

# Ambiguous Actorhood: Twenty-First Century Firms and the Evasion of Responsibility

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**Abstract:** Sociologists have long argued that the cultural construction of organizations as *social actors* underpins public expectations of corporate accountability. In recent decades, however, the unified bureaucratic structures that once sustained this construction have given way to increasingly fragmented and opaque organizational forms. This study considers to what extent the diffuse, often illegible nature of twenty-first century corporations undermines the ability of public audiences to demand corporate accountability. We argue that complex, fragmented organizational configurations allow firms to partially evade the negative reputational consequences of misconduct by confounding audiences and obfuscating the “actor” behind the bad organizational action. Drawing on a vignette-based survey experiment, we test whether fragmentation reduces attributions of blame following corporate wrongdoing. Consistent with our hypotheses, we find that while respondents generally attribute high levels of blame for wrongdoing, greater fragmentation *decreases* the blame directed at core firms and *heightens* audiences’ uncertainty about responsibility. Moreover, in fragmented structures, blame is not simply redistributed to auxiliary entities but is diminished overall. These findings suggest that as corporate structures grow more complex and less legible, the underlying actors behind organizational action become harder to identify and construct, and thereby harder to hold to account.

**Keywords:** organizations; corporate wrongdoing; actorhood; blame attribution

**Reproducibility Package:** Data and code to reproduce the results reported in this article are available at OSF (<https://osf.io/enpmt/>). The online supplemental appendix also contains additional information about the survey data.

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ORGANIZATIONAL and economic sociologists have long been interested in the processes by which corporations come to be endowed with the cultural attributes of *actors* (e.g., Coleman 1982; Meyer and Jepperson 2000; King, Felin, and Whetten 2010; Bromley and Sharkey 2017; Knight 2022). The concept of actorhood extends beyond the socio-legal edifice of corporate personhood (Gindis 2009; Knight 2023) to also encompass other capabilities typically associated with persons: identities, styles, values, the capacity for purposive behavior, and the expectation to act ethically in accordance with social norms (King et al. 2010; King 2015; Knight 2022). The social construction of corporate actors since the nineteenth century can be seen as a fundamental aspect of modern capitalism and, indeed, modernity writ large (Meyer and Jepperson 2000).

Although the conceptual underpinnings and historical construction of corporate actorhood are well-established, its implications in the twenty-first century are less clear. Contemporary theory offers two contrasting accounts of the modern evolution of organizational actorhood. First, some organizational theorists highlight

the growing pressure on all kinds of organizations to become ever-more agentic—complete with personable identities, mission statements, manifestos of values, and performative gestures of respect toward stakeholders (e.g., Bromley and Sharkey 2017). These proliferating demands for corporate *accountability*—as well as the professional groups tasked with managing them—serve to further reinforce the institutionalization of corporate actorhood and the expanding social expectations attached to it (Campbell 2007; Lim and Tsutsui 2012; King 2015; Bromley and Meyer 2017).

At the same time, others emphasize that the integrated bureaucratic structures that helped to give rise to the notion of the cohesive corporate actor in the first place have become fragmented and blurred. Theorists like Gerald Davis argue that the “soulful” twentieth century corporation has melted away into a “primordial soup” of component parts (2016). Although corporations have not vanished, their prior “Fordist” or “command-post” incarnations—with identifiable leadership, fixed identities, and integrated activities—have been augmented, if not supplanted, by networks of low-visibility sub-contractors, third-party licensing arrangements, inscrutable layers of shell structures, generic holding company aliases, faceless limited liability companies (LLCs), and under-the-radar private-equity-backed firms (Boies and Prechel 2002; Soener and Nau 2019; Goldstein and Eaton 2021; Hoang 2022). The result is a landscape of corporate structures that are less cohesive and less obviously “actorlike” in the sense that it has become more difficult for audiences to discern what’s what, who’s who—and perhaps most importantly—where the responsibility lies (Wedel 2017; Mizruchi and Chu 2025). In short, even as institutional norms demand ever more expansive forms of accountability from corporate actors, a growing portion of economic activity transpires within structures that elide the very assumptions of actorhood from which such accountability pressures arise.

This study examines the implications of these seemingly divergent trends by considering to what extent the diffuse, often illegible nature of twenty-first century corporations undermines public audiences’ ability to assign blame (Lange and Washburn 2012; Jackson et al. 2014; Amengual, Mota, and Rustler 2023). We develop and test the idea that characteristics which heighten the ambiguity of actorhood—namely fragmented and opaque organizational structures—help firms evade the expectations attached to corporate actors, at least in the eyes of public audiences. Such ambiguity allows firms to project cohesive outward identities under normal circumstances, while also selectively hiding behind a cloud of complexity, legal fragmentation, and plausible deniability when accusations or scandals arise (cf. Padgett and Ansell 1993).

The analysis proceeds in two stages. We first develop the theoretical concept of *ambiguous actorhood* to describe how complex, “post-corporate” organizational structures and strategies may confound audiences and obfuscate the “actor” behind a given organizational action. We then empirically assess the affordances of these traits by using a vignette survey experiment to examine whether fragmented organizational configurations diminish public audiences’ attributions of blame for corporate misconduct.

Consistent with our hypotheses, we find that greater organizational fragmentation significantly lowers the amount of blame attributed to core corporate actors in

the wake of wrongdoing. Although blame for organizational wrongdoing is high across all structures, we find that even small increases in organizational complexity significantly intensify the ambiguity audiences confront in attributing responsibility. Moreover, we find that when fragmented organizations engage in wrongdoing, *all* of the organization's constituent sub-parts (e.g., core parent firms, subsidiaries, suppliers, and joint venture partners) receive less blame. Rather than blame being redistributed among members of complex structures, audiences assign less blame overall, and, in certain cases, even perceive the wrongdoing itself as less severe. Overall, our findings suggest that as organizational configurations become more fractured, the underlying actors behind organizational action become harder to identify and construct, and thereby harder to hold to account.

## Ambiguous Actorhood and Twenty-First Century Firms

A crucial premise in much of organizational and economic sociology is that business organizations operate as *actors* (Selznick 1948; Coleman 1982; Meyer and Jepperson 2000; Perrow 2002; King et al. 2010). Organizational actorhood is thought to entail several key attributes, such as the capacity of organizations to develop and maintain a coherent identity over time (Selznick 1953; King 2015), treatment in law as a unified entity (Coleman 1982; Knight 2022), and the capacity to come to stand for various social values (Bromley and Meyer 2017; Bromley and Sharkey 2017). Indeed, scholars have argued that one of the key transformations of the twentieth century was the rise of business entities as *social actors* (Coleman 1982, P. 13; King 2015, P. 150).

Organizational actorhood is fundamentally relational insofar as an organization's status as an actor emerges, in part, from the interplay of an organization's public-facing identity, audience expectations, and the commitments that organizations in turn make to audiences (e.g., Campbell 2007). That is, it is through communicating with and responding to demands from external constituencies—including public audiences, local communities, and customers—that organizations develop the kinds of known character and reputation that constrain their future actions. Those audiences, in turn, hold the organization accountable for their commitments *qua* actors (Selznick 1948, 1953; King et al. 2010). Research has shown how organizational visibility to public audiences affects organizational behavior (Bartley and Child 2014; McDonnell and King 2018; Knight, Dobbin, and Kalev 2022). This is not only because visible firms are under greater legal and regulatory scrutiny but also, crucially, because of the expectations audiences develop for these firms (King 2011, P. 511).

Yet even as audiences' expectations of organizational behavior derive from, and in turn reinforce, organizations' construction as unitary social actors, there remains a basic disconnect between the emergent representation of organizations as actors and their internal structures. Organizations are not, of course, *actually* unified actors in the way that natural persons are: they are complex bureaucratic assemblages of roles, activities, offices, procedures, and relationships, all inhabited by members with varied interests (e.g., Blau 1955; Simon 1964; Coleman 1982, P. 95). In other words, organizational actorhood entails an inherent tension: the outward cultural

construction of a unitary actor is an ongoing accomplishment, constantly at odds with the variegated, and sometimes conflicting, nature of the organization's internal components parts.

This two-sided—or Janus-faced—aspect of organizational actorhood has two important consequences, both of which complicate how audiences attribute blame and enforce accountability expectations.

First, as organizational theorists have long noted, the inherent complexity of bureaucracies makes it difficult for external observers to gain a clear view into an organization's inner working—a problem Bovens (1998) referred to as “the problem of many hands.” That is, audiences often struggle to trace an observed corporate action (or inaction) to the myriad specific roles, responsibilities, and lines of control from where such actions arose. It is this inability to see inside the walls of bureaucracies that explains why organizations can so easily decouple outward-facing policies from internal practices (Meyer and Rowan 1977). It is also why assigning culpability for organizational wrongdoing is rarely straightforward (Faulkner 2011; Nicol 2018). For instance, a firm might publicly affirm its “shared commitment” to a set of values, only to later disavow responsibility for misconduct by attributing it to a rogue employee or department. Those employees, in turn, may claim that others were more directly responsible, that the behavior had long been tolerated, or that they were simply enacting unspoken managerial expectations (Roulet and Pichler 2020). The fact that most organizational outcomes are the accomplishment of many different, variously involved individuals makes adjudicating responsibility fraught.

Second, and less recognized in the literature, the inherently non-unitary structure of organizational actors creates opportunities for firms to *further* short-circuit accountability. Organizations can structure themselves in ways that obfuscate their boundaries, or even cloak their status as actors altogether. Such obfuscation, which we term *ambiguous actorhood*, is the focus of the present analysis. For instance, formally distinct—but actually intertwined—entities such as shell companies, concealed subsidiaries, brand aliases, and holding company structures heighten uncertainty about where the boundaries of a focal corporate actor begin and end (Davis, Whitman, and Zald 2006). These structures create a disconnect between the ostensible locus of organizational action and the actual site of control. Observers may perceive these entities as separate arms-length actors, when they are, in fact, simply internal units by another name (Goldstein and Eaton 2021).

This perceptual disconnect enables firms to relocate potentially stigmatizing behaviors onto faceless units, which bear an unclear relationship to the agentic, public-facing corporate parent firm (Surroca, Tribó, and Zahra 2013). The upshot is that even while corporations' symbolic construction as personlike actors brings expectations of responsible behavior, audiences' ability to attribute wrongdoing and thereby enforce those expectations is always at risk of being undermined by the fact that firms can use fragmented, non-unitary structures to obfuscate their boundaries.<sup>1</sup>

In this article, we use the term *ambiguous actorhood* to refer to this affordance of complex organizational identity structures: that fragmented and opaque structures create ambiguity around firm boundaries and distort audiences' perceptions of the organization as a coherent, unified entity. Such use of ambiguous identities to confound audiences is closely akin to what Padgett and Ansell (1993) call *robust action*.

The original formulation of this concept referred to the idea that the construction of “multivocal” role identities helps actors maintain flexibility and strategic advantage in political contestation (Padgett and Ansell 1993). In contrast, we focus on the obfuscated boundaries and identities of the organizational actors themselves, as opposed to the obfuscated intentions of clearly bounded actors.

### *Twenty-First Century Fragmentation and the Rise of Ambiguous Actorhood*

Recent decades have witnessed increased opportunities for firms to avail themselves of ambiguity to evade accountability pressures. Although the fragmentation of corporate organizations has increased since the 1980s—driven by the 1980s breakup of conglomerates, the 1990s wave of leveraged buyouts, and the globalization of commodity value chains—a hallmark of twenty-first century firms is a growing turn toward the externalization of liabilities through complex organizational structures (Surroca et al. 2013; Weil 2014; Davis 2016).<sup>2</sup> For instance, firms’ growing use of outsourcing and subcontracting in employment not only cuts costs but also “blur[s] responsibility for safety” (Weil 2014, P. 8). Large corporations also increasingly use LLCs and limited partnership structures as “screens” to shift their activities away from high-visibility, high-regulation jurisdictions (Soener and Nau 2019). Nested subsidiary structures are also increasingly used to distance parent corporations from tax liabilities (Garcia-Bernardo et al. 2017). Circa 2017, the 50 largest U.S. publicly traded corporations maintained complex networks of more than 1,700 subsidiaries in foreign or domestic offshore tax havens (Oxfam 2017). Similarly, some prominent public-facing firms have been found to use controlling stakes in private-equity partners to position carbon emission liabilities off the publicly traded parent firm’s books (and off the ESG reports) (Hurley et al. 2023). In all of these cases, fragmented configurations create gray zones that cloud the connections between corporations and normatively or legally proscribed activities (Hoang 2022). As Davis et al. (2006, P. 14) note, “corporate boundaries, in short, are increasingly ambiguous and with them the locus of corporate responsibility becomes more uncertain.”

Of course, the strategic use of fragmentation and opacity by organizations is hardly new. A longstanding literature on clandestine organizations, such as conspiracies, mafias, and secret military units, has documented how they use ambiguity and complexity to evade scrutiny (e.g., Scott 2013; Cappellaro, Compagni, and Vaara 2021). For example, Rilinger (2019) shows how complex conspiracies can hide “in plain sight” by rendering their internal structures illegible to regulatory audiences. At the time of its unraveling, the fraud-riven energy firm, Enron, had nested its illegal operations within more than 5,000 subsidiaries (Boies and Prechel 2002, P. 310). Yet such obfuscation has mostly been conceived as a distinctive imperative of atypical or deviant organizations. What is new is the extent to which such technologies of ambiguation via fragmentation have become characteristic features of most large corporations and thereby of contemporary global capitalism.

For instance, consider the case of the Francis Scott Key Bridge Disaster. In March 2024, the MV Dali, a massive container ship, crashed into the bridge in Baltimore’s harbor, killing six, destroying a major arterial roadway, and choking off

the port of Baltimore—one of the city’s main economic centers. The tasks of locating responsibility and demanding accountability were made significantly more difficult by the complex inter-organizational arrangements surrounding the ship. As Kuttner (2024) pointed out, a key issue was that “the Dali had fractured responsibility for its conditions.” The Dali was leased to the Danish shipping giant, Maersk, operated by another firm, Synergy Marine group, and owned by yet another company, Grace Ocean Private LTD, which was itself the parent owner of Synergy Marine, but not of Maersk. In this way, the Dali was emblematic not only of the global shipping industry but also of the difficulties posed by the growing role of sub-contractors, third-party licensing agreements, holding companies, and ambiguously related subsidiaries in the global economy.

Thus far, the regulation literature has discussed how such fragmented structures obscure firms from tax authorities, regulators, and buyers by heightening monitoring costs and/or positioning activities beyond the field of observers’ jurisdiction (Allred et al. 2017; Garcia-Bernardo et al. 2017; Seabrooke and Wigan 2017; Lord, van Wingerde, and Campbell 2018). Building on these insights, we emphasize that one further consequence of the ambiguation of corporate structures is that it heightens the difficulties for *public audiences* in attributing blame for revealed corporate wrongdoing.

## Blame Attribution and Evasion under Fragmentation

To assess whether ambiguous actorhood helps firms evade public accountability, we focus specifically on public audiences’ attributions of blame for organizational wrongdoing, or what is sometimes known as corporate social irresponsibility (Valor, Antonetti, and Zasuwa 2022). As the capacity of traditional state regulatory enforcement mechanisms has weakened, the court of public opinion has gained greater significance in the regulation of corporate behavior. Because official sanctions for violations tend to be economically inconsequential (“the cost of doing business”), market penalties have become a *relatively* more salient deterrent (Faulkner 2011). In many markets, reputational disciplining processes are a primary mode of governance (Jackson et al., 2014). Given that attributing blame is a fundamental prerequisite to such public disciplining, avoiding public blame can consequentially undermine corporate accountability.

Yet how do complex organizational structures affect the process of public blame attribution? There is a substantial literature on public and consumer responses to corporate irresponsibility, including blame attribution (Lange and Washburn 2012; Jackson et al. 2014; Roulet and Pichler 2020; McDonnell and Nurmohamed 2021; Amengual and Bartley 2022; Valor et al. 2022). Much of this research has focused on the situational and interactional contingencies that shape the extent to which a given action or outcome becomes socially constructed as irresponsible or deserving of sanction. However, significantly less research examines how blame for misconduct varies across different types of firm structures, and even less considers cases where the locus of wrongdoing within a complex organizational configuration is itself ambiguous.<sup>3</sup>

One partial exception is a small literature that has studied how characteristics of vertically disintegrated global supply chain networks shape perceived culpability of core multinational firms for misdeeds committed by suppliers. Using the case of anti-sweatshop protests against Nike, Davis et al. (2006) argue that corporations with outsourced production structures *retain* reputational liability for those very contingencies (e.g., labor rights violations) over which they aim to cede legal responsibility (see also Locke, 2013). Other studies similarly suggest that the general public tends to blame buyers for the behavior of their suppliers (Hartmann and Moeller 2014; Hoffman, Yin, and Hoffman 2020), particularly when buyers and suppliers are closely connected (Amengual et al. 2023). Research on the public sector likewise finds that contracting out public services to private suppliers does not diminish political actors' perceived culpability for poor service delivery (James et al. 2016; Marvel and Girth 2016). Taken together, this research casts doubt on the degree to which arms-length relations with suppliers or other agents can effectively shield principals from public blame.

Yet a key limitation of the existing research on outsourcing and perceived core firm culpability is that it tends to focus on simple dyadic cases where the organizational entities themselves are clearly bounded, and the relationships between them are transparently defined. Even if a simple supplier–buyer relation fails to protect prominent firms from blame, there is reason to suspect that the more complex ambiguous organizational structures discussed above—with their unclear lines of control and blurred boundaries of organizational action—could help to shield core firms.

### *Hypotheses: Fragmentation, Ambiguity, and Blame Attribution*

We identify two complementary mechanisms by which opaque, fragmented configurations may short-circuit public blame attribution processes. First, they make the connection between actions and organizational actors harder to comprehend, granting the core firm more plausible deniability for involvement in wrongdoing. In other words, decoupling the corporate identity from the identities of its subunits can create the appearance that the firm is not really a unified actor and that wrongdoing by sub-units or related entities is disconnected from the core firm (Goldstein and Eaton 2021). Even when audiences can discern a responsible party, the more complex or ambiguous the connection between the proximately culpable sub-unit and the core/parent corporate actor, the lesser the blame directed toward the core or parent firm.

- *Hypothesis 1A*: More fragmented firm structures are associated with less attribution of blame directed toward the core parent firm in the wake of corporate wrongdoing.

Second, complex structures can create a *general sense* of ambiguity, heightening the cognitive difficulty of understanding exactly what actions occurred, and by whom. This may leave audiences unsure where to look for accountability in the first place (Mizruchi and Chu 2025). Indeed, prior work suggests that perceptions of corporate culpability may be weakened if other actors can plausibly be seen as causally linked to the harm (Paharia et al. 2009; Jackson et al. 2014). Thus, the more fragmented and

multitudinous the entities in the mix, the harder it may be to pin the blame on any single actor. This hypothesis is further supported by micro-level cognitive research on blame, which suggests that people generally tend to attribute less blame when causal chains are complex or when multiple potential causal agents are involved (Sloman and Lagnado 2015). It follows that more complex and ambiguous corporate structures should reduce the extent of blame directed toward the core corporate actor *and* toward the various other sub-entities surrounding it:

- *Hypothesis 1B*: More fragmented firm structures are associated with less attribution of blame directed toward both core and secondary sub-units in the wake of corporate wrongdoing.

A second stronger test of the ambiguous actorhood theory is whether fragmented structures can help insulate firms from public blame, even in the face of claims from state authorities about the firm's culpability. Audiences' judgments regarding corporate wrongdoing do not arise in a vacuum. Rather, audiences take cues from framings put forth by the news media, watchdog groups, regulatory officials, and the legal system (Lange and Washburn 2012; Roulet and Pichler 2020; McDonnell and Nurmohamed 2021; Valor et al. 2022). Indictments, judgments, and critical news coverage can cut through what might otherwise be a fog of uncertainty, significantly shaping attributions, reputational consequences, and consumer behavior. This literature leaves little doubt that publics will be more prone to blame a firm for wrongdoing when the firm has been indicted or officially sanctioned. That said, official assertions by state authorities are never completely authoritative. We suspect that even in cases where respondents learn that the core parent firm has been deemed legally liable for the wrongdoing, the complexity of organizational structures may continue to cloud public perceptions, resulting in less blame attribution compared to less ambiguous organizations that are also deemed legally responsible for the same infraction. This leads to our second hypothesis:

- *Hypothesis 2*: More fragmented firm structures are associated with less attribution of blame directed toward the core corporate firm, regardless of whether the core corporate parent itself or a related entity is deemed to be legally responsible for the wrongdoing.

Finally, a third implication concerns the mechanisms connecting fragmented structures with reduced blame. The argument developed above is that being situated within a complex web of related entities insulates corporate actors from blame in part because such structures render corporate actors and actions less scrutable. If structural fragmentation heightens audiences' overall sense of ambiguity, then we would expect that audiences will not only attribute less blame to corporate parent firms but also experience more *uncertainty* when attempting to make sense of the relationship between corporate actors and socially harmful outcomes.

This process could take two distinct but complementary forms. The first is ambiguity related to the *agency and intentionality* of the core corporate actor. We expect that being surrounded by latent webs of related entities helps corporations engage in a strategic feint if wrongdoing comes to light—allowing the agentic-appearing corporate actor to recede into the crowd and appear as a mere bystander

rather than architect. Thus, we expect that more complexly fragmented firms will be *less* likely to be viewed as *intentional, active agents* in the production of wrongdoing that occurs within their orbit.

- *Hypothesis 3A*: When audiences learn about wrongdoing perpetuated within more complex and fragmented configurations, audiences are less likely to perceive the core parent firms as a coherent, intentional organizational actor.

The second variant relates to uncertainty. If our overarching theory of ambiguous actorhood is correct, then we would expect that the cognitive complexity and relational ambiguity generated by more complex configurations will result in audiences experiencing less confidence and greater difficulty when attempting to make sense of the core firm's responsibility. Thus, more complex corporate actors will not only receive less blame on average, but audiences will also be less sure about the firm's role in the wrongdoing.

- *Hypothesis 3B*: When audiences learn about wrongdoing perpetuated within more complex and fragmented configurations, respondents will report greater levels of uncertainty about the precise role of the core parent firm in the wrongdoing.

## Empirical Analyses

To test the effect of ambiguous actorhood on responsibility attributions, we conduct a preregistered vignette survey experiment in which respondents are presented with descriptions of incidents of corporate tax evasion.<sup>4</sup> Holding the wrongdoing equivalent, we experimentally vary the complexity of the corporate configuration from which the wrongdoing arises.

Tax evasion offers a useful empirical context for several reasons. Previous research on business ethics and corporate reputation suggests that the public is concerned with corporate tax strategies and that aggressive tactics to minimize tax liability can damage a company's reputation (Hardeck and Hertl 2014). Moreover, audiences' reactions to organizational tax avoidance and evasion have been shown to have real consequences for how organizations subsequently behave (Dyreng, Hoopes, and Wilde 2016; Rusina 2020). Thus, corporate tax evasion is a wrongdoing for which the reaction of public audiences matters.

Most importantly, evading higher tax burdens is often one of the *goals* of the sorts of ambiguous organizational structures we discuss here (Prechel and Morris 2010; Garcia-Bernardo et al. 2017; Soener and Nau 2019). Therefore, understanding how audience perceptions of such actions vary in response to ambiguous or complex organizational structures is particularly relevant for real-world public accountability.

### Data

Data for this study come from an original survey experiment fielded on the CloudResearch Connect Platform in March 2025. CloudResearch (CR) is a survey task

platform. It is similar to the widely used MTurk platform, but it incorporates data quality screens that exclude respondents with geographically obscured VPNs, as well as IPs with numerous responses from ostensibly separate accounts. A recent study found that CR samples yielded significantly higher quality survey responses on most dimensions compared to MTurk, Qualtrics, and SONA platforms (Douglas, Ewell, and Brauer 2023).

Our pre-analysis plan identified a target sample size of 850, and 861 respondents completed our survey prior to its closing. All respondents in our sample are adults over the age of 18 living in the United States. Because our vignettes involve a somewhat complicated discussion about business structure, we attempted to increase respondent attention by asking respondents to agree to carefully read the text, a commitment device that has been shown to increase data quality (Clifford and Jerit 2015). We also used an initial attention screener (Kane and Barabas 2019) and ran our results only on respondents who agreed to carefully read the text and who successfully answered the first attention check question.<sup>5</sup> Our final analytic sample consisted of 802 respondents.<sup>6</sup>

Respondents were presented with a “short news article,” which was a fictional vignette that constituted the main part of the survey. The article discussed how a financial institution—Fincorp—had engaged in illegal tax evasion through the use of overseas tax havens. The structure of Fincorp was presented across three varying degrees of complexity: a *unified actor* condition, in which a single entity is represented as responsible for the tax evasion, a *simple subsidiary* condition in which a subsidiary of the target firm is represented as the proximate responsible party for the tax evasion, and a *fragmented* condition in which the target firm participates in a joint venture with a complicated organizational structure that is presented as responsible for the tax evasion. The vignette scenarios were written in the style of news capsule excerpts to maximize the degree to which the depictions of wrongdoing resemble the modalities by which people learn about it in the real world.

In addition to varying the organizational structure, we varied the legal target of misconduct allegations. This allowed us to test our second hypothesis and examine whether perceptions of responsibility vary alongside differences in legal liability for *subsidiary* and *fragmented* conditions, where more than one organizational entity is discussed. Specifically, in the vignettes we varied whether the IRS was investigating the core firm (Fincorp) or a proximate entity linked to the core firm (the subsidiary or the joint venture in which the core firm is involved).<sup>7</sup> For the full text of the vignettes, see Appendix A in the online supplement.

After reading the vignette, all respondents were then asked a battery of three questions to establish how much they blamed FinCorp for the wrongdoing. The questions were adapted from an established blame scale that assesses how much respondents “blame” Fincorp, hold Fincorp “responsible,” and think the tax evasion is Fincorp’s “fault” (Klein and Dawar 2004; Lei, Dawar, and Gürhan-Canli 2012; Pizzetti, Gatti, and Seele 2021). All questions were asked using a five-point Likert scale, and the order of questions was randomized. Blame items load onto a single factor ( $\alpha = 0.935$ ).

Following this, respondents were asked two additional questions to establish perceptions of wrongdoing: whether respondents believed the core firm Fincorp was involved in wrongdoing (on a five-point Likert scale) and the perceived severity of the wrongdoing (hypotheses around perceived severity of the wrongdoing were preregistered as exploratory).

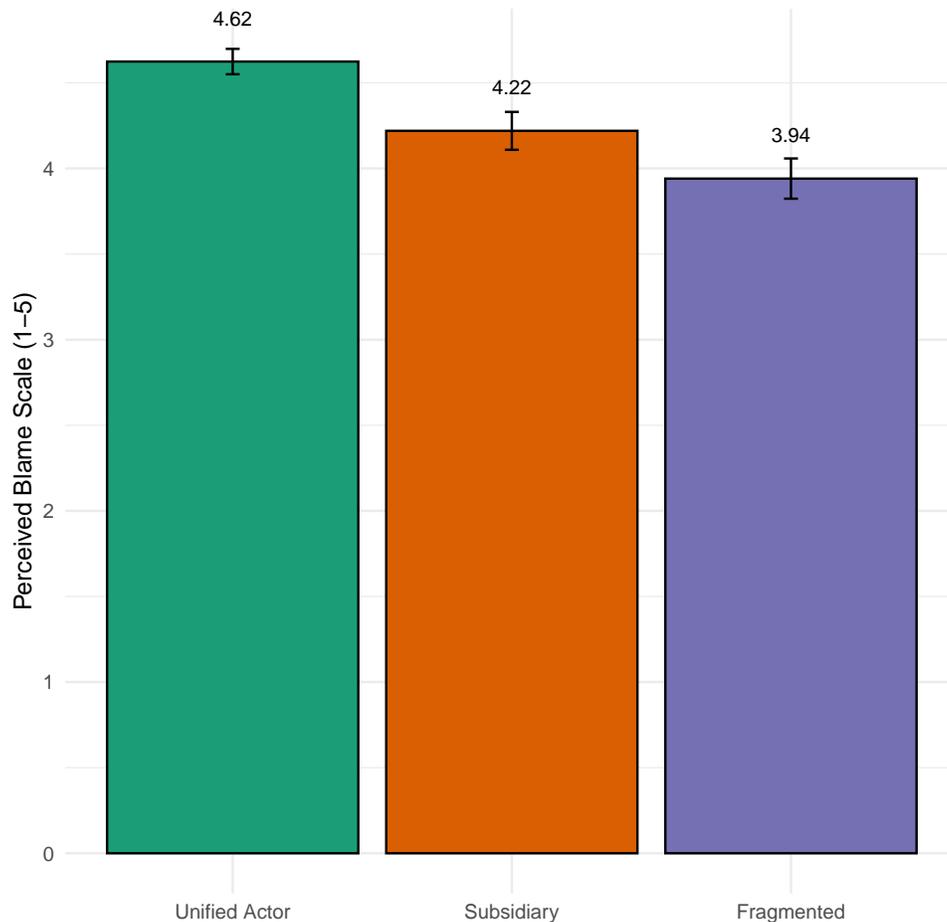
Respondents were also asked a battery of questions to establish whether differences in blame are associated with ambiguity around the actor (H3A) and ambiguity around the scenario (H3B). To establish how audiences perceive the *actor*, we used two questions about whether Fincorp had “control” over the actions that led to the tax evasion and whether Fincorp “planned” the actions ( $\alpha = 0.853$ ). To establish how audiences perceive general *ambiguity*, we asked respondents two questions about whether they found it difficult to know what role Fincorp played in the tax evasion and whether it was difficult to know who was responsible for the actions that led to the tax evasion charges ( $\alpha = 0.925$ ). Respondents were randomized into whether they received the *actor* or *ambiguity* questions first, and questions within each scale were randomized.

Finally, we asked respondents in the *subsidiary* and *fragmented* conditions to assess blame for the *other entities* involved in the vignette. This allowed us to assess whether overall blame is attenuated in fragmented organizational situations or simply redirected (H1B). These questions used the same three-question blame scale discussed above.

## Results

Because respondents were randomly assigned to conditions, we assess the effect of organizational condition on blame by comparing unadjusted differences in means. To verify that randomization produced balanced groups, we conducted a multinomial logistic regression predicting treatment assignment from individual-level demographics. The results largely confirm balance across covariates, with three exceptions: black respondents ( $p < 0.001$ ), Hispanic respondents ( $p < 0.05$ ), and unemployed respondents ( $p < 0.05$ ) were less likely to be in the fragmented condition than in the unitary actor condition. However, a likelihood ratio test comparing a model with covariates to a null model was non-significant ( $p = 0.18$ ), suggesting no systematic imbalance overall. In Appendix C of the online supplement, we report models that include demographic controls—age, gender, race, income, educational attainment, and employment status. Results are robust to adjusting for these individual-level characteristics.

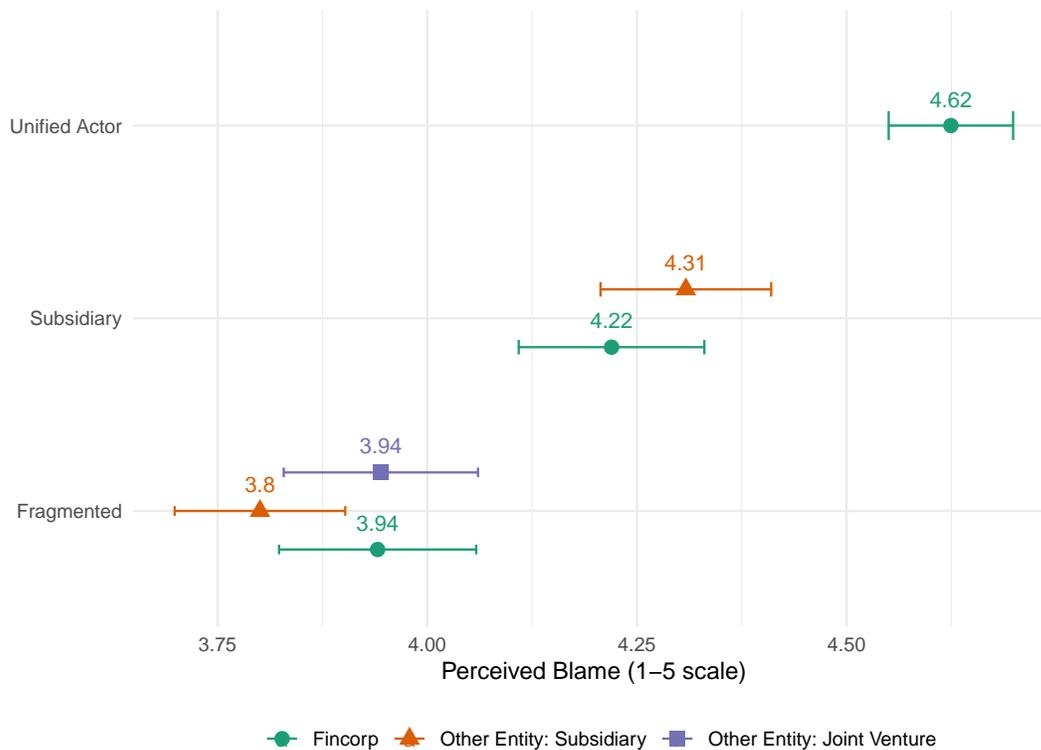
We begin by examining the relationship between organizational complexity and blame: do respondents attribute less blame to a parent company when it operates through more complex and fragmented organizational forms? Figure 1 shows the average blame assigned to Fincorp for alleged tax evasion across the three experimental conditions. The results show that while respondents generally attributed high levels of blame to the parent firm regardless of treatment condition—with means across conditions of about 3.9–4.6 on a five-point scale—blame was significantly lower in conditions of greater organizational fragmentation, with substantively meaningful effect sizes.



**Figure 1:** Perceived blame by organizational complexity condition. *Note:* Bars display mean perceived blame for the parent firm (1–5 scale) across the three experimental conditions—unified actor, subsidiary, and fragmented. Error bars represent 95 percent confidence intervals around the mean.

For instance, when comparing the baseline scenario of a *unified* firm to the *subsidiary* condition (using pairwise comparisons with Bonferroni-adjusted linear contrasts), respondents attribute 9.5 percent less blame in the subsidiary condition (mean difference =  $-0.41$ ,  $p < 0.0001$ ). The *fragmented* condition yielded an even larger reduction: blame ratings were 17.3 percent lower than in the *unified actor* condition (mean difference =  $-0.68$ ,  $p < 0.0001$ ). Notably, blame was also lower in the *fragmented* compared to the *subsidiary* condition (mean difference =  $-0.28$ ,  $p = 0.0005$ ), amounting to a 7.1 percent decrease in blame.<sup>8</sup> These findings are consistent with our main overarching hypothesis (H1A) and suggest that as organizational complexity increases—from unified to subsidiary to fragmented structures—audiences assign progressively less blame to the parent company.

Although our results show that greater fragmentation is associated with less blame, one possibility is that respondents are simply *redistributing* blame: relocating blame for organizational wrongdoing from the core firm to its ancillary entities. To address this, we next assess Hypothesis 1B and examine whether we see a

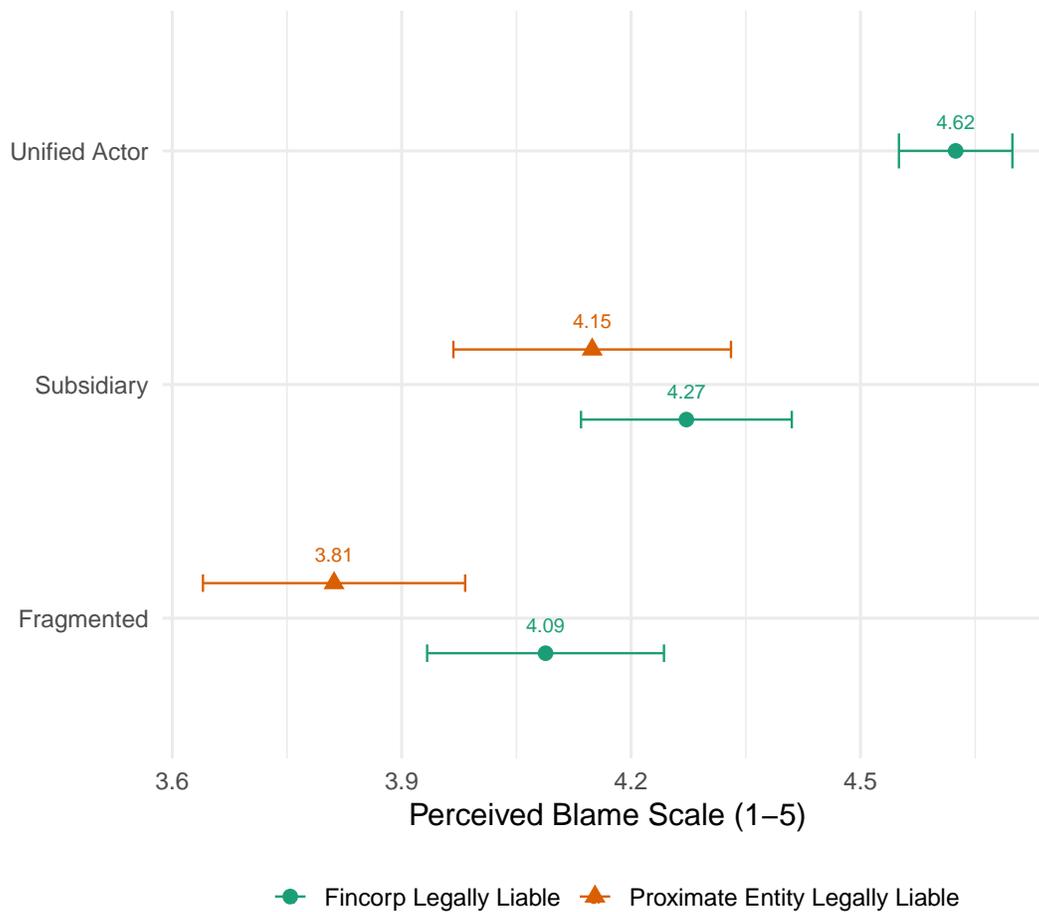


**Figure 2:** Perceived blame by organizational complexity condition and entity. *Note:* Points represent mean blame ratings (1–5 scale) for each named entity—Fincorp (parent firm), Horizon (subsidiary), and PayStart (joint venture)—across the three experimental conditions: unified actor, subsidiary, and fragmented. Bars show 95 percent confidence intervals.

redistribution of blame among corporate entities, or whether respondents attribute lower *overall* blame, regardless of the precise target. To measure blame attributed to other entities, our experiment asked respondents the degree to which they blamed Fincorp’s subsidiary (in the *subsidiary* condition) or its partners (in the *fragmented* condition). We then compare the blame assigned to Fincorp in the *unified actor* condition to the average blame associated with individual entities in each treatment condition.

Overall, the results show that a more complex organizational structure significantly reduces blame. Specifically, average blame was significantly lower in both the *subsidiary* condition (mean difference:  $-0.360$ ,  $p < 0.0001$ ) and the *fragmented* condition (mean difference:  $-0.729$ ,  $p < 0.0001$ ), relative to *unified actor* control.<sup>9</sup>

These reductions are not only statistically but also substantively meaningful. Entities in the *subsidiary* condition received on average about 7.8 percent less blame, a moderate effect size (Cohen’s  $d = 0.540$ ). Meanwhile, entities described in a *fragmented* structure receive 15.6 percent less blame, a large effect size representing more than a full standard deviation reduction in blame (Cohen’s  $d = 1.093$ ). Additionally, respondents assigned less blame to entities in the *fragmented* condition than in the *subsidiary* condition (mean difference =  $-0.369$ ,  $p < 0.0001$ ). Figure 2 shows these results.

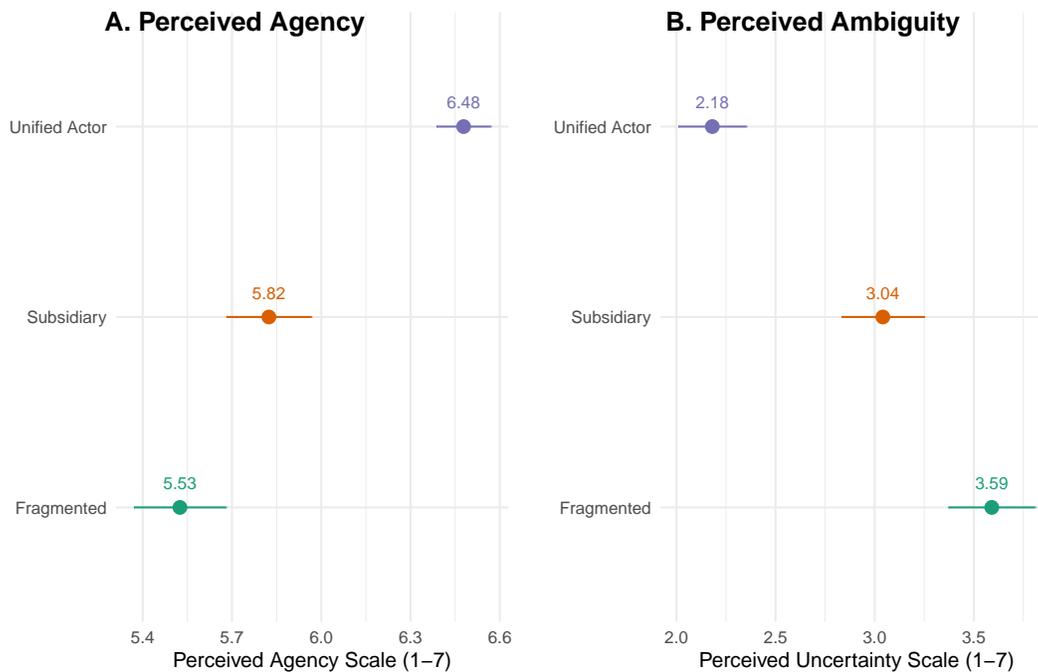


**Figure 3:** Perceived blame by organizational complexity condition and legal liability. *Note:* Points display mean blame ratings (1–5 scale) for the parent firm Fincorp across organizational structure conditions (unified actor, subsidiary, and fragmented) and legal liability (whether the parent company Fincorp was held legally liable). Bars indicate 95 percent confidence intervals.

Having established that more fragmented organizational structures generally reduce blame, we now turn to examine whether this effect depends on audiences being informed that authorities have accused the core parent firm of illegal wrongdoing (H2). Real-world public audiences typically encounter cases of corporate wrongdoing alongside attributional claims by regulatory authorities, watchdog groups, or aggrieved parties. Does holding the parent company Fincorp legally responsible weaken the ability of fragmentation to insulate firms from blame?

Consistent with Hypothesis 2, Figure 3 shows that organizational fragmentation reduces blame toward Fincorp, even when Fincorp is identified as legally responsible. Although accusations of liability are associated with slightly higher levels of overall blame<sup>10</sup>, Fincorp continues to receive significantly less blame when it is embedded in more complex structures than when it is depicted as a single unified actor.

Comparisons with the control condition—where Fincorp is presented as a unified actor and held legally liable—demonstrate that both subsidiary and fragmented

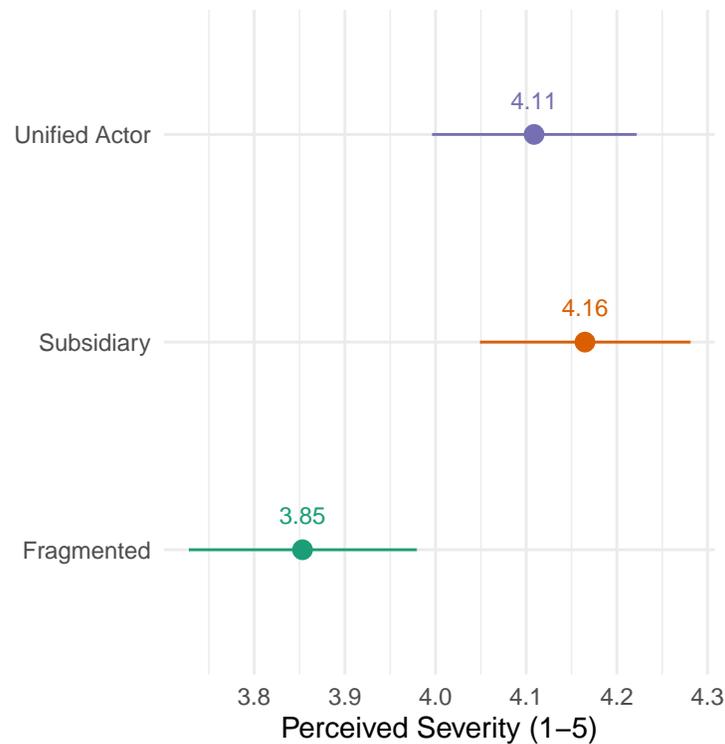


**Figure 4:** Perceived agency and ambiguity by organizational complexity condition. *Note:* Points in panel A display mean perceived agency ratings of parent firm (1–7 scale). Points in panel B display mean perceived ambiguity ratings in ascertaining blame (1–7 scale). Error bars indicate 95 percent confidence intervals.

structures significantly reduce blame, regardless of legal liability. Compared to the control, in the *subsidiary* condition, audiences assign approximately 7 percent less blame when Fincorp is held legally responsible (mean difference:  $-0.35$ ,  $p < 0.0004$ ) and about 10 percent less blame when it is not (mean difference:  $-0.48$ ,  $p < 0.0001$ ). The effect is more pronounced under fragmented conditions: blame falls by about 11 percent when Fincorp is charged (mean difference:  $-0.54$ ,  $p < 0.0001$ ) and decreases by about 18 percent when it is not charged (mean difference:  $-0.81$ ,  $p < 0.0001$ ). In short, even legal accusations do not offset the blame protections conferred by more complex organizational designs.

Finally, we turn to our predictions concerning the mechanisms through which organizational fragmentation reduces blame (H3A and H3B). Our theoretical framework posited that fragmentation renders corporations less scrutable to public audiences, both by eroding their perceived agency and by introducing uncertainty about how harmful outcomes arise. In short, we suggested that complex structures undermine the very perception of firms as intentional, morally accountable actors.

Figure 4 shows our findings with respect to agency and ambiguity. Overall, respondents credit Fincorp with relatively high degrees of agency, particularly when Fincorp is depicted as a unified actor. However, this perception of control and intentionality significantly diminishes when Fincorp is presented as an owner or a participant in a joint venture. Compared to the control, respondents score Fincorp as about 10 percent less agentic in the *subsidiary* condition (mean difference =  $-0.65$ ,  $p < 0.0001$ ) and 15 percent less agentic in the *fragmented* condition (mean difference =  $-0.95$ ,  $p < 0.0001$ ).



**Figure 5:** Perceived severity of wrongdoing. *Note:* Points display mean severity ratings for corporate tax evasion (1–5 scale) across experimental conditions. Error bars indicate 95 percent confidence intervals.

In addition, perceived ambiguity rises in lockstep with organizational complexity: as the firm's structure becomes more fragmented, respondents report greater difficulty in understanding what happened and who was responsible. Whereas the modal respondent in the *unified actor* condition strongly disagrees that responsibility for the tax evasion is difficult to ascertain (mean = 2.18), the modal respondent in the *fragmented* condition agrees that it is (mean = 3.59). These findings support our claim that ambiguous actorhood functions not only by diffusing blame but also by diluting perceived agency and rendering responsibility uncertain.

### *Severity of Wrongdoing*

All the scenarios we tested presented respondents with the same underlying act of corporate wrongdoing. Given our finding that complex fragmentation consistently mitigates blame, an important question arises: might this effect reflect shifts in how the wrongdoing itself is perceived? This possibility was not part of our preregistered hypothesized tests but rather an exploratory extension.

To examine this, we analyzed responses to an additional question about how severe respondents thought the tax evasion was (on a Likert scale of 1–5). The results shown in Figure 5 offer suggestive evidence support for this possibility. Respondents rated the tax evasion as significantly less severe in the *fragmented* condition compared to both the *unified* condition (mean difference: -0.26,  $p = 0.008$ )

and the *subsidiary* condition (mean difference:  $-0.31$ ,  $p = 0.0009$ ). However, we find no significant difference between the *unified* and *subsidiary* conditions.

These patterns hint at another potential cognitive consequence of structural complexity: not only do audiences assign less blame to core firms when wrongdoing emerges from fragmented structures but they may also interpret the wrongdoing itself as less egregious. Fragmentation, in other words, may dull moral judgment—blurring not just who is responsible, but how bad the act even appears to be. This pattern suggests an additional potential mechanism to help explain why fragmented configurations reduce overall blame rather than merely redistributing it from core parent firms to non-core entities.

## Discussion

To what extent does the fragmented, often illegible, nature of contemporary corporations insulate core firms from the negative reputational consequences of irresponsible behavior? In this experimental study, we find that fragmented, complex organizational configurations indeed diminish the degree to which core firms are blamed for wrongdoing. Across three experimental conditions of varying fragmentation, we find that while firms are never absolved from blame, audiences assign progressively less blame to the parent firm when its structure shifts from that of a unified actor to a fragmented network. These effects held regardless of whether the parent company was held legally responsible. Rather than redistributing blame to peripheral entities, respondents attributed lower overall blame, suggesting that fragmentation erodes, rather than merely redirects, moral accountability. Analyses of secondary outcomes support our theoretical claim that complex organizational forms undermine perceptions of agency and heighten uncertainty, rendering firms less intelligible and thereby less culpable. Notably, respondents not only blamed fragmented firms less but also viewed their wrongdoing as less severe, indicating that structural complexity may obscure both responsibility and the gravity of misconduct.

Taken together, these results highlight the important role of organizational legibility in blame attribution processes. Although organizational scholars have long studied the situational and relational contingencies that shape audience reactions to revealed misconduct, nearly all of this research has operated under the premise that the organization in question exists as a clearly bounded and legible actor. Yet this fundamental assumption of a world of perceptibly coherent organizations has become less plausible in the twenty-first century. By relaxing this premise, we extend the study of public reactions to corporate misconduct to the more ambiguous terrain on which these processes increasingly play out.

It is worth pointing out that these experimental results likely *underestimate* the real-world insulating effect of fragmented structures. This is because our analysis focuses on lay audiences' attributions of culpability when exposed to comparable information about an instance of corporate wrongdoing. In the actual world, media reporting biases may make it less likely that audiences ever receive complete information about wrongdoing in the first place. Future research might use content and sentiment analyses on real-world discussions of wrongdoing in

the context of ambiguity to further test the effects of ambiguous structures on the reporting of corporate irresponsibility.

Another direction for further analysis would be to test the degree to which the reputational insulation afforded by complex structures extends to other types of wrongdoing, beyond tax evasion. Although we found that overall levels of blame were high, our case here of tax evasion is the sort of diffuse harm that tends to invoke less intensive reputational penalties than harms with clear and identifiable victims (Karpoff 2012). Thus, it is possible that organizational fragmentation may be less effective in cases of less diffuse harm, where audiences have more emotional motivation to identify a guilty party.

Beyond the implications for research on attributions of blame for corporate wrongdoing, our analysis makes several broader contributions to studies of organizational sociology and market regulation.

### *Implications for Organizational Theory*

Coleman (1982) argued that a key structuring condition of modern social organization is the increasingly central role of asymmetric interactions between natural persons and more powerful corporate actors: corporate actors are constructed as personlike, but their relations with actual persons occur on an always uneven field of power. We extend this insight by considering an aspect of asymmetric relations left untheorized by Coleman—that of perceptual legibility (Goldstein and Eaton 2021). That is, even as firms collect ever-more vast reams of data about customers and other persons (e.g., Pasquale 2015), public audiences have limited visibility about the organizational structures behind the facade of the corporate actor. As we show, this is further exacerbated by the fact that corporate actors can ambiguuate their own identities, making themselves difficult to pin down.

It is worth clarifying that this protective power of fragmented structures vis-à-vis public audiences is not necessarily enacted intentionally. In many cases, we suspect that firms' primary purpose in creating these ambiguous structures is insulating themselves from regulatory or tax liabilities. The fact that such fragmentation also confounds public audiences may be an inadvertent added consequence.<sup>11</sup>

In developing this argument, our analysis also links the concepts of organizational actorhood with the literature on the uses of ambiguity in organizational life (e.g., Padgett and Ansell 1993; Cappellaro et al. 2021). Discussions of actorhood have tended to focus on its cultural and legal construction, wherein the development of actorhood was historically linked to growing organizational capacities and heightened powers (Coleman 1982; Knight 2023). Yet less research has considered how firms might *subvert* their perceived actorhood and how this subversion may itself become an organizational resource. Our results suggest that formally fragmented structures help corporations to engage in a form of robust action (Padgett and Ansell 1993) that is well-suited for an era of high social responsibility demands: Firms can be visibly actorlike when it suits them to appear as a unitary entity (e.g., when touting the annual sustainability report) and illegible when it does not (e.g., when things go wrong). A broader theoretical implication of this is that *actorhood* itself should be seen as less of a fixed, inherent feature of contemporary firms, and

instead as a partly flexible resource. A second implication is that evasiveness and illegibility should be understood as important dimensions of organizational power.

### *Implications for Theories of Institutional Decoupling*

In highlighting structural fragmentation as a technique to evade accountability, our analysis points to the need for further elaboration of canonical theories of institutional decoupling (cf. Bromley and Powell 2012). Standard depictions of this process posit that organizations buffer themselves from external social demands by creating elaborate internal bureaucratic structures (Meyer and Rowan 1977). Such buffering allows organizations to create the appearance of formal compliance through symbolic or ceremonial means, even when actual day-to-day practices diverge from stated policy. Although this dynamic is well-documented, it does not encompass the full suite of mechanisms by which contemporary institutional avoidance occurs. For instance, Bromley and Powell (2012) suggest that much contemporary decoupling is characterized less by a disconnect between policy and practice than a disconnect between means and ends (i.e., between implemented policies and their purported goals). Our concept of ambiguous actorhood points to another undertheorized variation: the structural decoupling of organizational control and institutional liability. In contrast to traditional buffering, which maintains operations within the internal locus of the organization, this mechanism operates through the *externalization* of liabilities onto nominally separate organizational units, each with distinct identities and opaque connections to the core organizational actor.

### *Implications for Private Regulation and Corporate Accountability*

By documenting how organizational complexity can short-circuit blame attribution, our analysis also contributes to the literature on the limits of so-called private regulation (Locke 2013; Jackson et al. 2014). Part of the neo-liberal justification for pro-market regulation is the belief that stakeholders such as customers and shareholders can discipline firms' behaviors through reputational mechanisms in the marketplace. Although earlier research based on event-study analyses of stock price returns led to the belief that firms faced substantial reputational penalties for publicized incidents of misconduct (Karpoff 2012), more recent research has pushed against this broad conclusion (Jackson et al. 2014; Goldstein and Eaton 2021; Knight et al. 2022). Our analysis adds to this literature by identifying a key organizational mechanism that inhibits the operation of governance by reputation: the increasingly diffuse and fragmented nature of corporations makes it difficult for audiences to distinguish organizational identities and thereby locate organizational responsibility. Ambiguous actorhood can thus be seen as a preemptive hedge in the "blame games" through which firms work to protect their reputations against accusations of wrongdoing (Roulet and Pichler 2020).

A question for further research, outside the scope of the present study, is to what extent these ambiguous structures embolden misconduct and make corporations more likely to engage in irresponsible behavior in the first place. Studies of particular industries suggest that opaque identities are often used to facilitate malfeasant behavior by hedging risk (e.g., Prechel and Zheng 2016; Travis 2019;

Goldstein and Eaton 2021), but more systematic research is needed on the role of opacity in facilitating irresponsibility.

Finally, our analysis highlights the applicability of organizational sociology for larger debates about the political economy of corporate capitalism. It should perhaps come as little surprise that calls for responsible corporate citizenship have grown more prevalent at the same time that multinational firms—and elites more generally—have increasingly placed themselves beyond the reach of democratic accountability (Harrington 2016; Brunsson, Gustafsson Nordin, and Tamm Hallström 2022). Scholars have focused especially on political capture, legal institutions, and the arbitraging of geographic jurisdictional boundaries (e.g., Culpepper 2011; Harrington 2016; Pistor 2019; Hoang 2022; Slobodian 2023). Our findings suggest that the quiet fragmentation of organizations themselves—and the resultant perceptual asymmetry between public audiences and opaque firms—represents an additional mechanism that can help explain how pervasive corporate wrongdoing persists even amid ever-more intensive institutional demands for corporate accountability. In other words, the practical capacity of publics to enforce corporate accountability in the twenty-first century is not only a political and legal question but also an organizational one.

## Notes

- 1 Such disconnects between organizational action and perceived actorhood can take multiple forms. The public face of most organizations resides in the core, which may surround itself with hidden, anonymous, or ambiguously related sub-units. In other cases, the public-facing actors are in fact sub-units with concealed or opaque connections to a faceless parent. For instance, Goldstein and Eaton (2021) show how managing owners of poor-performing for-profit college firms organized as holding companies with multiple redundant brand identities to confound consumers and insulate themselves against reputational contagion in the wake of scandals.
- 2 The turn toward the externalization of liabilities can be contrasted to twentieth century firms that relied on buffering as a response to external accountability pressures (Bromley and Powell 2012).
- 3 A recent review of literature on public responses to CSI has called for more research on reactions to “muddled” cases of irresponsibility (Valor et al. 2022).
- 4 Preregistered through the Open Science Foundation (OSF). Available at: <https://doi.org/10.17605/OSF.IO/2PFNS>.
- 5 Approximately 6.9 percent ( $N = 59$ ) of respondents refused to agree to the commitment device or failed the initial attention screener. Respondents who failed the second attention screener were included in the main analysis ( $N = 123$ ). The results of all hypothesis tests are robust to the exclusion of these respondents.
- 6 See the online supplement, Appendix B for sample demographics.
- 7 In the *subsidiary* condition, the proximate entity is the subsidiary. In the *fragmented* condition, the proximate entity is a joint venture.
- 8 The comparison between the *fragmented* and *subsidiary* condition was not pre-registered and thus should be considered exploratory.

- 9 Not only was the average blame lower but also *each entity* in the subsidiary and fragmented conditions received less blame than the *unified actor* condition. Note that these comparisons were not pre-registered and should therefore be considered exploratory.
- 10 Within condition contrasts of blame based on liability are not significant.
- 11 See Mizruchi and Chu (2025) for a similar account of “inadvertent robust action” with respect to fragmented elite networks.

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