplication within each case study's set of newspaper articles, some repetition occurred within the newspaper articles themselves. Indeed, content was repeated often as blocks of identical text appearing in more than one newspaper article. Content repetition may occur through syndication but may also include articles by the same author in multiple publications with minor differences, as blocks of the same text in multiple articles, in articles with different authors, or in a particular newspaper

publication across a couple of days. For example, *The Globe and Mail* may present the article content as breaking news, then again in regular news on the same or a different day. Another example would be a newspaper publisher (e.g., *CanWest News Source*) that publishes the same article in multiple newspapers (e.g., the *Vancouver Sun* and *Montreal Gazette*) on the same or different days. Yet another possible cause of duplication is that newswires (e.g., *The Canadian Press*) may publish a news item that is subsequently picked up by one of the newspaper publishers. Another type of publication where some duplication may occur is *Stockwatch*, a newswire service that appears to publish synopses of newspaper articles, but for a more business-oriented audience.

These repetitions may be significant, particularly in terms of reader impacts. Kahneman (2013) suggests that repetition may generate feelings of familiarity, which are difficult to distinguish from feelings of something being right or true. From psychology, Zajonc (1968) introduced the ‘mere exposure’ effect, which links repetition to “the mild affection that people eventually have for it” (Kahneman, 2013, p. 66). Indeed, the study of the impacts of repetition has long been the focus of marketing research (Ray & Sawyer, 1971). However, how repetition is used in advertising may not apply to newspapers as there are significant differences between print advertising and newspaper articles. Among these is the ease with which a reader can identify repetition and whether repeated text can be expected to be seen by the same individual. Further, the impact of repetition on audiences is still being studied and many questions remain outstanding (So & Song, 2023). Among these is the impact of message characteristics and tone (e.g., negativity) on the audience (Ernst et al., 2017). Add to that, repetition is well recognized as a rhetorical strategy (Cabag, 2024) and an aspect of providing a simplified background

in continuing news stories (i.e., boilerplate¹⁴) (Cotter, 2010). Thus, the complexities around determining reader impacts and meaning potentials are such that repetition does not figure significantly in the current research's exploratory focus. Upon determining the nominations and predications used (the focus of this research), a subsequent study can more effectively explore the role of repetition (as noted in Chapter 7.6).

In addition to repeating, there is overlapping content between the newspaper articles. Articles that refer to an individual may mention more than one of the individuals under study. Plus, not all articles that mention an individual are actually about that individual. An article may mention or quote an individual to support or refute something the article's main subject has said or done. An example of this would be a single quotation from Fiorino about Eckstein, while the rest of the article is about what Eckstein said. In this type of situation, Fiorino is not the focus of the article, but rather a supporting character. In these situations, the same article will appear in more than one case study and the focus of the case study will establish the perspective from which the article is written. For example, in the situation described earlier in this paragraph, Fiorino's case study will approach the article according to his role.

The period under study corresponds with the criminal trial for Drabinsky and Gottlieb heard by the Ontario Superior Court, but starting in April before the start of the trial and ending after the decision, sentencing, and subsequent discussions dropped off in September 2009. The trial started on May 5, 2008 and testimony was heard until

¹⁴ Cotter (2010, p.171) describes 'boilerplate' as being "recurring material inserted into stories... to remind readers of prior context." The text repeated as boilerplate is often verbatim sections from other articles that may provide a shorthand account of the story to date.

November 3, 2008 (Small, 4 November 2008). During that time, 14 witnesses were called to testify, including all six of the individuals discussed here (Small, 4 November 2008). The decision (Perkel, 6 January 2009) and sentencing occurred in 2009 (Acharya & Yew, 26 March 2009). It is critical to keep in mind that all of the individuals being studied were witnesses providing testimony in a criminal trial for other people and not, in fact, on trial themselves. In general, the number of newspaper articles in a case is greatest during the period when a given individual provided testimony. Thus, the number of newspaper articles mentioning Eckstein are greatest during May 2008, when he gave testimony. Messina is mentioned in the greatest number of newspaper articles in June, during her testimony, while Winkfein's mentions are greatest in July/August, Malcolm's peak in July, and Craib's and Fiorino's both peak in September, each peak corresponding to when they gave testimony.

Indeed, given the way newspaper articles present the news, it may be difficult to determine whose guilt/innocence is being assessed in a particular article because the discourse presented in the newspaper articles reflects various strategies for naming and blaming. By looking at the set of newspaper articles in detail for each individual, this research surfaces and makes visible strategies used in newspaper articles to represent different individuals.

3.8 Data collection methods / Research tactics

Data has been collected from multiple archival sources including:

- traditional news media publications including newspapers, news magazines, and industry-specific magazines;

- court documents, including filings and decisions to provide additional contextual information;
- regulatory authority documents from Canadian accounting professional associations (Institute of Chartered Accountants of Ontario (ICAO), Canadian Institute of Chartered Accountants (CICA), Chartered Professional Accountants of Canada (CPA Canada), and Chartered Professional Accountants of Ontario (CPAO)¹⁵), the Security and Exchange Commission (SEC), the Ontario Securities Commission (OSC); and
- accounting textbooks and case studies.

These different data sources provide different types of information and fulfil different roles in this research. The focus of the research is the content of the newspaper articles. However, newspapers draw on sources like court documents, organizations' press releases, and other types and sources of information (e.g., professional disciplinary documents). These non-news documents provide some of the source material for news articles and appear intertextually in news outputs. Thus, it is important to understand their contribution to the newspaper articles' meaning. Further, non-news sources provide contextual information, background, and confirmatory data, and therefore contribute to a more nuanced understanding of newspaper content and emergent themes.

To find newspaper articles, key word searches were undertaken in Factiva, a database of international news sources (Dow Jones, n.d.) accessible through the Carleton University

¹⁵ Given that the period under study comes before the unification of accounting designations in Canada (CPA unification timeline: Key developments, n.d.) and repercussions continued until at least 2017 (McLachlin et al., 2017), both the pre-unification and post-unification (after 2014) professional associations are referenced.

library. To focus search results from English-language publications, the individual's name for each case study and 'Livent' were entered in the search field. Initial searches in Factiva using these terms yielded a range of approximately 40 articles for Fiorino and Winkfein, slightly more for Malcolm (55) and Craib (61), and significantly more for Eckstein (419) and Messina (195). Many of these articles include the names of more than one individual so there is some duplication in this initial data set.

Additional archival sources were found using internet browser searches, university library databases, newspaper articles, and other non-new sources, such as court rulings. Materials from regulatory agencies and the government, including the SEC, OSC, and court rulings, which are public documents were retrieved using key word searches in internet browsers and on the organizations' own websites.

Additional search parameters, such as a time frame, were considered but as the focus is around key events during the trial, the individuals' names only appear for a limited period. This research assumes that newspaper coverage roughly aligns with significant events in relation to Livent Inc., its founders, and employees. Indeed, using Factiva without dates as part of the search criteria returned results of coverage in print news media showing a series of peaks starting 1999 and continuing until 2017. More specific search criteria used to further limit the search results was the individual's surname and the company identified as "Livent." The search results identified a total of 809 newspaper articles between January 1999 and May 2017. As illustrated in Figures 7 and 8, there is a cluster of print news coverage in 2008 and 2009. The concentration of activity made this period the obvious period around which to focus this research, though the context extends

beyond this period. Figures 7 and 8 show where the newspaper coverage peaks in relation to the entire timeline and within the selected period to illustrate a motivation for focusing on the period under study.

Before cleaning the data, the initial data set contained within the relevant period is comprised of 650 articles (see Table 5). This value is overstated because there are duplications (i.e., the same article may appear in the data set for Winkfein, Messina, and Craib). Given that newspaper coverage of each individual relates to its own case, the duplication is irrelevant. Each individual's news coverage is comprised of the articles in their respective data set, which means that the overall total count includes all instances where the same article appears in more than one case. In total, there are approximately 380 unique articles (i.e., at least one key element is different - different title, publication, or date), the list of which can be found in a second reference list, REFERENCES: Factiva Data, following the general reference list.

Table 5: Initial data set size by individual
Source: author from Factiva publication data

NAME	YEAR	ARTICLES	
		All	Apr '08-Sep '09
Craib	TOTALS	61	53
	1999	4	
	2000	2	
	2006	2	
	2008	49	49
	2009	4	4
Eckstein	TOTALS	419	301
	1999	10	
	2000	2	
	2002	8	
	2005	19	
	2007	9	
	2008	252	249
	2009	52	52
	2011	11	
	2013	21	
	2014	11	
	2015	5	
	2016	4	
	2017	15	
Fiorino	TOTALS	39	34
	1999	3	
	2000	2	
	2008	30	30
	2009	4	4
Malcolm	TOTALS	55	52
	1999	3	
	2008	49	49
	2009	3	3
Messina	TOTALS	195	174
	1999	9	
	2000	2	
	2005	4	
	2007	1	
	2008	156	156
	2009	18	18
	2011	5	
Winkfein	TOTALS	40	36
	1999	4	
	2008	35	35
	2009	1	1
GRAND TOTAL		809	650

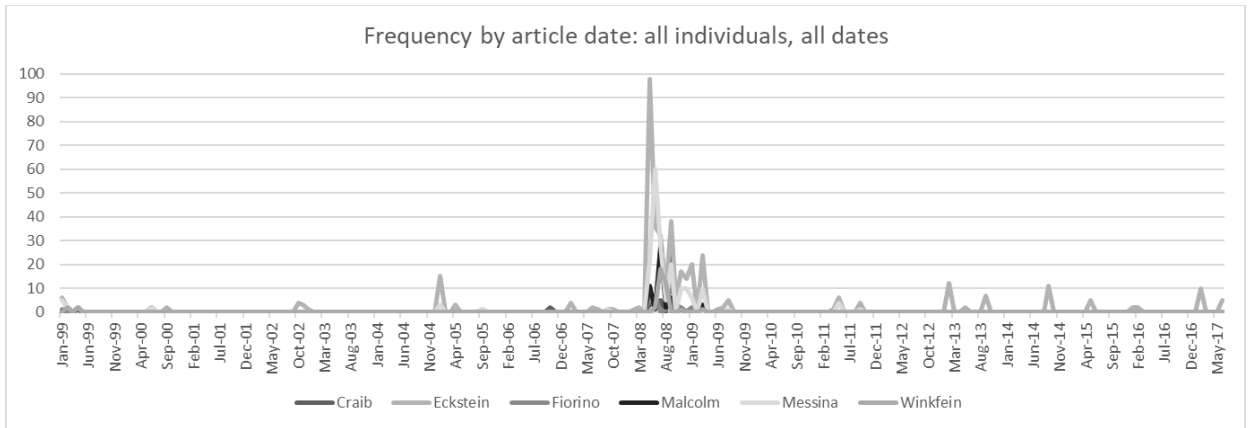


Figure 7: Search results illustrating coverage intensity (January 1999 – May 2017)
 (Source: author from Factiva publication data)

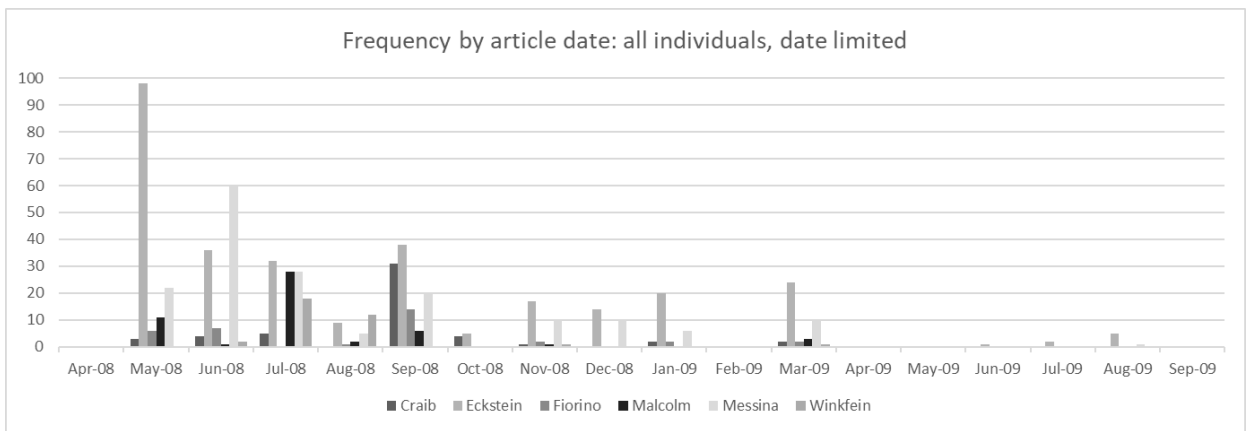


Figure 8: Search results illustrating coverage peaks (April 2008 to September 2009)
 (Source: author from Factiva publication data)

3.9 Measurement

Hupcey and Kitko (2016, p. 507) suggest that “[q]ualitative inquiry is an approach to research that focuses on the description and understanding of phenomena (or concepts) within the social world.” Further, Hupcey and Kitko (2016) suggest that most qualitative research is inductive, concerned with the participant’s perspective, and concerned with context. The present research aligns with their description of qualitative research. In addition, this research identifies and interprets what is being said by news media about

specific people during a specific period. The question, then, is whether measurement is relevant.

Some areas of research require measurement (e.g., studies of stock price reactions) because that is the point of the study (Drake et al., 2014). Other studies set out to define measures of a particular phenomenon (Umphress et al., 2010). Though there are other study approaches for which measurement is integral to the study's purpose, those studies tend to come with an idea of what the researchers expect to find in the data.

By contrast, measurement is not a fundamental consideration in the literature on DHA (Fairclough, 1995; Wodak & Meyer, 2009; Wodak et al., 2009). While there are some data-driven approaches to CDA (e.g., corpus linguistics) (Hardt-Mautner, 1995), DHA does not draw substantially on quantitative methods, apart from using them to establish context (Tihelková & Quinn Novotná, 2022). Guidance on measurement in qualitative research is limited, with a search in this regard yielding only one article that specifies measurement for qualitative research in its title (Hupcey & Kitko, 2016). For Hupcey and Kitko (2016), measurement is about research validity, rather than something applied to the data itself.

Regarding the qualitative research undertaken here, measurement is not a central objective. Even ranking and scaling the data are of questionable usefulness for this research because determining whether one rhetorical device is better or higher on some scale first requires that a scale exists. This research is exploratory and inductive, so the first step is to determine what, if anything, can be measured. Indeed, before analyzing the data, the only clearly determinable numerical values were the number of articles that

name a particular person (e.g., Table 5), and the dates those articles were published (e.g., Figures 10-15). After analysis, however, the number of instances of specific types of nominations and predications were counted to provide a sense of magnitude in a conveniently communicable format for comparison purposes (e.g., Tables 13-25).

3.10 Quality of the research

Case study research has often had its validity as a research method questioned, so scholars describing case study methods often include a discussion of the processes for validation (Hyett et al., 2014; Myers, 2013). For example, Hyett et al. (2014, p. 4) compiled the following 24-item list of criteria for those undertaking qualitative case study research that combines criteria set out by Stake (1995), Meriam (2009), and Cresswell (2013), as follows.

1. Is this report easy to read?
2. Does it fit together, each sentence contributing to the whole?
3. Does this report have a conceptual structure (i.e., themes or issues)?
4. Are its issues developed in a serious and scholarly way?
5. Have quotations been used effectively?
6. Has the writer made sound assertions, neither over- or under-interpreting?
7. Are headings, figures, artefacts, appendices, indexes effectively used?
8. Was it edited well, then again with a last minute polish?
9. Were sufficient raw data presented?

10. Is the nature of the intended audience apparent?
11. Does it appear that individuals were put at risk?
12. Is the case adequately defined?
13. Is there a sense of story to the presentation?
14. Is the reader provided some vicarious experience?
15. Has adequate attention been paid to various contexts?
16. Were data sources well-chosen and in sufficient number?
17. Do observations and interpretations appear to have been triangulated?
18. Is the role and point of view of the researcher nicely apparent?
19. Is empathy shown for all sides?
20. Are personal intentions examined?
21. Is the case study particular?
22. Is the case study descriptive?
23. Is the case study heuristic?
24. Was study design appropriate to methodology?

As noted above, this checklist is compiled from Stake (1995) and other sources that overlap significantly with Yin's (2003) components of a good case study. Essentially, Hyett et al.'s (2014) list is likely intended to be comprehensive, expanding on Myers'

(2013) six-criteria list and Yin's (2003) five-components for good case study research design. While Myers' (2013) six-criteria list asks if the case study is interesting, provides enough evidence, is complete, considers other perspectives, is well-written, and adds to knowledge, Yin's (2003) list of components for qualitative cases from the positivist tradition identifies the research questions, propositions, unit(s) of analysis, why/how the data addresses the propositions, and criteria for interpreting findings. These lists appear to overlap with the criteria for methodological alignment articulated by Edmondson and McManus (2007). Essentially, the various authors agree that case studies can be evaluated to assess their quality, though the specific elements vary somewhat.

When looking at the substantial list of evaluation criteria, several general themes emerge, which are outlined in Table 6, below.

Table 6: Qualitative Research Quality Evaluation Criteria

<p>Is the case described and communicated effectively?</p>	<ol style="list-style-type: none"> 1. Is this report easy to read? 2. Does it fit together, each sentence contributing to the whole? 5. Have quotations been used effectively? 7. Are headings, figures, artefacts, appendices, indexes effectively used? 8. Was it edited well, then again with a last minute polish? 9. Were sufficient raw data presented? 13. Is there a sense of story to the presentation? 14. Is the reader provided some vicarious experience? 21. Is the case study particular? 22. Is the case study descriptive?
<p>Does the case approach make sense and was it systematic (repeatable)?</p>	<ol style="list-style-type: none"> 3. Does this report have a conceptual structure (i.e., themes or issues)? 4. Are its issues developed in a serious and scholarly way? 12. Is the case adequately defined? 15. Has adequate attention been paid to various contexts? 24. Was study design appropriate to methodology?
<p>Was the research design and analysis appropriate?</p>	<ol style="list-style-type: none"> 6. Has the writer made sound assertions, neither over- or under-interpreting? 11. Does it appear that individuals were put at risk? 16. Were data sources well-chosen and in sufficient number? 17. Do observations and interpretations appear to have been triangulated? 23. Is the case study heuristic?
<p>Were the analysis, discussion, and conclusions balanced and reasonably objective?</p>	<ol style="list-style-type: none"> 10. Is the nature of the intended audience apparent? 18. Is the role and point of view of the researcher nicely apparent? 19. Is empathy shown for all sides? 20. Are personal intentions examined?

Rendering these lists to a set of criteria for assessing the quality of this set of six embedded case studies, this research should be evaluated according to the following:

- Does the research design address the research questions?
- Do the methodology, research design, and theoretical discussion align?
- Are each of the case studies approached in a similar fashion, addressing similar concerns?
- Has sufficient evidence been provided to support findings and conclusions?
- Does the narrative make sense? Is it easy to read, polished, and present a complete picture of results?

As this research is not quantitative, validity is a particular concern. Validity in DHA comes from an interdisciplinary approach, drawing on a system of triangulation that is oriented differently than for mixed methods (e.g., Turner et al., 2017; Van Leeuwen & Wodak, 1999; Wodak et al. 2009). In DHA, triangulation involves consideration of three aspects: “the immediate linguistic co-text” (i.e., the document itself); “extra-linguistic social variables and institutional settings” (i.e., who produced the document and why); and “the intertextual and interdiscursive references in the text” (i.e., where did the information come from and what social structures influenced it) (Wodak et al., 2009, pp. 9-10). Validity can be assessed through a cogent interpretation and explanation of these three aspects with a supporting framework.

3.11 Data analysis

Analysis was undertaken using an iterative approach because of the exploratory and inductive nature of the research. As the data sets’ contents were essentially unknown at the outset of the project, many decisions could only be made once issues arose. Thus, there were several key decision points that determined subsequent steps in the data analysis.

To start, after the data were gathered for each case, the first step was removing duplicate articles (i.e., the same text on the same date by the same author in the same publication) and the three articles that were fewer than 100 words (see Table 7, below for a summary of each study’s data set size). These short articles did not contain any incremental analyzable content. What content was there was predictably repeated in a larger article within the same newspaper so did not add any new content. Using the process followed by Cutcliffe & Harder (2009) in their paper on qualitative parsimony, these very short articles were excluded.

To assist with data cleaning and to help make sense of the context and overall narrative, the newspaper articles were organized for each case in date order. By organizing the newspaper articles in this way, the duration and concentration of news article publication helped to establish the intensity of media scrutiny and allowed longitudinal narrative trends to emerge.

Table 7: Summary of Case Study Data Set Sizes

Source: Author generated from Factiva data

Case Study	No. Newspaper Articles
Eckstein	300
Messina	172
Craib	52
Malcolm	52
Winkfein	34
Fiorino	34

Each case has been addressed using the same approach. Each individual is introduced, then the data set is described, before more detailed analysis and findings are discussed.

To gather information to create a general description, once the data were assembled,

cleaned, and organized, the characteristics of the data itself were identified, which is appropriate under DHA. Though DHA is fundamentally a qualitative analytical approach, quantitative methods are supported for background information (Tihelková & Quinn Novotná, 2022). Thus, readily identifiable information from each data set was summarized, including the publications and journalists/authors. Results of this initial data set description for each individual are presented in bar charts and tables (see Chapter 5). The bar chart shows the publication dates for the newspaper articles contained in each case study's data set to establish a sense of intensity and duration of newspaper coverage for each individual. The table of journalists/authors provides an understanding of the breadth of interest and journalistic resources utilized, and may indicate Bitektine and Haack's (2015) 'share of voice' in the media.

Data analysis drew on two key frameworks from the literature on DHA as guides for analysis. The first of these are the five discursive strategies outlined by Reisigl (2017, p. 52), below (see Table 8). The second is the list of argumentation strategies around blame avoidance set out by Hansson (2015) in Appendix A. In the analysis, the discursive strategies provide the main questions guiding the focus (i.e., what we are looking for), while the blame avoidance argumentation strategies sensitize the researcher in what to look for (i.e., how we identify what we are looking for).

Table 8: Discursive Strategies in the DHA
Source: Reisigl (2017, p. 52)

Questions to approach discursive features	Discursive strategies	Purpose
How are the persons, objects, phenomena, events, processes and actions named and referred to linguistically in the discourse in question?	<i>nomination</i>	discursive construction of social actors discursive construction of objects, phenomena, events discursive construction of processes and actions
What characteristics or qualities are attributed to social actors, objects, phenomena, events, processes and actions mentioned in the discourse?	<i>predication</i>	discursive characterization of social actors, objects, phenomena, events processes and actions (e.g., positively or negatively)
What arguments are employed in discourse?	<i>argumentation</i>	persuading addressees of the validity of specific claims of truth and normative rightness
From what perspective are these nominations, attributions, arguments expressed?	<i>perspectivization</i>	positioning the speaker's or writer's point of view and expressing involvement or distance
Are the respective utterances articulated overtly, are they intensified or mitigated?	<i>mitigation and intensification</i>	modifying the illocutionary force of utterances in respect to their epistemic or deontic status

As the main tool used to guide analysis, Reisigl's (2017) discursive strategies are explained below.

3.11.1 Nomination

As described above, nomination is how “the persons, objects, phenomena, events, processes and actions [are] named and referred to linguistically in the discourse in question” (Reisigl 2017, p. 52). In looking at nomination, the focus in this research is on how the newspaper article text refers to each individual and their role in the company. For example, was the individual a chartered accountant, a controller, or a member of the

accounting team? What words were used to indicate the individual, including their gender (e.g., she, he, Ms., Mr.)? Other than gender, we see nominations related to role, professional status, and other factors identified and coded, then discussed separately in each case.

3.11.2 Predication

In analyzing predication or characterization, descriptive language was combed from the newspaper articles focusing on the individual specific to the case (i.e., looking at Fiorino only when analyzing text references about him). Predication relates to nomination in the newspaper articles analyzed, as the characteristics or qualities appear as adjectives. An example of this is describing Winkfein as “[a] long-serving Livent Inc. employee” (McFarland, 23 July 2008b, p.B4). By characterizing Winkfein as a long-serving employee, there may be doubt cast on the objectivity of her testimony either because she has been and remains loyal or because she is a turncoat, depending on perspectivization or point of view. While ‘employee’ or even ‘Livent employee’ may be nomination, the addition of ‘long-serving’ adds a sense of character or personal qualities to that nomination, thus intersecting with predication. Other instances of predication are more direct. For example, early in the trial testimony, we see “Mr. Greenspan also portrayed Eckstein as a liar capable of masterminding the alleged manipulation” (Brieger, 27 May 2008b, p.FP1). In this quotation, the characteristic of being a liar, mastermind, and manipulator are explicitly attributed to Eckstein as a social actor.

3.11.3 Argumentation

Rhetorical strategies are ways of expressing ideas to persuade or argue using one or more of four broad groupings that include:

- appeals using logic or reason (*logos*),
- appeals to emotion (*pathos*),
- appeals based on personal credibility (*ethos*),
- and the notion of an idea whose time has come (*kairos*) (Somers, 2019)

In research using DHA, scholars have looked at rhetorical devices, argumentative strategies, and discursive strategies more specifically than the broad categories of *logos*, *pathos*, *ethos*, and *kairos* (Wodak et al., 2009; Hansson, 2015). Discursive strategies are one way those in power approach argumentation intending to shape others' views (Kwon et al., 2014; Poppi & Di Piazza, 2017). The specific strategies – rhetorical, argumentative, discursive – are found in the text or body of texts under analysis so analysis is required before defining which strategies are used and in what way (Hansson, 2015). However, numerous scholars have defined lists and approaches for analysis. For example, Wodak et al. (2009) looks at five distinct general discursive strategies – dismantling/destruction, transformation, perpetuation, construction, justification/relativization – which are further broken down into more specific heuristics, fallacies, and arguments. Looking at blame avoidance strategies, Hansson (2015) expands on Wodak's work by looking at strategies used to avoid blame that include excuses, justification, changing the subject, denial, counterattack, etc., which he looks at in terms of argumentation (*topoi*/fallacies), framing, denying, presentation, legitimization, and manipulation (see Appendix A). Both Wodak et al. (2009) and Hansson (2015) provide explicit lists of strategies and ways of seeing them, but this research uses the framework outlined by Hansson (2015).

The framework created by Hansson (2015) (see Appendix A) investigates discursive strategies around blame avoidance. Though this framework was created to address governments' blame avoidance strategies, it is suitable for litigation in which the overall objective boils down to effectively arguing who is responsible for the actions in contention in the trial. In determining innocence or guilt in the criminal trial of Drabinsky and Gottlieb, a presumed goal of the defence is to identify who, other than the defendants, carried out and/or was responsible/culpable for wrongdoing. In effect, the defence is likely to use blame avoidance strategies in constructing their defence. The prosecution likely employs blame avoidance strategies for its witnesses by identifying how a witness did not do something, or at least was not responsible for what was done.

To undertake argumentation analysis, specific instances in which blame was clearly attributed to, or deflected from, a specific individual, were identified using Hansson's (2015) framework to classify which discursive strategy was employed. An example of overt and explicit blame attribution is, "[t]he chartered accountant said the changes were ordered by Gordon Eckstein" (Small, p. A15). There is no question that Eckstein is being accused of/blamed for ordering changes to the financial statements. This text indicates the attribution of blame, but we have to look at the text surrounding this statement to identify discursive strategy/ies, consistent with DHA's investigation of text in context. These strategies were identified by comparing text to the various strategies described by Hansson (2015) and presented in Appendix A.

3.11.4 Perspectivization

Perspectivization is about identifying the perspective from which the passage is written, or the quotation or question is 'spoken.' In newspaper articles, several perspectives may

be represented within an article, reflecting the intertextual nature of newspaper content (Fairclough, 2012). Data was analyzed by first determining the subject of each newspaper article as part of the general description of the data set. It is important to note that individuals may be mentioned in articles that are not actually about them. Even if an article is included in a data set referring to one individual, the article may be about someone or something else. For example, an article may mention Messina, though the main subject of that article may be Craib.

Each newspaper article was examined to determine whose voice appears in direct quotations or is paraphrased. For example, Fiorino is directly quoted as, “‘I got into a bit of heated conversation,’ he told Crown prosecutor Amanda Rubaszek” (Small, 3 September 2008, p. A15). A paraphrase is, “[i]n spite of his aggressive stance, Eckstein looked resigned, Fiorino testified” (Small, 3 September 2008, p. A15). In the first example, Fiorino’s voice and perspective are clear. The perspective is that Fiorino’s own words denote that he, himself, was involved in a heated conversation. In the second example, Fiorino is not speaking. Rather, the journalist paraphrased Fiorino’s interpretation (perspective) of Eckstein’s emotional state (resignation). These quotations are also a demonstration of how more than one voice and perspective may appear in a single news article, as both of these quotations appear in the same newspaper article.

3.11.5 Mitigation/Intensification

Determining mitigation or intensification requires close reading of specific texts. The following is an example of what mitigation/intensification may look like:

He said most of his instruction came from accounting controller Diane Winkfein, but said he was told by former senior vice-president of finance Gordon Eckstein to do what Ms. Winkfein required (McFarland, 16 July 2008b, n.p.).

In this quotation, the speaker is stating that Winkfein is responsible for providing direction to alter software. At the same time, Eckstein takes a supporting role. In this way, Winkfein's deontic status is intensified, while Eckstein's is mitigated.

3.11.6 Analytical Approaches

The original intent was to undertake analysis using each of the five discursive strategies (see Table 8), but it quickly became evident that attempting detailed analysis for all five discursive strategies for all six cases would not be feasible, given time considerations. Instead, detailed analysis was limited to nomination and predication, considering the other elements for support, supplemental details, and context, as appropriate. By limiting the analysis in this way, sampling was not required.

This approach is justified by reference to the research's goal, which is to uncover differences, if any, in the treatment between the individuals. As nomination essentially looks at how the individuals in each case study are named, and predication looks at how they are characterized, differences become evident. In fact, doing a deep analysis of argumentation, perspectivization, and mitigation/intensification would likely have obscured the differences that emerged simply because there would have been too much data. As is evident from the analysis completed (see Chapters 5 and 6), theoretical saturation was achieved without doing the additional deeper analysis.

Analysis for nomination and predication uses the full set of newspaper articles (e.g., all 300 newspaper articles referencing Eckstein). Recall that nomination and predication are

somewhat related – nomination is essentially naming, while predication is more like description or characterization. For nominations and predications, statements and passages were identified that refer to the person under study and used to name and describe that person. Predication and nomination are analyzed together because the data source and process are the same. However, in interpreting the text passages, perspectivization, or point of view, plays a role because description very much depends on the perspective of the describer. Thus, perspectivization is considered when appropriate.

To illustrate the analytical process, the newspaper articles were combed for statements through several close readings for passages that directly name or describe the individual under investigation. An example of this follows:

Former senior vice-president Gordon Eckstein is referred to as a “rogue” and a “liar” and as a racist, homophobic, abusive, sociopathic, Jekyll-and-Hyde-like executive with a lack of accountability to anyone in the theatre company. He is accused of being the “architect and general contractor” of the accounting fraud (Kari, 10 December 2008, p.FP6)

The identified nominations are “[f]ormer senior vice-president” and “executive.”

Descriptive language denotes predication including “‘rogue’ and a ‘liar’ and as a racist, homophobic, abusive, sociopathic, Jekyll-and-Hyde-like executive,” “lack of accountability,” and “the ‘architect and general contractor’ of the accounting fraud.’

Nominations and predications were compiled in spreadsheets for each case. Duplicates were removed so that only unique nominations and predications were retained. This step

of data cleaning helped determine the range of specific words and passages rather than the number of instances of a particular set of words. It was determined that the total number of instances (i.e., calling Winkfein a ‘controller’ once or 50 times) was less meaningful because multiples of the same nomination does not add any descriptive information. As this research is focused on differences, tightening the focus to different types of unique nominations and predications contributed more information to the overall interpretation. That said, in discussing the professional accounting designation (see 6.5 Professional Accounting Designation) counts of instances were used to illustrate a specific observation.

To make sense of the larger sets of data – Eckstein and Messina, in particular – coding was appropriate to aid with analysis and pattern recognition (Saldaña, 2016). After the data were compiled and duplications were removed, themes were identified and coded, starting with the larger case studies (Eckstein and Messina). The coding process was manual and iterative, using emergent descriptive coding (Saldaña, 2014). Saldaña (2014, p. 593) describes descriptive codes as “primarily nouns that simply summarize the topic of a datum.” Descriptive coding allows the researcher to group data into categories, including allowing the determination of frequencies and relationships (Saldaña, 2014). Given the limited range of emergent codes (described below), only one level of coding was undertaken.

The data was coded using the following themes or emergent codes: character, age, blame, blame for, role, membership, designation, job title, motivations, mood/mental state, pay, and credibility (see Table 9 for a summary of codes and their use). For character, age,

designation, job title, motivations, mood/mental state, and pay, the code was applied to indicate the presence of an item (e.g., the pay theme means that the text mentions pay). However, the codes for blame, blame for, role, and membership were used a bit differently. When the brief text indicated blame, the issue for which blame was attributed was identified. For role, the data was coded by describing a function or position that did not relate to job title or job function, as these were covered under the “job title,” “designation” and “membership” codes. The code for “role” emerged when coding Eckstein’s data because he was described as a “fall guy” (Perkel, 25 March 2009, n.p.) and as a “middle man” (Small, 4 June 2008, p.A08), both of which are important roles and neither were captured appropriately under other codes. The code for “membership” captures the group the individual under investigation was grouped into. Examples of this include whether the individual is referred to as an employee or an executive, whether they are an accountant, or whether they are a witness for the trial. The codes, the description and their use are summarized in Table 9, below.

Table 9: Code definitions and use

Source: author

Code	Description and application
Character	Coded with an “x” to identify that the language indicates personality, personal character, or behaviour (e.g., “the person is timid”)
Age	Coded with an “x” when age is indicated (e.g., “the 25-year-old police officer”)
Blame	Coded with an “x” when the language indicates that person under investigation is being held responsible for something (e.g., “the person wrote the speech that caused a revolution”)
Blame for	Used to identify in words the subject of the blame when blame (above) is indicated (above) (e.g., “a revolution” linked to above)
Role	Used to identify in words what role is indicated, other than job title, job function, accounting designation status, or group membership (e.g., scapegoat)
Membership	Used to identify in words the group or groups with which the individual under investigation is affiliated (e.g., one of the witnesses, one of the company leaders)
Designation	Coded with an “x” to indicate whether the language identifies the individual under investigation has or had an accounting designation (e.g., “chartered accountant” or “disbarred chartered accountant”)
Job title	Used to identify in words whether the language indicates the individual’s job title. All reasonable variations were included (e.g., Eckstein was a vice president so “veep,” “VP,” “vice-president of administration,” etc. were included)
Motivations	Coded with an “x” to indicate whether the language identifies a motivation (e.g., self preservation or financial gain)
Mood/mental state	Coded with an “x” to indicate language that speculates about what the individual was thinking or feeling (e.g. feeling resigned, looking defeated, believed themselves omnipotent)
Pay	Coded with an “x” to indicate if pay or compensation were mentioned (e.g., “the person was well-paid”)
Credibility	Coded with an “x” to indicate if the language suggests anything about the individual’s credibility (e.g., “the person is a liar” calls the person’s credibility into question).

Once the data were coded in a spreadsheet, the number of instances of particular codes were counted and relative emphasis was assessed as a percentage of the total number of unique nominations and predications in a particular case. In this research, percentage is a convenient tool to illustrate relative emphasis of a particular idea, but carries no actual quantitative (i.e., statistical) value. Counts illustrate magnitude in an easily understood way that words alone do not convey. Counts can also be presented in Figures to aid in understanding.

Findings are presented in two different ways as this is a comparative case study approach. First, there are individual case write-ups in Chapter 5. Then, the coded data and other observations are compared between and across cases in Chapter 6.

3.12 Ethical considerations

This research draws exclusively on archival materials in the public domain; however, the use of public domain archive data does not exempt research from ethical considerations or research ethics review (Fogel et al., 2010; *Who Needs to Apply for Ethics?*, 2021). As with any research involving humans, archive research must consider its impact on the people being researched (Crossen-White, 2015). Unlike other research involving humans, the impact considerations are less direct because there can be significant separation between the researcher and the person or people caused by time or distance. Archive research can use data created by someone long dead such as diaries, letters, or photographs, containing intimate details of their life, circumstances, and associations (Mckee & Porter, 2016). These details may bring to light information that may impact on that person's descendants, necessitating even archive researchers be sensitive to ethical considerations around the subjects and individuals involved in their research (Crossen-

White, 2015). Townsend and Wallace (n.d.) present four key areas of concern for social media research that can be applied to any research working with digital sources. These are whether the data are public or private; and whether there is informed consent, anonymity, and risk of harm (Townsend & Wallace, n.d.).

Access to technology also created new means through which impacts of research can be felt. The advent of digital archives has allowed access to information in ways that were previously unimaginable, the result of which is the possibility of pulling together a range of public sources allowing researchers to piece together a story that a person or their descendants may not want known (Crossen-White, 2015). Crossen-White (2015, p. 110) proposes that the use of digital databases permits researchers to remember or discover individuals who have, as stated by the European Union's 1995 Data Protection Directive, "the right to be forgotten." Having a right to be forgotten holds a similar premise to anonymity in that it is tied to the risk of harm. Crossen-White (2015) suggests that the existence of risk does not prevent research from going forward but cautions that the broader societal benefits must outweigh the individual risks. In particular, Crossen-White (2015, pp. 117–118) urges researchers "to observe a duty of care and ensure they do not produce a researcher-created life narrative." Approaching archival data should therefore be done with the same level of sensitivity and rigour expected for live human participants.

This research does not permit the identified individuals to be forgotten and the nature of the research precludes anonymity. Indeed, the accounting profession maintains disciplinary records for its members so that misdeeds and consequences are not forgotten

(CPA Ontario, n.d. b). Each individual is named and clearly identified in news articles and other publicly available documents. However, this research does not focus directly on the individuals, and is not intended to be the arbiter of their individual actions and circumstances. Rather, I focus on how the media represents each individual, based on apparent identifying characteristics. The benefit of this focus is to bring to light issues around professional legitimacy for the accounting profession, including how discourses and their underlying ideologies are implicated in legitimacy judgments and identity processes.

Any individual harm which this research might inadvertently invoke is mitigated through the research's lack of focus on the individuals' personal views and details. It is further mitigated by the length of time between when the events occurred and now. In the period in which events were reported, which was over a decade and a half ago, in 2008, we would have expected to see the greatest direct impact, if any, on the individuals, early in the period. Currently, the risk is indirect and, in fact, in analyzing news media representations, there are opportunities for vindication or validation for these individuals in the findings. Further, by continuing discussions of these individuals, the reasons for specific behaviours, representations, and outcomes may be explored, thus contributing to opportunities for society to improve fairness and equitable treatment. Thus, the benefits of this research were deemed to outweigh any potential harms which might arise in exploring the naming and description of the six individual accountants.

Other significant ethical considerations for archival research, especially when using digital sources, are the expectation of privacy (Townsend & Wallace, n.d.) (see Table 10)

and issues around consent (McKee & Porter, 2016). Given that the nature of this research is to explore public representations of specific accountants in mainstream newspapers, there are few ethical concerns, primarily because none of the individuals named have an expectation of privacy from any of the data sources being accessed (see Table 10). Consent is also not required from the individuals because the data used is all in the public domain and, *a priori*, was not expected to include intimate and private details about any of the individuals. Nothing private to any of the individuals is relevant for this research, and private information has neither been sought, nor included, in the research.

Table 10: Evaluation of Expected and Potential Privacy in Archive Sources
 (Source: compiled by author from sources cited in the table)

Archival Source	Expectation of Privacy	Access Restrictions
Newspapers	None	Copyright and intellectual property protections.
News magazines	None	Copyright and intellectual property protections.
Industry magazines	None	Copyright and intellectual property protections.
Legal decisions, laws, statutes	None	Laws, statutes, and decisions can be used without permission or paying royalties in both federal and Ontario provincial jurisdictions (<i>Laws, Statutes, Judicial Decisions and Govt. of Can. Publications, n.d.</i>)
Court transcripts	None	Accessible unless a specific legal restriction is in place. (Supreme Court of Canada, n.d.)
Professional Association regulations, rules, charters, etc.	None	Copyright and intellectual property protections. Permission may be required. (<i>Legal CPA Ontario, n.d.</i>)
Professional Association decisions from disciplinary tribunals	None	Copyright and intellectual property protections. Permission may be required. (<i>Legal CPA Ontario, n.d.</i>)
Security and Exchange Commission filings and news releases	None	Limitations under the Privacy Act (1974) (Securities and Exchange Commission, n.d.)
Ontario Securities Commission filings and news releases	None	Limited, non-exclusive license. Copyright and intellectual property protections. (<i>Legal OSC, n.d.</i>)
Accounting textbooks	None	Copyright and intellectual property protections.
Case studies	None	Copyright and intellectual property protections.

Guidance on research ethics review is less clear than the discussion of ethical considerations inherent in archival research. As this research is being done under the auspices of Carleton University, this research must meet the criteria set out by its Research Ethics Board. Even though this research uses exclusively archival data exclusively in the public domain, there appears to be conflicting information regarding whether ethics review is required. Upon reviewing the text of both the Tri-Council Policy Statement on Ethical Conduct for Research Involving Humans (Tri-Council Policy Statement, 2022) and the requirements for the Carleton University Research Ethics Board (CUREB), it appears that, while Tri-Council does not require ethics review, CUREB states:

The Tri-Council Policy states that REB review is not required for research that relies exclusively on secondary use of anonymous information (i.e., when personal identifiers were never collected at any stage of the research), or anonymous human biological materials, so long as the process of data linkage or recording or dissemination of results does not generate identifiable information. In the case of all other types of data (including anonymized or de-identified data), approval must be sought from the REB (Who Needs to Apply for Ethics? - Office of Research Ethics, n.d.).

Thus, CUREB appears to require REB review for anything other than anonymous, secondary-use data.

Meanwhile, Tri-Council's Policy Statement (2022, p. 17) states that Research Ethics Board (REB) "review is... not required where research uses exclusively information in

the public domain that may contain identifiable information, and for which there is no reasonable expectation of privacy”. According to this statement, the data sources used in this study do not require REB review.

Given the apparently contradictory guidance, CUREB was consulted to clarify requirements. CUREB confirmed that ethics clearance is not required for research using documents in the public domain, so ethics review was not required (personal communication, Leslie MacDonald-Hicks, 4 October 2022).

CHAPTER 4: TIMELINE AND COMMON CONTEXT

4.1 Introduction

This research investigates newspaper coverage of six individuals possessing common and contrasting characteristics, all existing within a common context. All six individuals were employed by Livent, all were implicated in fraud allegations, all were called as witnesses to give testimony in the Canadian criminal fraud trial of the company's founders, and each of their individual testimonies were covered in newspapers.

Livent was the brainchild of Garth Drabinsky and Myron Gottlieb in the late 1980s (Curtain Call, 22 February 2017) which, for a time, appeared to be extremely successful (Livent Inc. 1996). The shows produced by Livent were highly acclaimed, award-winning productions of musicals like Phantom of the Opera, Showboat, and Miss Saigon, among others (Livent Inc. 1996; Livent Inc. 1997). Livent's meteoric rise was matched by its equally abrupt collapse. These events, and their longer-term ramifications, are outlined in this chapter. For a company that existed for less than a decade, its actions had impacts affecting the accounting profession in Canada, with legal implications on the application of auditors' duty of care to shareholders arising from their audits of financial statements, relative to their lesser duty of care related to offering documents provided to the public. Implications suggested for the accounting profession, as identified by CPA Canada (CPA Canada, n.d.), include that public accounting firms should give careful consideration to client acceptance matters, including whether to take on engagements, the terms of engagements, and fees charged, especially for clients in financial distress.

Over its relatively short existence, Livent's leadership included such notorious individuals as Conrad Black¹⁶. As indicated in Figure 9 - an organization chart of Livent's leadership from its 1996 annual report – many people were involved, but most are not mentioned again. However, several individuals held key roles in Livent's rise and fall (see Appendix C for a cast of characters). Among these is Robert Topol, Livent's Chief Operating Officer (COO) (Livent Inc. 1996). As COO, Topol was one of the senior managers who met to come up with adjustments required to make the financial statements look better (McFarland, 15 May 2008b). Another important figure is Robert Webster, who joined Livent in 1998 after new owners took over control of the company (McFarland, 9 January 2009). It was to Robert Webster that Maria Messina and the other members of the accounting department reported Livent's accounting irregularities (Small, 11 June 2008). Table 11 presents a timeline summary of important events.

¹⁶ Canadian who built a newspaper empire only to be charged and convicted for fraud and racketeering in 2005, a crime for which Black served prison time (The Encyclopedia Britannica (19 December 2023). Accessed on 23 December 2023 at <https://www.britannica.com/biography/Conrad-Black>).

LIVENT'S DIRECTORS AND OFFICERS
1996 ANNUAL REPORT

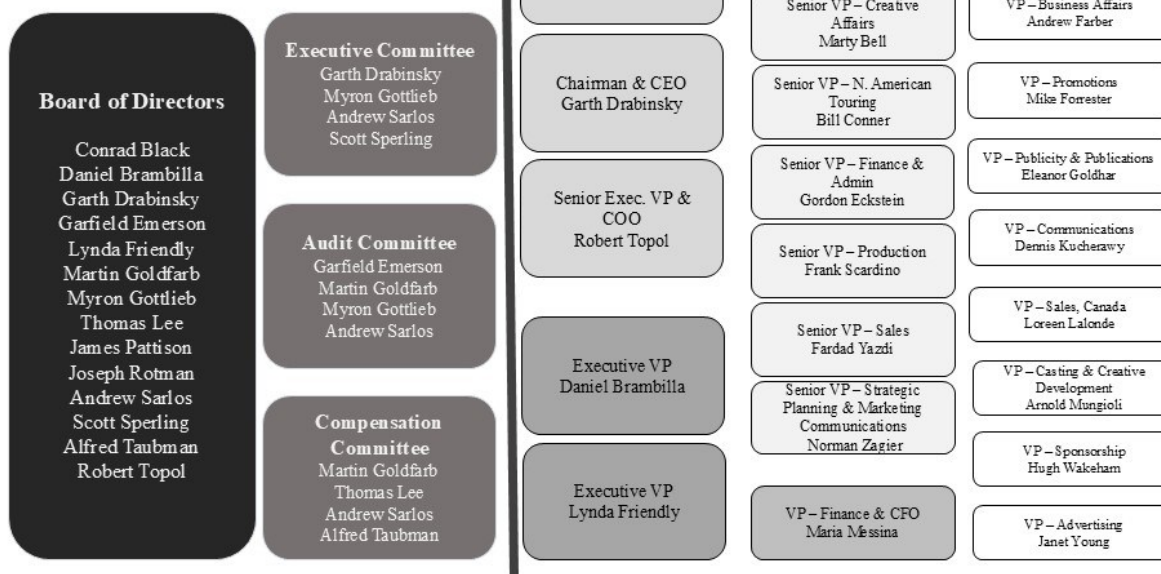


Figure 9: Livent's directors and officers from the 1996 Annual Report

Source: Author adaptation from Livent Inc. 1997, p.54

Table 11: Timeline of Significant Events

Source: compiled by author from cited sources (see Appendix C for a larger cast of characters)

1989	Garth Drabinsky and Myron Gottlieb form a partnership and found Livent ²
May 1993	Livent files a registration statement to sell stock in the US and list on NASDAQ ^{1, 2}
August 1995	Livent stock begins public trading in the US ^{1, 2}
August 1997	Deloitte & Touche finds accounting irregularities at Livent related to an asset sale ⁶
September 1997	Deloitte & Touche assists Livent in preparing a press release to help Livent foster investment ⁶
October 1997	Livent issues offering memorandum for sales of Notes in the US and Canada ²
October 1997	Deloitte & Touche provides a comfort letter regarding the public offering ⁶

October 10, 1997	Debt offering closes, netting proceeds of \$121 million USD ²
October 16, 1997	Livent enters into Indenture with Wilmington Trust Company as Trustee ²
November 6, 1997	Livent files Registration Statement with SEC regarding the exchange offer between Livent and Wilmington Trust Company to exchange original notes with publicly traded Notes. ²
December 10, 1997	Livent files completed exchange offer Prospectus regarding Notes exchange ²
April 1998	Deloitte & Touche finalizes the audit of Livent's 1997 financials ⁶
April 13, 1998	Livent announces net loss of \$44.1 million USD in 1997 ²
May 29, 1998	Livent reports 1998 (Q1) loss of \$29.9 million USD ²
July 1998	Rob Webster joins Livent as Executive Vice President. ^{2,8}
August 1998	Webster learns of a side agreement between Livent and CIBC ²
August 6, 1998	Livent employees inform Webster of financial irregularities at Livent ²
August 10, 1998	Livent issues press release disclosing financial irregularities and that KPMG had been retained "to perform a comprehensive review of [Livent's] financial records" ² (n.p.). Drabinsky and Gottlieb are suspended from the company pending results of KPMG's investigation ^{1,2}
Shortly after August 10, 1998	NASDAQ and Toronto Stock Exchange halt trading Livent Inc. stock ⁵
August 18, 1998	Livent issues press release stating it estimates that financial statements will be restated in late October 1998 and that the restatements will be material ²
Period around August 1998	Several class action lawsuits filed against Livent, of which some relate to the sale of Livent stock, and some to the Notes issue ²
November 1998	Livent restated financial statements for 1996 to 1998 (Q1) ^{2,5}
November 18, 1998	Filed for bankruptcy protection under Chapter 11, U.S. Bankruptcy Code ²
November 18, 1998	Livent fires Drabinsky and Gottlieb, and sues them for fraud and breach of fiduciary duty ^{1,2}
November 18, 1998	Deloitte & Touche withdraws its audit opinions for 1995-1997 and reissues opinions for 1996-1997 ²

Shortly after November 18, 1998	Livent common stock resumes trading (price drops from \$6.75 to \$0.28) ^{2, 5}
November 19, 1998	Livent filed for protection under Companies' Creditors Arrangement Act (Canada) ¹
January 13, 1999	SEC files an Order Instituting Public Proceedings ³
January 13, 1999	United States Attorney for the Southern District of New York indicted Drabinsky and Gottlieb each on 16 felony counts for violations of US federal securities laws. Eckstein and Messina were each charged with one felony count of violating US federal securities laws to which they each pleaded guilty. ³
June 25, 1999	Roy Furman steps down as CEO though remains Chairman. David Maisel resigns as President. Rob Webster becomes CEO ⁸
August 27, 1999	Livent announces that court-approved sales of assets to SFX Entertainment, Inc. was completed ⁷
September 29, 1999	Livent announces that the Superior Court of Justice (Ontario) has approved Ernst & Young Inc. as receiver and manager ¹
March 1, 2000	ICAO professional disciplinary decision and order are handed down for Chris Craib ⁹ , Tony Fiorino ¹⁰ , and Maria Messina ¹² .
June 1, 2000	ICAO professional disciplinary decision and order is handed down for Gordon Eckstein ¹¹ .
February 6, 2001	OSC ceased trading of Livent shares because of failure to file required financial statements ¹
June 29, 2001	Reiger et al. files a class action suit through the US District Court for the Southern District of New York ²
July 3, 2001	OSC issues a Notice of Hearing ⁴
October 22, 2002	Royal Canadian Mounted Police (RCMP) initiated criminal proceedings for multiple counts of criminal fraud against Drabinsky, Gottlieb, Eckstein, and Topol ⁴
November 15, 2002	OSC pauses proceedings pending the outcome of the criminal proceedings ⁴
February 26, 2007	Eckstein pleads guilty and is convicted of one count of criminal fraud in Ontario ⁴
March 25, 2009	In Ontario, Drabinsky and Gottlieb are found guilty of two counts of criminal fraud and one count of forgery ⁴

September 13, 2011	An appeal made by Gottlieb and Drabinsky is dismissed by the Ontario Court of Appeal ⁴
March 29, 2012	Supreme Court of Canada denies Drabinsky's attempt to appeal the Ontario Court of Appeal's Ruling ⁴
September 9, 2014	OSC approves a settlement agreement between the Staff of the Commission and Gottlieb ⁴
April 20, 2015	Staff of the OSC come to a settlement with Eckstein, subject to the Commission's approval ⁴
May 22, 2015	The settlement between the OSC and Eckstein is approved. ⁴
2017	Supreme Court of Canada heard the appeal of Deloitte LLP v. Livent regarding a suit for damages related to auditors' duty of care. ⁶ The decision was handed down on December 20, 2017.
<p>Sources:</p> <ol style="list-style-type: none"> 1. <i>Statement of allegations: In the matter of Livent Inc. et al.</i>, (2001, July 3). Capital Markets Tribunal. Retrieved January 19, 2023 from https://www.capitalmarketstribunal.ca/en/proceedings/drabinsky-re/statement-allegations-matter-livent-inc-et-al. 2. <i>In re Livent, Inc.</i> Noteholders Securities Litig. 151 F.Supp.2d 371 (2001). 3. SEC v. Drabinsky. 68 SEC Docket 3278 (1999). (Litigation Release No. 16022). https://www.sec.gov/litigation/litreleases/lr16022.txt. 4. Order (Subsections 127(1) and 127(10)). (2015 May 22). Capital Markets Tribunal. Retrieved 19 January 2023 from https://www.capitalmarketstribunal.ca/en/proceedings/drabinsky-re/order-matter-garth-h-drabinsky-et-al-10. 5. <i>In the Order of Livent Inc.</i>, SEC Docket 3-9806 (1999). (Order Instituting Public Proceedings Pursuant to Section 8A of the Securities Act of 1933 and Section 21C of the Securities Exchange Act of 1934, Making Findings and Imposing a Cease-and-Desist Order). http://www.sec.gov/litigation/admin/34-40937.htm. 6. <i>Deloitte & Touche v. Livent Inc</i> (Receiver of), 2017 SCC 63, [2017] 2 SCR 855, available online: https://canlii.ca/t/hpdq9. 7. Livent Inc. (27 August 1999). <i>Livent completes sales of assets to SFX Entertainment</i> [Press release]. 8. Livent Inc. (14 June 1999). <i>Furman plans to step down as Livent CEO, Maisel as President; Webster to become CEO, Furman to remain chairman</i> [Press release]. 9. <i>Discipline Committee re Christopher Mark Craib</i>, 9 November 2000. 10. <i>Discipline Committee re Gordon C. Eckstein</i>, 1 June 2000. 11. <i>Discipline Committee re Tonino Fiorino</i>, 9 November 2000. 12. <i>Discipline Committee re Maria Bernedette Messina</i>, 9 November 2000. 	

4.2 The Unravelling of Livent

In April 1998, the cracks in Livent begin to appear (Curtain Call, 22 February 2017). On April 13, 1998, Livent announces a massive loss for the 1997 fiscal year and in late May of the same year, Livent reports a huge first quarter loss for 1998 (*In re Livent, Inc.* Noteholders Securities Litig. 151 F.Supp.2d 371, 2001). Rob Webster joined Livent in

the summer of 1998 as Executive Vice President (*In re Livent, Inc. Noteholders Securities Litig.* 151 F.Supp.2d 371, 2001). Almost immediately, Webster learned of a side agreement¹⁷, between Livent and the Canadian Imperial Bank of Commerce (CIBC) and, from a group of Livent employees, about accounting and financial irregularities at the company (*In re Livent, Inc. Noteholders Securities Litig.* 151 F.Supp.2d 371, 2001). In the days that follow, Livent issues a press release disclosing financial irregularities (*In re Livent, Inc. Noteholders Securities Litig.* 151 F.Supp.2d 371, 2001), Drabinsky and Gottlieb are suspended by the company (*In re Livent, Inc. Noteholders Securities Litig.* 151 F.Supp.2d 371, 2001), NASDAQ and TSE halt the trading of Livent stock (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999), and several class action suits are filed against the company. By November, Livent issues restated financial statement for 1996, 1997, and 1998 (Q1) after KPMG Peat Marwick conducted an investigation of the financial irregularities (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). Also in November, Livent files for Chapter 11 protections in the US (Curtain Call, 22 February 2017). On the same day, Livent fires Drabinsky and Gottlieb and the company sues them for fraud and breach of fiduciary duty (*In re Livent, Inc. Noteholders Securities Litig.* 151 F.Supp.2d 371, 2001). Deloitte & Touche withdraws its audit opinions for 1995 to 1997 (*In re Livent, Inc. Noteholders Securities Litig.* 151 F.Supp.2d 371, 2001). On the next day, November 19, 1998, Livent files for bankruptcy protection in Canada (*Statement of allegations: In the matter of Livent Inc. et al.*, 2001, July 3).

¹⁷ The side agreement may have been what was described by the SEC as an agreement in which CIBC could recover fees and make a lot of money. In the agreement, Livent would refund all fees paid by CIBC if Livent exercised its repurchase option. If Livent did not exercise the repurchase option, Livent would pay an additional royalty based on ticket sales (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999).

Two months later, on January 13, 1999, the SEC filed charges against Livent and a large group of individuals and corporations involved in the fraud (Curtain Call, 22 February 2017). The Ontario Securities Commission files its response to the fraud in 2001, and in October 2002, the RCMP charge Drabinsky, Gottlieb, Eckstein, and Topol with multiple counts of criminal fraud (Curtain Call, 22 February 2017). Over the next 15 years, there would be multiple encores before the curtain ultimately closed on Livent's drama.

4.3 The Fraud

By the mid-2000s, the existence of fraud at Livent had been tested and generally accepted to have occurred via the various legal proceedings across several jurisdictions. The SEC (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999, n.p.) describes the fraud:

According to the Complaint, Drabinsky and Gottlieb manipulated income and operating cash flows with the active participation of several long-time associates, including Gordon Eckstein, Livent's former senior vice president of finance and administration, Robert Topol, the company's former senior executive vice president and chief operating officer, as well as several individuals in the company's accounting department. Maria Messina, Livent's former chief financial officer, and former Deloitte & Touche engagement partner for Livent's 1995 audit, also participated in the scheme.

According to the SEC news release in 1999, the fraud was primarily orchestrated by Drabinsky and Gottlieb. Indeed, for most of Livent's existence, Gottlieb and Drabinsky had been participating in numerous varied schemes involving kickbacks, misrepresenting

company performance through various accounting manipulations, “arbitrary adjustments,” and side agreements intended to generate revenues. Thus, Drabinsky and Gottlieb were undeniably involved in orchestrating various aspects of the fraud that precipitated Livent’s collapse, but the present research is more interested in how their various schemes caught several of the accounting staff up in the fraud.

Though the full list of fraud activities could be interesting to explore, this paper’s focus is on the activities that involve the six individual accountants under consideration. Various legal documents, taken together, provide a clear description of the various accounting manipulations that were undertaken. The SEC suggests that the accounting manipulations were carried out in three main ways (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). Livent recorded pre-production costs, including advertising expenses, sets and costumes, as fixed assets (e.g., theatre construction costs) that would then be amortized over the period of the fixed asset rather than the pre-production amortization period (e.g., 40 years versus five years) (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). By recording pre-production costs in this way, Livent could reduce current expenses thereby increasing net income, though it required that the company violate Generally Accepted Accounting Principles (GAAP) and its own accounting policies (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). Livent would then move certain costs and associated liabilities at the end of each quarter, to the start of the next quarter as though they were the original entries (i.e., the company’s “expense roll”) (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). Livent would also transfer costs between shows to increase the amortization period for those costs so that they could increase profits in a given quarter (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). This process was called the

“amortization roll.” Essentially, Livent moved accumulated period costs into fixed asset accounts, then moved those fixed costs to other fixed assets to stretch the amortization period (i.e., “amortization roll”), while moving period costs to the next period to reduce expenses in the current period or period just closed (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). The six individuals that are the focus of this research all played a role in these manipulations.

Based on the SEC’s investigation, Winkfein and Malcolm (the two controllers without accounting professional credentials) produced a general ledger at the end of every quarter and at the end of the year (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). This information would go to Eckstein, though starting in 1997, this information would first go to Craib who would prepare a summary for senior management prior to going to Eckstein. Senior management – Eckstein, Drabinsky, Gottlieb, and Topol – would review the information (general ledger prepared by Winkfein and Malcolm or summary prepared by Craib) to discuss and agree upon the changes they wanted to see in the financial statements (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999)s. Eckstein would make a note of the agreed-to changes and communicate them to Malcolm and Winkfein to post and cover their tracks (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). Winkfein or Malcolm would then produce an amended general ledger to be reviewed by Drabinsky, Gottlieb, Topol, and Eckstein (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). Any further adjustments would be entered by Malcolm or Winkfein under Eckstein’s direction (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). Only after senior management (Drabinsky, Gottlieb, Topol, Eckstein) was satisfied with the results

would the financial statements be presented to the key stakeholders, including their auditors and the SEC (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999).

Messina joined the senior management meetings starting in October 1997, participated in the review and revision process described above, and apparently prepared detailed reports showing values before and after the accounting manipulations were made (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999).

4.4 Professional Discipline: The Accountants and the Institute of Chartered Accountants of Ontario

Gordon Eckstein, Maria Messina, Tony Fiorino, and Christopher Craib were designated Chartered Accountants (CA) registered with the Institute of Chartered Accountants of Ontario (ICAO) during their employment with Livent and were therefore subject to a review process and sanctions by the profession. Accordingly, Eckstein, Messina, Fiorino, and Craib, as members of the ICAO were all subject to the Code of Conduct and processes in Ontario at the time, which would have been very similar to the applicability described below¹⁸:

- The rules of professional conduct apply to all members irrespective of the type of professional services being provided. Some rules have particular relevance to members engaged in the practice of public accounting. The

¹⁸ It was not possible to access the Code of Professional Conduct or any other regulatory documentation from around the year 2000. The effort was abandoned after trying to find the document online, in archives, and with CPA Ontario. After several months and multiple emails, CPA Ontario was not forthcoming.

rules and the guidance in this Foreword also apply, as appropriate, to students and, as discussed below, to firms.

- A member not engaged in the practice of public accounting must observe these rules except where the wording of any rule makes it clear that it relates only to the practice of public accounting or there is a specific exception made in a particular rule.
- The term “professional services” also applies to members who are not engaged in the practice of public accounting. In this context, it includes those of the member’s activities where the public or his or her associates are entitled to rely on membership in CPA Ontario as giving the member particular competence and requiring due care, integrity and an objective state of mind.
- Members are responsible to CPA Ontario for compliance with these rules by others who are either under their supervision or share with them proprietary interest in a firm or other enterprise. In this regard, a member must not permit others to carry out on his or her behalf acts which if carried out by the member would place him or her in violation of the rules.
- Members and students who reside outside Ontario continue to be subject to the rules of professional conduct in the province or provinces of membership. They may also be subject to the rules of the organized accounting profession in the jurisdiction in which they reside. Should the rules in two or more jurisdictions conflict, a member will, where possible, observe the higher or stronger of the conflicting rules and, where that is not

possible, he or she will consider the ethical conflict guidance set out above.
(CPA Ontario, 2016, p. 12)

The Code of Conduct cited is likely to be similar to what would have existed in 2000, with notable changes to the Code relating to the extension of the Code to include public accounting firms (not just individual accountants), effective December 6, 2000, and the unification of the accounting profession in Canada in 2014 (CPA Ontario, 2016). Evidence that the Code of Conduct has not substantially changed can be found in the disciplinary decisions set down by the Institute of Chartered Accountants of Ontario. For example, the charges laid against Eckstein for a breach of Rule 201.1 state that Eckstein “failed to conduct himself in a manner that would maintain the good reputation of the profession and its ability to service the public interest... contrary to Rule 201.1 of the Rules of Professional Conduct” (CPA Ontario, 2016). For Rule 205, Eckstein “participated in the preparation of the financial statements... knowing that the financial statements attached to the registration statement were false and misleading in a material respect, contrary to Rule 205 of the Rules of Professional Conduct” (*Discipline Committee re Gordon C. Eckstein*, 1 June 2000). The text included in the Code of Professional Conduct enacted in 2016 aligns clearly with the text from the disciplinary record from 2000. Rule 201.1 is part of the Rule “Maintenance of the good reputation of the profession” and Rule 205 is “False or misleading documents and oral representations” (CPA Ontario, 2016), both of which apply to all members of the professional association in Ontario and are part of the set of rules intended to protect the public.

All four designated accountants were members of the Institute of Chartered Accountants of Ontario so were expected to conform with the Code of Professional Conduct in Ontario or face a disciplinary tribunal. As outlined, in Table 12, all four accountants were charged with breaches of Rule 201.1, while Eckstein and Messina were also charged with breaching Rule 205.

Table 12: Summary of Professional Disciplinary Actions

Source: author from sources cited in the table

Accountant (in organizational rank order)	Charges	Plea	Sanctions imposed by ICAO/CPAO	Date of Decision & Order
Gordon Eckstein (<i>Discipline Committee re Gordon C. Eckstein</i> , 1 June 2000)	<ul style="list-style-type: none"> • Two charges under Rule 201.1 • One charge under Rule 205 	Guilty on all charges	<ul style="list-style-type: none"> • Written reprimand • Fine of \$25,000 • Expulsion from the Institute • Publication of the Decision and Order 	<p>Decision: June 1, 2000</p> <p>Order: June 1, 2000</p>
Maria Messina (<i>Discipline Committee re Maria Bernedette Messina</i> , 9 November 2000)	<ul style="list-style-type: none"> • Three charges under Rule 201.1 (though one was subsequently withdrawn) • One charge under Rule 205 	Guilty on all charges	<ul style="list-style-type: none"> • Written reprimand • Fine of \$7,500 • Suspension from the Institute for two years • Publication of the Decision and Order • Expulsion if sanction conditions are unmet 	<p>Decision: March 28, 2000</p> <p>Order: March 30, 2000</p>
Tony Fiorino (<i>Discipline Committee re Tonino Fiorino</i> , 9 November 2000)	<ul style="list-style-type: none"> • Three charges under Rule 201.1 	Guilty on all charges	<ul style="list-style-type: none"> • Written reprimand • Fine of \$10,000 • Suspension from the Institute for two years • Publication of the Decision and Order • Expulsion if sanction conditions are unmet 	<p>Decision: March 28, 2000</p> <p>Order: March 30, 2000</p>
Christopher Craib (<i>Discipline Committee re Christopher Mark Craib</i> , 9 November 2000)	<ul style="list-style-type: none"> • One charge under Rule 201.1 	Guilty on the charge	<ul style="list-style-type: none"> • Written reprimand • Fine of \$1,000 • Suspension from the Institute for six months • Publication of the Decision and Order • Expulsion if sanction conditions are unmet 	<p>Decision: March 28, 2000</p> <p>Order: March 30, 2000</p>

Eckstein was subject to disciplinary proceedings by himself, while Messina, Fiorino and Craib were heard as a group, though sanctioned individually. All four accountants

pleaded guilty to all charges, so the tribunal was less concerned with determining guilt or innocence and more about determining appropriate sanctions.

Professional discipline, which falls under the provincial association's purview, is currently subject to CPA Ontario by-law, Regulation 6-2, Rules of Practice and Procedure, and the Ontario Chartered Professional Accountants Act, 2017 and Statutory Powers Procedure Act (1990) (CPA Ontario, n.d. a). Though the current statutory framework involves laws, by-laws, and regulations enacted after the former Livent employees were sanctioned, it is unlikely that the substance of disciplinary processes would have changed in the intervening period¹⁹. As the purpose of accounting association disciplinary activity is to protect the public interest, we can assume that the disciplinary process that would have occurred for the former Livent employees would have been similar to what CPA Ontario currently undertakes (CPA Ontario, n.d. a). The general process is that a complaint is filed, after which both the professional association and the defendant provide evidence and submissions that will be heard by the Discipline Committee (CPA Ontario, n.d. a). The committee will consider the evidence and submissions before making a decision (CPA Ontario, n.d. a). If the decision finds that the professional member is guilty of professional misconduct, the Discipline Committee will order sanctions ranging from fines and reprimands to newspaper publicity and membership suspensions/revocations (CPA Ontario, n.d. a).

¹⁹ Similar to the prior footnote, applicable statutory documentation for the period in which the discipline occurred was not available.

Notably, Regulation 6-2 (CPA Ontario, 2021, p. 4) outlines considerations impacting sanctions, as follows:

15. In determining appropriate sanctions, the Panel [comprised of members of the Discipline Committee as outlined in Regulation 6-2, paragraph 7]:

15.1 shall consider any aggravating and mitigating factors; and

15.2 may consider relevant principles, that may including:

15.2.1 protection of the public interest;

15.2.2 general deterrence of the membership;

15.2.3 specific deterrence of the Member;

15.2.4 rehabilitation of the Member; and

15.2.5 denunciation.

Further, the panel has the power to hand down sanctions ranging from written reprimands, fines, training, counselling, compliance checks, suspension, revocation of membership, or any other action they deem appropriate. For Eckstein, Messina, Fiorino, and Craib, the ICAO published the decisions and orders handed down by the Discipline Committee, each of which is summarized in the sections below.

4.4.1 Gordon Eckstein: ICAO Decision & Order

Eckstein was not the first of Livent's accountants to face the Disciplinary Committee.

Unlike Messina, Fiorino, and Craib, Eckstein's process happened June 1, 2000, while the group's case was heard in March 2000 (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000; *Discipline Committee re Gordon C. Eckstein*, 1 June 2000).

Though he pleaded guilty to the charges, Eckstein requested leniency because “he had accepted the position of senior management that they, and not he, were responsible for the financial statements” (*Discipline Committee re Gordon C. Eckstein*, 1 June 2000). His disavowal of responsibility was ultimately rejected by the discipline Committee (*Discipline Committee re Gordon C. Eckstein*, 1 June 2000).

The Committee made its decision based on evidence that Eckstein knowingly misrepresented Livent’s financial performance by directing staff to make material adjustments that would result in misstated financial statements (*Discipline Committee re Gordon C. Eckstein*, 1 June 2000). Not only were the financial statements misstated, but the prospectus offering for Livent in the US was the result of accounting manipulations (*Discipline Committee re Gordon C. Eckstein*, 1 June 2000). Further, Eckstein did not disclose the accounting manipulations nor their impacts to important stakeholders, including auditors and investors (*Discipline Committee re Gordon C. Eckstein*, 1 June 2000). Eckstein was fined and expelled from the Institute (*Discipline Committee re Gordon C. Eckstein*, 1 June 2000).

4.4.2 Maria Messina: ICAO Decision & Order

Maria Messina was initially charged with three charges of breaching Rule 201.1 (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000), one more than Gordon Eckstein. Though one charge was later withdrawn, it is notable that the summary of charges published in *Checkmark* include all four charges (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000), and there is no evidence that the list of charges was amended in a later publication of *Checkmark*, the profession’s public

circular. Maria Messina was also charged with one count of breaching Rule 205, being associated with false or misleading information.

Unlike Eckstein, Messina was subject to disciplinary action as part of a group process that included Craib and Fiorino (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000). Messina was hired by Livent in 1996 (Schechter, 3 May 2008), after having worked on the Livent audit as a Senior Manager for Deloitte & Touche in 1992 and was aware that the company followed aggressive accounting practices (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000). According to the evidence presented, Messina was not aware of the accounting manipulations until the summer of 1997 in the financial reporting for Livent's second quarter (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000). Messina came to understand the full extent of the accounting manipulations in the summer of 1998 (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000). During the year in which she learned about the accounting manipulations, Messina participated in preparing the preliminary registration statement to be filed with the SEC knowing that the financial statements were materially misstated (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000).

The professional conduct committee considered whether Messina should be expelled and stated that "if it were only their [Messina's and Fiorino's] conduction before July 1998 which was relevant, it is likely both would have been expelled" (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000). However, the Committee recognized that Messina attempted to uphold professional standards prior to new management taking

charge of Livent in 1998 so reduced her sanction to a \$7,500 fine and suspension for two years rather than the recommended \$10,000-\$15,000 and two to three years' suspension (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000).

4.4.3 Tony Fiorino: ICAO Decision & Order

Fiorino came to work for Livent after working for another organization lead by Drabinsky and Gottlieb: Cineplex-Odeon (*Discipline Committee re Tonino Fiorino*, 9 November 2000). After receiving his accounting designation in 1986, Fiorino started working in a junior role at Cineplex-Odeon in 1987 before moving over to Livent (*Discipline Committee re Tonino Fiorino*, 9 November 2000). Though initially not responsible for presenting financial information for the company, Fiorino became a production controller in 1992 (*Discipline Committee re Tonino Fiorino*, 9 November 2000). Between 1992 and 1997, Fiorino was aware of at least some of the accounting manipulations but did not inform the company's auditors (*Discipline Committee re Tonino Fiorino*, 9 November 2000). In 1997, Fiorino became involved in conducting the accounting manipulations, but on a limited basis (*Discipline Committee re Tonino Fiorino*, 9 November 2000). When Livent was being sold in 1998, Fiorino did not share information about financial misstatements with KPMG's due diligence team (*Discipline Committee re Tonino Fiorino*, 9 November 2000).

Fiorino was fined \$10,000 and suspended for two years. Like with Messina, the professional conduct committee recommended, presumably to the Discipline Committee, a fine of \$10,000-\$15,000 and a suspension for two to three years, though expulsion was considered (*Discipline Committee re Tonino Fiorino*, 9 November 2000).

4.4.4 Christopher Craib: ICAO Decision & Order

Chris Craib joined Livent in June 1997 from Deloitte & Touche where he worked as a Senior Manager (*Discipline Committee re Christopher Mark Craib*, 9 November 2000). Craib became a CA in 1994 and worked as audit manager on the Livent file for 1995 and 1996 (*Discipline Committee re Christopher Mark Craib*, 9 November 2000). While working at Livent, Craib kept records of some of the manipulations and prepared summaries of the pre- and post-manipulation schedules, though he was not aware of the full extent of the misstatements (*Discipline Committee re Christopher Mark Craib*, 9 November 2000). The disciplinary records reports:

When he became aware, after a few weeks of employment, that Livent's books and records were being manipulated, he raised the matter with his superior, Mr. Eckstein, who provided detailed arguments to defend senior management's manipulations. Mr. Craib knew the explanations were not valid, but found the abusive and demeaning atmosphere in the workplace so intimidating that he had neither the power to stop the manipulations nor the confidence to leave Livent (*Discipline Committee re Christopher Mark Craib*, 9 November 2000, n.p.).

Of the four accountants sanctioned, Craib received the lightest punishment with a six-month suspension and a \$1,000 fine (*Discipline Committee re Christopher Mark Craib*, 9 November 2000).

For each of the accountants sanctioned by the professional association, the decision was made public in line with the objective of deterrence through what is essentially public shaming. The degree to which the ICAO professional sanctions appeared in newspaper articles for each individual during the period under study is discussed in the next chapter.

4.5 The Non-Designated Accountants

This chapter has discussed the disciplinary process undertaken by the professional association governing the then-Chartered Accountants, Craib, Eckstein, Fiorino, and Messina. There were two other controllers – Diane Winkfein and Grant Malcolm – who were implicated in the fraud who did not hold accounting professional credentials, and therefore did not undergo professional disciplinary action. Their backgrounds and roles are discussed in the next chapter, which reports analysis and findings.

CHAPTER 5: ANALYSIS AND FINDINGS

5.1 Introduction

This research uses a comparative case study approach, looking at newspaper articles that discuss six specific individuals implicated in the Livent fraud scandal. In this chapter, analysis and findings for the newspaper coverage of each of these individuals are presented. Each case (individual) is treated as discrete and distinct, and thus analysis focuses on that specific individual, even if the article discusses one or more of the other individuals under analysis. In effect, each set of newspaper articles is coded and analyzed as though the other individuals do not exist.

To provide a sense of potential readership and to provide some sense of significance as a news item, as well as to help make the data comparable, each case write up includes a brief description of the individual under analysis, a general description of the data set analyzed (e.g., the volume, dates, and publisher of the newspaper articles), and analysis of the context-situated newspaper coverage (see 3.11 Data Analysis). The six individuals are presented in order from the greatest number of newspaper articles citing them, to the fewest. Thus, the cases are presented as follows: Eckstein, Messina, Craib, Malcolm, Winkfein, and Fiorino.

5.2 Case 1: Gordon Eckstein

Gordon Eckstein, part of the executive management team at Livent, was found to be instrumental in carrying out the fraud (Ontario Securities Commission, 2013). As described in Chapter 4, Eckstein was implicated in the fraud that ultimately toppled Livent. Eckstein faced criminal charges and sanctions by legal and regulatory authorities, in addition to being named in civil litigation. Eckstein was a key witness for the prosecution in the Drabinsky/Gottlieb trial and the first of the six individuals considered as case studies in this research to give testimony, receiving the greatest volume of news coverage. In the defence's closing statements, Eckstein is described as "a 'rogue' and a 'liar' and as a racist, homophobic, abusive, sociopathic, Jekyll and Hyde-like executive with a lack of accountability to anyone in the theatre company'" (Kari, 9 December 2008a, n.p.). Various iterations of these representations of Eckstein's character appear throughout the newspaper articles. Indeed, even Ontario Superior Court Justice Mary Lou Benotto, who presided over the trial, described Eckstein as "an arrogant and 'unsavoury witness' who would have been 'the perfect fall guy'" (Perkel, 25 March 2009, n.p.). Eckstein's character and some of the blame/blame avoidance strategies used in newspaper articles are explored in the analysis below.

5.2.1 Data Set General Characteristics

After cleaning the data and removing all duplicate newspaper articles and articles that were too short to be useful for analysis (see Chapter 3 for discussion on data cleaning), there were 300 newspaper articles between April 2008 and September 2009 referencing Gordon Eckstein. As will become apparent from the other case studies, the greatest number of newspaper articles is concentrated around Eckstein's time on the witness stand

in May 2008. However, there were other, smaller peaks when Eckstein was discussed by others during their testimony, particularly in June, July, and September 2008, and again in March 2009, when the verdict was handed down (Quotes from the judgment, 25 March 2009). These peaks relate specifically to testimony by Messina (June), Craib (September), Winkfein (July), Malcolm (July), and Fiorino (September).

The combination of volume and geographic distribution of newspaper articles suggests Eckstein’s relative prominence in newspaper coverage of Drabinsky’s and Gottlieb’s criminal trial, as compared with the other individuals under examination. Eckstein was originally named as one of the co-defendants as he was a senior vice-president at Livent and part of the senior management team responsible for directing the fraud (Skurka, 4 June 2009). Further, given the level of his involvement, newspaper coverage extends over a greater timeframe than any of the other individuals under examination (see Figure 7: Search results illustrating overall coverage intensity). Newspaper coverage for Eckstein for the specific period that is the focus of this case study is shown below (see Figure 10, Article frequency by date (Eckstein)).

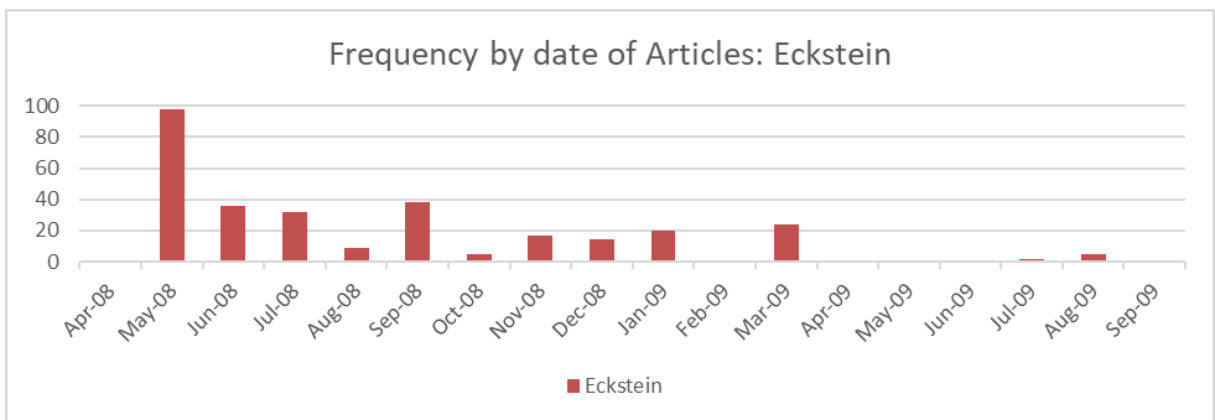


Figure 10: Article frequency by date (Eckstein)
 (Source: author from Factiva publication data)

Eckstein was covered primarily in Ontario-based national newspapers, with *The Globe and Mail* publishing nearly double the quantity of articles of the next greatest publication number (*National Post*) (see Table 13). Though the greatest number of articles appear in Canadian publications, newspaper coverage of Eckstein extended to publications in other countries. For example, Eckstein was covered by the *Associated Press*, *Reuters*, *Daily Variety*, the *Hollywood Reporter*, and *The New York Times*. The reach of this coverage is well over one million readers per day (see Appendix B for readership figures from 2008 and 2009), with international readership. Thus, not only are there more articles referencing Eckstein, but there is greater readership across a greater geographic area for his case.

Table 13: Summary of Publications (Eckstein)
 (Source: author from Factiva publication data)

Publication	Article Count
<i>The Globe and Mail</i> (all sources ²⁰)	82
<i>National Post</i>	42
<i>Canada Stockwatch</i>	40
<i>The Toronto Star</i>	36
<i>The Canadian Press</i>	21
<i>Canwest News Service</i>	17
<i>Montreal Gazette</i>	13
<i>Vancouver Sun</i>	13
<i>Edmonton Journal</i>	8
<i>Associated Press Newswires</i>	6
<i>Calgary Herald</i>	5
<i>Ottawa Citizen</i>	5
<i>The Hamilton Spectator</i>	2
<i>Vancouver Province</i>	2
<i>CFO.com</i>	1
<i>Daily Variety</i>	1
<i>Hollywood Reporter</i>	1
<i>Reuters</i>	1
<i>The Canadian Press - Broadcast wire</i>	1
<i>The New York Times</i>	1
<i>Victoria Times Colonist</i>	1
<i>Waterloo Region Record</i>	1
Total	300

Of the six individuals under study, Eckstein has substantially greater newspaper coverage across a greater geographic and audience range than any of the others (see Table 13: Summary of Publications (Eckstein)) and had the greatest number of reporters covering him (see Table 14: Article count by writer (Eckstein)). The main reporters covering Eckstein are Janet McFarland, Shannon Kari, Peter Small, and Peter Brieger, who, along with a substantial number of unnamed authors, produced 262 of the 300 articles referencing Eckstein (see Table 14: Article Count by Writer (Eckstein)). Looking at the

²⁰ *Globe and Mail* articles were divided between regular news and breaking news by Factiva. Both types of articles by the *Globe and Mail* are counted in the one value.

resources involved (i.e., writers, publications), it is clear that Eckstein was a prominent figure in the Drabinsky and Gottlieb trial.

Table 14: Article Count by Writer (Eckstein)

(Source: author from Factiva publication data)

Writer	Article Count
Janet McFarland	77
None identified	72
Shannon Kari	51
Peter Small	32
Peter Brieger	30
Grant Surridge	8
Colin Perkel	5
Rob Gillies	4
Etan Vlessing	2
Theresa Tedesco	2
Karen Mazurkewich	2
Janet McFarland and Paul Waldie	2
Barbara Shecter	1
Jennie Punter	1
Steven Skurka	1
Paul Waldie	1
Betsy Powell	1
Madhavi Acharya and Tom Yew	1
Margaret Wente	1
Stephen Taub	1
Ian Austen	1
Peter Foster	1
Jennifer Wells	1
Romina Maurino	1
Peter Small and Betsy Powell	1
Total	300

The 300 articles that mention Eckstein are not all about him, though the greatest number of articles have Eckstein as the subject. Eckstein was the main subject of 80 articles, though he shared the spotlight with Drabinsky, Gottlieb, Topol, Friendly, and Malcolm (alone or in combination) for 16 of the 80 articles in which he was a main subject.

Drabinsky and Gottlieb were heavily featured but appeared far less frequently as an

article main subject than articles discussing the final arguments, closing summaries, and the decision. When compared to the other case studies, Eckstein is mentioned in articles for each of the other individuals under examination. While the number of articles in which Messina, Craib, Winkfein, Malcolm, and Fiorino appear (see Table 15) do not represent large numbers in the total number of articles mentioning Eckstein, we can expect Eckstein to feature more heavily in those case studies.

Table 15: Main subject in articles mentioning Eckstein
(Source: author from Factiva publication data)

Main Subject	Number of Articles	Percentage
Eckstein	80	26.67%
Messina	21	7.00%
Craib	20	6.67%
Winkfein	17	5.67%
Malcolm	16	5.33%
Fiorino	12	4.00%
Totals	166	55.33%

5.2.2 Analysis & Findings - Eckstein

Gordon Eckstein, accountant and vice-president of the public company that foundered and failed on his watch, was called many things in the newspapers, many of which were unflattering. In fact, Eckstein was named and described in over 200 unique words and phrases in newspaper articles published between April 2008 and September 2009. Some of these phrases or passages refer to Eckstein’s character, role, or other judgments about who he is and what he did, even speculating about his feelings.

Eckstein’s involvement in Livent led to him facing charges of criminal fraud in Canada and other consequences the US. In Canada, Eckstein was charged by the OSC, along with other Livent executives. Eckstein was also one of a group of Livent’s executives,

including Garth Drabinsky, Myron Gottlieb, and Robert Topol, who were similarly charged by the RCMP in October 2002 (McFarland, 1 May 2008). As of the date of the Drabinsky and Gottlieb criminal trial, Eckstein had pleaded guilty to one charge of criminal fraud and was serving a conditional sentence of just under two years (McFarland, 1 May 2008). According to an article published in the *National Post*, Eckstein's relatively lenient punishment²¹ in Canada was the result of a "deal" he had "cut... with the Crown" (Tedesco, 6 May 2008).

In the US, Eckstein faced consequences for his involvement in the fraud at Livent that included charges by the SEC and the US Attorney's Office in Manhattan (Schechter, 3 May 2008). Eckstein "admitted to U.S. authorities that, among other things, he told Livent staff to falsify the books" (Schechter, 3 May 2008, p. FP6). By the time the criminal trial for Drabinsky and Gottlieb began in Canada in May 2008, of the group of executives including Drabinsky, Topol, Gottlieb, and Eckstein, only Eckstein had been convicted in Canada (McFarland, 1 May 2008). The charges against Topol had been dismissed (McFarland, 1 May 2008). Drabinsky and Gottlieb, meanwhile, were maintaining their innocence (Vlessing, 5 May 2008), electing to be tried by a judge without a jury, defended by brothers Edward Greenspan and Brian Greenspan (Small 5 May 2008).

Going into the Drabinsky and Gottlieb criminal trial in Canada in May 2008, Eckstein was the first witness called to testify for the prosecution (Perkel, 5 May 2008). Indeed,

²¹ Drabinsky was sentenced to seven years for fraud and four years for forgery to be served concurrently and Gottlieb received six years for fraud and four years for forgery, also to be served concurrently (Jones, 5 August 2009).

Eckstein was referred to as the “prosecution’s main witness” (Gillies, 5 May 2008, n.p.) mainly because of the level of his involvement in the various schemes (Brieger, 6 May 2008). Both Eckstein and Messina were presented as apparent witnesses in meetings in which Drabinsky and Gottlieb talked about adjusting Livent’s financial statements (Brieger, 6 May 2008). Given that Eckstein was already convicted of criminal charges, there is no question during the trial that he was guilty of wrongdoing. The body of newspaper articles, when considered together, raise questions about how much Eckstein did and whether the ultimate responsibility for Livent’s fraud resided with him or with Gottlieb and Drabinsky.

The focus of this study’s DHA analysis is around nomination and predication and uses the full set of newspaper articles (i.e., all 300 newspaper articles referencing Eckstein). Recall that nomination and predication are somewhat related – nomination is essentially naming, while predication is more like description or characterization. To find nominations and predications, statements and passages were identified that refer to the person under study and are used to describe that person. Perspectivization plays a role in the analysis around predication because, particularly with Eckstein, how he is described very much depends on the perspective of the describer. For Eckstein, we can also see that in identifying nominations and predications, there is language around blame and evidence of argumentation.

5.2.2.1 Nomination – Eckstein

To identify Eckstein, newspaper articles used variants around his name (e.g., “Gord Eckstein,” “Mr. Eckstein,” “Gordon Eckstein”). In using variants of his name and in combination with gendered pronouns (e.g., he, him), Eckstein’s gender was evident.

Eckstein's job title was used to refer to him throughout the full set of newspaper articles, though with variations around whether he was a vice-president or senior vice-president, and for what area. Eckstein was also referred to relative to that role (e.g., "former executive," a "boss," [staff member's] "supervisor"). What Eckstein did for the company in terms of job function also appeared (e.g., "headed the accounting department", "accountant", "financial officer"), as did his role in the criminal trial (e.g., "the Crown's key witness", "[one of] seven star witnesses").

Eckstein's age ("the 55-year-old chartered accountant") was mentioned, as was his status as a professional accountant. However, references to a professional designation – current or former - did not weigh heavily in the nominations. Indeed, there are only nine references to Eckstein in relation to his status as a chartered accountant, and another five mentions of the ICAO in relation to Eckstein. In contrast, the position of "vice president of finance" or "vice-president of finance" was linked to his name approximately 150 times, though these values are provided only to give an indication of utilization and scope. It is also worth noting that Eckstein did not refer to himself directly as a CA, but rather in relation to his expulsion from the ICAO (Star witness denies planning 'Nuremberg' defence, 27 May 2008).

In coding passages indicating membership, the groups to which Eckstein was affiliated are identified. Among these, Eckstein was identified most frequently as a witness, executive, company official or officer, and as an accountant. The rare-but-notable nominations of "co-defendant" and "part of the inner circle" at the company also appeared (Skurka, 4 June 2009, p. A20).

With respect to other words that describe Eckstein, his age was mentioned but only a couple of times in the entire data set, and there was one passing mention to his pay. There were no mentions of Eckstein's physical characteristics – height, style of dress, or a physical state of being (e.g. frail or hale).

5.2.2.2 Predication – Eckstein

It is in analyzing predication that we start to see the meaning and implications of some of the nominations identified above. Importantly, the words used to identify Eckstein were frequently linked to descriptions and judgments (predication) about Eckstein's character, competence, role, and nature of his involvement in various actions and circumstances. In short, in predication, we get to explore what Eckstein is accused of (not) doing for which he is blamed, and representations of his character. It is in these details that other discursive strategies, including argumentation and mitigation/intensification, emerge.

As noted previously, Eckstein was not described favourably in the newspapers.

Eckstein's job role at Livent is not only an important part of his nomination but his role links to strategies for blame/blame avoidance, depending on the perspective used. For example, newspapers reflected his description as “‘the conduit’ between the co-founders and Livent's accounting staff” (Perkel, 5 May 2008, n.p.), and “part of the inner circle at Livent” (Skurka, 4 June 2009, p. A20), and as “a megalomaniac who directed the fraud without his bosses' knowledge” (Livent fraud trial closes, 3 November 2008, n.p.), depending on perspectivization. Referring to Eckstein as a ‘conduit’ was reported by Perkel (5 May 2008, n.p.) based on the Crown's perspective (or at least their argument) about the role Eckstein had in the fraud. The quote from Skurka (4 June 2009) comes from an article that compares the pace of justice between the trial of Conrad Black and

that of Drabinsky and Gottlieb. This article’s description of Eckstein’s role reflects both main arguments presented during the Livent-related trial, which reads:

He [Eckstein] implicated both Drabinsky and Gottlieb and accused them of ordering him to falsify the company's financial records. The defence in turn attempted to shift the blame to Eckstein for orchestrating the fraud without the knowledge or support of the defendants (Skurka, 4 June 2009, p. A20).

The third quotation describes Eckstein in terms that exemplify the defence’s main arguments – that Eckstein was an ego-driven director of the fraud.

Eckstein’s character was by far the most significant issue that emerged in coding the words and passages used to name and describe Eckstein. In all, of the 248 unique words and passages identified as indicative of predication, more than 100 were concerned with Eckstein’s character. Most of the text naming and describing Eckstein portrayed him simultaneously as “a vile, lying, sexist and bigoted bully who may have masterminded the alleged accounting fraud at the theatre company” (How we handled the scandal, 26 March 2009, p. FP7) and as someone who “dominated the accounting department ‘through a combination of persuasion and intimidation’ but [he] did not have the ‘integrity, the abilities or the temperament’ to handle the job as the company grew” (Waldie, 23 December 2008, p.B2). In short, Eckstein was represented as both a genius and an idiot, highly competent, yet not capable enough to do the job. As described in the prior paragraph, the defence attempted to discredit Eckstein, and this content suggests that the *ad hominem* arguments used in describing Eckstein were not consistent in terms of the reason Eckstein was objectionable, only that he was objectionable.

Using *ad hominem* attacks against Eckstein as a problem denial and counterattack argument (as described in Hansson's (2015) framework) is not the only discursive strategy attempted to exonerate Drabinsky and Gottlieb. There is significant variation in the ways in which Eckstein's character is negatively described and, while these may all be *ad hominem* attacks, they may serve more than one discursive strategy. In particular, the words used to describe Eckstein as abusive play on the audience's emotions, thus using *ad misericordiam/ad populum* arguments seeking to present Eckstein as at fault. The audience's sympathies are directed *against* Eckstein and *for* anyone working for and with him. Eckstein's self and workplace behaviour was described during cross-examination as, among other things, "'Sybil'²² at Livent because of his volatile personality" (Kari, 24 June 2008, p.FP4). Enough people have been exposed to workplace bullying (Taris, 2022) that the descriptions of bullying behaviours may be seen as provoking empathy for those experiencing it. Closely linked to depictions of his character is the concept of credibility. Eckstein's credibility was challenged, often in the same way.

In the verdict handed down in March 2009, Justice Benotto is reported to have described Eckstein as "an unsavoury witness... [and] the perfect fall guy. What makes Mr. Eckstein perfect for this role is his relentless arrogance. It would be convenient to lay the blame only on him" ('Fitted for prison suits,' 26 March 2009, p. FP6). The attempt to blame Eckstein came through clearly in coding the data. First, approximately 64 of the unique text passages related to blame. The range of issues for which Eckstein was blamed is a bit

²² 'Sybil' refers to a 1976 movie about a woman whose abusive background led to multiple personality disorder (<https://www.imdb.com/title/tt0499260/>, accessed 9 August 2024).

more nuanced. Eckstein was blamed for the fraud, the company's downfall, conspiring to frame Drabinsky and Gottlieb, and the charges laid against Drabinsky. In addition, Eckstein was blamed for abuse in the workplace.

Linked to the issues for which Eckstein was blamed are the roles ascribed to Eckstein in the newspaper articles. Eckstein was described as a boss, king, mastermind, brains, middle man, and scapegoat, aligning to some of the dichotomous character descriptions above. In placing Eckstein in the role of boss and mastermind, Eckstein is having responsibility shifted to him using manipulation of episodic memory/rewriting history per Hansson's (2015) framework. Hansson (2015, p. 304) explains this type of manipulation is based on "an explicit plan to impair or bias the understanding of information". In the case of Eckstein, constructing an identity presentation for him in negative terms may bias the understanding of his role.

5.3 Case 2: Maria Messina

Maria Messina was employed by Livent's auditor, Deloitte & Touche, prior to becoming the CFO at Livent in 1996 after turning down four prior job offers to join the company's accounting group²³ (McFarland, 10 June 2008a). The decision to join the theatre company would lead to Messina being charged with fraud by the US SEC, a charge to which Messina pleaded guilty before becoming a witness at the Drabinsky and Gottlieb criminal trial in Canada in 2008 (Schecter, 3 May 2008). Messina also faced professional discipline by the ICAO in 2000 that resulted in her being suspended as a Chartered

²³ At the time, Rule 204.4 (16) of the current Code of Conduct did not exist so there was no specific prohibition preventing auditors from accepting employment with a former audit client (CPA, 2016).

Accountant for two years, though she was reinstated after her suspension (McFarland, 10 June 2008b) (see Chapter 4 for additional detail).

Messina has been represented in the news as a whistleblower (McFarland, 10 June 2008b) and as someone motivated by self-preservation (Quotes from the judgment, 25 March 2009). Despite her active participation in the fraud, Messina was one of the Livent employees to disclose the fraud to the company's new management in 1998 (McFarland, 10 June 2008b). Indeed, early in the news coverage, Messina is reported to have been "one of the few employees who raised red flags about company accounting" that ultimately led to Drabinsky and Gottlieb's firing from Livent (Schechter, 3 May 2008, p. FP6).

When Messina joined Livent in May 1996, she had expected to be involved in preparing Livent's financial statements, though that changed in 1997 (McFarland, 9 June 2008). Messina learned of the fraud when preparing the second quarter financial statements in 1997 while Eckstein was on vacation (Livent losses stated as \$8M 'profit', 9 June 2008). In late 1997, Messina attended a meeting in which Eckstein directed changes to the financial statements that would turn a loss into profit, but that were not supported by any reasonable accounting practice. She also attended a meeting with senior management for which she had prepared a set of financial statement detailing actual and manipulated numbers (McFarland, 9 June 2008). Though Messina confronted Eckstein about some of the accounting irregularities she had observed (Small, 27 May 2008), she decided to try stop the fraud through small steps and attempts to convince Eckstein to stop the fraud, rather than confronting the issue directly (McFarland, 9 June 2008). In an apparent

attempt to placate her, Eckstein indicated that “everyone does it”, suggesting that a lot of businesses “[play] around with quarters” (Small, 27 May 2008, p.A06). In the end, Messina’s attempts to curtail the fraud during 1998 failed, leading Messina to disclose the fraud to Robert Webster in August 1998 (McFarland, 10 June 2008b). Over a few days following the meeting with Webster in August, press releases disclosing the fraud were issued. Livent collapsed in the subsequent months (see Chapter 4 for timeline of events) (McFarland, 10 June 2008b).

After being fired from Livent in December 1998, Messina started consulting with Stikeman Elliott in January 1999 (McFarland, 10 June 2008b) and with Livent’s receiver (McFarland, 12 June 2008a). Messina’s work at Stikeman Elliott – Livent’s law firm, was on the accounting issues associated with the Livent case (McFarland, 10 June 2008b) and continued at least until the trial in 2008 (McFarland, 12 June 2008a). Messina’s post-Livent employment was a subject for Drabinsky’s defence, who were suspicious of Messina’s motives (Former Livent CFO paid, 19 June 2008).

5.3.1 Data Set General Characteristics

Between April 2008 and September 2009, the newspapers published a total of 172 articles mentioning Messina (see Figure 11). The greatest volume of newspaper articles was published in June 2008, when Messina was giving testimony, though she was mentioned in numerous articles in May, July, and September 2008, corresponding to testimony by Eckstein, the conclusion of her testimony in July as well as the testimony of Malcolm, and Craib’s testimony in September. There are some smaller peaks, such as the conclusion of the trial, closing statements, the verdict, and sentencing that occurred between November 2008 and March 2009.

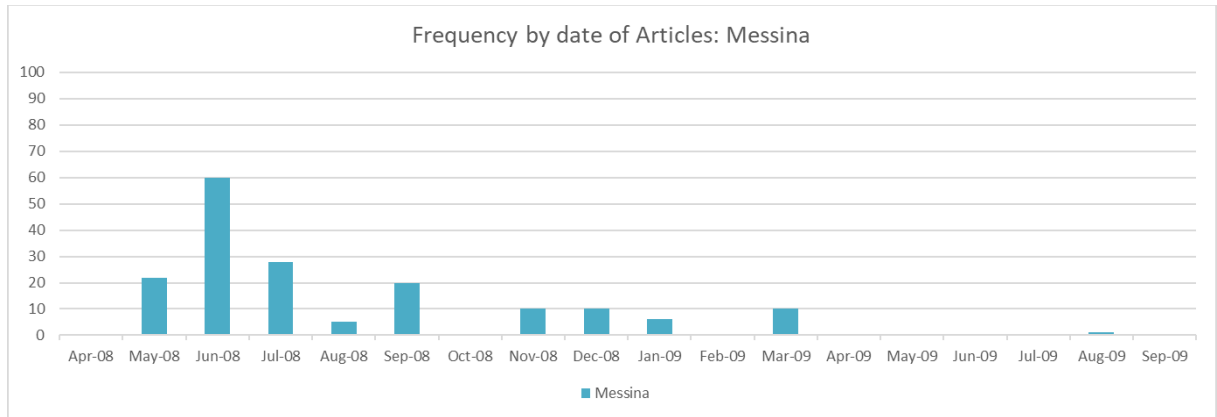


Figure 11: Article frequency by date (Messina)
 (Source: created by author from Factiva publication data)

The frequency, quantity, range of publications, and reach of publications all suggest that Messina was important to the criminal proceedings. The greatest number of articles were published by Canadian sources (*Globe and Mail, Toronto Star, National Post, Canada Stockwatch*) though, like Eckstein, Messina was mentioned also in entertainment industry news sources from the US (*Daily Variety, Hollywood Reporter*) and *Reuters* (see Table 15). Just under 60% of the newspaper articles mentioning Messina were published in Ontario, just under 40% appear in daily newspapers in other provinces or in newswires (presumed to have a national distribution), and only a couple of articles were published in the US (see Table 16 and see Chapter 6, Table 27 for comparative analysis). The geographic distribution spans two countries and is very similar to that of Eckstein. Distribution is one aspect of the potential reach of the news coverage and the newspapers mentioning Messina had readership greater than 1.9 million (see Appendix B). Though the intensity of coverage is approximately half of that for Eckstein in terms of the number of articles, it is nevertheless substantial and further evidence of the newspapers' perception of Messina as an important figure in the criminal trial proceedings during 2008.

Most of the articles mentioning Messina were written by three individuals (McFarland, Kari, and Small – See Table 17) though the greatest volume of articles was written by unnamed authors.

Table 16: Summary of Publications (Messina)
 (Source: created by author from Factiva publication data)

Publication	Article Count
<i>The Globe and Mail</i> (all sources)	46
<i>Toronto Star</i>	28
<i>National Post</i>	23
<i>Canada Stockwatch</i>	23
<i>The Canadian Press</i> (all sources)	14
<i>Canwest News Service</i>	10
<i>Vancouver Sun</i>	9
<i>Edmonton Journal</i>	5
<i>Montreal Gazette</i>	3
<i>Ottawa Citizen</i>	3
<i>Calgary Herald</i>	2
<i>Vancouver Province</i>	2
<i>Daily Variety</i>	1
<i>Hollywood Reporter</i>	1
<i>Victoria Times Colonist</i>	1
<i>Reuters</i>	1
Total	172

The number of authors mentioning Messina is further evidence of the resources expended to cover the trial proceedings.

Table 17: Article Count by Writer (Messina)
 (Source: created by author from Factiva publication data)

Writer	Article Count
None identified	44
Janet McFarland	45
Shannon Kari	33
Peter Small	26
Peter Brieger	7
Grant SurrIDGE	4
Karen Mazurkewich	2
Etan Vlessing	2
Barbara Shecter	1
Colin Perkel	1
Jennie Punter	1
Jennifer Wells	1
Madhavi Acharya and Tom Yew	1
Paul Waldie	1
Peter Foster	1
Romina Maurino	1
Sam Pazzano	1
Total	172

Of the articles, just over 40% of those published that refer to Messina are those for which she is the main subject of the article. The main subject of the next greatest number of newspaper articles are summaries of the trial, arguments, and similar discussions of the broader events, at approximately 17%. Craib, Drabinsky and Gottlieb, and Eckstein were the main subjects of approximately 9% each of Messina’s data set, with the remaining articles about the other accounting staff, and the Greenspans (Drabinsky’s and Gottlieb’s defence teams).

5.3.2 Analysis & Findings - Messina

Maria Messina, like Gordon Eckstein, received substantial coverage in the newspapers in the approximately year-long period that is the focus of this study. In this news coverage, there were over 150 unique sets of words used to name and describe Messina. Like the

nominations and predications used for Eckstein, many of the references to Messina are unflattering. However, the specific issues and characteristics emphasized by the newspapers about Messina are different than those for Eckstein, as discussed below.

5.3.2.1 Nomination – Messina

Maria Messina was called many things throughout her testimony. The easiest to identify and most predictable nominations used to identify Messina are the use of her name and pronouns. The various newspaper articles referred to Messina as “Maria Messina,” “Ms. Messina,” and “Messina,” in addition to other types of nominations discussed here. Through the name use and use of gendered pronouns (e.g., she, her), Messina’s gender was evident.

Messina was referred to as a Chartered Accountant, sometimes self-referentially, approximately 23 times, and the Chartered Accountants’ association was mentioned five times. In contrast, there are 176 references to Chief Financial Officer and 68 references to CFO. As with the other case studies, Messina was referred to by her job title far more often than as a Chartered Accountant. Following from this, the code for her accounting designation is used only a few times.

As with the other case studies, the groups to which Messina is associated are coded as membership. For Messina, auditor and witness appear most often. She is named as one of the employees and one of the executives with nearly the same frequency. The groups she was less often affiliated with are accountant, followed by officer and official.

5.3.2.2 Predication – Messina

The language used to name and describe Messina, though varied and often conflicting, exhibits some trends. These trends emerged out of the coded data. To see how the newspapers represented Messina, after the newspaper articles were combed for nominative and predicative text, the data were compiled in a spreadsheet. The resulting 156 unique words and passages were then coded following the same codes and process undertaken for the other case studies (see Chapter 3).

Messina's character descriptions range from being "a woman of integrity" (Small, 8 July 2008, p.A10) to a "bald-faced liar" (Small, 20 June 2008, p.A12). Both represented as a "fragile" (Small, 20 June 2008, p.A12) "ingenu" (Foster, 28 March 2009, p. FP15) who was too afraid to challenge the *status quo* (McFarland, 11 June 2008b, n.p.), and a "manipulative" (LVNT NP says Greenspan calls ex Livent CFO manipulative, 20 June 2008, n.p.) "expert in self-preservation" (Quotes from the judgment, 25 March 2009, n.p.), the range of predication for Messina is of extremes.

There were also three mentions of her age. Like Eckstein, Drabinsky, and Gottlieb (Small, 5 May 2008), Messina's age was mentioned, while the ages of Craib, Fiorino, Malcolm, and Winkfein were not. Though it is notable that references to age appear in the larger data sets and/or for higher-ranking staff, the motivation(s) for discussing age for these individuals are not apparent. Though reasons or explanations may exist for why references to age are important with some people and not for others, the limited number of mentions suggests that age is not centrally important. Further, for the purposes of this study, identifying associations or reasons why age only mattered for some people seems like an interesting point, but one that requires additional research (see Chapter 7.6). The

key trends in Messina's data appear around her pay/compensation, her motivations, her role, blame and for what, and her credibility.

A heavily editorialized article published after the conviction of Drabinsky and Gottlieb in March 2009 summarizes some of the main representations of Maria Messina. This article appeared in the *National Post*, written by Peter Foster for whom this was the only article by him in Messina's data set. The following passage summarizes some of the trends that emerge from the data coding. It reads:

There is also the gripping tale of Maria Messina, the ingenue CFO who arrived from clueless auditors, Deloitte & Touche, only to declare herself shocked -- shocked I say -- at activities she could never quite bring herself to describe as "fraud." She said "Oh my God" a lot. Her statements beg to be set to music: "I can't believe that it happened to me." "I did not have the strength or the courage to disclose it." "There was no way I was going to go up against Mr. Gottlieb and Mr. Drabinsky. They were men of money, power and influence and I was a nobody." (Waterworks. Curtain. Applause.) [Preceding text in brackets is part of the quotation] (Foster, 28 March 2009, p. FP15).

In this passage, Messina is represented as naïve, not entirely competent, weak, small, scripted, and dramatic. What she is not, is credible.

Expanding on the discussion of Messina's character, the results yielded 30 unique words and text passages that indicate something about Messina's character. Of these 30 instances a few notable examples refer to Messina as manipulative, opportunistic, and financially motivated. In one specific example, Messina is referred to as a "manipulative

‘bald-faced liar’ who was able to con Livent’s new owners” (Kari, 26 June 2008, p. FP6). This particular predication arose, unsurprisingly, during cross-examination by Edward Greenspan. Applying Hansson’s (2015) framework for blame avoidance, this text is an example of a problem denial and counter-attack by Drabinsky’s defence team. The specific way of arguing is by *ad hominem* attacks on Messina’s character. Indeed, in this short passage, the author is suggesting that Greenspan is clearly attempting to discredit Messina’s testimony by discrediting her character. To add to this particular argumentation strategy, Greenspan used total problem denial through manipulation. Specifically, Greenspan mobilizes discursive manipulation by rewriting episodic history to show how Messina may have avoided serious consequences for her actions. Of these actions, Messina’s apparent manipulations were said to have helped her to successfully conspire against Drabinsky and Gottlieb, making them responsible for Livent’s fraud. Though allusion to conspiracy is not articulated in the passage being discussed, it is a part of the greater context and recurs in other newspaper articles.

While the prior text passage demonstrates an *ad hominem* attack on Messina, a passage from the same author published approximately six months later describes Messina as an “opportunist who manipulated the truth for her own financial benefit” (Kari, 9 December 2008a, n.p.). The discursive strategies used here are essentially the same as those used in the prior paragraph. However, in this passage, we see the focus shift from manipulation to avoid consequences to a motivation for financial gain. Again, Messina’s character is negatively represented, but the focus on money or financial motivation appears in this coding category and in the codes for credibility and motivation.

To provide some context for the discussion of Messina's pay, after she was fired from Livent, Messina began to consult for Livent's lawyers at Stikeman Elliott (Kari, 9 December 2008a). Not only was she working for Livent's lawyers, but she was consulting on the legal action taken by Livent against the company's founders (Kari, 9 December 2008a). Drabinsky's defence raised the nature of Messina's employment during cross examination (McFarland, 26 June 2008). For example, Greenspan accused Messina of toeing the Stikeman Elliott company line in her testimony, saying only those things favourable to her employer (McFarland, 26 June 2008). In addition to that, Messina was well-paid in her position at Stikeman Elliott, earning more than \$300,000 per year since she started working there around 2000 (McFarland, 26 June 2008). Indeed, Greenspan accused Messina of being a "paid advocate" (McFarland, 26 June 2008), speculating that Messina had a vested interest in pleasing her employer, the law firm engaged in legal action against the accused in the contemporaneous trial (LVNT Globe says ex Livent CFO called a "paid advocate", 26 June 2008).

While the attempts to discredit Messina by using *ad hominem* attacks are not surprising, the focus on Messina's earnings is notable. Though the focus on Messina's apparent bias is valid, the degree to which it is repeated suggests a level of importance. Of the data coded to indicate Messina's motivations, only money and self-preservation appear, unlike Eckstein's (see Chapter 6 for case comparisons). Indeed, Greenspan implied that Messina was motivated by her substantial pay and by the protection provided simply by working for that employer, as though both of those considerations are marks against Messina's character. The blame avoidance strategies Greenspan used on behalf of his clients went

beyond personal attacks, setting Messina up as the ‘straw man’ and diverting attention away from Drabinsky and Gottlieb to Messina’s employment situation.

Messina was blamed directly for the fraud, for conspiring against Drabinsky and Gottlieb, and ultimately for Livent’s failure. Added to that, Messina appears in the role of whistleblower. However, none of these codes were as prevalent as the attacks on Messina’s credibility. As noted in the discussions above, not only was Messina’s credibility attacked based on her supposed nefarious motives, but her honesty and integrity were called into question in 27 instances.

5.4 Case 3: Christopher Craib

Like Maria Messina, Christopher Craib worked as an auditor of Livent’s financial statements during his employment with Deloitte & Touche, prior to joining Livent in June 1997 as a senior controller (Execs pulled numbers from a hat, 8 September 2008, n.p.; McFarland, 8 September 2008, n.p.). Seemingly the last of the accounting employees in this study to be hired by Livent, Craib quickly came to understand that the accounting for Livent’s activities may not be accurate (McFarland, 8 September 2008, n.p.). Craib made this discovery after preparing a second quarter report, only to be asked to prepare a second version with drastically different numbers (McFarland, 8 September 2008, n.p.). Like Fiorino (see Section 5.7), Craib apparently took his concerns to Eckstein and was told to “shut the fuck up [and that he was] not paid to think” (McFarland, 8 September 2008, n.p.). An attendee of budget meetings, Craib suggested that the management team, headed by Drabinsky and attended by Gottlieb, would get into loud arguments, and Craib would receive directions from Eckstein to affect the required manipulations (Small, 9 September 2008). These manipulations Craib suggested were

“arbitrary” and suggested that Drabinsky and Eckstein “[pulled] numbers out of a hat” (Kari, 9 September 2008b, p. FP5).

Craib was distressed when he learned of the fraud but stayed in the job that required his participation in fraud and did not advise the auditors (Deloitte & Touche) nor the public accounting firm (KPMG) engaged in 1998 to undertake the pre-acquisition due diligence (Kari, 9 September 2008b, p. FP5). In fact, Craib said that he “became so indecisive that [he] couldn’t make a decision to do what obviously, from hindsight, was the thing to do” (Kari, 9 September 2008b, p. FP5). When it came time to disclose the fraud, however, Craib was one of the group of Livent accounting staff that disclosed the fraud to Livent’s new management in 1998 (Small, 11 June 2008, p.A06; Tale of cooking Livent books fabricated, 9 September 2008, n.p.).

5.4.1 Data Set General Characteristics

For the period between May 2008 and March 2009 (See Figure 12), initial search results for Craib yielded 53 results, of which 52 are unique articles. During this period, Craib is mentioned in only eight months of the thirteen months.

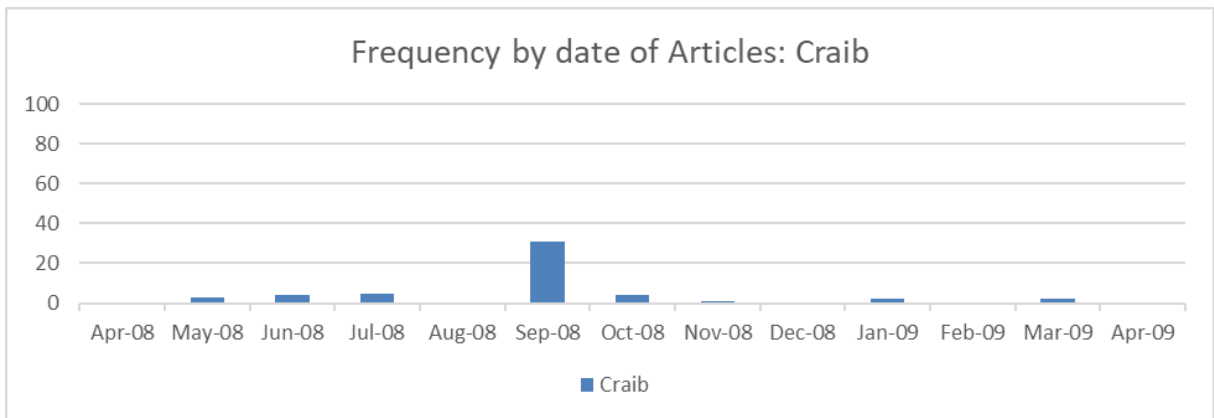


Figure 12: Article frequency by date (Craib)
 (Source: created by author from Factiva publication data)

Craib took the stand in September 2008, which corresponds to the peak in newspaper coverage visible in Figure 12: Article frequency by date (Craib), though he appears a couple of times in June, July, and October 2008. The one article mention in November is a summary of the trial overall, while in October, Craib is mentioned as the person who preceded the forensic accountants’ testimony. In June and July, Craib is mentioned during Messina’s testimony.

All references to Craib were made in Canadian newspapers, most of which are based in Ontario (*Globe and Mail, Toronto Star, National Post*). The second greatest number of articles came from newswires (*Canada Stockwatch, The Canadian Press*), and four articles were in western Canadian newspapers (*Edmonton Journal, Vancouver Sun*) (see Table 18). Combined, the daily readership for these publications was greater than 1.1 million (see Appendix B).

Table 18: Summary of Publications (Craib)
 (Source: created by author from Factiva publication data)

Publication	Article Count
<i>The Globe and Mail</i> (all sources)	18
<i>Toronto Star</i>	10
<i>Canada Stockwatch</i>	10
<i>The Canadian Press</i>	6
<i>National Post</i>	4
<i>Vancouver Sun</i>	3
<i>Edmonton Journal</i>	1
Total	52

Though 17 articles do not name an author, the newspaper articles with named writers were mostly written by three individuals: Janet McFarland, Peter Small, and Shannon Kari. The articles written by McFarland and those without named authors comprise approximately two-thirds of the articles mentioning Craib (see Table 19).

Table 19: Article Count by Writer (Craib)
(Source: created by author from Factiva publication data)

Writer	Article Count
Janet McFarland	18
None identified	17
Peter Small	9
Shannon Kari	7
Madhavi Acharya and Tom Yew	1
Total	52

Of the newspaper articles referring to Craib, he was the main subject of half of them. Craib was mentioned in nine articles for which Messina was the main subject though one of these is shared with the defence in general. Craib is also mentioned in three articles each about Eckstein, Drabinsky and Gottlieb, the defence in general, and one of the forensic accountants. Craib shares billing with Messina in two newspaper articles.

5.4.2 Analysis & Findings - Craib

Christopher (Chris) Craib was apparently hired at Livent to “take charge of budgeting and forecasts” (Madhavi & Yew, 26 March 2009, p. GT02), including “projections, financial forecasts and cash forecasts” (How we handled the scandal, 26 March 2009, p. FP7). After starting his role as a senior controller at Livent in June 1997, Craib prepared executive summary reports starting in Livent’s second quarter (McFarland, 8 September 2008, n.p.). The quarterly executive summary reports followed a pattern in which Craib

would be told to prepare a second version with significantly different numbers from the first version he prepared (McFarland, 8 September 2008, n.p.). Craib testified that the reports he prepared “clearly showed expenses improperly ‘rolled forward’ into future periods to inflate profits” (Execs pulled numbers from a hat, 8 September 2008, n.p.). According to Craib, the changes were directed by Drabinsky, though Craib received his orders from Eckstein (Small, 9 September 2008, p.A10). However, though he knew that things were not right, Craib “had decided he would not be the whistleblower, leaving that task to Messina” (McFarland, 8 September 2008, n.p.).

As part of his role, Craib attended meetings in which the fraudulent manipulations were concocted, including a meeting in April 1998 in which the proposed changes were discussed in front of him (Kari, 9 September 2008b, p. FP5). During cross-examination, Edward Greenspan accused Craib of using testimony about that April meeting to conspire with Messina to frame Drabinsky (Tale of cooking Livent books fabricated, 9 September 2008, n.p.). To cast further doubt on Craib’s testimony, Greenspan challenged the date recorded on notes Craib took during the April meeting suggesting that the date had been subsequently altered (McFarland, 11 September 2008b, n.p.). Further, Greenspan challenged Craib about the legal advice Craib sought, suggesting that the lack of reference to fraud at that time in the lawyer’s notes indicates that fraud was not happening at Livent (Kari, 11 September 2008, p. FP7).

The Globe and Mail (McFarland, 9 September 2008b, p. B2) quoted Craib’s testimony after attending the April 1998 meeting, previously unprecedented in his experience, as saying that he “was utterly in shock... [and] dry-heaved, because [he] fully understood

what had just occurred.” *The Globe and Mail* quoted Craib as saying “‘It was always just this undertow in your life,’ he said, his voice cracking” (McFarland, 18 September 2008a, p.B10), giving an indication of how upset Craib was about the fallout of working at Livent.

5.4.2.1 Nomination – Craib

As with Eckstein and Messina, the newspaper articles referred to Craib using first and last name, last name only, and his title and last name (Mr. Craib), and, like the other case studies, the use of his name and gendered pronouns clearly indicate his gender. Apart from his name and gendered pronouns, the newspaper articles yielded approximately 46 unique terms and phrases used to refer to and describe Craib. These terms and phrases were coded using the codes outlined in Chapter 3. The findings show that there are no references to Craib’s age or pay/compensation.

Consistent the other case studies, Craib is frequently referred to by his job title, which in this case includes the word “controller.” Craib was referred to as a Chartered Accountant five times, while referred to as controller 24 times, of which seven were as a senior controller.

Craib’s membership in particular groups places him with the employees and accountants most often, though he is also grouped with the witnesses and officials, and, like Messina, with the auditors. This last group membership makes sense given that Craib worked for Livent’s audit firm prior to joining the company as a controller (McFarland, 8 September 2008, n.p.).

5.4.2.2 Predication – Craib

When it comes to predication, we see the codes for character, mood/mental state, blame/blame for, role, and credibility. There were few instances of character description, but those terms and phrases used to describe Craib include descriptions of him as “indecisive” (McFarland, 9 September 2008b, p. B2) and “a liar” (McFarland, 10 September 2008a, p.B2). Though reference to Craib feeling physically sick upon coming to understand that Livent was engaged in fraud refers to his character (McFarland, 9 September 2008b, p. B2), it speaks more to Craib’s mood/mental state.

Coding blame required a bit more discernment because, while Craib’s names and descriptions may not have directly blamed him for specific actions or outcomes, he was identified as a co-conspirator involved in framing Drabinsky for fraud. Craib was otherwise responsible for (coded as “blame” and “blamed for”) specific accounting activities. We see blame and blame avoidance strategies emerge more in the role coding.

In coding for roles, the data suggests that, while Craib is not directly blamed, he is identified in a couple of roles, either by someone quoted in the article or by the article itself. For example, Craib is accused of conspiring against Drabinsky by Greenspan during cross-examination. In another example, Craib is closely associated with Messina, for example, “Messina's friend and former Livent controller, Chris Craib, claims he was at an April 1988 meeting with Eckstein and Drabinsky and saw them order ‘completely arbitrary’ changes to boost profits” (Small, 4 November 2008, p.A06). This particular passage comes from a newspaper article published immediately after the Crown closed its case, so this article summarized points of potential reasonable doubt in testimony presented during the preceding months. This particular article uses the association

between Craib and Messina to indicate that they were working together and that they might not have been honest. That Craib “claims” to have been at a meeting and that the words “completely arbitrary” are placed in scare quotes, undermine the sense that Craib might have been truthful.

Taken together, Craib’s role as conspirator is being mobilized as problem denial and counter-attack, without a clear agent always doing the counter-attacking. However, the counter-attack narrative emerged from Greenspan’s cross-examination and arguments in defence of his client, Drabinsky, though this was repeated without an identifiable agent in some of the newspaper articles. Within the counter-attack strategy, Hansson (2015) identifies some specific strategies for denial. Among these, are victim-perpetrator reversal, which is evident in the role of conspirator/co-conspirator, which is also a fallacy called *trajectio in alium*.

The other role we see attributed to Craib is that of a victim. Not only is Craib’s physical response (“almost sick to his stomach” (McFarland, 9 September 2008b, p. B2)) repeated throughout the news coverage of Craib’s testimony, but we also see a reference to his “voice cracking” while speaking about his experience (McFarland, 18 September 2008a, p.B10). In yet another instance, upon confronting Eckstein about the fraud, Craib reports that Eckstein “told [Craib] to ‘shut the fuck up – [he’s] not paid to think” (McFarland, 8 September 2008, n.p.), language that a reasonable person would perceive as abusive. Thus, this role has been identified as “victim” because it draws on the degree of misery caused to Craib by the events at Livent and the actions of others. Within the text identifying this role, we see the fallacies of *ad misericordiam* and *ad populum* used by

the newspapers as an excuse or justification for Craib's actions/inaction. Both *ad misericordiam* and *ad populum* are employed as excuses to generate sympathy for the agent – Craib – and appear to be coupled with manipulation around vulnerabilities echoed in the mood/mental state coding.

Lastly, among the codes for Craib, there were some attacks on his credibility. These attacks unsurprisingly came during Edward Greenspan's cross-examination of Craib (Details of key meeting under dispute, 11 September 2008, n.p.). First, Greenspan is reported to have accused Craib of making up the meeting in which Craib observed fraudulent manipulations being discussed because the date on notes Craib took in that meeting was April 23rd when Craib had testified previously that the meeting date was April 24th (Details of key meeting under dispute, 11 September 2008, n.p.). In this particular attack on Craib's credibility, we see manipulation being used, and specifically Manipulating Episodic Memory: rewriting history, to pick apart what may have been an error when taking notes.

The second main attack on Craib's credibility comes from his association with Messina. The association with Messina describes Craib as her "close friend" and plays around with constructing an outgroup, in this case the Livent staff who used to be auditors, and attaching negative attributions (co-conspirators) to them.

5.5 Case 4: Grant Malcolm

Grant Malcolm started working with Drabinsky and Gottlieb during their Cineplex years and, like Diane Winkfein (see Section 5.6), followed the two founders when they started Livent (SurrIDGE, 15 July 2008b). Also, like Winkfein, Malcolm learned the accounting

ropes through work experience and obediently followed Eckstein's instructions (Small, 4 November 2008). He, like Winkfein, was intimately involved in carrying out the fraud and also managed to avoid legal and professional penalties. Though named in the SEC's 1999 filing, Malcolm escaped fraud charges in the US and Canada in exchange for his testimony (Peter Small, 15 July 2008, p.A04).

According to the SEC (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999), during his employment as Livent's production controller, Malcolm (with Winkfein) was responsible for generating quarterly and annual financial reports. These reports would serve as the starting point for the adjustment processes undertaken by Eckstein, Drabinsky, Gottlieb, and Topol (and Messina as of October 1997) (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). After the review, Eckstein would provide Malcolm and Winkfein with what appear to have been outcome values (i.e., what the management team wanted the financial statements to look like). Malcolm and Winkfein would be told to "effect the adjustments in such a manner as to given them the appearance of original entries in Livent's accounting system, so that they could not be detected" (*In the Order of Livent Inc.*, 1999, n.p.). To accomplish the manipulations, Malcolm would identify and, with Winkfein, alter invoices to achieve the required financial statement values, deleting the original entries (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999). Under Eckstein's direction, Malcolm kept detailed records of the manipulations undertaken between 1995 and the end of Q1 in 1998 (*In the Order of Livent Inc.*, SEC Docket 3-9806, 1999).

Malcolm appears to have been called to testify around mid-July 2008 (McFarland, 14 July 2008) and his testimony reads like a matter-of-fact reporting of activities.

5.5.1 Data Set General Characteristics

For the period between May 2008 and March 2009 (See Figure 13), initial search results for Malcolm yielded 52 unique articles without duplicates. Of these 52 articles, 28 focused on Malcolm, though Malcolm was also mentioned in four articles focusing on Eckstein, and two articles in which Malcolm and Eckstein share equal billing. The remaining articles mentioning Malcolm focused on Drabinsky and Gottlieb, Fiorino, Echo and Gill, Echo and Pullen (see Appendix C: Cast of Characters), former employees more broadly, Winkfein, Livent more broadly, Messina, Cheong, and the verdict.

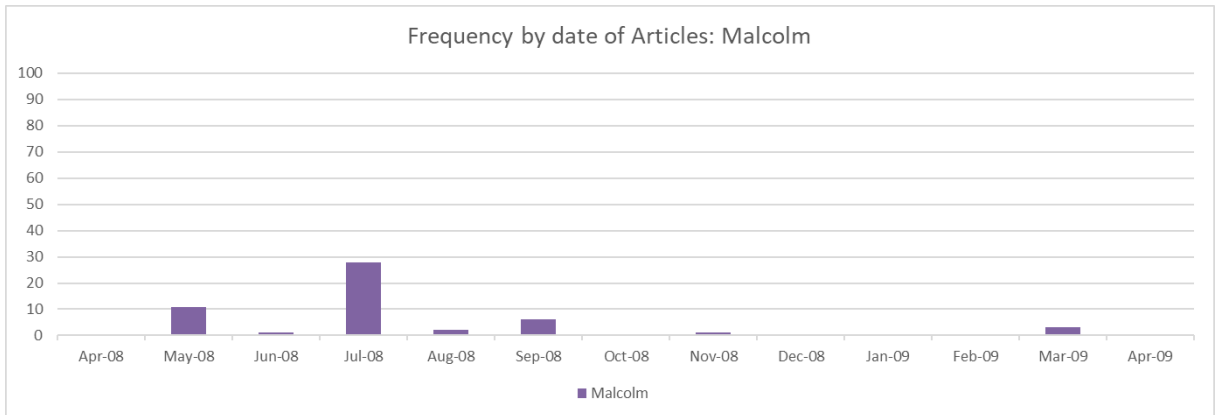


Figure 13: Article frequency by date (Malcolm)
(Source: created by author from Factiva publication data)

As expected, the peak in references to Malcolm corresponds to the period in which he gave testimony in July 2008 (see Figure 13). However, mentions of Malcolm had small peaks in May 2008, during Eckstein’s testimony, and again in September.

As with the other case studies, most of the articles mentioning Malcolm were published by newspapers based in Ontario. Newspaper coverage of Malcolm was entirely based in Canada with the greatest number of publications coming from Ontario-based newspapers. *The Globe and Mail*, *Toronto Star*, *National Post*, and the *Ottawa Citizen* published two-thirds of the articles about Malcolm, while the remainder came from newswires (*Canada*

Stockwatch, *The Canadian Press*), and the *Vancouver Sun*, *Montreal Gazette*, and *Edmonton Journal*. The second greatest number of articles came from newswires (*Canada Stockwatch*, *The Canadian Press*) (see Table 20). The readership for the various publications who wrote about Malcolm was greater than 1.5 million per day (see Appendix B).

Table 20: Summary of Publications (Malcolm)
(Source: created by author from Factiva publication data)

Publication	Article Count
<i>The Globe and Mail</i> (all sources)	16
<i>Toronto Star</i>	11
<i>National Post</i>	8
<i>Canada Stockwatch</i>	7
<i>Vancouver Sun</i>	3
<i>Montreal Gazette</i>	3
<i>The Canadian Press</i>	2
<i>Edmonton Journal</i>	1
<i>Ottawa Citizen</i>	1
Total	52

Though 15 articles do not name an author, the newspaper articles with named writers came from three individuals: Janet McFarland, Peter Small, and Shannon Kari (see Table 21: Article Count by Writer (Malcolm)).

Table 21: Article Count by Writer (Malcolm)
(Source: created by author from Factiva publication data)

Writer	Article Count
Janet McFarland	16
None identified	15
Peter Small	9
Grant SurrIDGE	6
Peter Brieger	4
Peter Small and Betsy Powell	1
Madhavi Acharya and Tom Yew	1
Total	52

The number of newspaper articles and geographic breadth suggest that Grant Malcolm was seen to be somewhat important, relative to the other accounting staff. Based on the readership numbers in Appendix B, it seems that news items discussing Malcolm would have reached more than 1.5 million readers every day.

5.5.2 Analysis & Findings - Malcolm

Grant Malcolm was a key Livent employee involved in carrying out the fraud that ultimately caused Livent to collapse (Brieger, 6 May 2008c, p. C1). In fact, Malcolm's character comes across as that of a 'good soldier' (i.e., one who unquestioningly follows orders). The good soldier description seems particularly apt when Malcolm replied that "[he] did what was expected of me" in response to being asked whether he knew what he was doing was wrong (Small, 15 July 2008, p.A04). He was also part of the group that included Craib, Fiorino, Messina, and Winkfein, that disclosed the fraud to Livent's new management (Small, 11 June 2008, p.A06; Tale of cooking Livent books fabricated, 9 September 2008, n.p.).

As described in Chapter 4, the fraud was carried out by moving expenses into subsequent periods and shifting expenses into different categories to be able to spread the expenses over longer periods of time. Malcolm appears to have been instrumental in not just carrying out the fraudulent transactions, but in explaining how those transactions were carried out and how the auditors were deceived (Small, 15 July 2008, p.A04).

Among the ways used to hide the fraud, the accounting software was altered to remove the audit trail from transactions, so transactions could be removed without any indication

they were ever recorded (Small, 15 July 2008, p. A04). Interestingly, Malcolm is reported to have said that “he got Livent’s information technology manager to alter the company’s accounting software” (Small, 15 July 2008, p. A04), though Winkfein was named in other news reports as providing instructions to the IT manager, Raymond Cheong (McFarland, 16 July 2008b, n.p.). Malcolm also recruited Livent’s advertising firms to help cover the fraud by re-issuing invoices to match up with what appeared in Livent’s ledgers, as well as having the ad firms (notably Echo Advertising) provide third party verification of the advertising expense invoices for the auditors. With respect to Livent’s expenses, Malcolm testified that moving expenses became his “full-time job” (Fudging the books was a ‘full-time job,’ 15 July 2008, p. B5), and one for which he did not believe he would be discovered (Small, 16 July 2008, p. A17).

5.5.2.1 Nomination – Malcolm

Following the data analysis process outlined in Chapter 3, the various names and descriptions used to refer to Malcolm were identified and coded. The coding results showed that there were no references to Malcolm’s age, motivations, mood/mental state, or designation. Like Winkfein, Malcolm did not possess an accounting designation at any point. However, Malcolm was associated with the accountants, as well as with the employees, and witnesses. Interestingly, there is also one mention of Malcolm as a company official. Malcolm, like the individuals in the other case studies, was most often named according to his job title. Indeed, Malcolm was referred to as an accountant approximately eight times and as a controller 52 times.

Malcolm is referred to in the newspaper articles using his first and last name, last name only, and his title and last name (Mr. Malcolm), and, as in the other case studies, the use of his name and gendered pronouns clearly indicate his gender.

5.5.2.2 Predication – Malcolm

For Malcolm, there was not a large range of different nominations, but the predications yield some interesting insights. Of the identified names and descriptions, very few indicate anything about Malcolm's character. Of those nominations that suggest something about Malcolm's character, one instance occurred during questioning by Drabinsky's defence team in which Mr. Roebuck, Drabinsky's lawyer, stated that Malcolm was "not a child" (McFarland, 15 July 2008b, n.p.), suggesting that Malcolm was not naïve but rather knew what he was doing was wrong.

The other two instances of language that indicates something about Malcolm's character lean in opposite directions. In one, Malcolm is a "mid-level employee earning a mid-level salary" which is part of a longer passage ('Fitted for prison suits', 29 March 2009, p. FP6). The longer passage reads:

"He was a mid-level employee earning a mid-level salary.... He knew what he was being asked to do was wrong but he had a family to feed.... He exemplified the pervasiveness of the fraudulent manipulations when he spoke of the standing joke in the office that the employees were going to be fitted for prison suits." ('Fitted for prison suits', 29 March 2009, p. FP6)

In this passage from a newspaper article summarizing the characters and events of the Drabinsky and Gottlieb trial, Malcolm's rank in the organization, pay level, and family

responsibilities are being used to absolve him of responsibility for knowingly participating in the fraud. Not only do we see Malcolm's role described as "not the boss," but his reporting of the standing joke, conveyed much about the environment in which the fraud occurred.

The above passage mobilizes more than one blame avoidance strategy. First, reference to Malcolm's responsibilities to his family links to moral legitimacy based traditional genders roles (i.e., male as provider). Under this justification, Malcolm could not be asked to act differently because doing so would threaten his ability to provide for his family. Indeed, invoking a moral responsibility to his family is also an appeal to defeasibility (see Appendix A - Hansson, 2015).

The second blame avoidance strategy used in this passage links to Malcolm's rank in the organization. As a "mid-level employee" ('Fitted for prison suits', 29 March 2009, p. FP6), the implication is that he is not truly responsible for his actions because he was neither paid enough nor had sufficient rank in the organization. From Hansson's (2015) framework, total problem denial, excuses, and justifications are used to obscure or remove agency from Malcolm in what essentially appears to be a very effective application of the much-discussed Nuremburg defence that he was only following orders. Recall that Eckstein was accused of intending to use the Nuremburg defence (Breiger, 28 May 2008b), yet here we see the newspaper effectively employing it to excuse Malcolm's knowing participation in fraudulent activities. A different passage that also distances Malcom from accountability is a passage from a newspaper article at the beginning of the trial in which Malcolm is described as "'instrumental' in cooking Livent's books and

running a ‘large-scale accounting fraud’ directed by his top bosses” (Breiger, 6 May 2008c, p. C1). It is in this article we see Malcolm’s role as a good soldier. Not only is he not the boss, but he did what he was told to do. Malcolm’s position in Livent is described in terms that, despite doing the work involved in the fraud and knowing it was wrong, absolved him of responsibility for his actions.

These roles show up again in other passages. Not only is Malcolm described as “just another employee in Livent’s accounting department” (Breiger, 6 May 2008c, p. C1) (not the boss), he is also “one of seven former Livent employees who are expected to testify that Messrs. Drabinsky and Gottlieb directed them to change Livent's financial statements” (Breiger, 6 May 2008c, p. C1) (not the boss). In both of these passages, Malcolm is not held accountable for his actions because he was not the one directing the fraud.

Even more interesting is the fact that Malcolm, the “on-the-job trained accountant” (Small, 4 November 2008, p.A06) did not face significant imprecations against his credibility. What he said was believed and held to be credible. In fact, the only indication of a possible doubt is his lack of training.

5.6 Case 5: Diane Winkfein

Diane Winkfein gave her testimony in what the newspaper article dates suggest was late July 2008 (see Figure 14: Article frequency by date (Winkfein)). Winkfein had worked for Drabinsky since 1975, following him from his law practice to Cineplex Odeon, and finally to Livent, similarly to Grant Malcolm (McFarland, 22 July 2008b). During her time at Livent, where she held a role as an accounting controller, Winkfein reported

directly to Eckstein (McFarland, 22 July 2008b), apparently even after Messina became the CFO (Small, 11 June 2008). Though she held an accounting role as corporate controller (Small, 11 June 2008), Winkfein only had a high school education (Small, 24 July 2008), no formal accounting training, and had negligible knowledge of accounting (SurrIDGE, 23 July 2008a). Nevertheless, Winkfein was significantly involved in manipulating the books between 1993 and 1998 (Small, 11 June 2008), giving directions to a computer technician to alter accounting software to remove the audit trail (McFarland, 16 July 2008b). In addition to undertaking accounting manipulations and participating in removing accounting software controls, Winkfein was also apparently involved in deceiving the auditors and in preparing multiple versions of the company's financial statements (McFarland, 22 July 2008b). Despite her participation in the fraud, however, Winkfein was one of the Livent employees who disclosed the fraud to Livent's new management (Small, 11 June 2008). Also, unlike other individuals under investigation, Winkfein did not face any criminal charges or penalties other than a fine issued by the US SEC (SurrIDGE, 23 July 2008).

5.6.1 Data Set General Characteristics

The data set for Diane Winkfein is one of the smallest for the group of individuals under investigation. Factiva returned 36 articles from the Livent trial during 2008 and 2009 mentioning Diane Winkfein (see Figure 14). Of these 36 articles, there was a substantial amount of repetition in content but only one duplicated search result. There was also one 51-word teaser (i.e., short article intended to draw the reader to a larger article inside the newspaper) that was ultimately excluded because it essentially repeated what was said elsewhere, resulting in a final data set of 34 unique articles. These 34 articles were mostly

published by Ontario-based newspapers (*Toronto Star, Globe and Mail*), though a couple of articles were published outside of Ontario (*Montreal Gazette, Vancouver Sun*), and some came from newswires (*Stockwatch, The Canadian Press*) (see Table 22: Summary of Publications (Winkfein)).

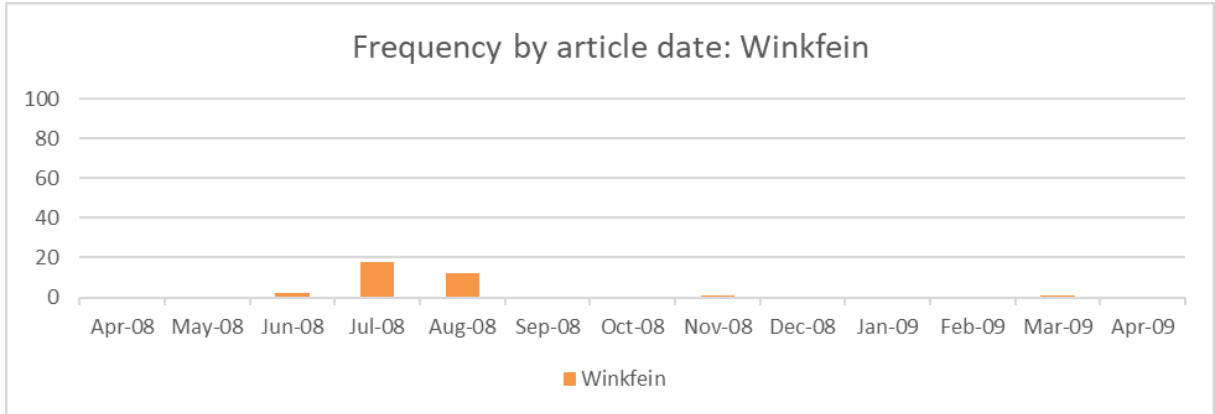


Figure 14: Article frequency by date (Winkfein)
(Source: created by author from Factiva publication data)

To get a sense of intensity and duration of Winkfein’s news coverage, Figure 14: Article frequency by date (Winkfein) shows when the articles mentioning Winkfein were published. Figure 14 shows that Winkfein is only mentioned in five months between April 2008 and April 2009, peaking in July and August, 2008. Tables 22 and 23 show who published and wrote those articles. As noted, publications were all Canadian and most were Ontario-based. The greatest number of articles were written by McFarland, Small, and Surridge, and a substantial proportion of the total were written by unnamed authors.

Table 22: Summary of Publications (Winkfein)
(Source: created by author from Factiva publication data)

Publication	Article Count
<i>The Globe and Mail</i> (all sources)	11

<i>Toronto Star</i>	9
<i>Canada Stockwatch</i>	7
<i>National Post</i>	3
<i>The Canadian Press</i>	2
<i>Vancouver Sun</i>	1
<i>Montreal Gazette</i>	1
Total	34

Based on the number of articles mentioning Winkfein and the number of articles for which she is the subject of the article, we can reasonably conclude the Winkfein is not considered by the newspaper publishers to be a significant figure in the criminal trial proceedings. Indeed, of the six individuals under study, Winkfein is the second least mentioned.

As these tables and figures summarize, the range and reach of articles referring to Winkfein is limited mostly to Ontario and mostly written by three different individuals (see Table 22), but nevertheless had the potential to reach over 1.2 million readers per day (see Appendix B: Relevant Publication Readership Summary). Thus, reach and readership were still fairly substantial for the articles discussing Winkfein.

Table 23: Article Count by Writer (Winkfein)
(Source: created by author from Factiva publication data)

Writer	Article Count
Janet McFarland	11
None identified	9
Peter Small	8
Grant Surridge	4
Shannon Kari	1
Madhavi Acharya and Tom Yew	1
Total	34

In the newspaper articles referring to Diane Winkfein, only 24 are about Winkfein and include quotes by her. The remaining 10 articles are about Maria Messina (two articles), Raymond Cheong (six articles), and about Livent as a whole (two articles). Though 24 articles are fewer than the 28 articles about Malcolm by only a narrow margin, it is nearly double the number of articles about Fiorino (see Section 5.7).

5.6.2 Analysis & Findings - Winkfein

Diane Winkfein's appearance in the newspapers during the Drabinsky/Gottlieb criminal trial in Ontario follows a narrative arc. First, she was one of the whistleblowers (Small, 11 June 2008). However, newspaper coverage quickly shifted to Winkfein's role as one of the perpetrators of the fraud (McFarland, 16 July 2008b). Indeed, by July, Winkfein appeared as responsible for directing software alterations to remove safeguards against fraudulent activity (McFarland, 16 July 2008b).

During her testimony, Winkfein outlined her responsibilities in her role as an accounting controller at Livent, which included making lists of adjusting entries, preparing multiple versions of financial statements, and rushing the audit (McFarland, 23 July 2008b).

Though the newspapers report that she voiced her hesitations about the accounting manipulations and the risk of being found out, she also appears to be held responsible for a fair amount of fraudulent activity. Indeed, Winkfein's testimony was quickly discredited; the newspapers reporting on the defence's cross-examination emphasized her lack of accounting knowledge and drew significant attention to an error made in identifying handwriting on Livent documents.

5.6.2.1 Nomination - Winkfein

As with the other case studies, the various ways Winkfein was identified and named in the newspaper articles were compiled into a spreadsheet before being coded accordingly (see Chapter 3). After coding, the data showed that there were no references to Winkfein's age, motivations, pay, or designation. The lack of reference to designation was anticipated given Winkfein did not possess an accounting designation at any point. She was, nevertheless, referred to in relation to her membership as one of the accountants, and named according to her job title. As with other individuals under study, Winkfein was identified as one of the employees and as a witness, two of the groups identified under the membership code and showing with whom she was affiliated in news reporting.

One of the questions guiding this research is whether accounting professional status matters in news media representations, and one of the places we may see accounting professional status is in how each individual's position is named. Notably, Winkfein did not hold an accounting professional designation, nor have any formal accounting training (SurrIDGE, 23 July 2008a), but was nevertheless referred to as an accountant (No proof books cooked, 12 August 2008, n.p.), a member of the accounting staff (Staffer denies there was collusion, 13 August 2008, n.p.), accounting controller (McFarland, 16 July 2008b, n.p.), and a member of the finance staff (Staffer denies there was collusion, 13 August 2008, n.p.). In some instances, Winkfein was associated with Livent (e.g., "former Livent employee" (Small, 4 November 2008, p.A06)), while in others, her job title was all that was used (e.g., "corporate controller" (Acharya & Yew, 26 March 2009, p. GT02)). Indeed, to provide a sense of relative prominence, there are approximately 50

references to Winkfein as a controller, and seven to her as an accountant. Thus, it appears that Winkfein's job title is the more prevalent of the two identifiers.

Winkfein's gender was clearly identifiable through the use of gendered pronouns (she/her), the use of her first name (Diane), and the use of the title "Ms." Other than gender, job role, role in legal proceedings, and relationship to the company, there were no other types of naming that appeared in the newspaper articles' text.

5.6.2.2 Predication - Winkfein

The remainder of the coded data relates more to descriptions of Winkfein. Her character is implicated in the descriptive language used to refer to Winkfein. Though not a lot of different words and phrases were used to describe Winkfein, those used indicate that she and her testimony lacked credibility. The doubt raised around Winkfein's credibility is important and multi-faceted. Not only is her credibility challenged based on her employment, but also on her knowledge and capabilities.

Recall that Winkfein started working for Drabinsky long before Livent was founded. It therefore is not surprising that Winkfein was described in terms of her relationship with Livent. She is described as "once-loyal" (Small, 4 November 2008, p.A06) and "long-serving" (McFarland, 23 July 2008, p.B4). While "once-loyal" suggests betrayal, calling her character and credibility into question, "long-serving" suggests loyalty while still challenging her credibility. In the first instance, Winkfein's credibility is questioned based on disloyalty, while in the latter, her credibility is dubious because she may be too loyal. Adding to the impression of devotion, Winkfein was described as "one of Mr. Drabinsky's longest-serving employees" (McFarland, 23 July 2008, p.B4) and Mr.

Gottlieb's "corporate controller" (Small, 23 July 2008, p.A10). Winkfein is, in effect, described as property or a pawn of Drabinsky and Gottlieb, thereby amplifying the predication of loyalty. Then, after building up the impression of devotion, Winkfein's supposed betrayal resonates more strongly in the November declaration of her status as "once-loyal" (Small, 4 November 2008, p.A06).

Of course, these two different descriptors appeared at different points in the criminal proceedings. In the newspaper article published on 23 July 2008, written by Janet McFarland, Diane Winkfein appears to have been answering questions from the Crown attorney during the "longest-serving" phase of predication. In November, however, at the end of the trial, Winkfein is described in unfavourable terms with other ex-employees in a recap after the Crown closed its case (Small, 4 November 2008).

Winkfein's capabilities were also called into question during her testimony, particularly around her lack of accounting knowledge. Edward Greenspan, Drabinsky's lawyer, raised Winkfein's lack of accounting knowledge when the prosecution "asked about her understanding of Mr. Drabinsky's role in running the company" (SurrIDGE, 23 July 2008b, p. FP6) and succeeded in limiting questioning to her direct observations.

Interestingly, in this newspaper article by SurrIDGE, Winkfein's (lack of) knowledge of accounting was raised three separate times: in the title, in the lede, and again in the body of the article. Similarly, Winkfein was quoted as saying she had a "lousy memory" during cross examination by Greenspan (Small, 24 July 2008, p.A13). Like the statement that she "knows nothing", the statement about Winkfein's memory was repeated in the title, lede, and body of the article (Small, 24 July, 2008, p.A13). Add to that, Winkfein made a

mistake in identifying handwriting (McFarland, 24 July 2008, p.B5). Though responsibility for the mistake was taken by the prosecution, the error was emphasized. These challenges to credibility occurred via Drabinsky's defence counsel, but the repetition in the newspapers emphasizes that Winkfein is not to be taken seriously.

With respect to blame and role, nominations were not the source of indications of her role in the fraud or blame for specific events, *per se*. Rather, we see Winkfein's role and indicators of blame in descriptions of her actions. The most striking of these examples is about Raymond Cheong, Livent's IT manager. Cheong is quoted as saying that "most of his instructions came from accounting controller Diane Winkfein, but said he was told by former senior vice-president of finance Gordon Eckstein to do what Ms. Winkfein required" (McFarland, 16 July 2008b, n.p.). In this case, the discursive strategy used is not argumentation, but mitigation and intensification. Indeed, this was the example given earlier to demonstrate mitigation and intensification. In this passage, Winkfein is being held responsible for giving the direction, and Eckstein is placed in a secondary role. Placing Winkfein in this way intensifies her responsibility and her role, while mitigating Eckstein's and is particularly striking because a week after this statement was published, Winkfein's capabilities were challenged and her credibility was undermined.

Diane Winkfein was very involved in Livent's fraud but is described in very contradictory terms. She is both responsible for directing fraudulent activities and not capable of undertaking basic accounting, and she is both loyal and Judas, depending on whether the prosecution or the defence is speaking. For Winkfein, it seems the overall goal of the defence was to discredit her.

5.7 Case 6: Tony Fiorino

In early September 2008, Tony Fiorino, Livent's former construction controller (Small, 4 September 2008, *Toronto Star*), was the sixth ex-Livent employee called to testify (Kari, 3 September 2008a). As discussed in Chapter 4, Fiorino was a chartered accountant during his employment at Livent and was sanctioned by the Institute of Chartered Accountants of Ontario. The cluster of news articles that mention Fiorino peaks during the month of September 2008, corresponding with his testimony (see Figure 15), though he was the least discussed individual of the group under investigation.

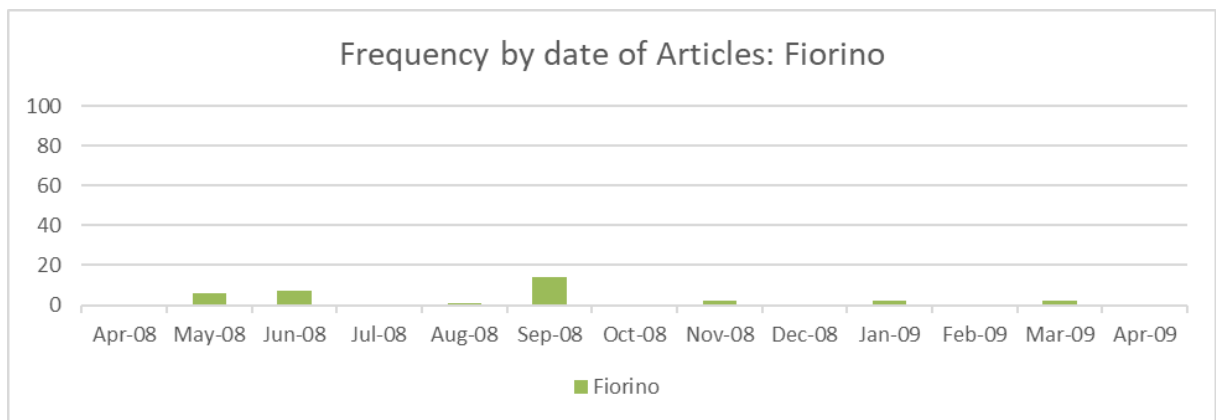
Not only was Fiorino sanctioned by the ICAO (see Chapter 4) but he was sanctioned by the SEC in 1999 (McFarland, 3 September 2008a) because of his involvement in Livent. Fiorino worked for Livent as a construction controller (Small, 4 June 2008) and was one of the accounting employees that disclosed the fraud (Small, 11 June 2008).

Newspaper reporting of Fiorino's testimony is relatively limited compared to the others under study. Fiorino's reported testimony used Fiorino as a voice of insights into Eckstein's character. Fiorino is quoted in the newspaper reports as suggesting Eckstein was "Teflon" (Brieger, 27 May 2008b, p. FP1), among other things, and that Eckstein was going to use the "Nuremberg defence" (Star witness denies planning 'Nuremberg' defence, 27 May 2008, n.p.). With respect to his own activities at Livent, Fiorino testified that he became aware of the fraud in April 1997 (Livent accountant tells trial he was ordered, 2 September 2008). Newspapers report that Fiorino argued with Eckstein about the fraudulent adjustments (Small, 3 September 2008) but despite verbally resisting the fraudulent activity, Fiorino nevertheless acted on orders from Eckstein (Small, 4 September 2008). Indeed, Fiorino suggested that the manipulations he performed were

under Eckstein’s direction, with the implication that Eckstein was the authority in that direction. The blame was placed on Eckstein when Greenspan referred to Fiorino’s claim that Gottlieb and Drabinsky lacked any understanding of accounting (Small, 25 September 2008). According to the news reporting, Fiorino acknowledged that the conviction of Drabinsky and Gottlieb could help Fiorino to restore his professional reputation (Small, 4 September 2008).

5.7.1 Data Set General Characteristics

Search results yielded 34 unique newspaper articles referencing Fiorino during the Ontario criminal trial of Drabinsky and Gottlieb between May and November 2008, then January and March 2009. Fiorino was the least discussed figure of the six named in this study, with only 12 articles that focus on him, which is fewer than for any of the other individuals under investigation and half of what was published about Winkfein. The remaining articles discuss Eckstein (six articles), Livent itself (six articles), Messina (four articles), Gottlieb and Eckstein together (three articles), Coort/²⁴Gottlieb/Drabinsky (two articles), and one in which Winkfein was the article’s subject.



²⁴ Paul Coort was a forensic accountant hired by the RCMP to examine Livent’s accounting records (Small, 25 September 2008).

Figure 15: Article frequency by date (Fiorino)

Source: author from Factiva publication data

In all, 22 newspaper articles were published in Ontario-based publications (*The Globe and Mail*, *Toronto Star*, *National Post*), nine articles were from newswires (*The Canadian Press*, *Canada Stockwatch*), and the remaining three from regional newspapers (*Vancouver Sun*, *Montreal Gazette*) (see Table 24), with a total readership of more than 1.2 million readers daily (see Appendix B). Most of the articles either had no author or were written by Janet McFarland or Peter Small (see Table 25). Based on the amount of coverage and the limited number of resources (authors) discussing Fiorino, it is apparent that he was not considered to be a significant figure in the fraud trial from the perspective of the newspaper publishers.

Table 24: Summary of Publications (Fiorino)

Source: author from Factiva publication data

Publication	Article Count
<i>The Globe and Mail</i> (all sources)	9
<i>Toronto Star</i>	9
<i>The Canadian Press</i>	5
<i>Canada Stockwatch</i>	4
<i>National Post</i>	4
<i>Vancouver Sun</i>	2
<i>Montreal Gazette</i>	1
Total	34

The level of newspaper coverage of Fiorino is limited, indicating that Fiorino himself was not perceived by the newspapers to be a significant figure in the Drabinsky and Gottlieb criminal trial proceedings. Not only are there comparatively fewer articles that mention Fiorino, from April 2008 to April 2009, there are six months in which Fiorino is not mentioned at all (Figure 15: Article frequency by date (Fiorino)).

Table 25: Article Count by Writer (Fiorino)
 Source: author from Factiva publication data

Writer	Article Count
None identified	10
Janet McFarland	9
Peter Small	8
Peter Brieger	4
Shannon Kari	2
Madhavi Acharya and Tom Yew	1
Total	34

5.7.2 Analysis & Findings – Fiorino

Given the more limited volume and depth of newspaper coverage of Tony Fiorino, it would be reasonable to expect less of everything including variation in nominations. What is particularly interesting about Fiorino is that his credibility is not questioned in newspaper reporting in the same way as the other individuals under investigation. Also, unlike the other individuals under investigation, Fiorino’s character is not described at all. Newspaper coverage of Fiorino seems to lack the range of language and topics when compared to the other case studies (see Chapter 6).

5.7.2.1 Nomination - Fiorino

After compiling a list of the ways newspapers referred to Fiorino in the newspaper articles, the list was coded across the same categories as the other case studies’ data. Within the nomination data, there were no references to Fiorino’s character, age, motivations, pay, or credibility. Fiorino’s membership was associated with employees and as an accountant most often, while being named as one of the witnesses and as a company official only once each. There is almost no reference to Fiorino’s character so, unlike some of the larger case study data sets, a discussion of predication is not possible

based on the nomination data extracted from the newspaper reports. The only suggestion of character was a reference Fiorino made to himself having being ‘dumbfounded’ upon learning about the financial manipulations (McFarland, 3 September 2008a). Through nominations, there was no blame assigned to Fiorino around Livent’s fraudulent activity. Given the lack of real substance in the nomination data, perspective does not appear to matter in this part of the analysis.

What the data yielded is that newspaper articles were more likely to describe Fiorino’s job role than his professional status as a designated accountant. To provide a sense of relative prominence for the two types of nominations – job role and professional designation - in the 34 newspaper articles, there are eight references to Fiorino as a Chartered Accountant, two references to the Institute of Chartered Accountants of Ontario, and 34 references to Fiorino as a controller.

Fiorino’s gender is evident as the newspaper articles refer to Fiorino using his first name (Tony), first and last name (Tony Fiorino), his title and last name (Mr. Fiorino), in addition to gendered pronouns (he/him).

5.7.2.2 Predication - Fiorino

It is striking how little Fiorino’s credibility was called into question. There are no character descriptions about Fiorino, unlike in the other case studies. Rather, Fiorino is presented as a two-dimensional narrator of Livent’s staff interactions. Notably, Fiorino described Eckstein as a “Teflon Man” (Breiger, 27 May 2008b, n.p.) and testified that Eckstein told Fiorino of his intention to use the Nuremberg defence (Breiger, 28 May 2008b), both of which were repeated in numerous newspaper articles. It was also Fiorino

who suggested that Gottlieb was ignorant of accounting while Eckstein was Livent's "financial brains" (Small, 4 June 2008, p. A08). In describing his own actions at Livent, Fiorino indicates that it was his job to transfer invoices into theatre construction accounts, though he did so after getting into a verbal altercation with Eckstein (McFarland, 2 September 2008). The disagreement between Fiorino and Eckstein was described as "a bit of a heated conversation" (Livent accountant tells trial he was ordered to misreport expenses, 2 September 2008, n.p.), "a shouting match" (McFarland, 2 September 2008, n.p.), and that "this time the controller [Fiorino] yelled back" (Small, 3 September 2008, p. A15).

Fiorino did what he was told despite his initial verbal resistance. He was also one of the Livent employees to disclose the fraud to new management (Small, 3 September 2008). Through his testimony as reported in the newspapers, Fiorino contributed substantially to the descriptions of Eckstein's character, credibility, and responsibility in the fraud. Surprisingly, Fiorino seemed to escape significant, harsh scrutiny in the newspaper reporting. However, it is possible that the lack of variation in how Fiorino was represented may relate to the degree to which Fiorino's testimony supported the arguments the defence counsel was trying to make. Fiorino implicated Eckstein in directing the fraud while painting Eckstein as a disagreeable character. For Fiorino, there is comparatively little discussion about who he is and what he did during his time at Livent. However, from Hansson's (2015) framework, the acceptance of Fiorino's testimony appeals to compassion as either *ad populum* or *ad misericordiam* arguments, suggesting that whatever happened at Livent was beyond his control.

Chapter 5 has presented individual case study write ups without significant comparison. Newspaper articles for the period between April 2008 and September 2009 naming each individual have been analyzed and discussed independently. In the following chapter, individual findings are further analyzed, summarized, compared, and these comparisons are discussed.

CHAPTER 6: DISCUSSION

6.1 Introduction

This chapter presents comparative analysis of the findings in the six cases described in Chapter 5. The first section of this chapter explores comparisons between the case studies before discussing the broader implications of the individual case studies and comparative case study results and findings.

Recall that this research started with a data set whose contents were not well known, which necessitated an exploratory approach. Within the data, there were several different elements around which analysis could have focused. However, given the focus of the research questions around elements of individual and collective identity, this research focuses on how the individual accountants (as case studies) were named and described in newspaper reporting during a specific period. Aligning with the study's overall objectives, looking at the words and phrases used to name and describe each of the individuals provides empirical insights into individual identity and collective identity representations, which can be linked to legitimacy and legitimacy processes. Indeed, as Fairclough (2012, p. 15) suggests, “[i]t is possible to assess the importance of particular representations, relations or identities of relations of domination without getting involved in questions about truth.”

In undertaking the analysis some important differences emerged between the case studies. The first among these relates to differences in the volume, distribution, and range of newspaper coverage between the different case studies. The volume of newspaper articles

in each case study ranged significantly from approximately 30 to 300 newspaper articles that mention the individual subject of the case by name.

Similarly, there was significant range reflected in the words and phrases used to name and describe the individual in each case study. In analysing words and phrases used to name and describe each individual, trends emerged. This study looks at the range of ways individuals were named (i.e., nominations) and described (i.e., predications), rather than considering the overall number of times a particular nomination or predication was used. By considering the range of nominations and predications, the results do not show evidence of potential impact such as in advertising (i.e., same idea repeated). Rather, the findings illuminate some of the more subtle aspects of naming and describing individuals that may impact identity representations. The themes and trends that emerge from the data are discussed early in this chapter before the implications of the similarities and differences between the cases are discussed in Sections 6.2 and 6.3. The remainder of Chapter 6 addresses other differences (Section 6.4), a discussion of the accounting designations (Section 6.5), revisions to the conceptual model (Section 6.6), and implications (Section 6.7).

6.2 Data set comparisons

As noted throughout this research, the data sets' size and composition varied significantly between the six case studies. Not only was there large variation in the volume of newspaper articles by case study, but the geographic distribution and potential audience reach differed significantly between some of the case studies. These comparisons are discussed below.

6.2.1 Newspaper Distribution and Readership

One of the considerations around potential impact relates to the number of people who may have read the newspapers discussed in this research (i.e., audience reach). It logically follows that the larger the number of people receiving the information, the greater the potential impact of that piece of information. Further, readership and geographic distribution may also be indicators of relative importance for particular news items. When considering the competing items of information that could potentially become news and the notion of news values discussed in Chapter 3, it is reasonable to think that newspapers publish articles they consider to be more important than other potential news items available for the same publication on the same date.

Based on the reported daily readership for the various newspapers in which the articles appeared, the three individuals under study who appeared to be most significant in terms of news coverage were Eckstein, Messina, and Malcolm, in order from greatest to least (see Table 26: Daily average newspaper readership 2008-2009 by case study). The readership figures may be incomplete as some of the newspaper sources have not published readership figures at all, let alone for 2008 and 2009. Nevertheless, using the information available, there is observable variation when comparing the publications where readership is known (see Table 26: Daily average newspaper readership 2008-2009 by case study).

Table 26: Daily average newspaper readership 2008-2009 by case study (organized by data set size)

Source: author compiled from various sources (see Appendix B)

Individual	Daily readership
Eckstein	more than 2 million
Messina	more than 1.9 million
Craib	approx. 1.2 million
Malcolm	approx. 1.6 million
Winkfein	approx. 1.2 million
Fiorino	approx. 1.2 million

Note: these readership values exclude newswires, online, and international sources whose readership values are not known.

Table 27 shows the percentage of articles published in a particular region. The values in this table were calculated by counting the number of articles published per newspaper for each individual case. The newspapers were then identified as being international, Ontario-based, or published elsewhere in Canada. The value of 3.67% for Eckstein therefore indicates that 3.67% of the articles referencing Eckstein were published in newspapers outside of Canada.

Table 27: Comparison of newspaper geographic reach by individual

Source: author from Factiva data

Individual	International	Ontario	Canada remainder
Eckstein	3.67%	56.00%	40.33%
Messina	1.74%	56.40%	41.86%
Craib	-	61.54%	38.46%
Malcolm	-	67.31%	32.69%
Winkfein	-	73.53%	26.47%
Fiorino	-	64.71%	35.29%

Looking at the comparative geographic reach of news coverage by individual, Eckstein and Messina are the only two of the six individuals under analysis mentioned in newspapers published outside of Canada (see Table 27: Comparison of newspaper geographic reach by individual). Eckstein received approximately twice the coverage Messina received in the international press. The approximate 2% difference in international coverage shows up as Messina has a greater number of Canadian publications outside of Ontario. For the remaining four case studies, newspaper articles referring to each person were split between Ontario-based publications and those published in the remainder of Canada. Of the four less senior employees, nearly 74% of the newspaper articles mentioning Winkfein were concentrated in Ontario. Winkfein's coverage in Ontario was greater than that of Craib, Malcolm, or Fiorino. By contrast, Craib's coverage was the least concentrated in Ontario of the less senior employees. Though over 60% of the articles mentioning Craib were published in Ontario, the remaining 38% were published in newspapers in the rest of Canada. Coverage for Fiorino and Malcolm fell between that of Craib and Winkfein and were very similar to each other in terms of publication distribution (see Table 27: Comparison of newspaper geographic reach by individual).

Based on the geographic distribution and intensity of newspaper coverage for each individual case, two different patterns of coverage are evident. The first pattern of coverage sees the senior-most employees being covered by a greater number of different newspaper publications reaching a substantially larger audience (including internationally), while the lower-ranking employees were covered entirely in Canada.

Beyond this initial distinction, the concentrations of newspaper coverage for the latter group does not follow a clear pattern. For example, the two individuals with the fewest mentions do not follow the same coverage pattern (e.g., nearly 74% of the newspaper coverage is based in Ontario for Winkfein, versus approximately 65% for Fiorino).

6.2.2 Discussion

For this research, the distinction between the newspaper coverage pattern for the higher- and lower-ranking employees appears to align with the news values identified by Galtung and Ruge (1965) and subsequent theorists (Caple & Bednarek, 2016; Hetherington, 1985; Herbert, 2000). In particular, the notion of rank appeals to the values of referring to elite people (Harcup & O'Neill, 2001; Galtung & Ruge, 1965), wherein elite people are considered inherently more newsworthy because the actions of elite people are seen as more consequential. Herbert (1985) amends Galtung and Ruge's (1965) news values list to include, among others, drama, scandal, and crime, all three of which are ingredients in reporting for the company's founders and its senior staff.

An additional factor to consider is Bitektine and Haack's (2015) notion around share of voice, which they suggest is the media's indicator determining perceptions of validity. Whereas other judgment validation institutions use other means to determine validity, the share of voice particular to media may be reflected in the volume of media coverage of a particular viewpoint (Bitektine & Haack, 2015). For the current research, it is possible that the amount of news coverage for a particular individual may have implications for perceptions of validity about representations of that individual. It is for this reason that various indicators of share of voice (number of articles, number of authors, newspaper readership, and geographic reach) are included in the dissertation.

6.3 Characteristics identifiable in the coding

One of the research questions (Research Question 1a) looked at whether there were identifiable characteristics of the accountants implicated in the Livent fraud represented in newspaper articles. This research noted identifiable characteristics from published newspaper articles. After identifying words and passages that named (nominations) and/or described (predications) each of the individuals, duplicate words and passages were removed leaving only unique words and passages. As the purpose of this study is to bring to light identifiable characteristics, the number of instances of a particular nomination or predication was not relevant. Rather the range of different nominations and predications was the focus. Thus, this study did not focus on, for example, the number of times a particular person was called an “accountant,” but rather on the number of different ways that person was referred to as an “accountant” (e.g., accounting supervisor, accounting manager, Chartered Accountant).

The compiled set of unique words and passages was coded according to the coding frame outlined in Table 9: Code definitions and use and presented in Table 28: Comparison of coding results. The percentages represented are calculated as percentages of the total number of unique words and phrases used within a given case study. These percentages describe relative emphasis of a particular idea and provide a sense of magnitude for that idea within a data set for a specific case study. The data sets/case studies are compiled and compared, and the results are presented as a heat map in Table 28: Comparison of coding results, below. Pale shading represents the highest concentration, while dark shading represents the lowest.

Table 28: Comparison of coding results

Source: created by author from coded data

Code	Eckstein	Messina	Craib	Malcolm	Winkfein	Fiorino
age	1.2%	1.3%	-	-	-	-
blame	31.0%	9.0%	-	-	-	-
character	43.1%	19.2%	6.7%	6.5%	11.1%	4.8%
credibility	14.1%	17.3%	8.9%	2.2%	19.4%	
designation	1.6%	1.9%	2.2%			4.8%
blame for	26.2%	9.0%				
job title	22.6%	26.9%	17.8%	37.0%	47.2%	33.3%
membership	29.8%	42.3%	66.7%	50.0%	47.2%	61.9%
mood/mental state	8.5%	2.6%	8.9%			
motivations	1.2%	7.7%				
pay	0.4%	6.4%		2.2%		
role	21.4%	10.3%	15.6%	13.0%		

Notably, only some of the codes presented in the table above are meaningful when viewed in this way. For example, the membership code indicates whether the individual is associated with a particular group, without specifying the group. While this particular characteristic may be interesting (i.e., Eckstein’s results show he is associated with groups in far fewer words or phrases than Winkfein’s results show), comparing this specific idea between case studies does not yield meaningful insights. Moreover, a more nuanced interpretation was undertaken for the membership code in the individual case write-ups in Chapter 5. The non-comparative discussions in Chapter 5 are more relevant and useful as they include the nature of the memberships, while the expression shown in the heatmap only shows that the individuals are members of groups.

The codes that yield interesting comparative information are age, blame, character, credibility, mood/mental state, motivations, pay, and role. Each of these codes are compared and discussed in this chapter and observations are made on the relative

emphasis of a particular characteristic between individuals' results. Thus, the implications of a particular comparison are not attributed to a numeric threshold. Values that appear in the following sections provide a sense of magnitude, keeping in mind that this is a qualitative study.

A discussion of accounting designations and job titles is also included later in this chapter.

6.3.1 Age

Age emerged in descriptions of only two of the individuals under investigation: Eckstein and Messina (see Figure 16: Comparative emphasis: age). Evident in the figure below, the relative emphasis is low for both Eckstein and Messina with very few references per case study discussing age. Looking outside of the six individuals comprising the case studies, the ages of Drabinsky and Gottlieb are also mentioned.

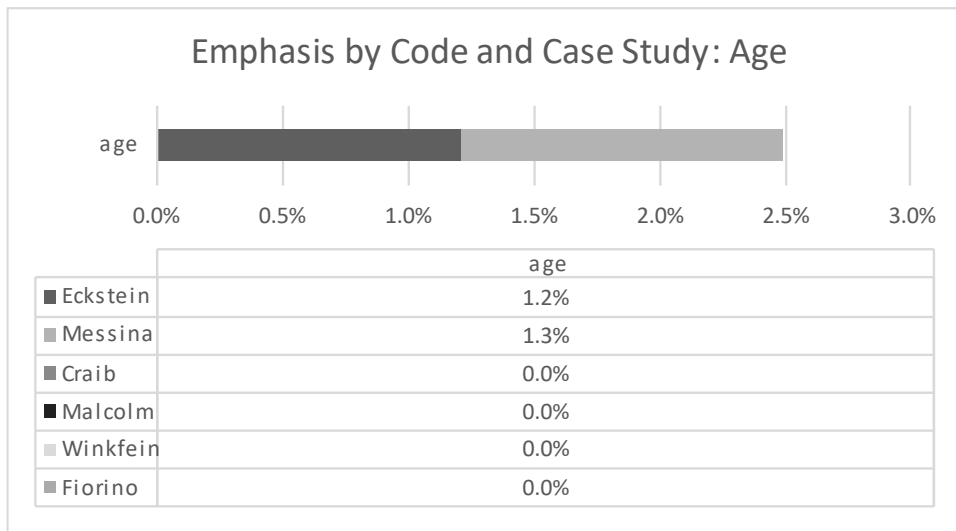


Figure 16: Comparative emphasis: age
Source: created by author from coded data

It is possible that age relates to the level of news coverage given. For example, the more news articles published covering a person, the more the reader may expect to see additional details about the person being covered, in keeping with theories around news values as described by Harcup and O'Neill (2001). Among the news values presented are Galtung and Ruge's (1965) discussion of news factors. Galtung and Ruge (1965, p.68) suggest that events involving elite people and "the more the event can be seen in personal terms, as due to the actions of specific individuals", the more likely it will become news. In research following Galtung and Ruge (1965), Hetherington (1985) also suggests that events are more likely to become news if they involve personalities, among other factors. Similarly, Herbert (2000) includes human interest in his list of news factors. Thus, referring to a newsworthy individual's age may be a way to humanize and personalize that individual in the eyes of the news consumer, and as means through which the news consumer can identify with, or distance themselves from, the newsworthy individual's character or actions.

Greater coverage is also an indicator of continued interest in the person as it logically follows that coverage would end if there was no further interest in the person. Further, though the reader is not privy to the reasons a particular detail may be included, the inclusion itself signals that the detail is considered important. However, while news consumers may make inferences about what age means or implies (e.g., experience, wisdom, debility), those inferences are not clearly evident in this data. When considering Bitektine and Haack's (2015) model for legitimacy processes, age may provide a detail that validates news readers' assumptions about white collar crime or criminals and/or beliefs about typical perpetrators of white-collar crimes. Investigating news readers'

inferences about age, white collar crime and criminals, and their understandings of moral legitimacy would require a substantially different research approach, so such a study falls outside of the scope of the current investigation. However, investigating assumptions about age may be an interesting avenue for future research, as noted in Chapter 7.6.

6.3.2 Blame

The words and passages used to identify and describe Eckstein reflected strong emphasis on blame, with approximately one-third of his unique nominations and predications indicating blame. This particular emphasis aligns with the defence counsels' strategy to implicate Eckstein, as outlined in newspaper coverage and clearly identified by the presiding judge in her decision (Perkel, 25 March 2009, n.p.). In contrast, the proportion of Messina's nominations/predications indicating blame is far less than Eckstein's, though blame was nevertheless emphasized. Other than Eckstein and Messina, the two most senior members of Livent's accounting staff in this study, the nominations/predications of the remaining case studies did not infer blame (see Figure 17: Comparative emphasis: blame).

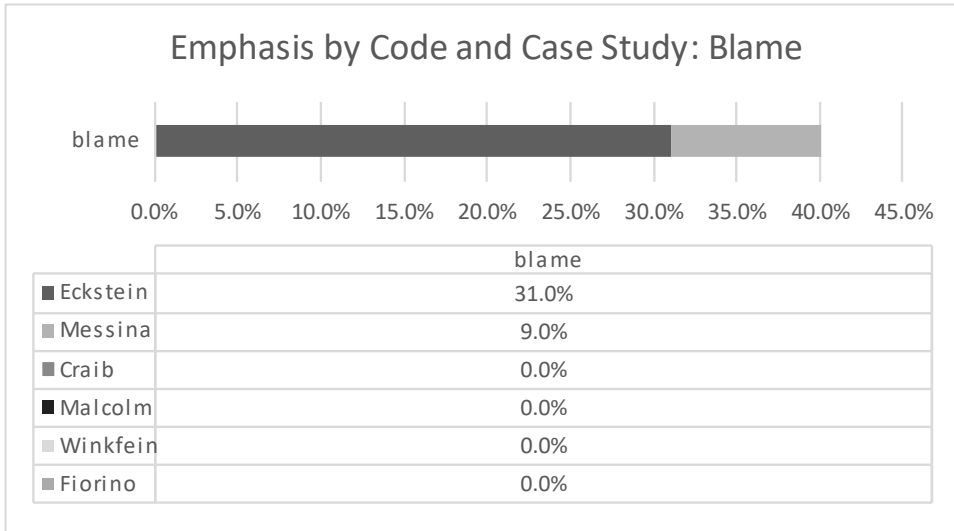


Figure 17: Comparative emphasis: blame

Source: created by author from coded data

Based on whose predications included blame, it is reasonable to suggest that organizational rank may have a relationship to whether an individual's nominations/predications implied blame, though gender may also be a factor. Further, numerous newspaper articles in the data set suggest that attributions of blame were an intentional strategy by Drabinsky's and Gottlieb's legal teams (Perkel, 25 March 2009, n.p.). Indeed, the judge named Eckstein as the intended fall guy for the company's eventual collapse under fraud (Perkel, 25 March 2009, n.p.). Thus, it appears that some identity representations found in the newspaper articles in the data for this study can be intentional (i.e., reflective of the legal defence teams' evident and intentional strategy to deflect blame from their clients) and others are more subtle (e.g., those related to associations, organizational rank, gender).

Evidence for the intentional inclusion of some representations appears in newspaper articles as direct statements or descriptions, but some representations are far more subtle.

Comparing two individuals - Messina and Malcolm - the differences in nomination and predication are stark. Approximately one in 10 of Messina's nominations and predications involve blame while Malcolm's do not suggest blame at all. This result is particularly interesting considering Malcolm not only admitted his active participation in the undertaking of fraud, but admitted to knowing it was wrong. Of these two, only Messina had a professional accounting designation, which could explain the difference in the emphasis on blame. However, neither the nominations/predications for Craib and Fiorino indicated blame. Both Craib and Fiorino held accounting professional credentials, both held the same organizational rank as Malcolm, and both knew about/were involved in the fraud. It follows that holding professional credentials is not likely a factor explaining the difference in treatment between Malcolm and Messina. That Malcolm is not blamed supports the idea that organizational rank (VP Finance - Eckstein), gender (CFO - Messina), or other unidentified factor(s) may influence who gets blamed, at least in newspaper reporting.

The language around blame is interesting. For Eckstein, blame appears in direct statements such as being referred to as the 'mastermind' of the scheme (Maurino, 8 January 2009) and "the only person who knew how everything worked" (McFarland, 3 June 2008, n.p.). Eckstein was also blamed for being a 'bully' and a 'tyrant' who abused his staff (McFarland, 27 May 2008). In contrast, Messina was blamed for participating in the fraud (McFarland, 9 June 2008) and for allegedly conspiring to frame the company's founders (McFarland, 26 June 2008), rather than as someone who devised or undertook the fraud herself. In Eckstein's case, the blame was blatant - he was named and described as the person who devised and carried out the fraud - and was blamed for action. For

Messina, the blame is around participation in, rather than leading the fraud, and around not acting quickly enough to disclose the fraud, thus largely blame for inaction.

Essentially, Eckstein was blamed for carrying out the fraud and Messina was blamed for failing to stop or disclose the fraud.

The responsibility for failure to stop the fraud was also presented in the summary of disciplinary charges by the ICAO in 2000 (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000). The ICAO stated that Mesina, “failed to disassociate herself from ongoing and material accounting irregularities..., failed to disclose her knowledge of the fraud..., and took insufficient steps to prevent the release of the misstated audited financial statements” (*Discipline Committee re Maria Bernedette Messina*, 9 November 2000, n.p.). Thus, the rationale for attributing blame to Messina is consistent across the newspapers and the profession’s Disciplinary Committee.

Considering Eckstein and Messina, and the language around blame, the two identifiable differentiating characteristics are organizational rank and gender. Looking first at organizational rank, many news readers may understand that a person with greater authority should carry greater responsibility and, therefore, blame for organizational failures. Research around white-collar crimes and criminals provides more nuance to this understanding.

Barnett (n.d.) groups the research undertaken on white-collar crimes into three main areas: defining the criminal, defining the nature of the crime, and investigating the organizational culture in which white-collar crime exists. Of this list, the present study is concerned only with discussions of white-collar criminals. According to Barnett (n.d., p.

5), in a report prepared for the Federal Bureau of Investigation (FBI), uniform crime reporting (UCR) data within the National Incident-Based Reporting System (NIBRS) contains data on “age, sex, race, ethnicity, and resident status” but does not include occupational or socioeconomic information about offenders. According to this data, for most types of white-collar crime, a majority of offenders are white men. The exception is for embezzlement²⁵, where women commit a greater proportion of the offences. Clarkson and Darjee (2022) summarize research describing offenders, indicating that white-collar offenders tend to be educated, white, male, and older than other types of criminal offenders (e.g., violent offenders). White-collar offenders also possess higher socioeconomic status and power relative to violent offenders. The profile of white-collar offenders as “wealthy, highly educated and socially connected” also appears in Gottschalk’s (2013) report for the Police College of Finland. In contrast to the ‘powerful middle-aged white male’ image of the white-collar criminal, Croall (1989) takes a more inclusive definition of white-collar crime, thus including lower-status individuals. Expanding and updating the definition of white-collar offenders, Michel and Galperin (2023) present a more diverse picture, reflecting the evolution of the typical white-collar criminal. Michel and Galperin (2023, p. 574), suggest that “lower-level white-collar offences (e.g., embezzlement vs. Ponzi schemes) appear to be committed by” younger people, women, and racial minorities. It is therefore reasonable for the news-consuming public to expect fraud scandals, such as Livent, to have been perpetrated by elite white

²⁵ Embezzlement is when an employee obtains and/or uses organizational assets without consent (<https://corporatefinanceinstitute.com/resources/esg/embezzlement/>, accessed 4 July 2024).

men, despite some evidence suggesting a more inclusive population of white-collar criminals.

According to the research outlined above, it is likely that organizational rank, as an indicator of socioeconomic status, relates to blame or culpability for fraud/white-collar crime in newspaper reporting. It is also likely that the differences in focus for Eckstein and Messina may relate to their respective roles at Livent. However, the degree to which organizational rank impacts perceptions of culpability is not clear in this comparative case study research, nor in the results from a preliminary scan of literature on the topic. That said, how organizational rank, possession of accounting professional credentials and other indicators of socioeconomic status and power may impact perceptions of responsibility for fraud would be an interesting extension to this research. This suggestion is included in Chapter 7.6 as an avenue for future research.

The second characteristic differentiating Eckstein and Messina is gender. Unlike the discussion of organizational rank and perceptions of culpability, the discussion of gender in research is clearer. The findings of the present research suggest that Messina was deemed culpable for the fraud despite her relatively short tenure with Livent, especially when compared with lower ranking colleagues who not only knew about the fraud but were intimately involved in carrying it out. This finding is consistent with Fluharty-Jaidee et al. (2017, p. 38) who “find some evidence to suggest that, regardless of the crime, in a male-dominated field such as accounting, women categorically receive harsher treatment, and this effect increases with the severity of the crime”. The

expectation that Messina should have stopped the fraud may be a reflection of this harsher treatment.

Public perceptions of responsibility are also important when you consider Bitektine and Haack's (2015) model of legitimacy processes. Not only do public perceptions of white-collar crime rely on moral assessments by the broader community, the understanding of impacts and seriousness of white-collar crimes, and a myriad of other factors outlined in the research (Corcoran et al., 2012; Deardon, 2017; Green & Kugler, 2012), the public's opinions also impact the legal system. Indeed, the legal system's legitimacy and effectiveness rely "on the extent to which it enjoys moral credibility and recognition in the broader lay community" (Green & Kugler, 2012, p.33). Added to that, judges and lawyers are humans that have "preexisting views" (Levin, 2016, p. 383) and are just as involved in legitimacy processes (Bitektine & Haack, 2015) as anyone. Then, we factor in the role of journalism. Kets de Vries (2021, p. 12) suggests that "journalists seem to be the primary detectors of these kinds of fraudulent activities", relying on whistleblowers as sources. Michel and Galperin (2023) also suggest media have a role to protect individuals from scams (white-collar crimes), while also recognizing that the internet and other forms of media can server as a tool for scammers (white-collar criminals).

When considering the process through which individuals make moral legitimacy judgments, news production has a direct and constitutive impact. Consider whistleblowers. Whistleblowers require a moral understanding to identify wrongdoing, which would likely have been checked against their preferred validating constituency. Upon identifying wrongdoing, whistleblowers need to decide whether they will act on the

wrongdoing in some way, such as reporting white-collar crimes to journalists. Should the whistleblower make a report to a journalist, the journalist will assess what is told to them and make their own moral judgment, again checked against their preferred validating constituency. If the journalist agrees that the incident is wrong and reportable, the journalist then contributes to media as a validating constituency by publishing the news story. Thus, for the public's moral perspectives on white-collar crime, there exists a system in which media reflects and informs moral understandings, that are digested and/or circulated as discourse through journalism, through the legal system, and to the general public. In the present study the characteristics of gender and organizational rank appear to have an impact on the moral assessments made about blame for white-collar crime and criminals and, thus, merit further investigation, as suggested in Chapter 7.6.

6.3.3 Character

Of the eight codes being discussed in this section, the emphasis on character is evident. Character is taken to refer to someone's individual behavioural and personality characteristics, and their expressed values. Eckstein's character is addressed in just under half of his unique nominations/predications (see Figure 18: Comparative emphasis: character). About one in five of Messina's unique nominations/predications refer to her character, while Winkfein's character appeared in approximately one in 10. For Craib, Malcolm, and Fiorino, very few of their respective nominations and predications indicated character (see Figure 18: Comparative emphasis: character).

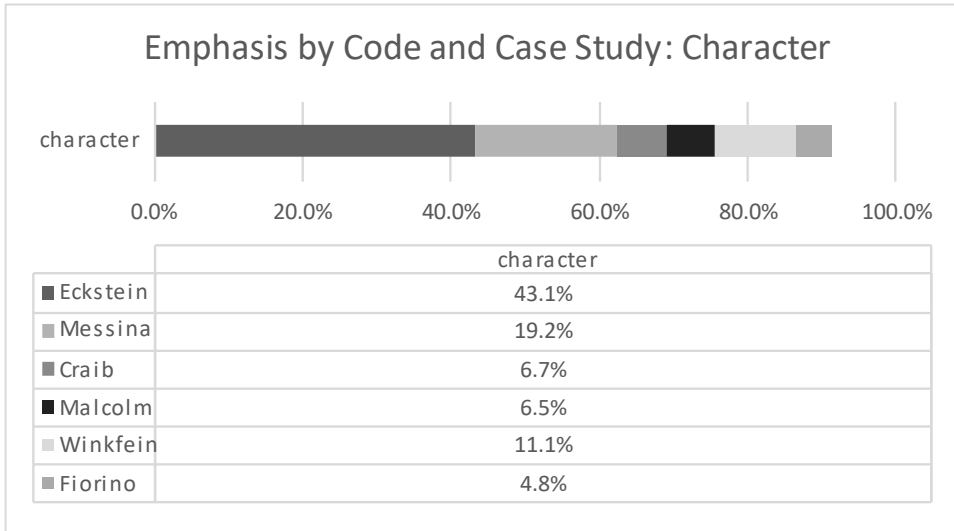


Figure 18: Comparative emphasis: character

Source: created by author from coded data

These differences in emphasis around character suggest that, while character received considerable emphasis for Eckstein, it is somewhat less important for Messina and Winkfein, and not very important for Malcolm, Craib, and Fiorino. The discussion below therefore focuses on the characters of Eckstein, Messina, and Winkfein.

Comparing relative emphasis on character is only a starting point in discussing character-related nominations/predications. It is important to understand how character is used differently for Eckstein, Messina, and Winkfein because character is used to justify other arguments, so these differences have broader implications.

Eckstein's character is described in nearly uniformly unflattering terms that provide justification for attributing blame to him. For example, when Eckstein is called "a liar who personally directed the accounting fraud at the company" (McFarland, 29 May 2008, p. B3), his character is clearly linked to blame for the fraud. In the newspaper articles analyzed, Eckstein's character is generally described as objectionable, possessing few, if

any, redeeming qualities. Within the newspaper coverage, Eckstein is an easily identifiable villain that news-consumers can identify as being nothing like them. Further, the *ad hominem* nature of comments about Eckstein allows news-consumers to perceive Eckstein as someone deserving of blame. For Eckstein, the emphasis on character generally plays a supporting role, justifying and supporting other arguments, particularly those arguments around blame.

Character plays a different role for Messina than it does for Eckstein. While Eckstein's character is used to justify why he was to blame, observations with respect to Messina's character justify why she lacked credibility. For example, she was described as "a 'perjurer' who was paid \$3 million in salaries by a law firm to help build a civil case against the accused" (9 January 2009, p. A06); "an expert in self-preservation" (Quotes from the judgment, 25 March 2009, n.p.); and "an innocent deer caught in the headlights" (McFarland, 25 June 2008a, p. B3). Though these phrases use *ad hominem* arguments, they call into question Messina's motivations and credibility. In the first quotation, Messina is called a liar and it is suggested that she will say anything for money. The implication of the second quotation is that Messina will say anything to save herself from negative consequences. For the third quotation, it is important to understand that the article presents Messina as portraying herself as the "innocent deer" (McFarland, 25 June 2008a, p. B3) when questioned by the defence. In subsequent lines in the same article, Messina's alleged self-portrayal is mockingly dismissed as manipulation. Additionally, in the same article, Messina is blamed for her lack of action in stopping the fraud. For Messina, character was used primarily to question her motivations and credibility and justify arguments around blame.

For Winkfein, text indicating character is used to show her as disloyal, and thus not credible. There are far fewer quotations for Winkfein as her dataset is one of the smallest. That said, the quotations discussing Winkfein's character relate to her long working relationship with Drabinsky (McFarland, 23 July 2008b) and subsequent disloyalty (Small, 4 November 2008). Text indicating Winkfein's character is used to question her credibility. First, she has had a long employment relationship with the accused, which calls her independence, and therefore credibility, into question, and then she became disloyal, which also casts doubt on her credibility. In the end, character is primarily used in Winkfein's case to undermine credibility.

Between the three individuals discussed, references to character play a supporting role for other themes appearing in their nominations and predications. In Eckstein's case, character is used to support why it is appropriate to blame him for the fraud. For Messina, character is used to question her motivations and credibility, and to provide support for arguments around blame. Last, for Winkfein, character supports questions to her credibility.

6.3.4 Credibility

Another key comparison across individual cases that emerged from the data is around credibility. Of the six individuals under analysis, the language used to name and describe Winkfein, Messina, and Eckstein addresses credibility (discussed in part in 6.3.3 above) (see Figure 19: Comparative emphasis: credibility). Approximately one in five of Winkfein's unique nominations/predications suggested something about credibility, while Messina's unique nominations/predications addressed credibility slightly less often. Of Eckstein's unique nominations/predications, roughly 15% addressed credibility, while

those about Craib were closer to one in 10. The unique nominations/predications for Malcolm and Fiorino either did not reference credibility, or the emphasis on credibility was very low.

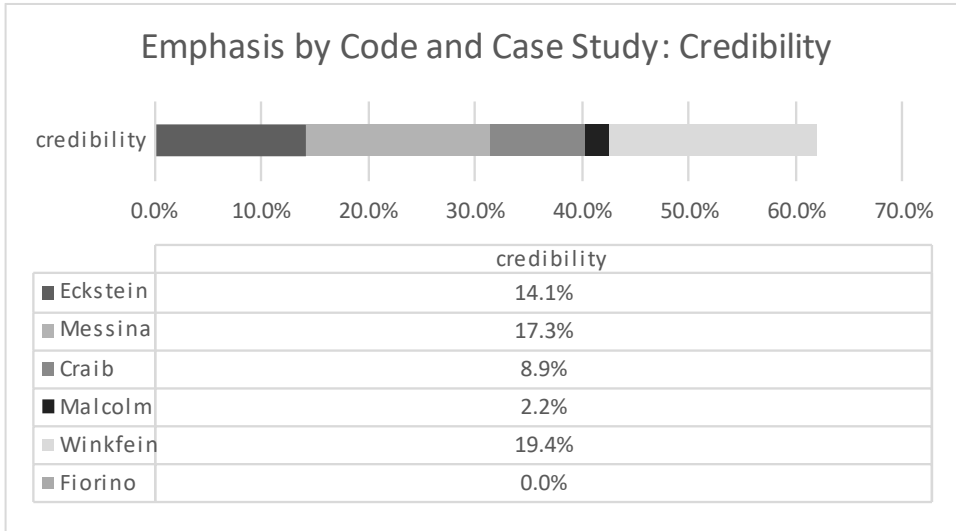


Figure 19: Comparative emphasis: credibility
Source: created by author from coded data

Looking at the overall comparisons, credibility is more frequently included news articles in the nominations and predications for the women. By contrast, other than Eckstein, Craib’s credibility was referenced half as often as was the women’s credibility. Malcolm and Fiorino were rarely, or not at all, named or described in terms addressing credibility.

In comparing the case studies, credibility is an important consideration because credibility underlies whether an individual is considered believable and, in this research, credibility underlies individual claims of innocence, blame, and competence. The relative emphasis on credibility by case study suggests that credibility perceptions are gendered.

The relationship between gender and credibility is an established and ongoing area of study. Scholars have been investigating gender and credibility for at least sixty years

(Whittaker & Meade, 1967). Gendered credibility gaps persist and have been described in recent research by Diehl and Dzubinski (2023). Recent studies in journalism (Paul et al. 2022), leadership (Rhode, 2017), communications (Li & Goss Irlbeck, 2019), and law and psychology (Neal et al., 2012), among other areas, suggest that relationships between gender and credibility are complex and multifaceted.

Research has looked at the relationship between gender, likeability, and credibility (Neal et al., 2012; Kim et al., 2024). One of these studies concludes that the “gender of an expert witness matters, but only when the expert is not both high in likeability... and knowledge” (Neal et al., 2012, p. 495). Similar findings also come out of O’Brien’s (2016, p. 327) study which focuses on “gender differences in credibility contests,” specifically as courtroom expert witnesses. The gender credibility gap is, however, not reflected as clearly in a study by Haim & Maurus (2023) in which journalists’ credibility is investigated in relation to the topic reported on, and sexism in user comments. In advertising, a study by Kang et al. (2019, p. 702) suggests that “[i]n evaluating credibility of the female founder [and spokesperson in advertisements], audiences care about her character (likeability) rather than authoritativeness (expertise)”. In the literature, credibility comes down to a combination of likeability and expertise, both of which are addressed in the differences in treatment between case studies.

In this research, Winkfein’s (lack of) credibility is the theme most emphasized of all her nominations/predications. Winkfein is represented as incompetent, admitting that she “knows nothing about accounting” (SurrIDGE, 23 July 2008, p. FP6) and had “a lousy memory” (Small, 24 July 2008, p. A13). These two admissions were repeated and

therefore emphasized in the newspapers. Using the two key criteria (likeability and expertise) set out by Neal et al. (2012), Winkfein is seen to lack knowledge and/or expertise, which forms the basis for her lack of credibility.

Messina's credibility was emphasized slightly less than Winkfein's, and only slightly less than the emphasis on Messina's character. Many of these descriptions were addressed in Section 6.3.3, but here they are viewed from the perspective of credibility. Messina was described as a "manipulative 'bald-faced' liar who was able to con Livent's new owners" (Kari, 26 June 2008, p. FP6) and that Messina "speculated she may have been hired because she was 'very naïve and had no business experience'" (McFarland, 8 July 2008b, n.p.). Notably, Messina is described as neither competent (credible) nor honest, while also described as 'manipulative.' The first two terms appear to be self-explanatory, but the third - manipulative - may deserve additional exploration as it is not clear whether there are gendered associations with the term. Evaluated against the likeability and expertise criteria set out by Neal et al. (2012), it appears that Messina faced credibility attacks primarily on her (lack of) likeability, though her expertise was also challenged.

For Eckstein, the emphasis on credibility relates to descriptions of his character and behaviour. Eckstein is described as "a witness... whose "lack of morality" is noted (Wells, 6 August 2009, p. A01); "incompetent and corrupt" (Mazurkewich, 23 December 2008, p. FP2); that he "lacked 'integrity' and 'temperament'" (Powell, 23 December 2008, p. A08); and as "a rogue and a liar" (McFarland, 9 December 2008, n.p.). Again, we see character descriptions that represent Eckstein as not credible because he is dishonest and immoral. According to Neal et al.'s (2012) classifications, Eckstein is seen

as less credible because he is represented as deeply unlikeable, while challenges to his expertise are less evident.

The situation for Craib is a bit different than for Winkfein, Messina, and Eckstein. For Craib, it is not his character that is addressed, but his association with Messina. While there are not a lot of nominations/predications that address Craib's credibility, Craib's friendship with Messina is reiterated (Small, 4 November 2008; Small, 24 June 2008). Though Craib is also described as dishonest (Small, 12 September 2008), his relationship with Messina lays the foundation for his lack of credibility.

Based on a preliminary scan of literature on the subject, the question of a gender credibility gap has not been explored within the accounting profession. Among the questions that deserve further investigation is whether an accounting designation (or other professional credential) mitigates the credibility gap for women. Expressed another way, do accounting professional credentials or education have a legitimizing impact on perceptions of women's expertise and to what extent do media representations of women support or undermine their expertise or credibility? These are questions for future research, as noted in Chapter 7.6.

6.3.5 Mood/mental state

Only three individuals' names and descriptions indicated anything about mood or mental state. These are Craib, Eckstein, and Messina, in order from greatest to least emphasis (see Figure 20: Comparative emphasis: mood/mental state). Nearly one in 10 of Craib's nominations and predications were concerned with his mood or mental state, similar to the emphasis seen in Eckstein's nominations/predications. Meanwhile very few of

Messina’s nominations and predications concerned her mood/mental state. None of the rest of the case studies addressed mood/mental state.

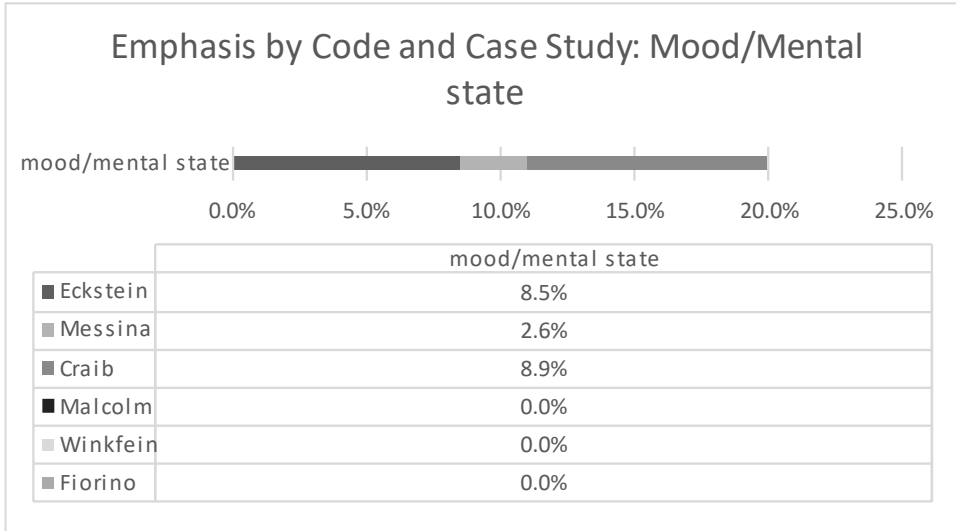


Figure 20: Comparative emphasis: mood/mental state
 Source: created by author from coded data

The code for mood/mental state was used when an individual self-reported a mood or mental state, or when mood or mental state was indicated for someone else. To understand the specific meaning of nominations/predications emphasizing mood/mental state, it is important to consider context and who is speaking. For Craib, observations of mood/mental state were all self-reported. For example, Kari (9 September 2008, p. FP5) reported Craib as saying, “I made excuses. I was indecisive’... ‘I couldn't do what you look at in hindsight is obviously the thing to do’”. Craib also reported himself as being “almost sick to his stomach after attending an executive meeting” (McFarland, 9 September 2008b, p. B2) and “utterly in shock” (McFarland, 9 September 2008b, p. B2). For Messina, comments regarding her mood/mental state came both from her self-reporting, and also from commentary by others. For example, Messina is reported to have

said she was “‘immobilized by fear’ after discovering a huge accounting fraud was going on at the company” (McFarland, 9 June 2008, n.p.); that she was “in a ‘fragile state’” (Small, 20 June 2008, p. A12); and “wasn't brave enough” (McFarland, 24 June 2008a, p. B2). These apparent self-reports may carry more than one meaning. In the quotations with key words in quotation marks (e.g., “immobilized by fear”), the use of such quotations marks (called scare quotes) can fundamentally shift the meaning of the words, depending on context (Davidson 2015). In the first quotation (‘I made excuses...’), the quote in context does not appear to carry a significant secondary meaning. However, the shorter quotations (e.g., ‘utterly in shock,’ (Craib) ‘immobilized by fear’ (Messina)) carry a secondary meaning that suggests irony (Schlechtweg & Härtl, 2023). Thus, mood/mental state for Craib and Messina were not necessarily presented to generate sympathy, but as another expression of (lack of) credibility. Between Craib and Messina, in light of the discussions of character and credibility, Craib is treated more sympathetically than Messina, overall.

Compared to Craib and Messina, more of Eckstein’s nominations/predications around mood/mental state were statements made by others. Individuals were quoted as suggesting what Eckstein thought or believed. For example, Eckstein apparently “thought he ran the firm” (Small, 5 June 2008, p. A13) and “knew this transaction was absurd” (McFarland, 3 September 2008a, p. B5). Eckstein was also reported as describing his own mood/mental state, such as saying he “had very little respect for what Livent had become” (McFarland, 3 June 2008b, n.p.). As with Craib and Messina, newspaper reporting can use quotations to indicate irony. The difference in Eckstein’s case is that others inferred Eckstein’s mental state or thinking and in so doing, may have generated

sympathy for him. The influence of media representations of individuals' mood/mental state on legitimacy assessments may be an area for additional future research, as suggested in Chapter 7.6.

6.3.6 Motivations

The names and descriptions used for Messina and Eckstein indicate something about their motivations (see Figure 21: Comparative emphasis: motivations). As discussed in the individual case write-ups, Messina was presented as being motivated by money or self-preservation, which is reflected in the approximately 8% of her nominations and predications touching on her motivations. Meanwhile, Eckstein's nominations and predications emphasize his motivations very little. None of the other case studies addressed motivations (see Figure 21: Comparative emphasis: motivations).

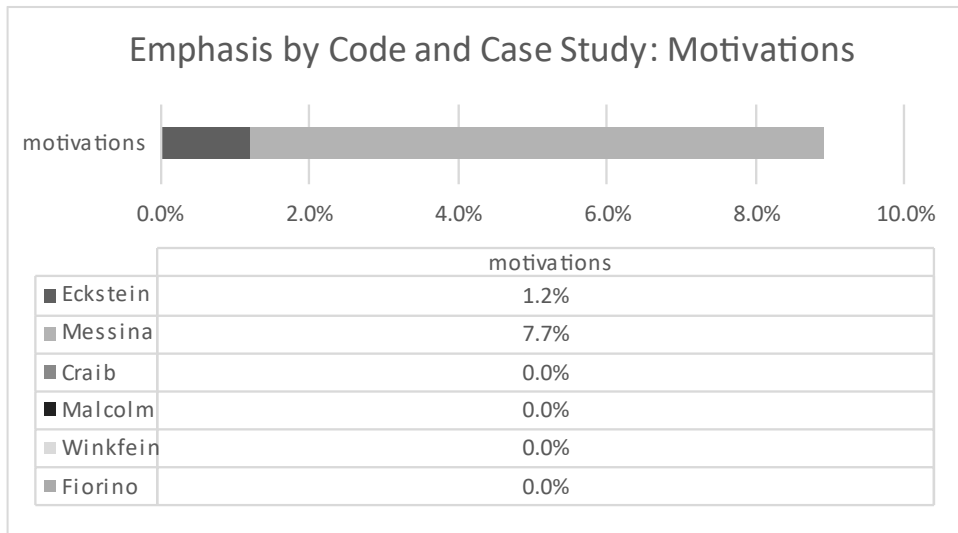


Figure 21: Comparative emphasis: motivations

Source: created by author from coded data

Messina's motivations were clearly questioned and disparaged. Linked to her character and credibility, Messina was seen to be motivated by money and a desire for self-

preservation. Called a “‘paid advocate’ for a law firm preparing a lawsuit against Mr. Drabinsky” (McFarland, 26 June 2008, p. B7) and accused of being “in the Stikeman Elliott witness protection program” (Small, 20 June 2008, p. A12), Messina is at once accused of preparing a case against her ex-bosses for money and of hiding behind the power of her new legal employer to protect herself. Rhode suggests (2017, p. 317):

[a]ttitudes toward self-promotion and negotiation reflect a related mismatch between stereotypes associated with leadership and with femininity. Women are expected to be nurturing, not self-serving, and entrepreneurial behaviours viewed as appropriate in men [such as being money motivated] often seem distasteful in women.

By working as a highly paid professional, Messina’s motivations are called into question because she is not behaving according to female gender stereotypes (Rhode, 2017; Neal et al., 2012), which expect women to be motivated by care, not money. Negative representations of women whose behaviour deviates from gendered social and sexual norms are not new (Cerny et al., 2014; Jensen & Ratcliffe, 2018). Cerny et al. (2014) discuss the ‘crazy lady’ trope, suggesting that the notion emerged out of themes in early films. Though films in the 1920s and 1930s may have shown women engaged in behaviours that challenged social and sexual norms, the film industry subsequently imposed standards that precipitated a shift to a more constrained view of acceptable female behaviour in film and television (Cerny et al., 2014). From this regulation-driven shift and the movies produced in the *film noir* style in the 1940s and 1950s, “*femme fatales*” emerged (Cerny et al., 2014). These “[f]emme fatales could be as greedy,

duplicitous, corrupt, sexually predatory, evil, and deadly as male villains” (Cerny et al., 2014, p. 234).

During a similar period to the emergence of the *film noir femme fatale*, out of the philosophy of rhetoric, we see a heavily-gendered discussion of the ‘deceitful woman’ trope by Kenneth Burke²⁶ (Jensen & Ratcliffe, 2018). The *femme fatale* and deceitful woman tropes are not the only examples of negative gendered tropes, but both are relevant to Messina. In the representations of Messina in the newspapers, we see elements of both the *femme fatale* and deceitful woman tropes working against her credibility. Further, if we accept the implication of Burke’s rhetorical philosophy, in identifying Messina as a ‘deceitful woman’, the men are placed in opposition to her, and thus are seen as more trustworthy by default.

Nominations/predications representing Eckstein place little emphasis on his motivations, and the motivations addressed for Eckstein were completely different than those addressed for Messina. For example, a primary motivation identified for Eckstein was keeping his job (Waldie, 23 December 2008). The motivation to maintain paid employment is in keeping with gender-role stereotypes around the primacy of work for men and their role as breadwinner (Drew, 8 September 2023).

The nature of the motivations associated with Eckstein and Messina strongly suggest that gender is a factor in the different representations of Messina and Eckstein. While

²⁶ Around the start of the Cold War period (*Kenneth Burke*, 1 May 2024), Burke wrote *A Rhetoric of Motives* in which he seeks to expand on classical rhetoric to include “identification as a necessary precursor to persuasion” (Jensen & Ratcliffe, 2018, p. 89). Jensen and Ratcliffe (2018) focus on Burke’s discussion of Delilah set in opposition to the universal male ‘truthful man’.

Eckstein is seen as motivated by a desire to retain his job, in line with stereotypes about the role of work in men’s lives, Messina is seen as far more duplicitous in her deviation from gender stereotypes for women, which emphasize women’s caregiving and supportive roles (Drew, 8 September 2023). These differences are worthy of additional future research.

6.3.7 Pay

Of the case studies, only two individuals were discussed with any emphasis on their pay (see Figure 22: Comparative emphasis: pay): Malcolm and Messina. Though Eckstein was discussed in terms of pay, there is very little reference to his pay reflected in his unique nominations or predications. Even for Messina and Malcolm, the emphasis was still fairly light, with Messina’s pay referenced in approximately 6% of her nominations and predications, while Malcolm’s pay appeared in only 2% of his.

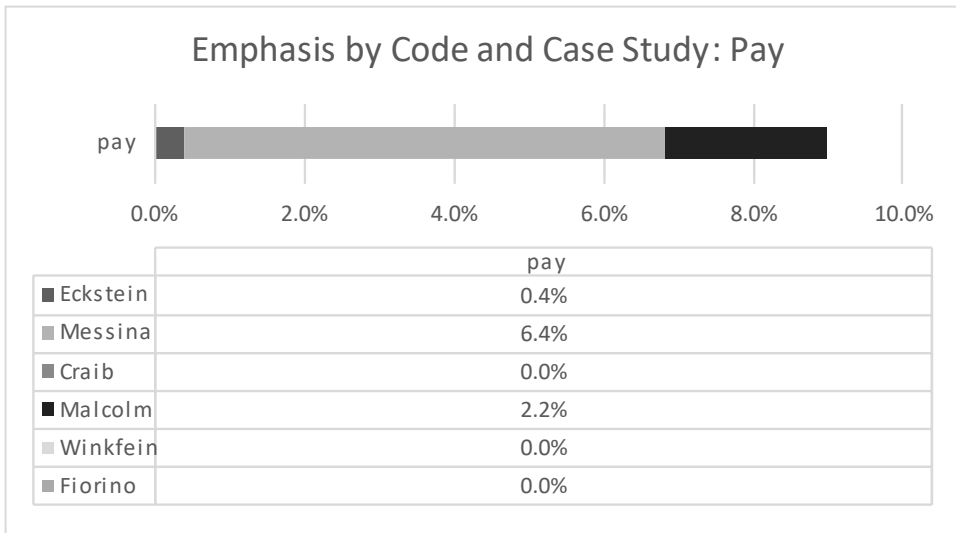


Figure 22: Comparative emphasis: pay
 Source: created by author from coded data

Given the relatively limited emphasis on pay for most of the case studies, it is nevertheless an interesting theme, as money is seen to be one of Messina's motivations during her testimony, as discussed in the prior section (6.3.6 Motivations). As noted above, high income and career focus are traditionally male stereotypes (Drew, 8 September 2023) and, by focusing on her career and earning substantial compensation, Messina's actions directly challenge gender stereotypes. For Malcolm, pay was presented as a justification for his inaction. Malcolm was described as "a mid-level employee earning a mid-level salary.... He knew what he was being asked to do was wrong but he had a family to feed" ('Fitted for prison suits', 26 March 2009, p. FP6). Like Eckstein, Malcolm was cast in the stereotypical male role of breadwinner (Drew, 8 September 2023), so his behaviour aligned with gendered stereotypes. Unlike Messina, whose pay was used to undermine her credibility, Malcolm's pay was used to add to his credibility.

The contrast between Messina and Malcolm in how their nominations and predications reflected their pay is glaring. For Messina, compensation is a challenge to traditional female gender role stereotypes, while for Malcolm, compensation is an affirmation of male traditional gender role stereotypes. For the theme of pay, gender is an important factor in the differences in representation between Messina and Malcolm (Neal et al., 2012; Rhode, 2017). Additional research on pay as a factor in understanding nominations and predications by gender, and the discursive role of comments on pay in supporting legitimacy judgments, may lead to some interesting additional insights (see Chapter 7.6).

6.3.8 Role

In this research, 'role' is used to describe a role ascribed to one of the individuals that is not their official job or associated responsibility. In discussing role, we need to know the

nature of a role, in addition to the level of emphasis given to that particular role, through nominations/predications. Of the six case studies, approximately one in five of Eckstein’s unique nominations/predications related to his role. For Craib, the number was approximately 16%, while for Malcolm, the emphasis was closer to 13%. One in ten of Messina’s nominations/predications addressed role, while Fiorino and Winkfein received no such emphasis (see Figure 23: Comparative emphasis: role).

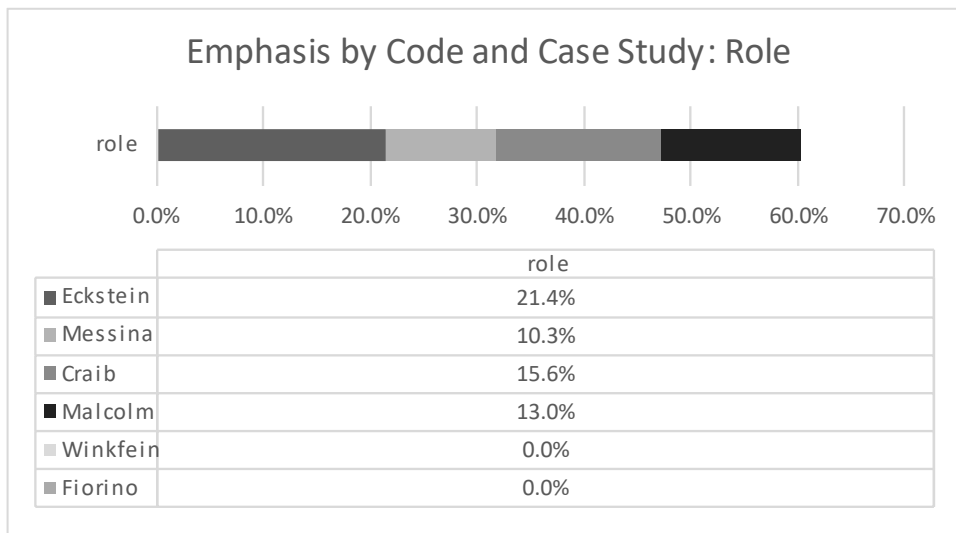


Figure 23: Comparative emphasis: role
 Source: created by author from coded data

Within the newspaper coverage of the Livent fraud addressing the criminal trial testimony, individuals were described using terms outside of their job role. Examples of these include referring to Malcolm as “a subordinate” (Livent witness denies having sweetheart, 26 May 2008, n.p.) or “just another employee in Livent’s accounting department” (Brieger, 6 May 2008, p. C1). For Malcolm, these role descriptions give the reader a sense of the (low) level of responsibility he held within the company, establishing him as ‘not the boss.’ A second role that appeared for Malcolm was that of a ‘good soldier’. In the role of ‘good soldier,’ Malcolm is described as “‘instrumental’ in

cooking Livent's books and running a 'large-scale accounting fraud' directed by his top bosses" (Brieger, 6 May 2008, p. C1). Malcolm also appeared in the role of a 'narrator' in describing the company's culture. None of the roles that emerged from the data for Malcolm suggest that Malcolm was to blame, nor do they challenge his credibility or character. In fact, Malcolm appears as a credible narrator of events within Livent.

The roles in which Craib is represented differ from those ascribed to Malcolm. Craib is represented as a 'victim' and 'conspirator.' The 'victim' role is visible in descriptions of his physical and emotional symptoms related to uncovering the fraud, providing readers with a sense of his struggles. Craib is a 'conspirator' through his associations with Messina and is called Messina's "witness to a made-up meeting" (Details of key meeting under dispute, 11 September 2008, n.p.).

In Messina's nominations/predications, she was primarily ascribed the role of 'whistleblower' (Small, 25 June 2008), though her personal sense of powerlessness showed up in her self-designated role of "a nobody" (Foster, 28 March 2009, p. FP15). Within Messina's nominations and predications, there is little reference to her as a 'conspirator' except for a reference to her being one of "the 'accounting five'", referring to the five accounting staff who reported the fraud (Waldie, 23 December 2008, p. B2) (and an apparent allusion to the 'Chicago Seven' named in a conspiracy trial from the late 1960s (Schultz, 1993)).

Finally, Eckstein's nominations/predication focus primarily on his role as a 'boss,' 'mastermind,' the 'brains,' and the 'king'. Tying into attributions of blame, these roles identify Eckstein as the main person to devise and carry out the fraud. Ultimately, these

role descriptions lead to other roles, those of ‘scapegoat’ and the more moderate role of ‘middle man’. The role ascribed to Eckstein depends entirely on who is speaking - defence or prosecutor.

Gender stereotypes are evident in the roles ascribed to Eckstein, Messina, Craib, and Malcolm. Between the four individuals for whom role emerged from the data, Eckstein’s roles emphasize dominance and leadership, in keeping with male gender stereotypes (Drew, 8 September 2023). Malcolm’s roles align more closely with the male gender stereotypes associated with career focus and the role of breadwinner, while also being represented as stoic (i.e., doing what needs to be done), independent (i.e., not asking for help), and unemotional (Drew, 8 September 2023). In contrast, Craib’s roles deviate from male gender stereotypes as they represent Craib as being emotional, lacking toughness, and being devious through his association with Messina (Drew, 8 September 2023). By being connected to Messina, we see alignment of Craib with Messina’s motivations (see 6.3.6 Motivations). Lastly, Messina’s role of whistleblower aligns less with female gender stereotypes than her describing herself in a subordinate position (e.g. ‘a nobody’) (Drew, 8 September 2023). Relative to evident emphases for other themes, role was far less of a factor for Messina than for Eckstein, Craib, and Malcolm.

6.4 Other characteristics

Some anticipated considerations around naming and describing did not appear in the analysis and were notable in their absence (e.g., physical descriptions). Other considerations were not overtly stated, but were more subtly presented (i.e., status, gender). These are discussed below.

6.4.1 Status

Status has been a recurring thread throughout this research analysis and discussion. At Livent, one can argue that all the parties - witnesses and defendants - were relatively high-status individuals. However, there were differences in status among the group. Most of the group's members were university educated, evident in their holding accounting professional credentials. While Malcolm's education level was not explicitly specified, Winkfein was set apart from the higher status members of the group with her "high school education and no formal accounting training" (Small, 24 July 2008, p. A13) being explicitly identified. These differences in status have been reflected to some extent in this study as "organizational rank" and linked to job title. As noted in the discussion of whose nominations and predications emphasized blame, it was the two highest ranking of the individuals under examination who received the greatest emphasis on blame. The nominations and predications of the lowest ranking individuals did not reflect a similar emphasis on blame, suggesting a linkage between blame and accountability and responsibility.

Organizational rank was used in the newspapers to facilitate certain arguments (e.g., blame). In the discussion of blame, the higher-ranking employees received more news coverage and more references to blame. In contrast, lower ranking employees were not described in terms of blame. For example, Malcolm knew what he was doing was wrong, yet was not held accountable for his actions in the nominations and predications used in newspaper articles to describe him. Other than being questioned, Malcolm was essentially immune from both criminal charges and character attacks in the newspapers. In fact, the newspapers centre Malcolm's role in the fraud around his willingness to do

what he was told. Craib knew what he was doing was wrong but could not bring himself to do the right thing. Meanwhile, though Fiorino argued against making fraudulent financial statement adjustments, he, too, did as he was told in the end.

It appears that the Nuremburg defence was used, but just not intentionally, with forethought, or by any of the lower-ranking men. Rather, the Nuremburg defence was leveraged by the newspapers to describe a man with family responsibilities who simply did what was expected as part of his job (Malcolm), a man who was too overwhelmed by circumstances to take the right action (Craib), and a man who initially fought back, but ultimately fell into line (Fiorino). Their lower organizational rank may have protected them.

6.4.2 Physical characteristics

Surprisingly, the newspaper articles did not comment on the appearance, physical characteristics, or physical condition of any of the individuals under study. No mentions of physical stature, style of dress, hair colour, or any other aspect of physical presentation (e.g., posture, energy-level, health) appeared in any of the text analyzed. However, the lack of mention in the text does not mean that references were not made in newspapers. Rather, references to these appearance-related factors may have appeared as images with captions rather than in newspaper articles' text. As this research does not use newspapers in their original published format (i.e., on paper or microfilm), it was not possible to see whether photographs were presented along with the newspaper articles, and thus whether appearance-related factors were evident in photographs linked to newspaper articles. Looking at the newspaper articles in their originally published format is beyond the scope

of the current study but could be an interesting multi-modal extension to the current research, as suggested in Chapter 7.6.

6.4.3 Gender

Gender is another recurring thread throughout this research. Though often gender is explicitly evident through the usage of gendered pronouns and titles (Mr. and Ms.), other indicators of gender are more subtle (as discussed in Section 6.3). In the newspaper articles and other documents reviewed, there were no overtly gendered terms that clearly and obviously indicate gender, beyond what has already been mentioned. The lack of overt statements reflects the current state of language. As noted by Diehl and Dzubinski (2017, p. 272), “[blatant] forms of gender discrimination are increasingly rare, due to laws and organizational awareness”. That does not mean that different genders are free from different treatments. As the current research shows, distinctions in nominations and predications between men and women are subtle, such as the relative emphasis placed on specific characteristics, such as credibility.

Relative emphasis is difficult to assess from the above discussions of the specific themes. An overall summary of the results of the themes compared side-by-side is presented in Figure 24: Comparative emphasis: totals by gender (rounded values), below.

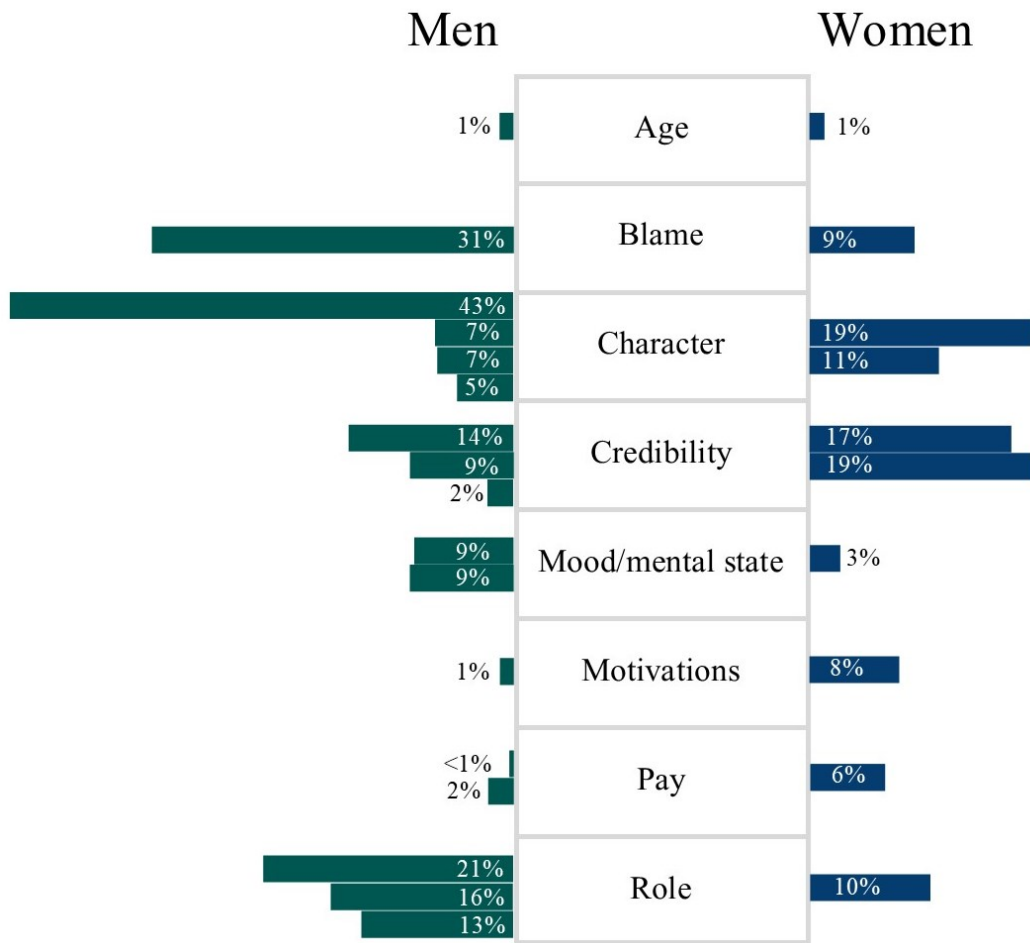


Figure 24: Comparative emphasis: totals by gender (rounded values)

Source: author created

It is evident in Figure 24 that the representations of character, credibility, motivations, and pay are generally more heavily emphasized for the women while the other themes (blame, mood/mental state, role) are more heavily emphasized for the men. One notable exception is the unflattering nature of representations of Eckstein’s character as (43% in Figure 24), which was discussed in 6.3.3 Character. These differences in emphasis demonstrate that gender is a factor in how individuals are represented in the newspapers, though the differences are subtle, rather than overt. As discussed previously, for women,

the emphasis on (lack of) credibility is marked and may adversely effect judgments regarding the professional legitimacy of women.

6.5 Professional Accounting Designation

The analysis and results suggest that there are differences in how the individual accountants in each of the six case studies were named and described as accountants in newspaper articles (see Table 29: References to accounting designation and job title by case study). The much greater relative emphasis on job title versus accounting designation is striking. Unlike the analysis in the prior section, a separate text search was undertaken to count mentions of accounting designation and job title, using Office Productivity software’s ‘find’ function. To find references to job title and accounting designation, only specific words were searched, as the goal is to get a sense of relative emphasis. The specific words examined are shown in Table 29, below.

Table 29: References to accounting designation and job title by case study

Source: author from Factiva data

Note: Presented in two lists - designated and non-designated - organized alphabetically by surname.

Case study - designated	Count: ‘Chartered Accountant’	Count: ‘ICAO’	Count: job title	Job title search term(s)
Craib	5	0	24 7	controller senior controller
Eckstein	9	5	175 1	vice president (vice-president) of finance VP of finance
Fiorino	8	2	34	controller
Messina	23	5	176 68	chief financial officer CFO
Case study - non designated	Count: ‘accountant’		Count: job title	Job title search term
Malcolm	5	n/a	52	controller
Winkfein	7	n/a	50	controller

Table 29 shows a far greater emphasis in mentions of job title/job function, relative to the level of news coverage mentioning accounting designations. Eckstein, for example, was referred to using the Chartered Accountant designation nine times in 300 newspaper articles. Eckstein was also identified indirectly as a Chartered Accountant through five references to the ICAO. Recall that Eckstein was expelled from the ICAO in 2000 (see Chapter 4) and lost his accounting designation (CA), which accounts for his association with either the CA designation or the ICAO.

For Messina, references in the newspaper coverage to the chartered accountant designation were more common than for Eckstein. Even so, Messina received only 23 direct and five indirect mentions to her designation status in 172 newspaper articles. Of these mentions, Messina is either referring to herself as a CA or answering questions about her designation in eight of the 28 combined mentions. Compared to how often Eckstein was referred to as a CA, there is a significant difference in relative emphasis in the coverage between Messina and Eckstein, with Eckstein's designation being associated with him far less often. One possibility, given the challenges to her credibility discussed previously, is that Messina may have been motivated to use the designation to bolster her credibility by signalling her professional status. This could explain the greater number of mentions. When compared to Eckstein, even Craib received a greater proportion of direct mentions (relative to total newspaper articles) than Eckstein. However, credibility was less of an issue for Craib or Eckstein than for Messina (see 6.3.4 Credibility). As the discussion of credibility suggests, gender is an important factor related to credibility, thus Messina may have sought to rely on her CA designation to bolster her credibility.

The low relative prevalence of the accounting designation in newspaper coverage of a criminal fraud trial is both good and bad news for the accounting profession and its legitimacy. This study's results show that when an individual who does accounting work is implicated in fraud or other misdeeds, the accounting designation is not immediately associated with that individual or the misdeeds. If newspaper consumers (i.e., 'the public') believe that the accounting profession is responsible for upholding a line between accurate financial information and fraudsters, indicators to this should have been evident in the data. For example, the chartered accountant (CA) designation or the professional association (ICAO) would have been expected to have appeared more often in newspaper headlines or in the articles' lede, as an indication of the importance of this information. Alternatively, the professional association or professional designation could have been featured more prominently in terms of location in the newspaper articles and frequency of mentions. However, none of these indicators appeared in the data. Rather, references to the accounting professional association and designation tend to appear toward the end of newspaper articles, in a position of low relative prominence. Hence, looking at the accounting profession through external identity representations in the newspapers, we see little emphasis or prominence.

The good news is that the accounting profession's legitimacy and status as a profession appears to be largely safe from the misdeeds of individual professional accountants. However, this safety comes with a price. The accounting profession's lack of prominence in newspaper coverage of a criminal fraud trial implicating several professional accountants may be because the public lacks knowledge or understanding of what accountants do and the role of accounting in society. This general lack of knowledge

about accounting is particularly evident in the references to Winkfein and Malcolm. Both Malcolm and Winkfein are identified as ‘accountants’ and ‘accounting staff’, though neither of them held professional accounting credentials. Even Winkfein, who knew little about accounting, was referred to as an ‘accountant’, suggesting that no real distinction was made by the media (representing the public) between designated and non-designated accountants. Unlike lawyers and doctors, whose job titles are associated with credentialling, the title of ‘accountant’ appears to lack the same associations, at least in the newspapers analyzed. Implications for these and other findings are addressed in Section 6.7, after revisiting the conceptual model in light of the above-noted findings.

6.6 Revisiting the Conceptual Model

The original model by Bitektine and Haack (2015) represents an excellent starting point for developing an enhanced model of legitimacy. However, without some modification at the macro level, Bitektine and Haack’s (2015) initial model (see Figure 3) does not capture a number of important details, particularly around the judgment validation institutions and the role of discourses.

In the current research, newspaper articles are considered as a means through which to view public opinion, as a reflection of social values, and as a source of validation for individual perspectives, judgments, and attitudes. Meanwhile, the conceptual model proposed in Chapter 2 (Figures 4 and 5) suggests that there is a direct line between ‘observable properties’ (A) and ‘outcomes’ (B) going through ‘judgment validation institutions’ (C) (see Figure 5). Within the context of the present research, it is evident that newspapers convey information both from and about the identified judgment validation institutions. This information is conveyed through discourses, as reflected in

Figure 5 as an enhancement to Bitektine and Haack (2015). This enhancement to the original model is important as these newspaper representations of people and events may subsequently be used by news readers in forming perceptions, making judgments, and taking actions (i.e., the activities seen as occurring at the micro level in Figure 25, below). Further, though some individuals may attend trials and read court transcripts, most news readers will not access the judgments of ‘regulators’ and the ‘legal system’ directly (e.g., by attending the trial in person, reading the legal filings or decisions, investigating the laws, policies, and regulations). Thus, information obtained by news readers by, from, or about the judgment validation institutions identified by Bitektine and Haack (2015) would likely have been conveyed through discourses among these judgment validation institutions and channeled through media sources. It is therefore appropriate to insert a layer representing the ‘filter’ of news creation between the judgment validation institutions (C) and observable properties (A) and outcomes (B) (see Figure 25). In other words, the media, regulatory and legal discourses occurring among the judgment validation institutions are likely communicated to the public through the discursive filter of the media, thus media processes and media discourse must be considered in the multi-level legitimacy process. This filter is represented as the shaded area surrounding the judgment validation institutions inside Bitektine and Haack’s (2015) Box (C) in Figure 25, below.

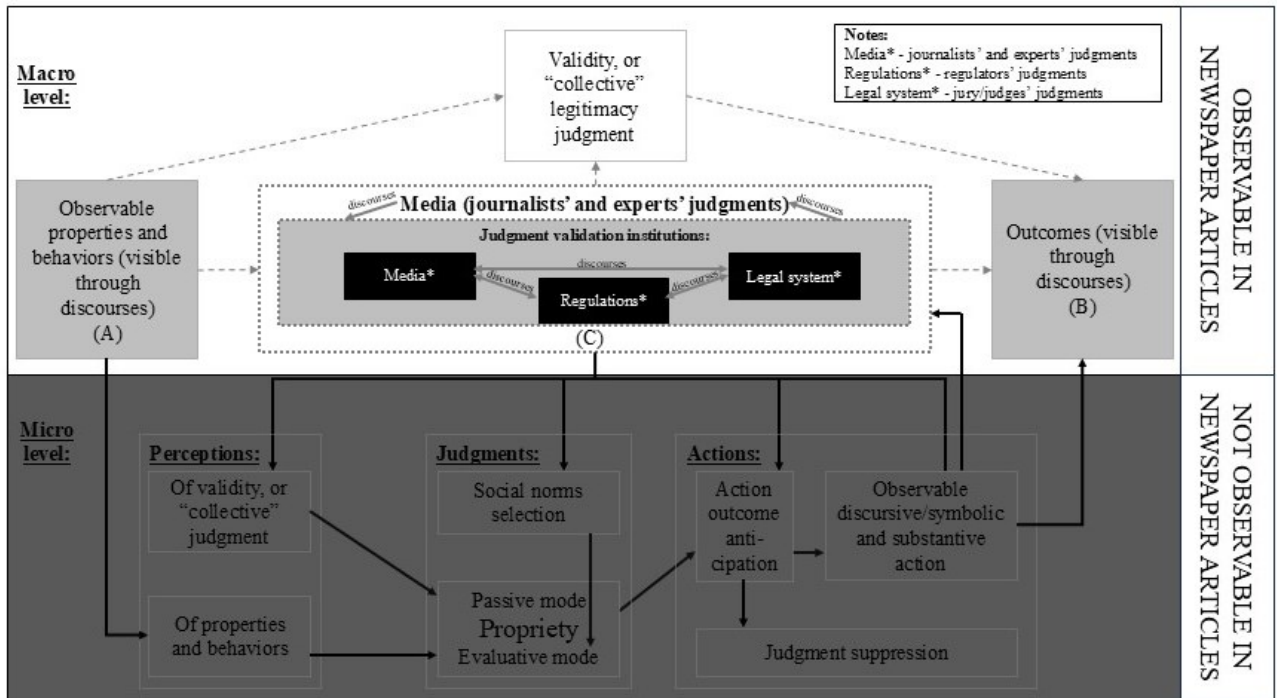


Figure 25: Revised conceptual model

Source: Author adapted from Bitektine and Haack (2015)

This media ‘filter’ incorporates the news construction process and outputs described in Section 2.4.3. Even with the media ‘filter’ layer inserted in the model originally conceived by Bitektine and Haack (2015), there are more influences to be considered between the ‘observable properties’ (A) and ‘outcomes’ (B). The dialectic and discursive relationships between the various judgment validation institutions in the enhanced model originally proposed in Figures 5 and 6, and further adapted in the revised conceptual model Figure 25 (based upon the results of this research) must be considered.

Specifically, the relative prominence of various institutions (media, regulators, and legal system) in the legitimacy process is unequal. For example, when considering which judgment validation institution’s voice (media, regulations or legal system) is most evident to members of the public, ‘media’ is most prominent. Media is the most prominent judgment validation institution because it is through media sources that

‘regulations’ and the ‘legal system’ become visible to individual members of the public who are not otherwise personally or professionally connected to those institutions. For example, a store clerk, daycare worker, or an electrician (as representative examples of the public) are unlikely to have a current and clear understanding of criminal fraud. It is through ‘media’ and media’s discourses that these individuals become informed. Media may be more prominent insofar as it is involved in producing and conveying information discursively to the public by, about, and from other judgment validation institutions.

Incorporating the role of media discourse in filtering information from the discourses taking place within and among judgment validation institutions out to the public illustrates the importance of understanding the institutions included, and dialectic(s) and discourses occurring, in box (C) in Figure 25. For example, these enhancements to Bitektine and Haack’s (2015) original model should be explored and expanded to consider including current and emerging institutions (e.g. social media, the ‘manosphere²⁷’) as additional judgment validation institutions within models of legitimacy processes. Further, the prominence/impact of each institution as judgment validators should be considered. Finally, the discourses used by each judgment validation institution deserve additional attention. Chapter 7.6 brings together these and other suggestions for future theorizing and research.

An important limitation of the Bitektine and Haack (2015) model is the visible delineation between the macro and micro levels that treats the two as distinct and

²⁷ The manosphere is an online and offline community with radical, ‘male supremacist’ views on gender equality (accessed 3 December 2024 at <https://humanrights.ca/story/online-misogyny-manosphere>). This type of social movement is extremely influential and should therefore be considered as a type of judgment validation institution.

separate, with limited connection. While Bitektine and Haack (2015) acknowledge that individuals are part of the macro-level processes, how the individual fits into the larger system is underspecified in their model. In essence, the model suggests that while macro-level social actors (institutions and organizations) make and convey judgments, micro-level social actors (individuals) look to the macro level to validate their views. Yet Bitektine and Haack's (2015) model does not recognize any reciprocal overlap or spillover from the micro level to the macro level. However, institutions and organizations at the macro level are necessarily comprised of individuals, who are themselves social actors at the micro level. Thus, it is unclear in what ways or how micro level social actors contribute to macro-level legitimacy processes.

Using the current research to provide an example of how micro-level social actors may contribute to macro-level legitimacy processes, within the accounting profession, individual accountants are both micro-level social actors and part of their accounting professional association, which itself can be identified as a regulator/judgment validation institution. An individual accountant may read a newspaper, see a representation of an accountant in the newspaper about, say, Eckstein and how he is being perceived by macro-level institutions. The accountant may then validate their views of their own behaviour through comparison with those expressed representations. That accountant will take their newly validated ideas into other aspects of their life, such as to their work. The influence of this potential spillover effect from the individual (micro) to the macro level is not developed within Bitektine and Haack's (2015) model.

This spillover may be consequential. For example, this individual accountant may be a junior in an audit firm, with limited power, or they may instead be a partner at an auditing firm, or someone in a key position at an accounting standard setter, who would hold much more potential influence within the judgment validation institutions. For example, if the individual works in a standard setting body (regulator) responsible for establishing accounting and assurance standards, the accountant's individual perspective may influence the agenda and content of new standards. Further, though discourses and the ideologies which underpin them are conveyed in the media and influence legitimacy assessments both individually (micro level) and collectively (macro level), the complex connections between the micro and macro levels, as described above, are not captured adequately in either Bitektine and Haack's (2015) model, nor in the elaborated conceptual model presented in Chapter 2.5, or in Figure 25. Thus, opportunities exist for further conceptualizing and researching these connections.

Clarifying the definition and discussion of judgment validation institutions (particularly media) and their role in legitimacy assessments is particularly important today as the range of media sources has expanded significantly since the Livent trial in 2008-2009 and Bitektine and Haack's work in 2015. Media sources have increased well beyond the news articles analyzed in this research in both the number of platforms and participants. Today media includes not just short-form platforms like XTM/TwitterTM, SnapchatTM, and InstagramTM, but also longer-form platforms such as podcasts, YouTubeTM channels, and paywalled services like PatreonTM. As these different media platforms proliferate, and older forms of media like newspapers and television news lose prominence, the role of

media in legitimacy processes will likely shift. The discourses and ideologies represented by these media are also likely to change, which may influence legitimacy processes.

It is also likely that the various judgment validation institutions themselves deserve greater focus and definition in future models of legitimacy processes. As mentioned in Section 2.5 and above, it is likely that more, and different, types of institutions may need to be included as judgment validation institutions. In short, the macro level of the conceptual model proposed in this research (see Figure 25) should be further developed. Following from an expanded model of macro-level processes (which incorporates discourses), the model of micro-level processes initially proposed by Bitektine and Haack (2015) may also require adjustment to reflect different levels of influence from an expanded list of judgment validation institutions. Additional enhancements to the model of legitimacy processes may also need to consider how to reflect the effects of conflicting information coming from discourses between the different judgment validation institutions. For example, if discourses in newspaper reports differ from those in posts on XTM and interviews in podcasts, then which judgment validating institutions are most influential in determining legitimacy assessments?

Bitektine and Haack (2015) provides an excellent roadmap for starting a discussion of the processes of legitimacy. The model they propose uses a simplified list of traditional institutions²⁸ and distinguishes between two levels – macro and micro – of apparently homogeneous groups of social actors. However, the current research suggests that macro- and micro-level social actors may have differing levels of influence, both across the

²⁸ Traditional institutions can include family, education, religion, government, etc. (Silverblatt, 2024).

levels and within each level. In short, there are more factors influencing legitimacy processes than initially identified by Bitektine and Haack (2015). The present research proposes some initial enhancements to Bitektine and Haack's (2015) model, including formalizing the role of discourse in legitimacy processes and highlighting the filtering role served by media in communicating the views of judgment validation institutions externally, through discourse. Having revisited the conceptual model which guided this research, described enhancements to the model arising directly from the research, and identified further enhancements to the model which may need to be considered in future, I now turn to discussing implications arising from this research.

6.7 Implications

Several implications arise from the preceding discussion of the findings of this research and the conceptual model which underpins it. Among these are implications related to the representations of accountants in the news and the impact these representations may have on individual members of the profession and the profession as a whole, including on individual and collective identity.

As discussed in Chapter 2, Tudor (2013) and DeLuca and Prather-Kinsey (2018) suggest that organizations (or professions) exist as long as society supports their existence. This support is reflected via a social contract (Tudor, 2013), or by meeting societal expectations (DeLuca & Prather-Kinsey, 2018), though these concepts are related.

Professional accountants/accounting associations undertake activities and espouse values that evidently conform with social expectations of behaviour (Chandler et al., 2008; Covalleski et al., 1998; Tudor, 2013), or else the profession would deprofessionalize or otherwise cease to exist. Behavioural expectations for professions and their members are

stated in codes of conduct or implied via social behavioural controls (Covaleski et al., 1998). The implicit social contract and behavioural expectations for the accounting profession are demonstrated by the profession in its efforts to maintain public trust (Montagna, 1974; Neal et al., 2024), as one example. As the accounting profession persists, it appears society and the accounting profession align in terms of these espoused values and the notion of the social contract. However, it is also clear from cases like Livent, Enron, and WorldCom that deviations or breaches of these values and the social contract can occur.

The results of the current study demonstrate that individual professional accountants can be implicated in fraud without being seen as representing the accounting profession as a whole. If the results of the current study reflected metonymy (wherein the individual is taken to represent the whole profession), the newspaper articles' language would have included clear associations between the individual professional accountant implicated in the misdeed, the accounting profession, and the misdeed(s). These associations were not evident in the data.

Next, if we consider newspaper coverage of events around Livent's founders' trial as a type of external identity representation of the profession and its members, several observations can be made. The similar level of prominence and similar nominations and predications given to individuals with/without professional credentials suggests accountants do not need to be certified to be recognized by the public as accountants. If there are societal or public behavioural expectations for individual professional accountants which differ from those for non-designated accountants, they are not evident

in the newspaper articles examined. Similarly, there is no apparent recognition in the newspaper articles analyzed that reflects credentialled accountants' elevation to the status of a professional, as seen in the relatively rare mentions of the professional association (ICAO or CICA) or credential (CA), suggesting that professional status does not appear to matter in newspaper reporting. The preceding observations indicate newspaper reporting about individual accountants linked to fraud does not significantly influence the profession's status and legitimacy.

Taken together, these conditions can be viewed as challenges or threats to individual accountants' sense of professional identity. The lack of distinction made between those with/without accounting designations in the newspaper articles analyzed presents identity challenges for individual accountants, which in turn has implications for the accounting profession as a whole. On an individual level, the lack of distinction, particularly in relation to a financial-fraud-based corporate collapse, may directly confront an accountant's self-identity, leading to a sense of professional insecurity (Gendron & Suddaby, 2004), regardless of whether they were implicated in the fraud. In considering the emphasis on women's credibility in the findings, there may be greater impacts for women's identities as their legitimacy is undermined through these credibility challenges.

In addition, Gendron and Suddaby (2004) note that professional accountants interviewed in their study could not easily describe what it means to be a professional accountant. Further, Gendron and Spira (2010, p. 276) also suggest that "maintaining a coherent sense of self-identity is likely to be challenging when one is confronted with threatening and stressful events [e.g., Arthur Andersen's collapse]." In the news coverage of the

Livent founders' criminal trial, there is no evidence suggesting a distinctive identity for the individual professional accountants. An unclear sense of professional identity and identity threats from a significant breach of behavioural expectations, when combined (as in the Livent case), are likely to contribute to the already existing lack of clarity and security about their identity for individual accountants. Added to those identity threats and professional insecurities, media discourses that do not recognize or validate professional status do little to reinforce a coherent and solid sense of professional identity and legitimacy.

What does this mean for the accounting profession? Given that identity is seen in CDA as “produced and often imposed upon individuals and groups through dominant discourse practices and ideologies” (De Fina et al., 2006, p. 5) and news media are a powerful tool in the construction and perpetuation of discourse practices and ideologies (Fairclough, 1995), news media are going to impact identity formation. Identity representations in newspapers reflect social norms, including those around behavioural expectations related to gender or status. If associations are made between social norms around status or gender and accounting professional identity, those associations may influence a collective identity construction against which individual accountants evaluate themselves to assess their own professional legitimacy. Thus, challenges to individual professional legitimacy exist, especially if the individual accountant does not see themselves and their behaviour represented in media discourses. These challenges may have significant implications for recruiting and retaining accountants in professional roles.

For the accounting profession, there are significant implications if individual accountants do not have a clear sense of their acceptance, role and function as accountants. An uncertain sense of professional identity may have implications for attracting people into the profession if there are no perceived social benefits from professional membership, such as those indicated by definitions of professions (Carnegie & Napier, 2010; Hines, 1989; Richardson, 1992) (see Chapter 2). There are also implications for retaining accountants not just because of professional status implications, but also around other beliefs (e.g., biases, ideologies) which may impact their identity as members of the profession. For example, identity representations of accountants having to do with status, gender, organizational rank, and other characteristics may impact the accountant's experience as a member of the profession because of the beliefs that may be associated with assumptions about those characteristics. Examples from the current research bring to light to assumptions or preconceptions about women's struggles with credibility (Kim et al., 2024; Neal et al., 2012; O'Brien, 2016), and high-ranking men being perpetrators of white-collar crime (Croall, 1989; Michel & Galperin, 2023). These assumptions can affect how individuals are viewed, and consequently may impact how the quality and trustworthiness of their work is assessed. Now consider our current social context and what the impact may be on the identities and perceived legitimacy of members of the accounting profession with other social identities. For example, what will be the effects of media representations (or lack of representation) on the identities of accountants belonging to the LGBTQIA+ community (Ghio et al., 2023; McGuigan & Ghio, 2018), visible minority accountants (Cameran et al., 2024; Dey et al., 2024; Huang et al., 2016), foreign-trained professional accountants (Annisette, 2017; Annisette & Trivedi, 2017), or

accountants with a disability (Duff & Ferguson, 2007; 2011), among others? Further, as suggested in the discussion in Section 6.6, individual accountants necessarily comprise the macro-level accounting profession, thus the experiences of these individuals may have significant consequences for the culture and identity of the accounting profession.

Individual legitimacy challenges may have far-reaching implications for the profession. Consider, for example, the implications of the erosion of collective identity for the accounting profession. As noted by Brouard et al., (2017, p. 162), “the actions of professional accountants have significant effects on society, particularly in times of uncertainty or when presented with dilemmas having an ethical component.” If there is a close link between the legitimacy of the profession’s collective identity and subsequent individual action, then challenges to the profession’s legitimacy may result in a rise in actions based on individual, versus public interests, as one example. This may be consistent with trends already observed towards the marketization of the profession (Picard, 2016; Tomo, 2023). Going forward, the accounting profession may need to consider how to solidify and maintain a legitimate collective identity to maintain its status.

At the group level, the lack of distinction between credentialled and non-credentialled accountants suggests that the public is either unaware of, or does not understand, that different behavioural expectations and ethical standards exist for those holding accounting credentials, compared to those who do not. Credentialled individuals hold a greater responsibility related to upholding the social contract, especially as relates to the quality of their work and their ethics behaviour. Lack of awareness or understanding of

the differences between credentialled and non-credentialled accountants also suggests that the public does not understand what professional and non-professional accountants 'do', a situation that was not improved by the existence of multiple professional accounting designations, as was the case in Canada until 2014 (CPA Ontario, 2016; Brouard et al., 2017b; Richardson, 2017b). Essentially, neither society nor accountants themselves seem to have a clear sense of a professional accounting identity, and, as we have seen in the current research, such a sense of identity is unlikely to emerge from news media reporting and discourses about accountants.

For the profession and its professional legitimacy, expectations of behaviour (a fundamental aspect of the social contract and professional legitimacy (DeLuca & Prather-Kinsey, 2018; Tudor, 2013)), do not appear to be as central to the continued existence of the accounting profession, as previously suggested. The accounting profession and accounting professionals have continued in the face of professional failures (Carnegie & Napier, 2010; Gendron & Suddaby, 2007). This suggests that the social contract to which the profession is a party may not be between 'the general public', as reflected in print newspapers (and included in Figure 1), and the profession. Rather, the social contract may be between the profession and 'governments' as representative of society (see Figure 1). Alternatively, the social contract may not be based on the expectations of professional conduct for individuals, but may be tied more to accounting firms or associations.

The lack of distinction between credentialled and noncredentialled accountants has other potential impacts. For example, there is the issue of professional closure. In Section 2.2, Hines (1989) is cited as indicating that a profession has a monopoly over work and that

the work is based on specialist knowledge. As discussed in Chapter 2, knowledge is seen as an important distinguishing characteristic of the accounting profession (Hines, 1989; Richardson, 1992). However, lack of recognition for this specialized knowledge is a direct challenge to the accounting profession's legitimacy.

Fairclough (1995) might suggest that focusing on the misdeeds of individuals could function, discursively and materially, to protect the institutional level of the profession from direct challenges. Specifically, Fairclough (1995, p. 13) suggests the use of language, marketization, and the range of voices in broader media may serve as "a diversion of attention and energy from political and social issues which helps to insulate existing relations of power and domination from serious challenge." In the context of the current research, Fairclough's statement seems to suggest that the macro level of the accounting profession's legitimacy may be protected by discourses which support and reinforce existing power structures. At the same time, the legitimacy of individual members may suffer from challenges to their individual identity, as discussed above.

Individual accountants may face challenges, for example, in terms of how they are represented discursively. These representations may be reflected in their own or others' nominations and predications, which may impact their identity and legitimacy. In contrast, the accounting profession may experience different challenges, specifically around professional closure and legitimacy. Without closure, legitimation, a set of behavioural expectations or social contract, and the power and rights linked to professional status, the profession may experience growing pressures leading towards deprofessionalization.

The next chapter summarizes the current research, as well as identifies its limitations, contributions, and directions for future research. Finally, it makes concluding remarks.

CHAPTER 7: CONCLUSIONS

7.1 Introduction

Livent presents an interesting opportunity for research, not solely because the company collapsed under fraud just prior to a wave of similar corporate failures, but because the collapse is so well documented. Unlike Enron and WorldCom, Livent was a home-grown Canadian company whose collapse implicated individual Canadian-credentialed and non-credentialed accountants and drew attention to the legal duties of public accountants. This chapter provides a summary, highlights the research's contributions, offers suggested directions for future research, includes a self-evaluation of research quality, and draws overall conclusions.

This section shows how the research addressed and answered the research questions. The broad research questions are presented under subheadings, with the related specific research questions presented below those.

7.1.1 Research Question 1

- *How are accountants - those holding accounting roles with decision-making authority - presented by mainstream newspapers with a large readership after being implicated in fraud or financial scandal?*

The answer to this question is addressed in more detail in the questions below.

However, some general trends can be observed in the six cases presented in this research. The six accountants - two controllers without designations, two controllers holding CA designations, a CFO with a CA and a Vice-President of Finance with a CA - were discussed in newspaper articles very differently and with very different levels of attention. The levels of attention (which Bitektine and Haack (2015, p. 52)

call ‘share of voice’) are seen in the volume of resources allocated to an individual, such as the number of reporters, number of publications, geographic distribution of the publications, time period and number of published articles. Greater resource allocation is taken to indicate the level of interest in an individual who was covered by the newspapers. The person with the highest organizational rank (Eckstein) received the most extensive reporting, followed by the CFO (Messina). Unlike the two most senior Livent accountants (Eckstein and Messina), there is little relationship evident between the controllers’ organizational rank and the extent of news coverage. Indeed, the results are not as simple as a clear relationship between organizational rank and news coverage. Rather, there are a number of different identifiable factors influencing news coverage, as indicated in the responses to the next questions, discussed below.

- ***Are there identifiable differences between the characteristics of the individuals under investigation?***

Yes. There were several important differences identified between the individual cases under consideration. At a surface level, there were two women and four men. Two individuals did not hold accounting professional credentials and four did. Further, two individuals held senior management roles, and four did not. Beyond these obvious differences, some additional inferences can be made about the individual cases. Given that everyone held at least middle-management roles, these individuals were not socio-economically marginalized, though there is evidence that socio-economic statuses varied within the group. Other than surnames, there was no information in

the newspapers' text indicating ethno-racial identity. Characteristics that appeared to be most impactful are outlined next.

- ***What are these differences, and do they correspond to differences in newspaper reporting about those individuals?***

There are a number of differences between the case studies identified in this research, the most obvious of which are discussed above as differences between the subjects of the case studies. Some of the differences in news reporting relate to coverage volume and reach (addressed above), but other differences were not apparent *a priori*. These more subtle differences would have been difficult for a typical newsreader to perceive in the normal course of reading the daily paper. However, close analysis of specific text (nominations and predications) revealed differences in how each of the individuals under study appeared in newspapers. Organizational rank and gender both appeared as factors related to *what* was discussed about each individual and *how* they were discussed.

Organizational rank, identified by job titles and corresponding to levels of responsibility, appeared to be a factor in differences in representations between the individuals. However, trends around organizational rank and status relate primarily to the quantity and geographic reach of news coverage, rather than the specific matters of emphasis. That said, age, blame and character received more emphasis for higher ranking individuals.

Gender also emerged as an important difference between the individuals' case studies. Results show that news articles emphasized (and frequently challenged) women's credibility, motivations, and pay. In these areas, the emphasis for the

women was uniformly greater than for the men. For the men, news articles emphasized blame, mood/mental state, and role. Representations of character by gender were split because Eckstein's results heavily emphasized his unpleasant character, while representations of the women's character focused more on loyalty (Winkfein) and motivations and credibility (Messina). By evaluating emphasis alone, it is evident the discourses mobilized in discussing individual accountants are gendered.

Generally, the identity representations for women and men reflected stereotypical gendered norms and expectations. These important differences are not readily apparent in a casual reading of individual news articles; however, this lack of visibility aligns with conceptual discussions in the CDA literature, particularly around ideologies (Fairclough, 1989; Fairclough, 1996; Fowler, 1991; van Dijk 1993; van Dijk, 2001; Wodak & Meyer, 2009).

7.1.2 Research Question 2

- ***What are the implications of newspaper reporting of the individual accountants involved in fraud or financial scandal for the accounting profession's professional status and legitimacy?***

This question asks whether misdeeds undertaken by individual members of a profession impact the profession's legitimacy. The results suggest that individual members are not taken to represent the profession (i.e. there is no evidence of metonymy wherein the individual members of the profession are seen to represent the profession as a whole).

- ***Do accountants have to be certified to be recognized as accountants?***

The answer to this question is straightforward and foreshadowed by the definition of ‘accountant’ used in this research. Not only were the non-designated accountants referred to as ‘accountants’, but the designated ‘accountants’ were not substantially distinguished from those accountants without designations. Table 29 provides a summary of instances in which the individuals are referred to by their job title and by their accounting designation. Further, those newspapers that included mentions of the accounting professional association, the accounting profession, or the professional credential placed the information in relatively low emphasis areas within the newspaper articles. The relative lack of emphasis on the accounting designation and significantly greater emphasis on job title indicates that the accounting designation is not seen as important in this context and that accountants do not need to be certified to be recognized as accountants.

- ***Are individual accountants recognized and treated according to the expectations of behaviour demanded of the accounting profession?***

The findings suggest little difference between the credentialled and non-credentialled individuals, which suggests that the newspapers are either not aware of the difference or do not understand what the difference means. Though there were mentions of professional disciplinary actions against Eckstein, Messina, and Fiorino, these mentions were rare and did not feature prominently in the news articles (i.e., they appeared at the end of the article rather than in the heading or lede). Further, disciplinary action taken by the professional association was only mentioned in the newspaper articles for some credentialled accountants. This lack of reporting

consistency indicates that other factors (e.g., status, role, gender) had greater impact on what was mentioned or emphasized when referring to a specific individual.

- ***Does professional status appear to matter in newspaper reporting?***

Overall, the findings suggest that professional status matters differently than one might expect. Newspaper reporting did not emphasize accounting as a profession or professional identity. As indicated in Section 6.5, job title is used far more often and receives far more prominence than does accounting designation in nominations and predications. Though the information about professional status is indicated, it is not prominent. Thus, we can conclude that accounting professional status does not matter significantly in newspaper reporting, though the lack of distinction between professional and nonprofessional accountants may have implications for the profession (see Sections 6.7 & 7.4). Further, it appears that the individual accountants caught up in the Livent fraud are represented as individuals, rather than as exemplars of the profession as a whole.

7.2 Evaluation of Research Quality as a Qualitative Study

Criteria to evaluate the quality of this research were established in Chapter 3. Below is an assessment of how this research addresses the questions set out in Section 3.10 Quality of the research.

Table 30: Evaluation of Research Quality

Does the research design address the research questions?	<p>The research questions (below) and how they are addressed are summarized in section 7.1.1.</p> <ul style="list-style-type: none"> • How are accountants - those holding accounting roles with decision-making authority - presented by mainstream newspapers with a large readership after being implicated in fraud or financial scandal? <ul style="list-style-type: none"> ○ Addressed as individual case studies in Chapter 5 ○ Individual case study results are compared in Chapter 6 • Are there implications of newspaper reporting of the individual accountants involved in fraud or financial scandal for the accounting profession's professional status and legitimacy? <ul style="list-style-type: none"> ○ Addressed in Chapter 6 from Section 6.5 to the end of the chapter.
Do the methodology, research design, and theoretical discussion align?	<ul style="list-style-type: none"> • The methodology draws on social construction. • The literatures discussed draw on social constructionism. • The research method is critical, which presumes that social phenomena are socially constructed. • Findings are presented and discussed to contribute to praxis, through identifying and striving to overcome inequitable outcomes, which in this case are gender and status related.
Are each of the case studies approached in a similar fashion, addressing similar concerns?	<ul style="list-style-type: none"> • The approach is discussed in section 3.4 • Individual cases are approached in the same fashion, which it outlined at the start of Chapter 5. The consistent approach to the case studies facilitated comparison between the case studies in Chapter 6.
Has sufficient evidence been provided to support findings and conclusions?	<ul style="list-style-type: none"> • Many quotations from the news articles are included as evidence and to provide examples. • Other peer-reviewed studies are presented to validate findings in the present research. • Numerous figures are included, which present findings and show comparisons across cases. • Findings are discussed by individual case using figures and tables to provide summaries of evidence. • Cross-case comparisons are presented and discussed.
Does the narrative make sense? Is it easy to read, polished, and present a complete picture of results?	<ul style="list-style-type: none"> • A lengthy narrative is presented. • The document has been carefully reviewed, revised and edited. • Results are presented in Chapters 5 and 6, and a unifying narrative is part of this concluding chapter.

7.3 Contributions

This research adds to existing research in a number of areas. First, it contributes to the literature examining the legitimacy of the accounting profession, as it pertains to the

profession and its members. Touching on the sociology of professions, this research contributes to the discussion of professionalization and considers risks of deprofessionalization for the accounting profession. The literature from the sociology of professions (discussed in Chapter 2) suggests that professions are defined, in part, by professional closure. However, this research demonstrates the conditions for professional closure are not clearly met by the accounting profession, as usage of the title ‘accountant’ is not exclusive to professional accountants. Compared to doctors or lawyers, whose titles presuppose a professional credential, ‘accountant’ is used for both individuals with and without professional credentials. In the current research, the definition of ‘accountant’ anticipated this non-exclusive usage and was expanded to encompass a democratized interpretation. Rather than considering accounting as something only done by credentialed professionals, the definition used in the current research includes anyone who does accounting work, reflecting a more common-language usage of the term. This democratized definition highlights a potentially significant weakness in professional closure, which may contribute to the accounting profession deprofessionalizing. This democratized definition of accountant is also a contribution, as it broadens the scope of accounting work that may be considered in accounting research and permits additional insights by allowing comparisons between credentialed and non-credentialed accountants.

In a similar vein, the current research draws on literature at the intersection of the sociology of professions and legitimacy theory. Scholars have suggested that professions have legitimacy because society sees a benefit in the profession’s existence. The current research finds that, for the accounting profession in the early to mid 2000s at least, the

part of society reflected by the newspapers knows little about what accountants do, or the benefits of accounting to society. Thus, because the profession persists in the face of accounting failures (e.g., Enron, Livent), the findings in the current research prompt new questions about the importance of society perceiving a benefit, for a profession's continued legitimacy and existence. The current research's findings suggest that legitimacy may be grounded in something other than a social contract and/or behavioural expectations. Alternatively, the social contract on which professional recognition rests may not be with the general public (represented by newspaper readers), but perhaps with other stakeholders in society (i.e., government or financial markets), which raises additional questions regarding the specific interests or ideologies the profession serves when it refers to the 'public interest'.

The current research makes additional contributions through its consideration of legitimacy processes, drawing on the multi-level model of legitimacy processes described by Bitektine and Haack (2015). Bitektine and Haack's model was initially enhanced to reflect the key role of discourses in legitimacy processes. In addition, the model was broadened to apply to more than one type of social actor. The enhanced conceptual model on which the research is based (Figure 5) can be applied broadly to behaviours, people, or other factors that can be perceived and may be assessed or judged in determining legitimacy judgments. However, in undertaking the research, several insights about the enhanced model emerged. First, all judgment validation institutions at the macro level do not have equal prominence or weight. Rather, media (and media discourses) becomes the channel through which the micro-level comes to know about the other judgment validation institutions, and therefore media has the greatest share of voice in the

formation of legitimacy judgments. This larger share of voice translates into greater perceived validity at the micro-level. Recognizing the prominent role of media in legitimacy processes prompted further enhancements to the conceptual model (see Figure 25) to reflect the significant role of media and discourses in legitimacy processes. Second, though Bitektine and Haack (2015) suggest that the micro level social actors are part of the macro-level, the influence of this connection is under-specified in their model. In particular, Bitektine and Haack (2015) do not fully recognize the degree to which individual level legitimacy judgments influence macro level legitimacy judgments. Thus, the current research contributes to the specification of Bitektine and Haack's model (2015), particularly by highlighting the role of discourses, the role of media in filtering discourses out to the public, and the interplay between micro and macro judgments in a multilevel legitimacy process model.

Among the findings, each individual was treated differently in the newspaper articles published during the period around Livent's founders' criminal fraud trial. Several themes emerged when looking at nominations and predications for each individual. These themes were not reflected in the news coverage for each individual but related primarily to organizational status and gender. While organizational status appeared to correspond to the level of coverage, gender was more prominent in relation to the themes that received emphasis (e.g., character, credibility, motivation). While the most senior ranking male's character was raised most often, character was also a consideration for the women, but not the other men. Credibility was a prominent theme, particularly for the women. These themes link directly to representations of individuals in accounting roles as their credibility and character link to legitimacy, and serve as media representations against

which members of the ‘public’ can validate their perceptions. The ‘public’ includes other accountants, thus media representations can influence accountants’ identity formation. These findings contribute to a clearer understanding of media discourses as constitutive and reflective of underlying ideological norms and biases, highlighting the need for news consumers to critically evaluate patterns of nominations and predications in news representations, and to consider how these representations may impact individual and collective identity.

This research also looks at newspapers as a form of public opinion, shifting the focus of research on the identity of the accounting profession and its members from an internal to an external perspective. Thus, the notion of professional identity is extended from a self-referential identity (who am I as an accountant? or what is the collective identity of the accounting profession?) to include identity representations generated by non-group members (i.e., what do non-accountants consider the identity of accountants to be?). The broader, lay definition of ‘accountant’ highlights challenges the profession may face in achieving or maintaining the benefits of professional closure. These challenges may have implications for recruiting and maintaining professional membership. If someone can charge for accounting services (outside of those activities that fall under public accounting), the added work, stress, and cost associated with accreditation may make obtaining a professional designation an unattractive option. This shift in perspective from an internal to an external consideration of identity represents a contribution that opens up new avenues for future research (as discussed in Chapter 7.5).

Further, by investigating identity representations by non-group members through newspaper reporting as a lens into public opinion, this research brings to light discourses related to the accounting profession, professions, status, gender, and white-collar crime and criminals. Understanding the perceived importance of these discourses for the public may be useful in seeking to make change. Practical implications arising from highlighting the underlying discourses may include efforts to redesign and review policies and processes around professional disciplinary actions and ethics, especially to ensure they are not imbued with gender, ethno-racial or other biases. For example, a review of existing policies and those under development should be considered, in particular focusing on ways to represent individuals in reporting (on disciplinary practices or in media) that mitigate the use of language that reflects and reinforces the effects of unconscious biases, such as those that emerged in the current research.

Lastly, this research makes an important methodological contribution to the accounting literature by introducing a specific type of critical discourse analysis - discourse historical approach – to accounting research. DHA has not yet been used by other accounting researchers. DHA is particularly effective in exploring how relations of power and dominance are embedded in discourse, and thus has considerable emancipatory potential as a research method. Extending key themes addressed in this dissertation, DHA has considerable potential to enrich the study and discussion of culture and identity in accounting, for example looking at discursive representations of the culture of public accounting, the openness of the accounting profession to internationally-qualified professional accountants, the identities of professional accountants, or how accounting associations discursively support their legitimacy. Looking more broadly, DHA can be

used as well to investigate the nature of (and how to overcome) barriers to belonging for accountants that do not fit the norms within particular accounting environments. For example, DHA could look at whether current discursive practices discourage middle-aged entrants to the accounting profession, the ways accounting has been and is implicated in colonial relationships of dominance and oppression of Indigenous peoples, or whose voice is represented in the in process of establishing sustainability accounting standards.

7.4 Research Limitations

Like all research the current research has limitations. Among these is the nature of the data, the types of inferences that can be drawn based on the data, limits to information availability, and some limitations resulting from the research process itself

There are important limitations related to the nature of the data, how it has been accessed, and how it is used in this study. In particular, the current research looks at data in a way a regular news consumer would not. For instance, a typical news reader is unlikely to read all newspaper articles about one individual across all dates at one time, nor would a typical reader read multiple newspapers to capture every reference to a particular event.

Unlike a typical news reader, this study looks at concentrations of newspaper articles referring to specific individuals during a particular time frame. Both the intensity and focus of the reading is greater for the researcher than for a regular news consumer.

Further, we can assume that a typical news consumer will have been exposed to the news in various media formats (e.g., television, magazines, weekly circulars, and social media), while the current research focuses on only newspapers. Focusing on one type of media limits the discussion to allow depth of analysis and to make research achievable (Akanle

et al., 2020). This initial analysis can then be used as a foundation for research exploring other media, and as a foundation for extending the research to explore media effects around the issues identified in the deep analysis.

Another important limitation relates to the inferences that are possible within and about the data. As discussed previously, newspaper articles come together as the result of a process involving multiple parties using information presented to them in a specific context during a specific point in time. The decisions made during the process are not available to researchers. That said, it is reasonable to assume that an article is published because the newspaper's editor and staff deemed it worthy of publication on that particular day. Other than that, inferences can only be made on information that has been published, such as by assuming that there is a relationship between an individual's level of importance/newsworthiness on a given day or time based on the volume of newspaper coverage (i.e., a person, business, or event deemed important appears in more newspaper articles).

Another limitation is that some of the findings may be the result of unknown factors. The nature of newspaper coverage, especially for newspaper articles more than a decade old, is that other factors or clarifying information may no longer be discoverable. For example, it is possible that the reason Messina's credibility was questioned, or Eckstein was seen as objectionable, may have related to unknown factors such as the sound of their voice or their mannerisms. It is also possible that the focus on the Greenspans – the defense counsel – may have shifted the discussion to specific issues and away from others based on those lawyers' arguments. In addition, lawyers' training in courtroom

behaviour could conceivably have influenced what was discussed in the courtroom and therefore what was covered by the press. Further, once published, newspapers are a fixed account of events, thus it may not be possible to obtain clarification from the journalists or insights from witnesses. Given that the newspaper articles used in the current study are approximately 15 years old, obtaining additional information from contemporary accounts is not possible, because people may forget and their attitudes may have changed over time.

In addition to limitations attached to the data used in analysis, some limitations relate to the research activity itself. Analysis and data compilation were completed manually, and are therefore subject to human fallibility and limitations. However, the lack of coding verification was mitigated by looking at other research and comparing findings to see if the results were reasonable (see Chapter 6). That said, important discourses or content may have been missed. Moreover, the current research was limited in scope to facilitate deep analysis. Considerations, such as the location of a newspaper article within the newspaper, or whether photographs accompanied an article, were not included in the analysis.

As the focus of the current research relies on rich descriptions about individuals in a specific and time-bound context, it is not empirically generalizable, though, in keeping with a critical approach to scholarship, theoretical generalization is possible. Finally, the events discussed in the current research occurred in 2008-2009. While every effort was made avoid anachronism (e.g., text that meant a specific thing in 2008 might not be read

the same way today), it may not have been possible to avoid this entirely. Limitations in the current research provide opportunities for future research, as discussed below.

7.5 Directions for future research

The interdisciplinarity and focus on topics that cut across several disciplines sets this research up as a jumping off point for work in several future research areas. The broad areas which are addressed below include additional research on: the enhanced conceptual model, the use of DHA in accounting research, the individual themes discovered in the news articles, the Livent case itself, the role of media players and processes, discursive practices across legitimating institutions (media, regulations, and the legal system), and the interplay between text and accompanying visuals.

In relation to the model initially presented by Bitektine and Haack (2015) and further developed in the current research, there are several important questions that could be addressed by future research. First, there is a gap in the model around the degree to which the micro-level impacts the macro-level institutions. Second, as noted in Chapter 1, the current research specifically does not address media impacts (the ways media impacts public perception and public opinion). However, the enhanced model of legitimacy processes proposed based on this research suggests it may be possible to measure media impact discursively, for example, through examining how media discourses spread among the public. Third, further study into whether additional institutions should be included among the model's judgment validation institutions, for example to update the model for emerging technologies, would be of interest. Fourth, research on the impacts of judgment validation institutions on micro-level assessments would be interesting; in other words how do legitimacy assessments at the macro-level influence individual level

legitimacy and identity assessments? In addition, deeper analysis of the judgment validation institutions could help to flesh out a more comprehensive understanding of relationships at both the micro-level and at the macro-level. In particular, research on media's role in legitimation should be expanded, given the rapid proliferation of types of media and the burgeoning use of artificial intelligence.

As noted in Section 7.3, DHA has not been used in accounting research prior to this study. There is substantial potential for additional research on discourses in accounting, however. Reisigl (2017) suggests that DHA is an appropriate tool for discussions of identity, media, politics, and discrimination. As noted in Chapter 7.3, in accounting research, DHA may be used to investigate a range of power relationships, for example those embedded in accounting standard setting or accountability relationships with Indigenous peoples. DHA could be applied as well to changing dynamics and relationships within the accounting profession, for example looking at issues of identity, power and politics in the unification of accountants in Canada into the CPA, or more recently, underlying the separation of CPA Ontario and CPA Quebec from CPA Canada. Other applications for DHA in accounting could include investigating potential discriminatory discourses and processes, such as those involving hurdles faced by foreign-trained professionals in credentialing in Canada, and barriers to advancement faced by individual accountants, depending on their social identity characteristics.

Without considering specific disciplines outside of accounting, this study has brought to light many issues that deserve more in-depth studies of their own. While many of these

issues have been identified in Chapter 6, they are summarized and expanded upon in Table 31, below.

Table 31: Directions for future research

Theme or Issue	Directions for future research
Age	It is not evident how age impacts news readers' understanding of white-collar crime, white-collar criminals, and resulting moral legitimacy assessments. It would be interesting to uncover whether knowing the perpetrator's age changes a reader's impressions about them.
Blame	There is an interesting interaction around whistleblowers, the governance effect of journalism, and the public's moral perspectives on blame for white-collar crime. It appears a process exists in which moral legitimacy assessments are digested and/or circulated through journalism, through the legal system, and out to the general public. The nature of this process merits further investigation as it may reveal mechanisms responsible for forming and maintaining biases and stereotypes, and consequently, in maintaining current power structures.
Credibility	An initial scan of the literature suggests that the gender credibility gap has not been explored within the accounting profession. As mentioned in the discussion, a question that deserves further investigation is whether, and in what ways, professional credentials, including accounting designations, impact the credibility gap for women. A more specific question is about whether accounting professional credentials and/or education have a legitimizing impact on perceptions of women's expertise. It would also be interesting to explore differences in the impact of education and credentialing on a range of equity-seeking groups in accounting, using an intersectional lens.
Mood/mental state	This study briefly touched on how mood or mental state was used to explain actions and justify or condemn behaviours. How mood or mental state is mobilized as a rhetorical strategy could be an interesting extension to this research. This might be of particular interest in studying discursive representations of accountants' mental health.
Pay	In this study, discussions of pay were used to undermine or enhance credibility, depending on the individual. More could be done to investigate how the idea of pay is mobilized around credibility and gender.
Status	As both status and gender appear as recurring themes in the research presented here, it is appropriate to try to understand more fully the role(s) these factors play in upholding or dismantling current power structures. For example, it would be of interest to explore whether status or gender is given priority when individuals make legitimacy assessments?
Physical Characteristics	Using the set of newspaper articles compiled for this study, additional analysis could be done to address the way physical characteristics, features, or conditions are portrayed in images (if any) attached to the newspaper articles in the data set. For example, do the images enhance, detract, or do something else for the newsreader? This suggests multimodal analysis of text and visuals might be a fruitful avenue for future research.
Gender	More investigation could be done to address the different ways that gender biases appear in media communications around (accounting) experts, including those with professional qualifications. Specifically, are there additional gendered themes that exist in media communications, similar to how credibility and gender appear in this study?

Beyond what is summarized above, there are many other questions that could be asked of the newspaper articles mentioning the accountants of Livent. First, it would be interesting to investigate whether gender is identifiable from the language used to describe individuals, absent specific nominations. Put another way, if the gender indicators are removed from text, can readers (or computerized natural language processing (NLP) tools) identify the gender of the subject based upon language alone? In that same vein, it would be interesting to look at what readers take away from the newspaper articles, which could lead to insights into what a typical reader might understand from the information presented. This would represent a move away from researching what information is produced, to researching how information is received. The focus of these investigations could be on accounting as a profession, individual accountants, or more generally, as a part of understanding media impacts on attitudes about the accounting profession and its legitimacy or attractiveness as a profession. Of course, the research process undertaken here could be applied to more recent events involving accountants or other financial scandals, as well.

Other work could be done using the specific data set compiled for this research. For example, reaching out to the authors of the articles might be an interesting way to gain insights into the thinking and motivations behind editorial and journalistic decisions for at least some of the articles. More investigation could also be done about the journalists who wrote these articles, their discursive tendencies, and ideological preferences.

Another interesting investigation could be to formally compare disciplinary records or court transcripts to the newspaper article coverage of the six individuals examined in this

research to identify discursive trends in how news construction processes represent what transpired. Additional research could utilize other forms of content analysis, such as corpus linguistics, or NLP, to explore the data further.

As an extension to the current research, a smaller set of newspaper articles could be analyzed as printed using multi-modal analysis. This extension to the research would add more context around meaning potential and emphasis based on the use of pictures (Polson, 2007), typographical elements (Polson, 2007; Van Wagener, 2003), article position, the impact of repetition, and other newspaper elements that have been found to have an impact on readers (Ernst et al., 2017; Kahneman, 2013; So & Song, 2023).

Between the data set, the nature and use of the tools (DHA in particular), and the multi-level model of legitimacy, the range of directions for future research is extensive.

7.6 Conclusions

As far as frauds go, Livent is notable. From its founders to the industry itself, Livent's story is steeped in theatre, both literally and metaphorically. Livent began as a theatre production company that ran from 1989 to 1999, when it declared bankruptcy.

Bankruptcy was not the most dramatic thing that happened to the company. After years of misstated financial reporting, kickback schemes, and deceit, the resulting lawsuits, criminal charges, and protestations of innocence could all be plotlines in a television drama.

In undertaking research on Livent, information was abundant and freely available, given the very public nature of the company's rise and fall. From published annual reports, press releases, legal documents, professional association disciplinary records, and news

reporting, there was sufficient primary source information to build a comprehensive narrative describing the events. This narrative formed the common context in which this research investigated six Livent employees. These employees held management positions in accounting and all of them were charged with, or at least accused of, participating in the criminal fraud.

Each of these individuals forms the basis for a case study. Using archival sources - newspaper articles covering the period of Livent's founders' criminal trial - this research examined how each of the six accountants was represented in the press. News reporting of their individual testimony in the founders' criminal trial in Canada was explored using an embedded case study approach. In the embedded/comparative case study approach, each of the six individuals was analyzed as an independent case. These cases were written up and discussed independently in Chapter 5 and compared in Chapter 6.

Data collection involved searching out relevant newspaper articles and organizing those newspaper articles chronologically. Newspaper articles were arranged by case, so all the articles published that mention a specific individual during the period studied were grouped. Once gathered and organized, the data was cleaned and specific text phrases that name and describe the person being studied were identified. Drawing on select elements of a framework of argumentation strategies around blame avoidance (Hansson, 2015) to sensitize analysis, names and descriptions were compiled, retaining unique nominations (i.e., names) and predications (i.e., descriptions or characterizations). Hansson's (2015) framework helped to identify nominations and predications for each of the case studies.

For this research, some basic counting and percentages were used to inform its qualitative analysis. Numeric values were used as indicators of magnitude and relationship, without considering mathematical meaning or statistical significance. Counts were taken to describe data set size and characteristics in individual case write ups.

Analysis drew on a critical discourse analytical approach, the discourse historical approach (DHA). DHA takes a critical perspective that embraces a pragmatic approach to analysis. The analytical approach focused on text in context, grounded in assumptions from CDA around discourse, power, and ideology. Specifically, the current research considered the subtle exercise of power that upholds existing ideologies, such as those around status and gender, as a step toward praxis, or challenging these ideologies.

Before discussing the individual and comparative cases, a rich description of the common context was presented. Chapter 4 provides a summary of events in the life of Livent, including a description of the fraud. It was also important to understand the organizational culture of the accounting profession at the time given that four of the individuals considered as case studies were designated accountants. Thus, Chapter 4 includes a summary of the ICAO (now CPA Ontario) disciplinary process, rules, and regulations as they applied to the four implicated accountants. The results of the individual case write ups and comparisons are outlined in 7.1.1 Addressing the research questions, above.

Chapter 5 presents the findings for each individual case write-up, and Chapter 6 compares the results of those findings across cases. Professional status, gender, and organizational rank were important discursive themes revealed through the analysis.

While newspapers did not distinguish between professional and non-professional accountants, organizational rank appeared to correspond to the level of newspaper coverage per individual. Gender appeared to be a factor in how each individual was discussed. The combination of these factors was considered in relation to legitimacy processes within the accounting profession.

Drawing on a model describing the multi-level model process of legitimation by Bitektine and Haack (2015), it was suggested that legitimation is communicated by the judgment validation institutions. I modified Bitektine and Haack's model (2015) to specifically incorporate discourse into the model as the mechanism by which legitimacy judgments are communicated among judgment validation institutions. Further, I posited that the general public is more likely to perceive judgments conveyed through media channels because the media is more accessible to more people. Thus, media discourses communicate the judgments of both media and other judgment validation institutions, emphasizing the role of media and discourse in legitimacy processes. This arises, in part, as: the language is simpler in newspaper articles than in regulations and court documents; there are more opportunities to get information from the media; media representations frequently come with pictures and use colour; and newspaper articles are designed to be appealing to a broad range of people with a range of reading levels and education. In short, media is a more appealing source of information than, for instance, court transcripts. As media discourses are likely to be seen and read by a greater number of people, I modified Bitektine and Haack's (2015) model to reflect media's larger share of voice, and therefore greater perceived validity, than the other judgment validation institutions.

In short, media discourse carries great influence in legitimacy validation processes, which are important aspects of legitimacy and, ultimately, are linked to individual and collective identity. Identity representations in the newspapers are a product of multiple voices, multiple data sources, and a deliberate process incorporating news values, but these come together in a simplified and structured construction (a news article) that reflects a particular view of the world (ideology). This view is conveyed and, through the legitimacy processes, promulgated to individuals, who make judgments about issues, people, behaviours, etc., and then carry the results of those judgments into other aspects of their lives, reflecting the impact of the legitimacy process on individuals. However, the ideologies underlying these legitimacy processes embody beliefs and assumptions about women, class, education status, professional status, ethical behaviour, etc. that are seen in the text through words, phrases, grammatical and rhetorical structures. Thus, ideologies and discriminatory biases can be perpetuated through legitimacy processes, in large part by the media discourses. These can have a significant impact on individual and collective identity processes.

Discussions around these considerations are important for the future of the accounting profession as it sets a new course in a rapidly changing, technology-driven context where professional identity is threatened both on an individual (Tomo, 2023), and professional level (Neal et al., 2024; CPA Canada, 2022). These shifts, and changing expectations around career priorities, especially among accountants in public practice, are already being seen in shortages of junior staff, large numbers of new accountants leaving accounting firms, and a lack of interest among younger accountants in becoming a partner (van der Mandele et al., 2022). Further, there is an apparent gap between what is

stated to be desirable by employers (Nicholls Jones, 2020) and the reality experienced by employees (Ala-Heikkilä & Järvenpää, 2023; Jiles et al., 2024; Matthews, 2019). This adds to the identity challenges and workplace frustrations of accountants and their employers. Accounting, as a profession, must understand the public representation of its identity to effectively address these current and future challenges. This research adds to this understanding through linking insights from the sociology of professions, media discourses, processes of legitimation, and identity representations. Using a discourse historical approach, external representations of accountants linked to a major corporate fraud are analyzed and threats to the profession's legitimacy and biases in the representations of individual accountants in newspaper articles are revealed.

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McFarland, J. (22 May 2008). Crown paints picture of 'voluble' Livent; Prosecution presents letter in which senior vice-president complained of verbal abuse by Drabinsky. *The Globe and Mail*.

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McFarland, J. (28 May 2008a). Defence assails Livent executive's deal; Claims former senior vice-president of finance adopted 'Nuremberg' strategy to avoid serving jail.... *The Globe and Mail*.

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McFarland, J. (9 June 2008). Former Livent CFO testifies she was shocked by fraud. *The Globe and Mail*.

McFarland, J. (10 June 2008a). Former Livent CFO 'numb' over extent of fraud; Tells court she learned of deception about a year after joining company; 'It's just income.... *The Globe and Mail*.

McFarland, J. (10 June 2008b). Former Livent CFO testifies she blew whistle. *The Globe and Mail (Breaking News)*.

McFarland, J. (11 June 2008a). Ex-Livent executive says she blew whistle. *The Globe and Mail*.

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McFarland, J. (12 June 2008a). Livent receiver to give documents to defence. *The Globe and Mail (Breaking News)*.

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McFarland, J. (24 June 2008b). Ex-Livent CFO knew 'game was over,' defence suggests. *The Globe and Mail (Breaking News)*.

McFarland, J. (25 June 2008a). Livent ex-CFO's position called 'preposterous; In a third day of cross-examination, defence lawyer Greenspan says Messina is covering up her.... *The Globe and Mail*.

McFarland, J. (25 June 2008b). Greenspan accuses Messina of fabricating Livent meeting. *The Globe and Mail (Breaking News)*.

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McFarland, J. (9 July 2008). Gottlieb was ruthless and respectful, former Livent CFO testifies. *The Globe and Mail*.

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McFarland, J. (15 July 2008a). All his time spent on fraud: Ex-Livent official; Former controller Grant Malcolm testifies he expended '100 per cent' of his effort at work.... *The Globe and Mail*.

McFarland, J. (15 July 2008b). Ad firms helped hide Livent fraud, trial told. *The Globe and Mail (Breaking News)*.

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McFarland, J. (16 July 2008b). Livent software was altered, trial told. *The Globe and Mail (Breaking News)*.

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- McFarland, J. (18 July 2008). Livent staff dodged Drabinsky's controls, lawyer says. *The Globe and Mail*.
- McFarland, J. (21 July 2008). Transfer entries could be seen as benign: Drabinsky lawyer. *The Globe and Mail (Breaking News)*.
- McFarland, J. (22 July 2008a). Gottlieb sought to calm staff, court told. *The Globe and Mail*.
- McFarland, J. (22 July 2008b). Ex-controller says job at Livent was to make 'adjusting entries'. *The Globe and Mail (Breaking News)*.
- McFarland, J. (23 July 2008a). Livent controller mistook handwriting: defence. *The Globe and Mail (Breaking News)*.
- McFarland, J. (23 July 2008b). Livent employee told to get auditors out quickly; Ex-controller says she was responsible for making 'adjusting entries' and told to deflect.... *The Globe and Mail*.
- McFarland, J. (24 July 2008). Livent prosecution witness admits error. *The Globe and Mail*.
- McFarland, J. (12 August 2008). Instructions came from Eckstein, ex-Livent controller testifies. *The Globe and Mail (Breaking News)*.
- McFarland, J. (13 August 2008a). Orders came from Eckstein, Winkfein tells court. *The Globe and Mail*.
- McFarland, J. (13 August 2008b). Ex-Livent employees accused of conspiracy. *The Globe and Mail (Breaking News)*.
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- McFarland, J. (2 September 2008). Former Livent employee testifies about 'absurd' plan. *The Globe and Mail (Breaking News)*.
- McFarland, J. (3 September 2008a). Ex-Livent official tells of 'absurd' plan; Former accounting controller testifies he was 'dumbfounded' to learn of proposal to reclassify.... *The Globe and Mail*.
- McFarland, J. (3 September 2008b). Ex-Livent employee says he was told to keep improper transfers from documents. *The Globe and Mail (Breaking News)*.

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McFarland, J. (8 September 2008). Ex-Livent employee says he was told to stop asking questions. *The Globe and Mail (Breaking News)*.

McFarland, J. (9 September 2008a). Witness 'concocted' story of Livent meeting, lawyer suggests. *The Globe and Mail (Breaking News)*.

McFarland, J. (9 September 2008b). Livent brass pulled 'numbers out of a hat'. *The Globe and Mail*.

McFarland, J. (10 September 2008a). Drabinsky defence suggests 'pact'. *The Globe and Mail*.

McFarland, J. (10 September 2008b). Livent defence team wants original notes. *The Globe and Mail (Breaking News)*.

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McFarland, J. (18 September 2008a). Witness at Livent trial says firm was 'great'. *The Globe and Mail*.

McFarland, J. (18 September 2008b). Agreed to move Livent invoices, ex-ad official says. *The Globe and Mail (Breaking News)*.

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McFarland, J. (25 September 2008). Gottlieb driver collected cheques: witness. *The Globe and Mail (Breaking News)*.

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- McFarland, J. (22 October 2008b). Document in Drabinsky briefcase seemed important: witness. *The Globe and Mail (Breaking News)*.
- McFarland, J. (23 October 2008). Investigator recalls certain Livent file. *The Globe and Mail*.
- McFarland, J. (3 November 2008). Testimony ends at long-running Livent trial. *The Globe and Mail (Breaking News)*.
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- McFarland, J. (08 January 2009b). Ample doubt exists about Crown's Livent case: defence. *The Globe and Mail (Breaking News)*.
- McFarland, J. (9 January 2009). Drabinsky knew nothing of fraud: defence; In closing arguments, lawyer says 'pillars of reasonable doubt' are many in Crown's case against.... *The Globe and Mail*.
- McFarland, J. (06 July 2009a). Drabinsky deserves 8 to 10 years in jail, Crown tells judge. *The Globe and Mail (Breaking News)*.
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- Perkel, C. (6 January 2009). Crown calls notion of conspiracy to frame Livent duo 'preposterous'. *The Canadian Press*.
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- Perkel, C. (26 March 2009a). It's curtains for Drabinsky; Livent founders guilty of fraud: 'They were deceitful', says judge. *The Hamilton Spectator*.
- Perkel, C. (26 March 2009b). Livent bosses guilty; The pair won accolades for creative triumphs, but the judge ruled they committed fraud and forgery. *Waterloo Region Record*.
- Powell, B. (23 December 2008). Livent VP blamed for fraud, court told; Finance executive called 'a flawed individual'. *The Toronto Star*.
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- Skurka, S. (4 June 2009). A tale of two trials. *National Post*.
- Small, P. (5 May 2008). Curtain rises on Drabinsky trial; Long-awaited case of Livent Inc. co-founders, charged with fraud in 2002, to start today. *The Toronto Star*.
- Small, P. (6 May 2008). 2 sets of Livent books, prosecutor tells trial; Theatre impresario Drabinsky and partner Gottlieb 'made it happen,' judge told in \$500M fraud case. *The Toronto Star*.
- Small, P. (13 May 2008). Fraud trial told of fake Livent bills; Engineer testifies he has paid millions for services not rendered, then was reimbursed. *The Toronto Star*.

Small, P. (14 May 2008). Ex-Livent executive blamed for policies; He seemed to make up the accounting rules, Crown witness testifies. *The Toronto Star*.

Small, P. (15 May 2008). Livent books cooked, court told; Fake balance sheets used to attract \$500 million in investment and loans, former vice-president of finance and.... *The Toronto Star*.

Small, P. (16 May 2008). Accountant stored up ammunition; Former exec says he feared Drabinsky, Gottlieb 'would say they had nothing to do with' fraud. *The Toronto Star*.

Small, P. (21 May 2008). Livent hid large losses, court told; Before company sold, accounting staff turned shortfalls into profits, former official testifies. *The Toronto Star*.

Small, P. (22 May 2008). Executive critical of Livent fired; Drabinsky sacked VP after she spoke out about his 'abusive' behaviour, trial told. *The Toronto Star*.

Small, P. (27 May 2008). Crown witness has plea bargain; Lighter U.S. sentence promised for testimony. *The Toronto Star*.

Small, P. (28 May 2008). Ex-official denies using 'Nuremberg defence'; Executive was to claim he was following orders from bosses, trial told. *The Toronto Star*.

Small, P. (29 May 2008). Ex-official denies cooking books on his own; But lawyer tries to prove Drabinsky not involved. *The Toronto Star*.

Small, P. (3 June 2008). Auditor's role takes centre stage in Livent cross-examination. *The Toronto Star*.

Small, P. (4 June 2008). Gottlieb slept at meetings, lawyer says; Livent co-founder didn't understand, trial told. *The Toronto Star*.

Small, P. (5 June 2008). Witness denies lawyer's charge; Lawyer alleges Eckstein thought he ran the firm. *The Toronto Star*.

Small, P. (10 June 2008). Livent losses were stated as \$8M 'profit,' trial told; 'I was completely immobilized by fear,' testifies company's ex-chief financial officer. *The Toronto Star*.

Small, P. (11 June 2008). New boss 'shocked' by loss at Livent, fraud trial told; Ex-financial officer testifies fear caused her to delay in disclosing full extent of fraud. *The Toronto Star*.

Small, P. (12 June 2008). Livent official didn't report fraud when she found it. *The Toronto Star*.

Small, P. (20 June 2008). Witness got \$3M, lawyer says; Former Livent official who blew the whistle is 'protected financially,' defence lawyer says. *The Toronto Star*.

Small, P. (24 June 2008). Livent whistleblower blasted at fraud trial; Defence attorney accuses former CFO of being part of cover-up that she kept to herself for a whole.... *The Toronto Star*.

Small, P. (25 June 2008). Livent's CFO confessed after jig up, lawyer says; Former finance chief knew of cooked books for more than a year before disclosure. *The Toronto Star*.

Small, P. (26 June 2008). Ex-CFO admits destroying damning documents; Crown witness tells court she now regrets not keeping copies of fake financial papers. *The Toronto Star*.

Small, P. (27 June 2008). Livent boss unaware of fraud, trial told; Drabinsky let accountants check books because he didn't know they were cooked, lawyer says. *The Toronto Star*.

Small, P. (8 July 2008). Livent trial told of ambiguous memo; Lawyer says accountant wrote letter to claim she'd warned founders. *The Toronto Star*.

Small, P. (9 July 2008). Livent staff cowed, trial told; Malleable accountants wouldn't question execs over cooked books, ex-financial officer testifies. *The Toronto Star*.

Small, P. (10 July 2008). Livent executive suspected bugging; Former official phoned firm's external auditors in secret, fraud trial told. *The Toronto Star*.

Small, P. (11 July 2008). Executive testifies boss didn't ask her to hide files; Gottlieb said new management not concerned about prior earnings, Livent fraud trial told. *The Toronto Star*.

Small, P. (15 July 2008). Livent scheme detailed; Former accountant says he constantly hid expenses to boost company's bottom line. *The Toronto Star*.

Small, P. (16 July 2008). Livent financial manipulations 'undetectable'; Former controller tells company co-founders' trial he worked evenings, weekends to cook the.... *The Toronto Star*.

Small, P. (17 July 2008). IT chief says he doctored accounting software; He testifies he was told to make changes so entries could be reversed without leaving trail.... *The Toronto Star*.

Small, P. (18 July 2008). Livent staff blamed for fraud; Accounting workers sidestepped controls Garth Drabinsky put in place, trial told. *The Toronto Star*.

Small, P. (22 July 2008). Officials saw Livent 'transfers'. *The Toronto Star*.

Small, P. (23 July 2008). Livent fraud 'kept growing,' trial told. *The Toronto Star*.

Small, P. (24 July 2008). Witness tells of key Drabinsky talks; But ex-Livent controller admits 'lousy memory' after describing chat about improper adjustments. *The Toronto Star*.

Small, P. (13 August 2008). No proof 'books cooked,' court told; Former Livent accountant testifies she never felt she was 'involved in a fraudulent accounting'. *The Toronto Star*.

Small, P. (14 August 2008). Livent staffer denies there was collusion; Finance employees did not conspire to incriminate Drabinsky, Gottlieb in fraud, ex-controller testifies. *The Toronto Star*.

Small, P. (3 September 2008). Witness tells of hiding costs; Livent controller says he was ordered to misreport expenses to boost bottom line. *The Toronto Star*.

Small, P. (4 September 2008). Livent exec thought he was omnipotent, accountant tells trial; Witness says he was ordered to keep irregularities from Drabinsky and Gottlieb. *The Toronto Star*.

Small, P. (9 September 2008). Execs pulled numbers from a hat, court told; Ex-Livent accountant had no doubt Drabinsky was in charge, he says. *The Toronto Star*.

Small, P. (10 September 2008). Tale of cooking books fabricated, court told; Two ex-Livent officials made up story to save own skins, defence says. *The Toronto Star*.

Small, P. (11 September 2008). Fraud never mentioned in complaint, court told; Ex-Livent accountant talked to lawyer but said nothing of two accused. *The Toronto Star*.

Small, P. (12 September 2008). Details of key meeting under dispute; Livent co-founder was away when fraudulent changes were allegedly dictated, defence says. *The Toronto Star*.

Small, P. (17 September 2008). Gottlieb 'framed,' lawyer tells court. *The Toronto Star*.

Small, P. (25 September 2008). Livent bosses couldn't read ledger, lawyer says; Expenses recorded improperly, trial told. *The Toronto Star*.

Small, P. (4 November 2008). Livent fraud trial closes, two accused won't testify; Defence lawyers not planning to call evidence, final oral arguments next month. *The Toronto Star*.

Small, P. (9 January 2009). Court told of Livent conspiracy; Defence lawyer says theatre firm's new owners, staff colluded to frame executives accused of fraud. *The Toronto Star*.

Small, P. (25 March 2009). Livent bosses must face the music today; Judgment expected for famous theatre impresarios accused of cooking entertainment company's books. *The Toronto Star*.

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Small, P. and Powell, B. (19 September 2008). Livent ad agency delayed billing; Reissuing bills for following year let company lower its reported expenses, fraud trial is told. *The Toronto Star*.

SurrIDGE, G. (9 July 2008). Gottlieb not 'ruthless,' defence says; Livent Trial; Former CFO challenged about staff relations. *National Post*.

SurrIDGE, G. (15 July 2008a). Livent books fixed, controller says; Former employee says altering books took up all of his time. *Vancouver Sun*.

SurrIDGE, G. (15 July 2008b). Cover-up full-time job: ex-Livent controller; 'Expected Of Me'. *National Post*.

SurrIDGE, G. (16 July 2008). Defence assails witness at Livent trial; 'You're not a child and this wasn't a game, was it?'. *National Post*.

SurrIDGE, G. (17 July 2008a). Ex-employee testifies to doctoring Livent software; Information services manager says he lied to external auditors. *Vancouver Sun*.

SurrIDGE, G. (17 July 2008b). Books Were Doctored, Ex-Employee Tells Court; Livent Trial; 'I thought it was a one-time request. It was definitely wrong'. *National Post*.

SurrIDGE, G. (18 July 2008a). Former Livent Finance Exec Directed Fraud at Company, Defence Counsel Says. *National Post*.

SurrIDGE, G. (18 July 2008b). Livent co-founder's lawyer points finger at former VP; Witness says Gordon Eckstein didn't act alone. *Vancouver Sun*.

SurrIDGE, G. (22 July 2008). Meeting not about 'fraud,' lawyer says; Livent Trial. *National Post*.

SurrIDGE, G. (23 July 2008a). Former Livent comptroller 'knows nothing,' court hears; Witness has no background in accounting, defence says. *Montreal Gazette*.

SurrIDGE, G. (23 July 2008b). Ex-controller's scope of company questioned; Livent Trail. *National Post*.

Taub, S. (26 March 2009). Real-Life Accounting Scam Nets Producers. *CFO.com*.

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Wente, M. (26 March 2009). Garth Drabinsky is a crook. *The Globe and Mail*.

APPENDIX A: Specific Argumentation Strategies

Source: Hansson (2015, pp. 321-322)

Note: see the end of this appendix for a list of terms and definitions.

	Total problem denial	Excuses	Justifications	Problem denial & counter-attack	Drawing a line	Changing the subject	Restricting Information	'Lying doggo'	Working behind the scenes
General description	Rejecting the accusation completely, denying that any harm has been done	Admitting (some of) the harm but rejecting (some of) the causal agency and intentionality	Admitting the causal agency but rejecting the harm, presenting the event (and the self) in a positive light	Rejecting the accusation completely, or giving excuses, or giving justifications - accompanied by negative other-presentation	Apologising quickly to diffuse blame, often accompanied by positive self-presentation	Diverting attention, burying information, topic control, violating the maxims of relation and manner	Violating the maxim of quantity - providing less information than required for the current purposes of conversation	Opting out or opting for one-way communication	Silencing (potential) blame makers by covert coercion or inducements
Ways of arguing Examples of related topoi and fallacies	Evading the burden of proof Straw man	<i>Ad misericordiam</i> : Playing on feelings of compassion <i>Ad populum</i> : playing on audience's emotions <i>Topos of ignorance</i>	<i>Ad verecundiam</i> : parading one's own qualities <i>Ad populum</i> : False analogy <i>Post hoc, ergo propter hoc</i> 'Yes-but' figure <i>Topos of threat</i> <i>Topos of law/justice</i>	<i>Trajectio in alium</i> : victim-victimiser reversal, 'turning the tables' <i>Ad hominem</i> <i>Ad baculum</i> False analogy <i>Post hoc, ergo propter hoc</i> <i>Topos of threat</i>	Evading the burden of proof <i>Ad misericordiam</i> <i>Ad verecundiam</i> <i>Ignoratio elenchi</i> : irrelevant argumentation <i>Ad populum</i>	<i>Ignoratio elenchi</i> : irrelevant argument Straw man 'Yes-but' figure	<i>Topos of law/justice</i>	<i>Topos of law/justice</i>	<i>Ad baculum</i> <i>Ad hominem</i> <i>Topos of law/justice</i>
Examples of pragma-dialectical rules that are more likely to be violated	Obligations to give reasons Correct reference to previous discourse by the antagonist Respect of shared starting points	Obligation of 'matter-of-factness'	Obligation of 'matter-of-factness' Respect of shared starting points Use of plausible arguments and schemes of argumentation	Obligation of 'matter-of-factness' Use of plausible arguments and schemes of argumentation	Freedom to argue Obligation to give reasons Obligation of 'matter-of-factness'	Obligation of 'matter-of-factness' Correct reference to previous discourse by the antagonist	Freedom to argue Obligation to give reasons	Freedom to argue Obligation to give reasons	Freedom to argue

	Total problem denial	Excuses	Justifications	Problem denial & counter-attack	Drawing a line	Changing the subject	Restricting Information	'Lying doggo'	Working behind the scenes
Ways of framing Examples of related frames		Rescue narrative The Bad Apple	Rescue narrative	Rescue narrative The Bad Apple	Rescue narrative The Bad Apple				
Ways of denying Examples of related types of denial	Act-denial	Control-denial Intention-denial Goal-denial Mitigating	Intention-denial Goal-denial Mitigating	Control-denial Intention-denial Goal-denial Mitigating Blaming the victim Reversal	Intention-denial Goal-denial				
Ways of representing actors and actions Typical intended effects on agency and loss/harm perception	Excluding victims deagentialisin g actions	Impersonalising victims Obscuring agency Deagentialisin g and generalizing actions Switching to mental processes	Impersonalising victims Obscuring agency Switching to mental processes	Constructing outgroup (nomination) and attaching negative attributions (predication) Obscuring agency ³⁰	Switching to mental processes				
Ways of legitimizing Examples of related legitimations	Authority legitimization	Authority legitimization Rationalisation Appealing to accidents and defeasibility	Authority legitimization Moral legitimization Rationalisation Mythopoesis	Authority legitimization Moral legitimization Rationalisation Mythopoesis			Authority legitimization		

³⁰ The shaded cell contains the specific argumentation strategies most analyzed in the current research study.

	Total problem denial	Excuses	Justifications	Problem denial & counter-attack	Drawing a line	Changing the subject	Restricting Information	'Lying doggo'	Working behind the scenes
Ways of manipulating Examples of related cognitive and discursive manipulation	Manipulating Episodic Memory: rewriting history as the political circumstance of the moment dictate	Using discursive strategies focused on potential vulnerabilities of recipients Manipulating Episodic Memory: rewriting history	Using discursive strategies focused on potential vulnerabilities of recipients Manipulating Episodic Memory: rewriting history	Manipulating Episodic Memory: re-attribution of responsibility of actions in officeholder's interests Extensive use of discursive group polarisation	Coming out with a preemptive apology calculated to disarm critics and attract sympathy	Manipulating Short Term Memory - based discourse understanding	Keeping less powerful groups uninformed	Keeping less powerful groups uninformed	Inducing less powerful groups into tending to accept the arguments of the organisation

Glossary of Terms and Concepts (from Hansson 2015)

Act-denial: I did not do/say that at all (p. 301)

Ad baculum: “threatening the opponent” (p. 309)

Ad hominem: “attacking an opponent’s character to discredit” (p. 300)

Ad misericordiam: Playing on feeling of compassion, playing on audience’s emotions (p. 321)

Ad populum: “concluding that a proposition is true because many people believe so” (p. 300)

Ad verecundiam: parading one’s own qualities (p.300)

Authority legitimization: Using personal references (to status and role), impersonal references (to rules), references to custom (tradition, conformity) or commendation (by expert of role model) (p.303)

Control-denial: I did not do/say that on purpose, it was an accident (p.301)

Goal-denial: I did not do/say that, in order to... (p. 302)

Ignoratio elenchi: irrelevant argumentation (p. 321); “claims which are irrelevant to the topic under discussion” (p. 311)

Intention-denial: I did not mean that/you got me wrong (p. 302)

Moral evaluation legitimization: Using references to value systems (evaluation, abstraction, analogies) (p. 303)

Mythopoesis: Using narratives (e.g. moral tales, cautionary tales) in which legitimate actions are rewarded and non-legitimate actions are punished (p. 303)

Post hoc, ergo propter hoc: - argument of causation. Literally “after this, therefore because of this”

Rationalisation legitimization: Using reference to the goals, uses and effects of institutionalized social action (instrumental rationalization) or to a natural order of things (theoretical rationalization) (p. 303)

Straw man: “misrepresenting an opponent’s position” (p. 300)

Topoi: “quasi-argumentative shortcuts, content-related warrants that connect argument(s) with the claim, but the plausibility of which can be relatively easily questioned” (p. 300)

Topos of ignorance: “[i]f a threat is unforeseeable, then those who try to contain the threat with whatever means should not be held responsible” (p. 308)

Topos of law/justice: invocation of a rule, law, legal sanction (p. 315)

Topos of threat: a threat that exists is a threat to everyone (p. 309)

Trajectio in alium: victim-victimiser reversal, ‘turning the tables,’ shifting responsibility (p. 300)

APPENDIX B: Relevant Publication Readership Summary

Publisher	Country	Owner	Avg Daily Dist. 2008	Avg Daily Dist. 2009	Source
Associated Press Newswires	US	Non-profit co-operative	Unknown	Unknown	1
Calgary Herald	Canada/Alberta	Canwest	121,800	124,607	9, 10
Canada Stockwatch	Canada	Canjex Publishing Ltd.	Unknown	Unknown	2
Canwest News Service	Canada	Canwest	Unknown	Unknown	9, 10
CFO.com	US	Industry Dive	Unknown	Unknown	3
Daily Variety	US	Penske Media	Unknown	Unknown	4
Edmonton Journal	Canada/Alberta	Canwest	119,909	118,620	9, 10
Hollywood Reporter	US	MRC Media, LLC	Unknown	Unknown	5
Montreal Gazette	Canada/Quebec	Canwest	151,042	163,501	9, 10
National Post	Canada/Ontario	Canwest	197,034	156,646	9, 10
Ottawa Citizen	Canada/Ontario	Canwest	332,764	123,856	9, 10
The Canadian Press	Canada	Unknown	Unknown	Unknown	6
The Canadian Press - Broadcast wire	Canada	Unknown	Unknown	Unknown	7
The Globe and Mail (all)	Canada/Ontario	CTVGlobemedia Inc.	332,764	315,272	9, 10
The Hamilton Spectator	Canada/Ontario	Torstar	95,611	103,122	9, 10
The New York Times	US	Publicly listed	Unknown	Unknown	8
The Toronto Star	Canada/Ontario	Torstar	335,680	409,340	9, 10
Vancouver Province	Canada/BC	Canwest	165,838	162,765	9, 10
Vancouver Sun	Canada/BC	Canwest	176,690	175,572	9, 10
Victoria Times Colonist	Canada/BC	Canwest	69,855	64,915	9, 10
Waterloo Region Record	Canada/Ontario	Torstar	57,855	61,797	9, 10

Sources:

1 <https://www.ap.org/about/>

2 <http://www.stockwatch.com/Help/Products>

3 <https://www.cfo.com/about/>

4 <https://variety.com/variety-about-us/> ; <https://pmc.com/about-us/> ;

<https://guides.library.ucla.edu/film/variety#:~:text=Variety%20began%20in%201905%20as,on%20motion%20pictures%20more%20specifically.>

5 <https://www.hollywoodreporter.com/masthead/> ; <https://pmc.com/about-us/> ; <https://web-s-ebshost-com.proxy.library.carleton.ca/ehost/command/detail?vid=3&sid=f93e59b2-1b84-4859-b1d5-63701b93feaf40redis&bdata=JnNpdGU9ZWVhc3QtbGl2ZQ%3d%3d#jid=HWD&db=f3h>

6 <https://www.thecanadianpress.com/about/>

7 <https://www.thecanadianpress.com/about/>

8 <https://www.nytc.com/company/history/>

9 News Media Canada (2023). 2008 Daily Newspaper Circulation Report. Retrieved 28 November 2023 <https://nmc-mic.ca/about-newspapers/circulation/daily-newspapers/>

10 News Media Canada (2023). 2009 Daily Newspaper Circulation Report. Retrieved 28 November 2023 <https://nmc-mic.ca/about-newspapers/circulation/daily-newspapers/>

Note: Readership figures in this table are shown as reported in the various sources cited and were not calculated nor audited by the author. .

APPENDIX C: Cast of Characters

Source: Compiled by author from sources cited.

Note: The subjects of the case studies are shaded.

INDIVIDUALS (Alphabetical by surname)	
John Beer	Former RCMP officer/KPMG forensic investigator (McFarland, 21 October 2008)
Justice Mary Lou Benotto	Ontario Superior Court Justice, Presiding Judge (Breiger, 6 May 2008c)
Gerry Blair	Livent employee originally from Andrew Lloyd Webber's Really Useful Group in the UK (Small, 22 July 2008)
Raymond Cheong	Livent IT manager (Breiger, 6 May 2008d)
Paul Coort	Forensic accountant hired by the RCMP (McFarland, 4 November 2008)
<i>Christopher Craib</i>	Livent controller (<i>In the Order of Livent Inc.</i> , SEC Docket 3-9806, 1999)
Garth Drabinsky	Livent founder (<i>In the Order of Livent Inc.</i> , SEC Docket 3-9806, 1999)
<i>Gordon Eckstein</i>	Livent senior vice-president, finance (Tedesco, 6 May 2008a)
<i>Tony Fiorino</i>	Livent controller (Breiger, 27 May 2008a)
Lynda Friendly	Livent executive vice-president (McFarland, 21 May 2008b)
Roy Furman	New York investment banker who purchased a controlling interest in Livent in 1998 (Livent turned shortfalls into profits, 20 May 2008)
Gary Gill	Forensic accountant with KPMG (McFarland, 23 October 2008)
Len Gill	Former CEO of Echo Advertising (McFarland, 18 September 2008c)
Myron Gottlieb	Livent founder (Small, 28 May 2008)
Brian Greenspan	Myron Gottlieb's lawyer (McFarland, 4 June 2008b)
Edward (Eddie) Greenspan	Garth Drabinsky's lawyer (Small, 28 May 2008)
Alex Hrybinsky	Crown attorney (McFarland, 9 September 2008b)
Robert Hubbard	Crown attorney (Tedesco, 6 May 2008a)
Sgt. Ann Koenig	RCMP officer who worked on the case (McFarland, 24 July 2008, p. B5)
Peter Kofman	Engineering consultant (<i>In the Order of Livent Inc.</i> , SEC Docket 3-9806, 1999)
David Maisel	One-time Livent president (McFarland, 14 July 2008)

INDIVIDUALS (Alphabetical by surname)	
<i>Grant Malcolm</i>	Livent controller (McFarland, 14 July 2008)
<i>Maria Messina</i>	Livent CFO (Kari, 7 July 2008b)
Michael Ovitz	Hollywood mogul, US purchaser of Livent in 1998 (Livent turned shortfalls into profits, 20 May 2008)
Robin Pullen	Former vice-president administration of Echo Advertising (McFarland, 18 September 2008b)
David Roebuck	Garth Drabinsky's lawyer (McFarland, 3 September 2008b)
Amanda Rubaszek	Crown attorney (McFarland, 2 September 2008)
Robert Topol	Livent former senior executive vice-president and chief operating officer (<i>In the Order of Livent Inc.</i> , SEC Docket 3-9806, 1999)
Roy Wayment	Former operator of Execway Construction (<i>In the Order of Livent Inc.</i> , SEC Docket 3-9806, 1999)
Robert Webster	Executive vice-president at Livent (Small, 3 September 2008)
<i>Diane Winkfein</i>	Livent accounting controller (McFarland, 17 July 2008a)
BUSINESSES (Alphabetical)	
Deloitte & Touche	Public accounting firm that audited Livent's financial statement prior to the fraud coming to light (Shechter, 3 May 2008)
Echo Advertising	Toronto-based ad agency that helped hide fraud (McFarland, 15 July 2008b)
King Commodity Services	Drabinsky and Gottlieb's private company (<i>In the Order of Livent Inc.</i> , SEC Docket 3-9806, 1999)
KPMG Investigation and Security Inc.	Department of a public accounting firm that was hired in August 1998 by Livent's new management to investigate reported financial irregularities (Small, 5 May 2008)
LeDonne Wilner & Weiner	New York-based ad agency that helped hide fraud (McFarland, 15 July 2008b)
MyGar Partnership	Partnership organization owned by Myron Gottlieb and Garth Drabinsky (Annual Information Form, 5 May 1998)
Georgia Strait Live Entertainment Inc.	Business established to build the Ford Centre for the Performing Arts in Vancouver, BC (Annual Information Form, 5 May 1998)
Stikeman Elliott	Livent's law firm (McFarland, 10 June 2008b)