

## Cooperative Accounts: Avoiding Conflict and Repairing Social Relations

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*The analytical concept of accounts has long presented sociologists with an excellent tool for the study of talk. Nonetheless, studies of accounts often neglect the fact that cooperation is common when an account for untoward behavior is constructed. Many studies tend to flatten the process of how accounts are created by routinely describing them as being “offered” by offenders and then “evaluated” by reproachers. We assume that accounts are often negotiated between parties as a means of avoiding conflict and preserving a relationship. As such, this paper develops the concept of cooperative accounts that are offered to (or projected upon) offenders as a means of explaining their untoward behavior. While also examining hostile accounts, this paper concentrates on developing the cooperative account in order to investigate more fully Scott and Lyman’s (1968) argument that accounts are crucial for managing conflict and maintaining social order. Because offering cooperative accounts to others is a routine social interaction their examination provides an opportunity to reanchor the study of accounts back into the symbolic interactionist tradition.*

Keywords: accounts, projected accounts, cooperative accounts, hostile accounts, communication

The concept of *accounts*, introduced by Scott and Lyman (1968), has long provided sociologists with an important analytical tool in the study of talk. They defined the account as “a linguistic device employed whenever an action is subject to a evaluative inquiry” and as “a statement made by a social actor to explain unanticipated

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or untoward behavior” (p. 46). Further, Scott and Lyman specified two types of accounts: excuses and justifications. *Excuses* are “socially approved vocabularies for mitigation or relieving responsibility when [an actor’s] conduct is questioned” (p. 47). *Justifications* are “accounts in which one accepts responsibility for [an] act. . . but denies [its] pejorative quality” (p. 47). Thus, actors may *excuse* bad behavior by claiming they were intoxicated or because of peer pressure or they may *justify* their actions by asserting that nobody was really hurt by their conduct or that others have done far worse.

In this paper we argue that the study of the *projected account* — a linguistic device employed by someone to explain the behavior of another person when that person’s behavior is subject to a valuative inquiry — is a means by which the analytical use of accounts can be advanced. This type of account occurs when someone “projects” or offers an excuse or justification as an explanation for the behavior of another person — the offender (e.g., that was not a good decision, but I would not worry too much. . . I know others that have done far worse). We concentrate primarily on developing the concept of *cooperative projected accounts*, but briefly outline how *hostile projected accounts* might be conceptualized and further studied too. We focus on the cooperative account, in part, because Scott and Lyman (1968:46) characterized accounts as the means through which harmonious human relations were restored:

Our concern here is with one small feature of talk: Its ability to shore up the timbers of fractured sociation, its ability to throw bridges between the promised and the performed, its ability to repair the broken and restore the estranged. This feature of talk involves the giving of what we shall call *accounts*.

To be sure, hostile accounts are important and deserve attention in future research. However, given Scott and Lyman’s argument, we begin with an exploration of how projected accounts minimize the damaging effects of untoward behavior.<sup>1</sup> *To this end, we conceptualize cooperative projected accounts as friendly or sympathetic explanations for conduct that are offered to offenders in order to help them save face or repair social relationships.* Many studies of accounts neglect the fact that cooperation and empathy are commonplace when individuals construct accounts for untoward conduct. Often, past studies have flattened the process of account making by describing accounts as mostly “offered” by offenders and then “evaluated” by reproachers. We argue that accounts are more often negotiated between parties as a means of avoiding conflict and maintaining positive relationships. As such, recognition of cooperative accounts could be used to further investigate Scott and Lyman’s (1968:46) neglected proposition that accounts are “a crucial element in the social order since they prevent conflicts from arising by verbally bridging the gap between action and expectation.” Moreover, recognition of the cooperative account could help reorient the study of neutralization research within the symbolic interactionist tradition wherein account making is conceived as a social interaction that is fluid, contingent, and situated.

## THEORETICAL BACKGROUND: COOPERATIVE ACCOUNTS AS PROJECTED ACCOUNTS

Cooperative accounts are projected by someone who has decided to account for someone else's untoward behavior. The first scholars to identify the *projected account* appear to be communication researchers McLaughlin, Cody, and O'Hair (1983). Their research is rarely referenced in the sociology literature, but McLaughlin and Cody — working together, separately and with others — have repeatedly examined how “projection” is used in account formation.<sup>2</sup> Indeed, they were among a handful of scholars who developed a research program that expanded and systematized the use of accounts in the 1980–1990s (see McLaughlin, Cody, and Read 1992). Notably, Cody and McLaughlin (1990) investigated the use of projected accounts by police officers. They found that when issuing speeding tickets, “officers using the projected justification [such as ‘Looks like you’re in a hurry to get somewhere important’] were likely to elicit a justification . . . and officers who simply stated the nature of the offence (or who were rated as hostile or unfriendly) elicited refusals (‘No, no, that’s not right!’)” (Cody and McLaughlin 1990:235–236).

Some communication studies come close to characterizing the *cooperative account*. For example, Turnball (1992) emphasized how “politeness” is often normative during the creation of accounts, and Fincham (1992) described how “relationship closeness” affects how accounts are constructed. Cody and Braaten (1992) revisited Cody and McLaughlin's (1985) work on “projected excuses” offered by law enforcement officials to argue that social settings fundamentally alter the basic structure of the account-making episode. In fact, they began to complicate the sequence of events that many researchers have associated with the “account episode” by describing how a social “reproach” was not always necessary to elicit an account. For example, in traffic court people were routinely expected to offer an account without being reproached.

Within the field of sociology the concept of “projection” has been largely neglected by those who investigate accounts (see Davis 2000; Orbuch 1997; Young 1997 for important exceptions). One possible reason for this oversight is that *cooperative accounts* tend also to function as “gentle” reproaches and could be easily coded in this manner. However, researchers in sociology and related disciplines have sometimes provided examples of accounts being offered (or projected) to others. For example, Buttny's (1987) study of the “practical reasoning” behind accounts has a few examples of accounts being offered on others' behalf. Blumstein et al. (1974) study of how and why certain accounts were honored certainly provides rationales as to why a cooperative account might be extended to an offender (see also Riordan, Marlin, and Kellogg 1983). Sterponi (2009), an anthropologist, has described *vicarious accounts*, usually cooperative in nature, that are provided by parents to characterize the reasons for their children's misbehavior.

A particularly noteworthy study is Young's (1997) inventive inquiry into account sequences as portrayed in literature. This study somewhat anticipated what we are

characterizing as the cooperative account. In particular, Young (1997:298) critiqued the standard model in which it is largely assumed the account sequence always follows this format: “(a) a call for an account, (b) the offering of an account, and (c) the honoring, or (d) the rejection of the offered account.” Instead of this linear process, Young (1997) demonstrated that accounts can be much more dynamic. Following the initial “call for an account,” a number of conversational techniques — offered by a range of observers and contributors — may alter the flow of an account narrative. For example, calls for account may be repeated multiple times, and initial accounts may be revised and elaborated upon. Young (1997:298) also anticipated that accounts could be offered by others in certain circumstances, such as when parents call for a child to account for their behavior while simultaneously suggesting a candidate explanation, “as a way of teaching the child the difference between what they consider good and bad reasons for doing things.”

### HOSTILE AND COOPERATIVE PROJECTED ACCOUNTS

As we have noted, projected accounts can be characterized within two broad categories: *hostile accounts* (e.g., “You must be crazy to think you could get away with that!”) and *cooperative accounts* (e.g., “I can understand how that situation might make you crazy”). Cooperative accounts provide offenders with verbal pathways that are designed to help them minimize the negative impact of their breach of norms, thereby saving face and social relationships. Conversely, hostile accounts are more severe reproaches that offer limited or no remedial pathways to the offender. Indeed, the hostile account is more likely to be declarative, and emphatic, that the violation of norms is a grievous offense. In this respect, the hostile account signals that acceptance and contrition — perhaps associated with a loss of face — is the appropriate response for the violator. At the most extreme, the hostile account might even signal a complete severing of a social relation.

The following exchange reported by McLaughlin, Cody, and O’Hair (1983) could be characterized as a relatively mild hostile account. In this case, a woman described being offered the following account when she was late for an appointment with her husband: “My husband said, ‘Where the hell have you been? *Did you forget to wind your watch again?*’” The nature of this reproach (“Where the hell have you been?”) would most likely exacerbate social tension and makes the projected excuse (*Did you forget to wind your watch again?*) appear more hard edged. Of course, the degree to which projection is characterized as “hostile” or “cooperative” is also largely contingent on the speaker’s tone of voice and on the specific relationship between the parties. For example, if the husband’s tone was playful — and if the intention is to offer his wife an “out” for being late — than this might actually be regarded as a more *cooperative account* in which the wife might respond, “Yeah. . . . I forgot to wind my watch again.” The projected explanation may work to save face and salvage a relationship, especially in comparison to an implicit alternative — that the wife flagrantly disregarded her husband’s feelings or purposefully sought to aggravate him.

In everyday life, we suspect that it is far more common for individuals to initiate *cooperative accounts* that employ politeness, sympathy, and empathy (Clark 1987; Turnball 1992). Overall, we believe that offering cooperation is a more common strategy than appearing hostile to people who have engaged in mostly mundane and modest *faux pas*. Moreover, cooperative accounts can even be extended to people caught engaging in serious misconduct, such as violating state law — as demonstrated by examples that appear further below.

Consequently, while this paper offers a few proposition associated with hostile accounts, we will primarily concentrate on describing and developing propositions associated with cooperative accounts. Below, we first offer specific examples of how cooperative accounts are crafted in different settings. Then, we offer a series of propositions that, if explored, could further refine the social conditions that affect the projection of both hostile and cooperative accounts. Although we do not provide a detailed examination of hostile projected accounts, further exploration of hostile accounts would clearly be useful. While we expect cooperation is more routine and normative in account-making episodes, a thorough examination of hostile accounts could be an important demonstration that the “exceptions prove the rule.” For example, it could be that the absence of cooperative accounts between groups of people in social relationships (e.g., at work, in a political system) would be indicative of a volatile and unhealthy social relationship. Because cooperative accounts are designed to mitigate conflict it would likely be during extraordinary circumstances when people found it difficult to offer a cooperative account for other’s behavior. This might be common among people who are experiencing intractable political conflict (e.g., the Palestinian and Israeli dispute). At a more local level, fractured communities, a divided workplace, or volatile personal relationship (e.g., during divorce) could cause people to increasingly use hostile accounts during interactions with each other. In this respect, the inability to create a cooperative account, and the increasing use of hostile accounts to describe other’s behavior, could be an indication that the social relationship in question is experiencing an extraordinary amount of stress.

## EXAMPLES OF COOPERATIVE ACCOUNTS

### Justifications and Excuses Offered by Game Wardens to Law Violators

The following examples of cooperative accounts were identified during a study conducted by Carter (2006) that explored the use of discretion by Forest Service Game Wardens when they decided to arrest or summons individuals caught violating hunting, fishing, and boating laws in Virginia. During this study, Carter observed that many wardens had developed strategies designed to compel violators to further implicate themselves or even confess to a crime. Notably, these strategies included routinely offering offenders cooperative excuses and justifications to account for their illegal behavior. For example, wardens routinely offered offenders excuses

that “appealed to biological drives” (Scott and Lyman 1968:47) such as when they explained that: “I know how excited you can get,” or “I know how tempting it is,” after they had caught an offender poaching game (Carter 2006:598).

Below, we offer an example of how a cooperative account for untoward behavior was negotiated between a game warden and law violator in which the warden offers a cooperative excuse to an offender who quickly accepted this excuse while also offering further justifications. The circumstance at the time of the interaction was that Carter was accompanying four game wardens who were setting up a traffic checkpoint in a National Forest to catch game violators during hunting season. As they were setting up, a hunter dragged a recently killed deer into the road close to the checkpoint, observed the wardens, and then sat down beside the deer as one of the wardens approached him. Once close to the hunter the warden quickly noticed the deer was not “tagged.” During hunting season the number of deer that can be harvested is regulated — tags are provided to hunters to keep track of this count — and an untagged deer is an indication that a hunter is trying to poach a deer. The exchange that followed was cordial and friendly. In particular, the excuse (in italics below) offered by the warden to the offender that he needed to “remember” to tag his deer “first thing” was stated in a friendly manner. In fact, following the exchange (which resulted in a citation) the warden commented to the researcher that the hunter appeared to be a “good guy.”

Game Warden (GW) approaching hunter: That’s a nice deer.

Hunter (H): Yeah, she’s heavier than I thought. I’ve been dragging on her for an hour.

GW: May I see your tag?

H: It’s still on my license.

GW: May I see your license?

H: Sure.

GW: You know, the law requires the tag to be on your deer.

H: Yes, sir.

GW: *The first thing you have got to remember to do is tag your deer, first thing.*

H: Yeah, I tracked it for a long time. I shot it around 8:00. It was getting real warm so I gutted it quick and I had a long drag. I was thinking about getting this deer out of the heat. I don’t want it to go to waste.

GW: I’ll let you keep the deer, but I need to give you a citation for not tagging your deer.

H: I know. I wasn’t trying to get away with something. *I didn’t think about the tag until I saw you.*

This simple exchange demonstrates how a cooperative account can be constructed. In this example, the account was shaped by the warden’s invocation to the

hunter that he had to “remember” to tag his deer “first thing.” By using the word “remember” the warden steered the narrative account toward a quick conclusion. In terms of Scott and Lyman’s (1968) original taxonomy, the previous is probably best characterized as a projected excuse based on an “appeal of defeasibility.” In this case, the offender was largely offered an account that assumes he lacked “knowledge” of his infraction — that he had “forgot” to tag the deer — as opposed to willfully violating the law and attempting to poach a deer. In short, it assumes there was a “denial of intent” on the part of the hunter to not tag the deer. Also important is that the hunter is not passive during this exchange. In fact, once offered an excuse he quickly creates a narrative thread in which he has, in the course of the long drag during a hot day, simply “forgotten” to tag his deer. In fact, the hunter does not even need to initially offer the excuse that he “forgot” to tag his deer — it has already been “offered” to him — so he instead picks up the narrative thread wherein he describes the specific circumstances which compelled him to forget to use his tag. In Scott and Lyman’s (1968:50–51) original taxonomy, this elaboration could be classified as a justification in that there is an assertion of a “positive value” and perhaps even an “appeal to loyalties” when the hunter explains that: “I was thinking about getting this deer out of the heat. I don’t want it to go to waste.”

Importantly, the use of cooperative accounts by these game wardens took place during interactions that were, in many respects, unlike the more common day-to-day circumstances in which people are called on to account for behavior. Indeed, the wardens indicated they had adopted strategies similar to the above for a number of reasons that included defusing what were potentially volatile interactions with armed men. Further, they indicated that compelling violators to talk and feel more comfortable during these sometimes tense interactions generally helped them get information they needed to do their jobs. Among the other tactics Carter (2006) identified are the following:

*Rationalizing the offense*, e.g., “You made a mistake,” “I know how excited you can get,” “I know how tempting it is.”

*Minimizing the offense*, e.g., “You got a deer out of season, it’s not like you shot someone,” “If this is the worst thing you ever do you’ve got it made,” “Don’t make a big deal out of this.”

*Coaching the offender*, e.g., “You want to do what’s right,” “You and I will both feel better about you if you tell the truth,” “You don’t want this hanging over your head.”

*A helping hand*, e.g., “If you help me I’ll help you,” “I’ll see what I can do for you,” “I’ll tell the judge you cooperated.”

*Good fellow*, both offenders and wardens, e.g., “You’re an honest man,” “You appear to be a good guy,” “You’re an intelligent man,” or, “I’m not a hardass,” “I’m not hard to get along with,” “I’m a reasonable guy.”

(adapted from Carter 2006:598)

Often, two of the strategies above — rationalizing the offense and minimizing the offense — involved the game wardens “offering” offenders possible excuses

and justifications. In particular, they tended to correspond directly with Scott and Lyman's (1968) characterization of justifications being accounts in which there is a denial of harm that employ social comparisons. For example, there is an element of social comparison and also an implied denial of harm when an offender was told: "if this is the worse thing you do you've got it made" (Carter 2006:598). Usually, by offering these cooperative accounts — by providing an excuse or justification to offenders that implied the wardens understood the reasons for the behavior — it appeared that offenders did often feel compelled to reciprocate and largely cooperate with the wardens.

While it is hard to definitively know the motivations as to why wardens offered some offenders these cooperative accounts, it did sometimes appear that wardens had some empathy and understanding for many of the offenders actions. For example, when discussing juvenile offenders many wardens provided examples of their own "youthful indiscretions" and offered excuses and justifications such as "kids do stupid things" and "do not use their heads" (Carter 2006:609). Another stated, "I grew up violating all sorts of game laws, you name them. My dad and his hunting buddy were 'outlaws.' Ya know, a kid's gonna hunt like his folks." In this respect, there was also an indication that the warden's may have sometimes sympathized with the strategy of "condemning the condemner" (Scott and Lyman 1968:51) in which the accused asserts an action is irrelevant "because others commit these and worse acts, and these others are either not caught, not punished, not condemned, unnoticed, or even praised."

In terms of self-report, most often the wardens indicated that their primary reason for developing these strategies were to "save time" and preserve their own safety. In effect, by expressing a degree of empathy or sympathy while simultaneously making it clear that the offenders had been caught violating the law it was often possible to expedite a somewhat mutually beneficial outcome to what were often tense interactions. Notably, most of the wardens interviewed, as well as their supervisor, regarded the projection of hostility as counterproductive. As one warden reported: "You can't be rude or disrespectful or talk down to people. You're only going to make things worse for yourself" (Carter 2006:607).

### Parents Providing Cooperative Accounts for their Children's Misbehavior

It is possible that the use of projection and cooperation in accounting is particularly common during the socialization of children. In this respect, the following examples of cooperative accounts are taken from work conducted by Sterponi (2009) who closely observed what she characterized as *vicarious accounts* that were routinely provided by parents to their children when they misbehaved. While Sterponi did not characterize these accounts as "projected" or "cooperative" in nature, many would fit the definition of what we have characterized as a cooperative account. Sterponi (2009:441) found that vicarious account often constrained children's "autonomy of action" and neutralized the more "blameworthy interpretations

of their problematic conduct.” Further, she argued that these were “qualified concessions and are face saving acts” for both the child and parents. Sterponi’s (2009:445) study also included some evidence that these types of accounts were quite common in that she found 84 examples of vicarious accounts coded from a total of 243 account sequences she examined.

Among the incidents Sterponi (2009:446) examined was the following dinner table interaction in which a young child refuses to “pass” tomatoes to her father during a family dinner. The participants in the following conversation include Mamma (Maria) and Papa (Elio) and their two children, Serena (aged 10) and Daniela (aged 5).

1. Papà: Serena can you pass me the tomatoes
  2. Serena: NO NO
  3. → Papà: and why? (.) you feel sick don’t you?
  4. (2.0) ((Serena lowers her gaze))
  5. → Papà: Serena your face looks tired (.) Serena
  6. Mamma: she lost weight over these two days.
  7. (2.0)
- (adapted from Sterponi 2009:446)

In this example the cooperative account is initially fashioned by the father who offers the excuse for Serena’s poor table manners by asserting, “you feel sick don’t you?” Notably, this projected account is never accepted nor rejected by Serena (who responds by lowering her gaze), but is later tacitly “approved” by the mother who elaborates, “she lost weight over these two days.” Here, like the previous example in Carter’s (2006) study of game warden, the cooperative excuse is based on an “appeal to defeasibility.” In this case, it is offered that Serena has not been feeling well and that this is the reason she was rude at the table. In this respect, we would expect cooperative accounts are routinely offered to children to explain their untoward behavior as they are being taught to model accepted norms of behavior and etiquette.

Another helpful example comes from a dinner table conversation among the Tanucci family, Mama (Paola), Papa (Fabrizio), Marco (aged 10), and Leonado (age 3). In this case, the parents offer a cooperative account as to why Leonardo (Leo) repeatedly belches during dinner.

- ((Leo belches))
1. Papà: [Leo STOP IT ((with severe tone))
  2. Mamma: [hey, what’s happening to you today, Leonardo:?
  3. Leo: ((shakes head no to Mamma))
  4. → Mamma: you can’t really help it, mhm?
  5. Leo: ((nods))

6. → Mamma: do you feel a lot of air in your belly?  
 7. Leo: ((nods))  
 8. Papà: he drank a lot at the park (by the way)  
 9. Mamma: did you drink a lot at the park?  
 10. Leo: ((nods))

(adapted from Sterponi 2009:448)

In this example it appears that Leo's mother offers him an acceptable face-saving account for his behavior and may be negotiating with the father in terms of constructing an account which Leo (when he nods) tacitly accepts. As Sterponi (2009) indicated, these vicarious accounts — most of which appear cooperative — were a primary means of preserving face for both the parents and children. As such, they provide further evidence that cooperative accounts help “shore up the timbers of fractured sociation” (Scott and Lyman 1968:46).

### Cooperative Accounts in Counselor–Client Interactions

In this section we revisit a study that also provides incidences of a *cooperative accounts* (although not characterized as such) that were often followed with elaborations by the person who offered the account. In this study, Mäkitalo (2006) investigated the “moral accountability” negotiated between counselors and clients undertaken at a public employment office in Sweden. In the following excerpt, V refers to the *vocational officer* and A is the *client* at the employment office. The client has been tested for his “knowledge level” and is now engaged in a follow-up meeting with his vocational officer where they discuss his low test scores. The interaction below largely shows the cooperative process involved in accounting for the client's “careless errors” and poor performance on the test. The clearest example of a cooperative account occurs in lines 169–170 when the vocational officer offers, “yes right, mm, of course you don't practice things like these every day you know-.” Like many of the previous examples found in Carter (2006) and Sterponi (2009) this cooperative account is based on an appeal of defeasibility. By the end of this episode the vocational officer and client appear to be very “in sync” with each other conversationally. Indeed, shortly after the cooperative account is offered the two participants engage in elaborations in which they appear to finish each other's sentences:

- V: maybe? yep (1.4) ((turning papers)) here's the whole English test yes (0.8)  
 how much time did you have for this then (0.6) to do [this?]  
 A: [well] it was only in the morning  
 V: only in the [morning?]  
 A: [yeah it was,] so it was  
 V: yeah [right]

- A: [just] nine to eleven
- V: it wasn't time limited was it?
- A: no it, no it [wasn't, no, no]
- V: [no, no it] wasn't?
- A: no we had it (1.2) in the morning
- V: *yes right (1.2) mm (1.4) of course you do not practice things like these every day you know-*
- A: no right every da-, no you do not so
- V: when you- if you're into it, [then]
- A: [no]
- V: you (0.3) you
- A: manage all right
- V: know how it [works]
- A: [yes] better (((inaudible)))
- V: [yes yes] of course
- A: yes
- V: but it's always like that, you probably have that knowledge
- A: yes in the back of my [head]
- V: [it- ] it yes,
- A: mm
- V: and then you only need to [be able to ((inaudible))]
- A: [get it out]
- V: yes (.) [s-]
- A: [s-]
- V: so if you practice again [then]
- A: [yes]
- V: it'll go pretty fast of
- A: exactly
- V: yes

(adapted from Mäkitalo 2006:550–551)

In this specific case, the projected excuse offered by the counselor follows a similar logic that Scott and Lyman (1968) characterized as an “appeal to accidents.” In these cases “the excuse of accident is acceptable precisely because of the irregularity and infrequency of accidents occurring to any single actor” (p. 47). While taking a test

is not an accident, the logic offered by the counselor (*of course you do not practice things like these every day you know*) does “employ a lay version of statistical curves whereby they interpret certain acts as occurring or not occurring by chance alone” (p. 48). Just as important is how the institutional setting affects the account making. In this case, there is an institutional logic that assumes the unemployed are actively looking for work and also have skills (or are willing to learn new skills) that make them employable. Indeed, the role of the vocational officers is largely to direct clients to resources — job training, employment services, etc. — designed to help them find employment. But, when confronted with circumstances — clients that miss meetings, lack skills, etc. — the cooperative accounts offered by vocational officers inevitably help both their clients and themselves “save face” while also maintaining the institutional logic associated with the employment office. In this respect, Mäkitalo’s (2006) found that the institutional framework of the unemployment office precluded “moral accounts” from being made by clients and characterized these episodes as examples of “implicit accounts” common in some institutional settings. In particular, that at the employment office: “clients were never held accountable for lack of competence, knowledge, or skill for failing to get a job” (p. 531). Another finding was that “participants managed moral accountability by normalizing a person’s conduct, preempting potential critique, and marking transgression” (p. 531). In this regard, it appears cooperative accounts were often the specific mechanism through which these seemingly “implicit” accounts were made “explicit” to clients. As such, a close coding for incidences of cooperative accounting could help reinforce and characterize how institutional power dynamics enabled the vocational officers to largely “normalize” certain behaviors.

### EXCHANGE CONTEXT AND THE OFFERING OF COOPERATIVE ACCOUNTS.

In the remainder of this paper, we discuss potential factors that guide actors’ offerings of cooperative projected accounts. Drawing inspiration from Gouldner’s (1960) work on the “norms of reciprocity” we propose that there are three basic motivations for offering a cooperative account. First, *transactional exchanges* are characterized by the pursuit of a mutually beneficial social exchange. This could include exchanges where there are calculations associated with expediency (e.g., saving time) and also the necessity of maintaining group norms. Second, *control exchanges* are interactions in which a party with greater power uses the projected account to “steer” a subordinate toward accepting a desired outcome. In this case, it would be common to use projection in concert with the persuasive techniques associated with altercasting (Weinstein and Deutschberger 1963). Lastly, *affective exchanges* are interactions in which feelings of empathy, sympathy, and kinship influence people to cooperate with one another when they repair a damaged social relationship.

To be clear, *transactional exchanges*, *control exchanges*, and *affective exchanges* should not be considered necessarily mutually exclusive. In fact, all three types of

exchanges may be employed as individuals construct a cooperative account. Further, these strategies could be interpreted differently by those who are observing them. For example, in Carter's (2006) study, game wardens often self-reported that *transactional* concerns — usually the desire to “save time” and expedite sometimes tense interactions (e.g., with armed men in the wilderness) — best informed their motivations for offering accounts to offenders. At the same time, it also appears that when they talked with many offenders that there were often *control exchanges* in which wardens acted to maintain their authority and sometimes “steered” offenders toward what they considered acceptable outcomes. And perhaps most surprising was that there were also *affective exchanges* in which game wardens would indicate that they personally “understood” what motivated offender behavior. For example, some recounted to Carter (2006:609) their own youthful indiscretions (“catching over ‘100 trout in an afternoon,’ when the legal limit was 6”) as a reason for treating young offenders differently than adults. In this respect, greater affinity with some offenders as compared to others likely shaped how (and whether) these offenders were offered cooperative account when they violated game law. In the case of the game wardens, they routinely encountered men who were, in many respects, similar to themselves in terms of their ethnicity (mostly white), social backgrounds, and gender. These similarities probably shaped the accounts that they constructed for offenders. In other cases, if the background between law enforcement officers and offenders differed significantly, perhaps there would be far fewer affective exchanges. In the following section we further explore possible rationales as to why cooperative accounts based on *transactional exchange*, *affective exchange* and *control exchange* take place.

## PROPOSITIONS FOR FUTURE RESEARCH

Below, we offer a series of propositions as to how the nature of the untoward behavior, the social relationship between interactants, and institutional logics might affect both the incidence and types of projected accounts offered to offenders. Mostly, these propositions are inspired by previous work on aligning accounts (Hunter 1984; Stokes and Hewitt 1976) and on reciprocity (Gouldner 1960) as broadly conceived in aspects of social exchange approaches (see Blau [1964] 1986; Emerson 1976). Each of the following propositions is directly associated with the types of exchanges (*transactional*, *affective*, and *control*) we outlined above.

### Transactional Considerations in Cooperative Accounts

There is considerable evidence that the severity in the breach in norms affects the degree to which cooperation or hostility is employed by the reproacher (see Schonbach 1990). Thus, we think that the severity of the act will influence the extent to which cooperative and hostile accounts are offered by third parties to reproachers. At the same time, the desirability of maintaining a beneficial relationship or the desirability of seeing the specific event or transaction under discussion take place might

TABLE 1. Transactional Conditions: Types, Frequency, and Acceptance of Projected Accounts Offered to Offenders

Transactional Conditions	Propositions Associated With Incidence, Types, and Acceptance of Projected Accounts
<i>Conditions</i>	<i>Propositions</i>
Severity of offense	The more severe the offense the greater the likelihood a <i>hostile</i> projected account is offered to an offender. The more severe the offense the greater the likelihood an offender accepts a cooperative projected account when it is offered.
Desirability (cost/benefit) of future relationship between interactants.	The greater the desirability (benefit) of maintaining a relationship the more likely <i>cooperative accounts</i> may be offered for a breach of norms.
Desirability (cost/benefit) of a future event.	The greater the desirability of a specific act or event associated with the breach of norms the more likely <i>cooperative accounts</i> may be offered.
Sociocultural norms associated with maintaining group cohesion and group solidarity.	The desire to maintain stability and cohesion in most social settings (e.g., work) may make it normative that <i>cooperative accounts</i> are used more often than <i>hostile accounts</i> .

also be motivations for offering a cooperative account (see Hunter 1984). Similarly, there are indications from previous studies that social proximity and the frequency of previous interactions might impact the offering of cooperative accounts. In general, researchers have found that individuals in closer proximity to one another tend to find each other, over time, to be more appealing than those with whom they have less contact, although frequency does at times also contribute to the intensity of dislike that people have for another (see Priest and Sawyer 1967). Aspects of social exchange theory are problematic (e.g., Blumer 1981:155). However, transactional exchanges would account for those interactions that seem narrowly associated with calculations of “costs and benefits” (e.g., is the specific event under discussion desirable for both parties?) which are foundational to this approach. In this respect, the propositions in Table 1 largely explore *transactional conditions* sometimes closely associated with “the characteristics of the act” and the “desirability of the act being discussed” (Hunter 1984). Expediency, the desire to quickly “move past” inadvertent faux pas and minor offenses, could also be a transactional consideration for offering a cooperative account (e.g., “Everyone makes that mistake, try not to let it happen again”).

### Control and Cooperative Accounts

Some of Hunter’s (1984) propositions associated with aligning strategies during the construction of accounts are concerned with how “characteristics of the actor” (as opposed to the nature of the offense) shape account narratives. So, for example, people in a superordinate position (as related to their personal power, legitimacy, or

institutional authority) could often employ cooperative accounts as a form of altercasting, defined as “projecting an identity, to be assumed by other” (Weinstein and Deutschberger 1963:454). Using an example from Carter’s (2006:598) study, game wardens sometimes projected themselves, and their values, into their account narratives. For example, the assertion that “you and I will both feel better about you if you tell the truth” as well as the “good fella” strategies (“you’re an honest man,” “you appear to be a good guy,” “you’re an intelligent man”) are forms of altercasting that ascribed people with “positive” attributes even as they were being cited for a violation of law.

There may also be cases in institutional settings where power dynamics — the relative bargaining power of different people — affects the construction of cooperative accounts. While social exchange approaches (e.g., Blau [1964] 1986) are not commonly employed in symbolic interactionist studies, the basic approach associated with the study of “power-dependent relations” (e.g., Emerson 1962) can offer basic guidance on how differing levels of power, authority, and legitimacy affect the bargaining and decision-making tactics pursued by individuals within these institutions. For example, a person’s ability to provide, amend, alter, and reject a cooperative account is likely associated with their status within an organizational hierarchy. In effect, a cooperative account offered by a subordinate may be less often honored than a cooperative account offered by someone in a supervisory position. People in positions of greater authority may have the ability to offer cooperative accounts to people in subordinate positions more often. Conversely, those in supervisory positions might also be more likely to amend and reject cooperative accounts that are extended them because their power allows them to have greater control over account narratives. More generally, consideration of power relations allows for exploration of differential power based on social class, race, ethnicity, and gender. In Table 2 below we characterize these conditions as *control mechanisms* that might affect the incidences, types, and acceptance of a projected account.

### Affection and Cooperative Accounts: Extending Sympathy and Empathy

When people have affection for one another it follows that they might also be more willing to offer sympathy and empathy when they are accounting for untoward behavior. Affection might also be conceived in broad terms when someone generally feels a greater affinity with people who they share common characteristics with (see Doering 2010). In both cases, our expectation is that people who have an emotional attachment and personal affinity with others will be more likely to offer a cooperative account for untoward behavior. In this respect, relationship “closeness” (see Fincham 1992) is likely an important variable that increases affection and motivates the use of cooperative accounts.

Another way that affection is relevant to the construction of cooperative accounts is that these accounts might often constitute a form of “emotion management” (see Hochschild 1979, 1983). Like emotion work, the construction of cooperative

TABLE 2. Power Relationships and Social Control: Incidence, Types, and Acceptance of Projected Accounts

Power Relationships	Propositions Associated With Incidence, Types, and Acceptance of Projected Accounts
<i>Power Relationships</i> Power relationship associated with social status (e.g., age, race, ethnicity, gender, social class, social position)	<i>Propositions</i> People with greater social power and legitimacy may more often have the ability to offer projected accounts ( <i>cooperative</i> or <i>hostile</i> ) for untoward behavior. People with greater social power may have greater ability to amend, elaborate and reject projected accounts ( <i>cooperative</i> or <i>hostile</i> ) offered for their untoward behavior. People with less social power may more often accept projected accounts ( <i>cooperative</i> or <i>hostile</i> ) offered to them. People with less social power may have less ability to amend, elaborate, change, and reject projected accounts ( <i>cooperative</i> or <i>hostile</i> ) offered to them.
Power relationships within an institutional hierarchy (e.g., a higher professional status in an organization, longer tenure)	Those with more authority in an institutional setting may be more able to offer projected accounts ( <i>cooperative</i> or <i>hostile</i> ) to explain subordinate behavior.
Different institutional settings (e.g., a school, a court, a corporation) and their institutional logics (e.g., rehabilitative, punitive, educational)	Institutional logics (e.g., rehabilitative, punitive, and educational) may shape the types ( <i>cooperative</i> or <i>hostile</i> ) and frequency of projected accounts offered to people.

accounts — particularly among people who are close to one another — are likely guided by “feeling rules” (Hochschild 1979) and also structured by social and cultural norms (Clark 1987). Likewise, these exchanges would take place within a *feeling context* that is affected by the social status of the interactants (see above). Similarly, the participants might employ *empathy frames*, *empathy rules*, and *empathy performances* (Ruiz-Junco 2017) as they construct a cooperative account. Importantly, it is likely that some exchanges in which accounts are crafted occur when “emotions are running high” and are likely followed by emotional attributions associated with the untoward behavior.

Our use of affection mostly concentrates on social conditions (the level of affection between interactants) that would make offering sympathy and empathy — in the form of a cooperative account — a more routine event. Importantly, an investigation into accounts that employ sympathy and empathy do not make it necessary to judge the sincerity, genuineness, or the intensity of emotion that people feel during these interactions (see Harris and Ferris 2009). For example, in Carter’s (2006) study of game wardens it is impossible to evaluate whether game wardens really “know how excited you can get” — but this linguistic tactic of extending empathy can still be evaluated in terms of how it effects the subsequent reactions by the offender. While it is

not the focus of this paper, there appears to be potential to evaluate the content of account narratives using the “interpretive emotion management” (IEM) approach. Outlined by Harris and Ferris (2009:134), this approach assumes emotional states are indeterminate, negotiated and then ascribed meaning during social interactions. Thus, IEM focuses on how actors manage and negotiate “ideas or assertions about feelings” as opposed to “the management of bodily sensations or expressions.” Overall, the IEM emphasis on how emotional states are negotiated fits neatly with the fact that accounts, as conceived in this paper, are likewise negotiated. For example, because accounts address a violation of norms it would follow that the emotional states of the interactants — the degree to which someone indicates they were “hurt” (or “upset,” “disappointed,” etc.) by a transgression — would often be negotiated when an account for untoward behavior is fashioned among people who are close to one another.

The focus of the propositions below mostly concerns how the level of affection among interactants shapes the creation of cooperative accounts. For example, the extension of sympathy and empathy is usually considered a necessary condition of friendship. In this respect, Clark (1987:301) found that “there is an obligation to be empathic and to search for evidence that group members, especially intimates, have problems that merit sympathy.” Importantly, while there is often an obligation to be sympathetic to others in many social circumstances, there are also conditions in which this norm of sympathy can be withdrawn. For example, if someone claims “too much” sympathy, or if someone is not reciprocal in terms of their expressions of sympathy, then sympathy might be slowly withdrawn. Clark (1987) also offers the useful analogy that these types of exchanges occur within an “emotional economy” where the cost and benefits during an exchange are associated with feelings of well-being, gratitude, sympathy, and empathy. For example, Clark (1987:297), in characterizing her concept of “sympathy margins,” stated: “I see emotional commodities, including sympathy, as gestures that symbolize the sentiments of one person, which are of use, advantage, or value to another.”

As stated previously, most cooperative accounts are likely made during unexceptional circumstances, likely among people familiar with one another. As such, it is likely normative to offer some sympathy and empathy in these circumstances, more so if the people involved are friendly and intimate. In this respect, the cooperative account allows for a breach of social norms to be addressed, but simultaneously signals that the positive relationship between social actors has not been seriously imperiled.

For example, someone might offer the following cooperative account in an office environment with a shared work space: “I know you are having a really tough time at home now . . . I went through a divorce myself recently — and that you are also busy on deadline — but we really are trying to keep this work space clean while everyone is working together.” At the same time, if the person above is a habitual offender then we would assume that the initial norm of offering a cooperative account would slowly be withdrawn and more confrontational reproaches, perhaps

TABLE 3. Affective Relations: Incidence, Types, and Frequency of Projected Accounts Offered to Offenders

Affective Relations	Propositions Associated With Incidence, Types, and Acceptance of Projected Accounts
<i>Affective Relations</i>	<i>Propositions</i>
Commonality/affinity in backgrounds (age, race, family, ethnicity, nationality, gender, professional).	The greater the commonality of backgrounds the more likely <i>cooperative accounts</i> may be offered for a breach of norms.
Commonality of personal experience concerning specific breach of norms (e.g., shared experience as a drug addict)	The greater the commonality of experience associated with a breach of norms the more likely <i>cooperative accounts</i> may be offered.
Legitimacy of sympathy claims associated with breach of norms.	The greater the perceived legitimacy of a sympathy claim as associated with a breach of norms the greater the likelihood <i>cooperative accounts</i> may be offered.
Relationship closeness (e.g., friendship, kinship, intimate).	People in close personal relationships may be more likely to offer <i>cooperative accounts</i> for others untoward behavior.
Relationship duration.	Long interpersonal relations may largely normalize and routinize the use of <i>cooperative accounts</i> between participants.

a hostile account, might be employed by co-workers. There might also be social circumstances — perhaps token status as a racial or ethnic minority within a predominately white workplace — that could affect the degree to which cooperation is employed. In effect, people in the same age cohort, who come from the same social background, who share the same ethnicity, or even the same job, would be more likely to offer a cooperative account based on affection than those who are addressing someone with a different social background and different social status (Table 3).

## DISCUSSION AND CONCLUSION: A WAY FORWARD FOR ACCOUNTS.

The symbolic interactionist tradition is well situated to advance the accounts literature by further exploring cooperative and hostile accounts. For example, while communications researchers developed the concept of projection in account making (see Cody and McLaughlin 1985; McLaughlin, Cody, and O’Hair 1983; McLaughlin, Cody, and Read 1992) they less often discuss the effects of social status and cultural norms on this process. In fact, communication scholars usually focused on conversational structure rather than larger contextual issues. Of course, not all communications researchers and psychologists ignore the concept of status and power in their studies (e.g., see Tedeschi and Norman 1985; Tedeschi et al. 1972), but investigations associated with status and power are often more central to the study of accounts when conducted by sociologists (see Massey, Freeman, and Zelditch 1997; Orbuch 1997).

Another critique undertaken among those who have reviewed accounts and the neutralization literature (see Maruna and Copes 2005; Orbuch 1997) concerns the fact that the academic study of accounts — despite its continuing popularity — has not advanced much past the strategies outlined in Scott and Lyman’s (1968) seminal article. We believe that one way toward more fully developing and conceptualizing accounts as an analytical tool is to describe them as interactions between individuals in which their *status and the formal and informal sequences cue the participant’s mutual creation of the account*. Our specific recommendation is that future studies of talk include the concept of the cooperative account as part of the coding process.

We conceptualized cooperative accounts as providing offenders with *verbal pathways that are designed to help them minimize the negative impact of their breach of norms, thereby saving face and social relationships*. These are usually friendly and sympathetic explanations for conduct that act to “shore up the timbers of fractured sociation” (Scott and Lyman 1968:46). As a sensitizing concept (Blumer 1969), cooperative accounts could help researchers better investigate the manner with which mutually accepted account narratives are created. A heightened alertness to cooperative accounts will better enable scholars to study interactions in which accounts are negotiated as opposed to simply being proffered (and then accepted or rejected) as explanations for untoward behavior. As a result, the study of accounts may be moved away from largely simplified conditions in which individuals are asked to account for their behavior while researchers dutifully note what type of account is used to describe these different types of behaviors. Obviously, this is not the way people create their accounts in “real life.”

It is important that the study of accounts becomes less associated with the disciplines of deviance and criminology within the field of sociology. As Maruna and Copes (2005:228) have argued, “the treatment of neutralization techniques as an automatically ‘bad thing’ in criminology and corrections is an oversimplification of a complex and substantial body of literature.” We should not regard the creation of accounts as a strategy called forth during exceptional circumstances. Indeed, Scott and Lyman’s (1968:46) original conception stated that accounts are “a crucial element in the social order since they prevent conflicts from arising by verbally bridging the gap between action and expectation.” In effect, accounts are often cooperative acts that aid in conflict prevention and remediation that occurs routinely in our daily lives. Accounts of behavior help us navigate the potentially troublesome events that pervade everyday life. Accounts are certainly called forth to describe extreme behaviors associated with a grievous violation of norms, but it is far more likely that accounts are being constructed during the course of day-to-day interactions as a means of protecting identities and making our relationships more harmonious.

## APPENDIX

Transcript symbols for excerpts from Mäkitalo (2006) and Sterponi (2009)

[ ] simultaneous/overlapping utterances

-	cut-off sound, interruption
(0.0)	timed pause
?	marks intonation of a question
!	indicates an animated tone, continuing intonation
CAPITALS	loud talk
underlining	marks emphasis
(( ))	the transcribers' comments on: inaudibility, nonverbal aspects, characterizations of how talk was delivered, extradiscursive activities
[	Separate left square brackets, one above the other on two successive lines with utterances by different speakers, indicate onset of a point of conversational overlap.

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## NOTES

1. Typologies simplify complex interactions and this specific dichotomy (hostile versus cooperative) does not adequately describe complex interactions that often fall in between these two poles. For example, a hostile account may sometimes be disguised as a friendly one, or vice-versa. Moreover, participants involved in an interaction (along with those observing it) may not agree on whether specific accounts are hostile or cooperative in nature. Still, we believe the distinction has heuristic value, if used cautiously, in the manner of sensitizing concepts (Blumer 1969).
2. It is somewhat surprising that so few sociological researchers have explored projection, given that Scott and Lyman (1968:48) defined accounts as statements made to explain untoward behavior "whether that behavior is his own or that of others." Clearly, Scott and Lyman anticipated that a reproacher or a third party, while involved directly with or observing a social interaction, might offer an account for an offender's behavior (e.g., "He has been under a lot of pressure recently").

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