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Responsibility Laundering: FIFA and the Discursive Maintenance of Legitimacy

by

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Abstract

Title: Responsibility Laundering: FIFA and the Discursive Maintenance of Legitimacy

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Purpose:

The purpose of this thesis is to investigate how global organisations maintain legitimacy when operating across multiple and conflicting normative environments. The study's goal is to understand how an organisation's language and communication produce and maintain their legitimacy.

Methodology:

This study is based on a constructivist ontology and adopts an interpretivist epistemology. The thesis employs a qualitative single case study with an abductive approach. The data consists of official FIFA communications regarding the 2022 World Cup in Qatar between 2015 and 2024. The material is analysed using a critical discourse analysis to identify how discursive strategies actively produce and maintain legitimacy.

Theoretical Framing:

The study is grounded in institutional theory and organisational legitimacy, extending into the literature on institutional maintenance work and discursive legitimation. It draws on Scott's (2001) three institutional pillars and Suchman's (1995) distinction between pragmatic, moral, and cognitive legitimacy to frame what is at stake when legitimacy is contested, and on Lawrence and Suddaby's (2006) concept of institutional work to analyse how legitimacy is actively maintained. The framework is extended into the transnational setting through Scherer et al. (2013) and Tallberg and Zürn (2019), and the analysis of discursive tactics builds on Vaara and Tienari (2008) and Vaara et al. (2006).

Contributions:

This thesis contributes to management and organisation studies by developing the concept of *responsibility laundering*, showing how global organisations actively manage legitimacy through four specific discursive tactics: acknowledge, buffer, deflect, and facilitate. It demonstrates that the institutional position in a transnational setting is sustained by maintenance work that contains moral criticism at the normative pillar. This is done so that it does not reach the cognitive pillar on which the institution depends. The study reveals that a fragmented audience is not a difficulty for legitimation but the structural condition under which this maintenance work can succeed.

Key Words:

Organisational Legitimacy, Institutional Work, Discursive Legitimation, Responsibility Laundering, Transnational Organisations, FIFA

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1. Introduction

Organisational legitimacy is widely understood as a crucial condition for institutional survival (Meyer & Rowan, 1977, p.340). This concept rests on the recognition that organisations operate within institutional environments whose rules, norms and shared understandings define what counts as appropriate organisational conduct (Scott, 2001, p.56). Progressively, these institutional rules come to feel like simply the way things are (Berger & Luckmann, 1966, p.72), and organisations must continue to follow them to remain credible in the eyes of relevant audiences. However, this social judgement is not always stable and changes over time (Shocker & Sethi, 1973, p.97). Therefore, legitimacy is not a property an organisation possesses but a perception given by the audiences that has to be constantly extended, maintained, and defended when necessary (Ashforth & Gibbs, 1990, p.178). Organisations that align themselves with the norms and expectations of their environment are more likely to be seen as appropriate, credible, and acceptable, and therefore more likely to survive (Suchman, 1995, p.571). Nonetheless, as previously stated, social judgement is not stable and legitimacy is treated as something that can be undermined by scandal, reputational damage, and public controversy, because these weaken trust and intensify demands for accountability (Ashforth & Gibbs, 1990).

Much of this literature, however, has been developed with organisations operating in relatively bounded environments, where the audiences whose perceptions determine legitimacy are more clearly identifiable. This becomes more complex in the case of global organisations. Global institutions operate across multiple political and cultural contexts and must secure the perception of appropriateness from diverse audiences with different values, norms, and expectations. Different states, commercial partners, civil society organisations, media, and global publics may not judge what is desirable, proper, or acceptable in the same

way. Consequently, legitimacy in global settings cannot be understood as a stable perception granted by a single audience, but rather as something that must be continuously negotiated across fragmented and sometimes conflicting normative environments (Scherer et al. 2013; Tallberg & Zürn, 2019). The literature still offers limited explanation of how global organisations maintain authority when perceptions of appropriateness are repeatedly challenged across multiple audiences.

Founded in 1904 (Pielke, 2013), FIFA (Fédération Internationale de Football Association) offers a particularly revealing case through which to examine how a global organisation maintains the perception of its appropriateness and authority across fragmented and conflicting audiences after repeated public controversy. As the international governing body of football for more than a century, it stands as a uniquely powerful organisation in global sport. FIFA brings together 211 national associations (FIFA, 2024b), regulates the most popular sport (Tomlinson, 2014), and controls the organisation of the World Cup, one of the most valuable and politically visible events in the world (Forster & Pope, 2004). At the same time, FIFA has long been associated with accusations of corruption, opaque governance, and weak accountability (Pielke, 2013). Criticism has recently intensified since the 2015 corruption scandal and the controversies surrounding recent World Cup host selections (Pielke, 2013). Despite this, the organisation has retained its central authority within global football governance, suggesting a different legitimisation dynamic within transnational settings. (Meier & García, 2015). The combination of a theoretical gap in how legitimacy is understood in global contexts, and an empirical case in which legitimacy has been sustained against the odds, raises the central question this thesis addresses: *how do global organisations maintain legitimacy when operating across multiple and conflicting normative environments?*

To examine this, the thesis draws on a qualitative analysis of FIFA's official public communication surrounding the 2022 World Cup in Qatar. This case offers an opportunity to

observe legitimization work in action across a period of intense and sustained public controversy, involving audiences with deeply conflicting expectations and values. The analysis focuses on how FIFA used language and communication to construct and defend its authority, drawing on Critical Discourse Analysis as developed by Vaara and Tienari (2008) to identify the discursive strategies through which legitimacy was actively produced and maintained.

This thesis aims to contribute to management and organisation studies by developing how legitimacy functions in global contexts. Specifically, it argues that global organisations like FIFA do not simply maintain or lose legitimacy in a linear way, but actively manage it across different audiences through a discursive strategy that this thesis names *responsibility laundering*. FIFA uses four tactics: ‘acknowledge’, ‘buffer’, ‘deflect’, and ‘facilitate’. They use these tactics to shift accountability away from itself while presenting itself as part of the solution. In this way, FIFA keeps its institutional position intact.

Existing legitimacy theory, as Scherer et al. (2013) and Tallberg and Zürn (2019) have noted, was largely built around organisations operating within relatively coherent normative environments. This study pushes that conversation forward by examining how legitimization works when those conditions do not hold and when audiences are fragmented, their expectations conflicting, and no single act of communication can satisfy everyone at once. In doing so, it extends the analytical frameworks of institutional work and discursive legitimization into a genuinely transnational setting, contributing insights that are relevant not only to international sport governance but to any institution that must sustain authority across diverse and conflicting normative environments.

The thesis is structured as follows. Chapter two reviews the theoretical literature that informs the study, building from foundational concepts of institutional theory and organisational

legitimacy through to the literature on institutional work, legitimation, and discursive strategies. It concludes by identifying the gap in the existing literature that this study addresses. Chapter three outlines the methodological approach, including the philosophical position, research design, case selection, data collection, and analytical strategy. Chapter four presents the findings of the analysis, organised around the key patterns identified in FIFA's public communication. Chapter five discusses these findings in relation to the theoretical framework, drawing out the broader implications for our understanding of legitimacy in transnational contexts. Chapter six concludes the thesis by summarising the key contributions, acknowledging the limitations of the study, and suggesting directions for future research.

2. Literature review

Questions about how organisations maintain their authority and survive over time are central to management and organisation studies. These questions have been approached through several theoretical traditions. Institutional theory examines the rules, norms, and taken-for-granted assumptions that structure organisational life and make collective action possible (Berger & Luckmann, 1966; Scott, 2001). Legitimacy theory asks on what basis organisations claim the right to continue and how that claim is sustained or lost (Meyer & Rowan, 1977; Suchman, 1995). The literature on institutional work focuses on the active everyday practices through which organisations reproduce their position (Giddens, 1984; Lawrence & Suddaby, 2006). The study of discursive legitimation examines how language and communication are used to construct and defend authority (Vaara et al. 2006). Given the focus of this study on how organisations maintain legitimacy across fragmented and conflicting audiences after repeated public controversy, we draw on all four traditions, with particular emphasis on legitimacy theory and its extensions into institutional work and discursive strategies. In doing so, this chapter covers the foundations of institutional theory and organisational legitimacy, the active processes through which legitimacy is maintained, and the communicative strategies through which it is defended in transnational settings. Consequently, this reveals a gap in the existing literature, specifically that our understanding of how legitimation works across multiple and conflicting normative environments remains limited, which points directly to the research question this study addresses.

2.1. Institutions and legitimacy

To understand why organisations need legitimacy, it is necessary to first understand what institutions are and why they matter. In organisational theory, institutions are commonly understood as rules, norms, and taken-for-granted assumptions that structure and give meaning to social and organisational life (Scott, 2001, p.56). Scott organises these elements into three analytical pillars. He distinguishes the regulative pillar, normative pillar and the cognitive pillar. The regulative pillar consists of explicit rules, laws, and sanctions that constrain behaviour through rewards or punishments. The normative pillar is based on the values and norms that define appropriate conduct within a field. They operate through social obligation. The cognitive pillar refers to the shared conceptions and taken-for-granted assumptions about how the world works, where compliance is not experienced as compliance at all but simply as doing what is natural and obvious. Of the three, the cognitive pillar is the deepest and most consequential for institutional stability, because it operates below the level of conscious evaluation.

But this definition raises the question why social orders become possible at all. Berger and Luckmann (1966) argued that human beings, unlike animals, are not born into a world of fixed instincts and predetermined behaviours. Instead, they construct a shared social reality through repeated interaction. Habits become routines, routines become expectations, and expectations are transformed into what feels like objective fact. According to this view, institutions are the product of this process of social construction. They are human-made arrangements that, over time, come to appear as simply the natural order of things. Meyer and Rowan (1977, p.340) extended this insight into the organisational world, showing that formal organisations do not only exist to perform technical functions efficiently. They also incorporate the rules and beliefs of their broader institutional environment in order to gain

social acceptance. In their study of US public schools, Meyer and Rowan demonstrated that schools adopted formal organisational structures not because these made teaching more efficient, but because conforming to wider societal expectations of what a legitimate educational institution should look like was essential for their survival. An organisation that aligns itself with widely held norms and values, regardless of how it affects internal efficiency, is more likely to be seen as legitimate and therefore more likely to survive.

Institutions exist because human social life requires predictability. Without shared rules and expectations, coordinated action between individuals and organisations would be very difficult (North, 1990; DiMaggio & Powell, 1983). North defines institutions as "the rules of the game in a society" (North, 1990, p.3), the constraints that shape human interaction and make stable exchange possible. From an economic point of view, institutions reduce uncertainty by establishing what can be expected from others, lowering the costs of negotiating and enforcing agreements. DiMaggio and Powell (1983) approached this from a sociological angle, arguing that organisations within the same field tend to become increasingly similar over time through a process they called isomorphism. Drawing on their analysis of US hospitals and higher education institutions, they showed how organisations within the same field converged in structure over time not because it made them more effective, but because conformity made them more accepted and less likely to be questioned. Institutions, then, are not just practical arrangements. They are also normative frameworks that define what counts as appropriate, rational, and legitimate within a field. This is why institutions tend to be self-reinforcing. Once a set of rules and expectations becomes dominant, departing from them carries social costs. Organisations that deviate from what is expected are seen as unreliable and untrustworthy. The pressure to conform is therefore not only external and coercive, it is also deeply embedded in the assumptions that govern how a field operates.

If conforming to institutional norms is what keeps organisations socially credible, then the question becomes: what exactly are they conforming to? This is where the concept of legitimacy becomes essential. Parsons (1960) was among the first to argue that organisations do not survive on technical performance alone. They must also secure acceptance from the broader social system in which they operate, and that acceptance is fundamentally normative. It is granted when an organisation is seen to act in accordance with the values and expectations of its environment. Building on this foundation, Suchman (1995, p.574) offered what has become the most widely used definition in management and organisation studies: legitimacy is "a generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions". Drawing on studies of Silicon Valley law firms, Suchman showed how organisations actively cultivate legitimacy as a strategic resource, adapting their structures and communications to align with the expectations of investors, regulators, and clients (Suchman, 1995). This definition makes clear that legitimacy is not something an organisation possesses internally, like a resource or a capability. It is a social judgement given from the outside by audiences who evaluate whether the organisation belongs, whether it behaves appropriately, and whether its continued existence makes sense. This means that no matter how efficiently an organisation operates, if it loses the confidence of those around it, it becomes vulnerable. Consequently, institutions need legitimacy not as an optional add-on to good performance, but as a fundamental condition for their continued authority and survival.

To understand legitimacy we first need to understand who is judging and on what basis. Suchman (1995) distinguishes three different types of legitimacy, each rooted in a different kind of social evaluation. The first is pragmatic legitimacy (Suchman, 1995, p.578), which comes from the self-interest of an organisation's most immediate audiences. Stakeholders extend legitimacy to an organisation because it delivers something they value. Their support

is essentially transactional. As long as the organisation continues to serve their interests, they have a reason to recognise its authority. The second type is moral legitimacy (Suchman, 1995, p.579), where the evaluation is not about what the organisation does for a particular audience, but about whether it is doing the right thing. Moral legitimacy is granted when an organisation is seen to act in accordance with socially held values around fairness, responsibility, and ethics. This second type is more exposed to public scrutiny and more vulnerable to scandal. The third and most powerful type is cognitive legitimacy (Suchman, 1995, p.582), which arises when an organisation becomes so deeply taken for granted that its existence is barely questioned at all. The organisation is no longer evaluated, it is assumed to be necessary. Cognitive legitimacy is the hardest to build, but also the hardest to destroy, because it operates below the level of conscious judgement. These three types do not move together. An organisation can suffer serious damage to its moral legitimacy while the others remain intact, which is important for understanding how institutions face crises without collapsing.

Observing that these qualities of legitimacy can be built or undermined means that legitimacy is not fixed over time. Ashforth and Gibbs (1990) were among the first to draw attention to this dynamic quality. Drawing on cases from industries under sustained public scrutiny, including tobacco and nuclear power, they argued that organisations engage in ongoing legitimisation work not only in times of crisis but as a continuous effort to sustain social acceptance. This is important because it shifts the analytical focus from legitimacy as a condition an organisation has or lacks, to legitimacy as something that requires constant maintenance. This dynamic character also has implications for how organisations survive crises. Suchman (1995) argues that cognitive legitimacy, once achieved, is exceptionally durable precisely because it operates below the level of conscious judgement. An organisation that has become taken for granted does not need to constantly justify its

existence. Its position is reproduced by the very actors who operate within it. This durability means that long-established organisations with deep historical roots and extensive stakeholder relationships are structurally better positioned to absorb repeated shocks than newer or more peripheral actors, not because they are exempt from scrutiny, but because the taken-for-granted quality of their authority makes sustained delegitimation extremely difficult to achieve. Deephouse and Suchman (2008) reinforce this point, showing that legitimacy is not a static property but something that varies across organisations and must be actively produced and protected over time.

What this dynamic understanding of legitimacy ultimately points to is a practical question: if legitimacy must be actively maintained, what does that maintenance actually involve? The theories discussed so far tell us that legitimacy is socially constructed, that it comes in different forms, and that it can be accumulated and eroded over time. But they say relatively little about the concrete actions through which organisations sustain their position day to day. This is the question that the literature on institutional work sets out to answer, shifting the focus from legitimacy as a social judgement to the purposeful practices through which organisations actively produce and reproduce it.

2.2. Institutional work and the process of legitimation

The idea that institutions require active effort to persist did not emerge fully formed. It developed gradually out of a growing dissatisfaction with accounts that treated institutions as simply constraining actors from the outside. A crucial theoretical shift came with Anthony Giddens' theory of structuration, which argued that social structures are both the medium and outcome of social practices, continuously reproduced through the actions of actors within them (Giddens, 1984, p.25). This was a fundamental philosophical shift: stability itself became an achievement, something that has to be constantly accomplished rather than something that simply continues on its own. DiMaggio (1988) brought this insight into organisational theory more directly by introducing the concept of the institutional entrepreneur, actors who consciously mobilise resources and deploy strategies to shape the institutional environment in their favour. What DiMaggio showed, through his historical analysis of the professionalisation of art museums in the United States, was that agency matters within institutions. Organisations and individuals are not just shaped by the rules of the game, they also actively work to maintain, modify, or challenge them. It was on these foundations that Lawrence and Suddaby (2006, p.215) built their concept of institutional work, which they define as "the purposive action of individuals and organisations aimed at creating, maintaining and disrupting institutions." The concept is significant because it reframes the central question of institutional theory from asking why institutions look the way they do, to asking what people and organisations actually do to make them persist.

Having established that institutional work is purposive and active, Lawrence and Suddaby (2006) distinguish three broad categories: creating institutions, disrupting them, and maintaining them. Creating work involves establishing new rules, norms, and taken-for-granted assumptions where none existed before. Disrupting work involves actively

undermining or delegitimising existing institutions in order to open space for change. Maintenance work involves the everyday practices through which existing institutions are reproduced and protected from challenge. For the purpose of this study, this third category is the most analytically relevant, because the question is not how an institution was created or how it might be dismantled, but how it manages to reproduce and protect its authority despite repeated public controversy. What makes maintenance work particularly interesting analytically is that it is the least visible of the three categories. It does not involve the drama of institutional creation or the rupture of disruption. It takes place through routine practices like enforcing rules, reaffirming norms, and reproducing the taken-for-granted assumptions that make an institution appear natural and necessary. Lawrence et al. (2009, p.57) elaborate on this by pointing out that maintenance work is often hidden by the daily practices and routines. Operating behind what appears to be significant organisational action, it is difficult to recognise or challenge. An organisation can signal openness to change through visible gestures while simultaneously reproducing its fundamental structure through the invisible routines of everyday institutional life. It is in this gap between visible performance and invisible reproduction that the real work of institutional maintenance takes place.

To understand why these routine practices are so powerful, it is useful to look at the micro-level foundations of institutional reproduction. Lawrence and Suddaby (2006, p.230) identify several concrete mechanisms through which organisations practise maintenance work, including making sure existing rules are followed, discouraging anyone from questioning the organisation's authority, and repeatedly reinforcing the norms and values that the institution is built on. Zucker (1977) provides important empirical grounding for institutional theory by showing that institutionalised arrangements acquire an appearance of objectivity and external reality. In her experiments on the transmission of institutional rules, practices embedded within institutional structures came to be treated as “this is how things

are done” rather than as choices that could be organised differently (Zucker, 1977, p.726). This means that maintenance work does not always require visible enforcement. Often, the most powerful form of institutional reproduction is the quiet repetition of existing practices until they become part of common sense. Jepperson (1991) argues that institutions are reproduced largely through routine and taken-for-granted social practices rather than through constant intentional coordination or active intervention. They continue because actors follow established scripts without consciously choosing to do so. The implication is significant: an organisation that has successfully embedded its authority into the taken-for-granted routines of its field does not need to constantly justify its existence. Its position is reproduced automatically by the very actors who operate within it, even when those actors might, on reflection, have reason to question it.

With this understanding of how institutional maintenance works in practice, we can now narrow our focus to the specific form of maintenance work that is most relevant to this study. The type of institutional work directed specifically at sustaining the social acceptance on which authority ultimately depends is what Suchman (1995, p.573) called legitimization, the active process through which organisations work to build, maintain, and restore their perceived appropriateness in the eyes of relevant audiences. While institutional work is the broad category, legitimization is specifically concerned with managing how the organisation is seen, judged, and accepted. Bitektine (2011, p.153) develops this further by showing that legitimization is not a single uniform process. Different audiences evaluate organisations using different criteria, at different levels of scrutiny, and with different consequences for the organisation's authority. An organisation must therefore simultaneously manage multiple social judgements, some of which may pull in different directions. What restores moral credibility in one context may appear cynical in another. Understanding legitimization therefore requires looking not just at what organisations do, but at how they communicate, how they

frame their actions, justify their decisions, and construct narratives that make their authority appear natural and deserved.

This communicative dimension of legitimation brings us to the final layer of the framework developed in this chapter. The way organisations communicate their authority is not accidental. Language and narrative are tools through which legitimacy is actively constructed and defended, and the study of these tools has become a distinct strand within the broader literature on institutional work. Vaara et al. (2006) systematically mapped the discursive strategies through which organisations make controversial decisions appear acceptable, drawing on an analysis of media coverage of industrial restructuring in the Finnish forest industry. They identified five key strategies. Normalisation presents a controversial action as ordinary or inevitable, something that any organisation in the same position would do. Authorisation appeals to rules, traditions, or established figures of authority to justify an action. Rationalisation grounds a decision in functional or economic necessity, making it appear logical rather than chosen. Moralisation links a decision to widely held values such as fairness or responsibility, framing it as the right thing to do. Finally, narrativisation embeds a decision within a broader story, giving it meaning beyond the immediate controversy. Together, these strategies reveal how language becomes a mechanism of institutional maintenance. Vaara et al. (2024) extend this further by showing that discursive legitimation is not confined to official press statements or policy documents. It also takes place in speeches, ceremonies, media appearances, and the everyday language of organisational life, making it a pervasive and often invisible dimension of how institutions sustain their authority.

2.3. Legitimation within international norms

The theories examined explain how institutions secure social acceptance, how that acceptance must be actively produced and maintained, and how language and framing are the mechanisms through which organisations defend their authority. Yet these theories share an assumption: that the organisation in question operates within a relatively bounded environment. Legitimacy theory imagines audiences that are identifiable, institutional work assumes a field with shared norms, and discursive strategies presuppose a communicative common ground with the same normative language. These assumptions reflect the organisational context in which they were developed but this becomes a limitation when the organisation does not operate in a single national or cultural context, but across many simultaneously.

International organisations face a different legitimation challenge. They must secure and maintain authority before multiple audiences whose values and judgements may differ. Scherer et al. (2013) developed this problem, arguing that traditional frameworks of legitimacy struggle to explain transnational contexts where there is no shared set of norms and no single authority capable of enforcing common rules. In these cases, legitimacy cannot be understood as something that one unified public grants, it has to be understood as something that is constantly negotiated across different and conflicting parties. Tallberg and Zürn (2019) build on this by showing that legitimacy in global governance is deeply contested when different actors have different ideas about what makes an international organisation's authority acceptable. These differences do not disappear over time just because the organisation continues to exist. This is where the frameworks examined in this chapter start to struggle when applied to transnational settings.

The discursive strategies identified by Vaara et al. (2006) face a similar problem. They were developed to explain how organisations use language to construct legitimacy within a shared communicative space. When that shared space does not exist, when the same statement lands very differently depending on who is reading it and where, the idea of a deliberate legitimisation strategy becomes much harder to apply. In short, the tools the literature gives us were built for contexts where legitimacy is contested but at least contested on common ground. Transnational settings remove that common ground, and the existing literature does not yet give us a clear answer for what happens then.

This is why cases of global organisations that have survived repeated and serious legitimacy crises across many different contexts are so valuable. These organisations are opportunities to observe legitimisation in conditions still unexplored. In this way, we can broaden our understanding of how legitimacy is maintained across borders and conflicting audiences.

2.4. Conclusion

The literature reviewed in this chapter establishes a cumulative position. Institutions persist not because they are technically efficient but because they are socially accepted. That acceptance, legitimacy, is neither a stable possession nor a single condition. It is a social judgement that takes pragmatic, moral, and cognitive forms, and that can be eroded or reconstructed as audiences continue to evaluate. Because legitimacy has to be sustained, it is produced through purposive everyday work. The most visible form of this maintenance work is through discursive practices that make institutional structures appear natural, necessary, and appropriate. The survival of the institution is then an achievement and not an inherited attribute.

These arguments carry an assumption: that legitimacy is contested on common ground. The frameworks reviewed presuppose an audience whose judgements can be identified, a shared normative environment, and a common communicative space. Under these conditions, a discursive strategy is directed at an identifiable audience whose judgement can be recognised and targeted. A transnational setting removes these conditions. When audiences are fragmented across political and cultural contexts, there is no single public whose judgement determines whether an organisation is acceptable, and credibility gained with one can be incompatible for another. The frameworks lack explanation of how they operate without this common ground.

This is the question the study addresses. It is not about questioning the existing frameworks in the transnational environment, it is about taking a close look at how legitimisation works when the conditions that the frameworks assume do not hold. Therefore, the thesis asks: *how do global organisations maintain legitimacy when operating across multiple and conflicting normative environments?*

3. Methods

3.1. Philosophical position

In this thesis, organisational authority and legitimacy are not understood as objective facts or as something that exists independently from how others perceive and recognise it. Instead, they are seen as something that is shaped through social processes. An organisation is considered legitimate because important stakeholders such as sponsors, governments, media, and other actors recognise it as such (Suchman, 1995). This means that legitimacy is not automatic. It is dependent on how an organisation is understood and interpreted by others in different contexts. As Deephouse and Suchman (2008) argue, legitimacy is something that must be continuously produced and maintained through the active efforts of the organisation itself.

Treating legitimacy as a social process is consistent with a constructivist ontology. From this perspective, social reality is not treated as something independent from people's interpretations. Instead, reality is understood as being shaped through meanings, practices, and relationships (Berger & Luckmann, 1966). In relation to this study, organisational legitimacy does not exist as a simple objective condition that can be observed in a neutral way. It exists through the ways it is produced, communicated, and recognised by others.

Based on this ontology, the thesis adopts an interpretivist epistemology that treats social reality as constructed through meaning and discourse (Prasad, 2005, pp.13–18). Therefore, if legitimacy is socially constructed, then knowledge about legitimacy must come from interpreting the meanings through which it is created. Thus, the purpose of this thesis is to understand how an organisation's language and communication actively produce and maintain an image of legitimacy, particularly in the aftermath of scandal and public controversy.

For this reason, the thesis is placed within the social constructionist research tradition. In this thesis, the social constructionist tradition is used to understand how language and communication actively construct social reality and how they produce, maintain, and defend things like organisational authority and legitimacy. The focus is therefore not on discovering hidden meaning in organisational statements, but on analysing how those statements construct and reproduce the organisation's position to preserve its existence.

This philosophical position connects directly to two methodological precedents that ground the analytical approach of this study. Vaara et al. (2006) examined how corporate communications and media texts were used to legitimize industrial restructuring in the Finnish forest industry, showing that organisations deploy systematic discursive strategies to make controversial decisions appear acceptable. Vaara and Tienari (2008) extended this work to multinational corporations, demonstrating that the same patterns of discursive legitimation operate across diverse stakeholder audiences. Both studies treat organisational texts not as neutral descriptions of reality but as active sites where legitimacy is constructed, which is precisely the analytical logic applied here to FIFA's official public communications.

3.2. Research design

This study is concerned with understanding how organisations maintain legitimacy in transnational contexts after repeated public controversy. This is not a question that can be answered through numbers or measurement. It requires getting close to the social processes and communication practices through which legitimacy is actively produced and defended. For this reason, the study uses a qualitative research design, which works well for analysing meaning and social processes in their real context (Bryman, 2016).

To explore this question empirically, the study is designed as a single case study. Case study research is a good fit when the goal is to understand a complex social phenomenon in depth and in its real context (Yin, 2018). A single case is justified when it offers particular analytical value, that is, when its strategic selection allows the researcher to develop or test theoretical claims that a randomly chosen case could not (Flyvbjerg, 2006, p.229). As shown in the literature review, existing theories of legitimacy and institutional work were mostly developed with organisations operating in clear, bounded environments in mind. An organisation that has maintained its authority in its field despite facing repeated and serious legitimacy crises across very different political and cultural contexts is exactly the kind of case that can help push theoretical understanding forward. The case is therefore not the end point of the study. It is the means through which broader insights about transnational legitimisation can be developed.

The analytical approach of this study is abductive. Where deductive research tests theory against evidence and inductive research builds theory from observation, abduction works iteratively between the two, moving back and forth between theoretical concepts and empirical material to develop interpretations that neither pure theory nor pure observation could produce alone (Alvesson & Kärreman, 2007, p.1269). This approach is appropriate

because the study begins from a theoretical expectation that does not fit the empirical phenomenon under examination. The legitimacy literature reviewed in chapter two suggests that repeated scandals erode an organisation's social acceptance and threaten its survival. The empirical phenomenon, however, is that FIFA has maintained its institutional position despite sustained and serious controversy. The analysis therefore moves between the theoretical concepts of institutional work, discursive legitimation, and transnational legitimacy on the one hand, and FIFA's official communications on the other, treating these concepts as analytical orientations rather than fixed categories that determine in advance what the material can show.

Although a single case study does not allow for statistical generalisation, the findings of this study are still relevant beyond the specific case. Because the study is fundamentally about legitimacy as a theoretical phenomenon and not about one particular organisation, the insights it produces can speak to a wider range of organisations facing similar challenges, global institutions that must maintain authority across different and sometimes conflicting environments. This is how the study aims to contribute to the broader theoretical conversation identified in the literature review.

3.3. Case selection

Understanding how organisations maintain legitimacy in transnational contexts after repeated public controversy requires a case that makes these dynamics clearly visible. FIFA offers a rare opportunity for this. Founded in 1904 (Pielke, 2013), FIFA is the international governing body of football and brings together 211 national associations across every continent (FIFA, 2024b). It governs the most widely followed sport in the world and controls the organisation of the World Cup, one of the most commercially and politically significant events on the global stage. At the same time, FIFA has been at the centre of repeated scandals, corruption allegations, and governance controversies throughout its history (Pielke, 2013). Despite this, it has consistently maintained its central authority within global football governance. No equivalent organisation holds comparable jurisdiction over global football, and FIFA has proven highly resistant to regulatory intervention by national governments and international bodies (Meier & García, 2015). This makes FIFA a very strong case through which to study how global organisations maintain their position after repeated crises. Following Flyvbjerg (2006), FIFA can be understood as a critical case. If existing legitimacy theory predicts that repeated and serious scandals threaten an organisation's social acceptance and survival, FIFA is the kind of case in which that prediction should hold most clearly because their controversies have been sustained, severe, and internationally visible across more than a decade. The fact that FIFA has maintained its institutional position therefore exposes the limits of the theory and creates an opportunity to develop them further.

Within FIFA's long history of controversy, the 2022 World Cup in Qatar stands out as the most useful moment to focus on. Qatar 2022 brought together in one single and highly visible event all the dynamics that this study is interested in. The process through which Qatar was selected as host had been linked to serious allegations of corruption and political influence

(Pielke, 2013). The preparation of the tournament raised concerns about labor conditions, human rights, and freedom of expression. These criticisms came from many different directions at the same time, from governments, human rights organisations, media outlets, sponsors, and the general public. This makes Qatar 2022 a rare opportunity to observe FIFA managing legitimacy demands across very different and sometimes conflicting audiences. Throughout all of this, FIFA continued to organise the tournament, defend its decisions, and operate as normal, which is precisely the phenomenon this study seeks to understand.

From a practical point of view, Qatar 2022 also has clear advantages as a case. The tournament generated a very large volume of public communication from FIFA, including official press releases, presidential speeches, public statements, and media appearances, all of which are publicly available. This makes it possible to analyse in depth how FIFA communicated its position before and during the tournament, providing a rich body of material for the analysis that follows. It is also adequate because it provides multiple scenarios of legitimacy challenges at once by combining corruption allegations, human rights concerns, and sporting integrity questions at the same time.

3.4. Data collection

The data for this thesis consists of official FIFA material related to the 2022 World Cup in Qatar. The purpose of collecting this material is to examine how FIFA publicly responded to controversy and how it presented and defended its position during a period in which its legitimacy was under pressure. All material was collected directly from FIFA's official website (FIFA.com), specifically through its newsroom, press release archive, and official publications sections. This ensures that the data reflects how FIFA chose to present itself publicly rather than how it was represented by external actors.

The time frame runs from December 2010, when FIFA announced Qatar as the host of the 2022 World Cup, to 2024, when public discussion around the tournament and its controversies had largely settled. This broad time span makes it possible to examine how FIFA communicated across different stages of the case, covering the period before, during, and after the tournament, and to observe whether its approach changed over time in response to different kinds of pressure.

The timeline of the events that generated the responses analyzed starts in 2010, when FIFA announced Qatar as the host of the 2022 World Cup, a decision that was instantly followed by corruption allegations in the bidding process (Pielke, 2013). The most severe moment of institutional crisis came in 2015, when US federal authorities arrested several FIFA officials and Sepp Blatter resigned as president in June of the same year (Sugden & Tomlinson, 2017). In 2016, Amnesty International's first major report documenting the conditions of migrant workers on Qatari construction sites was published (Amnesty International, 2016). The Garcia Report was completed in 2014 and published by FIFA in 2017. This document comes from an independent investigation by FIFA's Ethics Committee into the corruption allegations of the bidding processes of 2018 and 2022 World Cups (Garcia & Borbély, 2014), alongside

its Human Rights Policy (FIFA, 2017b). Criticism of labor conditions continued through 2019 and 2020, when Amnesty International published its Reality Check reports documenting ongoing failures in worker protections (Amnesty International, 2019; Amnesty International, 2020). The controversy reached its most visible and concentrated moment in November and December 2022, when the tournament took place and simultaneous criticism from governments, NGOs and media targeted labor conditions, LGBTQ+ rights, press freedom, and governance integrity (European Parliament, 2022; Human Rights Watch, 2024; López Pastor, 2023). FIFA President Infantino's opening press conference became a focal point of public controversy (Infantino, 2022). In 2023, FIFA Sub-Committee on Human Rights & Social Responsibility published the Workers Remedy Report, acknowledging unresolved compensation claims from migrant workers (FIFA Sub-Committee on Human Rights & Social Responsibility, 2023). The period under study closes in 2024 with the announcement of the FIFA World Cup 2022 Legacy Fund in partnership with UNHCR (FIFA, 2024a).

Table 1: Timeline of key legitimacy crises and FIFA responses

Year	Event
2010	FIFA announces Qatar as host of the 2022 World Cup. Corruption allegations in the bidding process emerge immediately.
2015	US federal authorities arrest several FIFA officials. Sepp Blatter resigns as FIFA president in June 2015.
2016	Amnesty International publishes its first major investigation documenting exploitation of migrant workers on Qatari construction sites.
2017	Full Garcia Report published by FIFA. Internal investigation completed and evidence handed to authorities. FIFA Human Rights Policy published.
2019	Amnesty International Reality Check report documents ongoing failures in labor protections in Qatar.
2020	Amnesty International Reality Check 2020 documents continued worker rights failures ahead of the tournament.
2022	Qatar 2022 World Cup takes place. Simultaneous criticism from governments, NGOs, media, and sponsors targets labor conditions, LGBTQ+ rights, press freedom, and governance integrity. Infantino's opening press conference becomes a focal point of controversy.

2023	FIFA Sub-Committee on Human Rights & Social Responsibility publishes the Workers Remedy Report, acknowledging unresolved compensation claims from migrant workers.
2024	FIFA announces the World Cup 2022 Legacy Fund in partnership with UNHCR.

Note: Shaded rows indicate peak crisis moments (2015 and 2022).

Sources: Compiled by the authors based on sources cited in the surrounding text.

Not all material published by FIFA during this period was included. The selection was then guided by relevance to the research question. To be included, a document had to meet two conditions. First, it had to fall within the defined time frame. Second, it had to contain FIFA's public response to issues that had put its legitimacy under pressure, such as the corruption allegations surrounding the bidding process, concerns about labor conditions and human rights in Qatar, or criticism of the organisation's governance and accountability. Material of a purely technical or administrative nature, such as tournament logistics or sporting regulations, was excluded as it does not speak to how FIFA managed its public legitimacy.

A systematic scan of FIFA's official publication streams on [inside.FIFA.com](https://inside.fifa.com) (the general media releases feed, the President's communications, the dedicated Human Rights section, and the Qatar 2022 tournament news archive), supplemented by standalone policy documents and institutional reports hosted on [digitalhub.FIFA.com](https://digitalhub.fifa.com), identified 56 items published between December 2010 and December 2024 that engaged thematically with Qatar 2022 or post-2015 governance reform. From this working pool, 25 documents were retained as the final analytical corpus on the basis that they engaged with a legitimacy threat.

Although the time frame under examination began in December 2010, no documents meeting the inclusion criteria were published before 2015. The 2015 corruption case and Sepp Blatter's resignation marked the moment at which FIFA's legitimacy came under sustained public pressure and the organisation was forced to respond communicatively to a series of

controversies. The analytical corpus therefore spans 2015 to 2024, with the 2015 documents being analytically significant as the starting point of FIFA's sustained legitimization work.

The 25 documents in the analytical corpus consist of press releases, presidential speeches, press conference transcripts, institutional policy documents, official reports, and public statements (*Appendix A*). All material was collected in English, which is the language FIFA uses for its official public communications. Translated material was deliberately excluded because translation can alter the specific choice of words and framing, which are central to the analysis.

3.5. Data analysis

3.5.1. Analytical approach

The analysis of documents collected for this study follows a Critical Discourse Analysis (CDA) approach. CDA is a method of textual analysis that treats discourse as an element of social practice through which actors simultaneously act, represent the world, and construct identities and positions for themselves and others (Fairclough, 2003, p.26). From this perspective, our interest is on how things are said and what that language is doing socially and institutionally. This methodology derives from the research tradition mentioned previously in this section. If social reality is produced through language and meaning, then it is the most logical way to analyze how discourse and language perform maintenance institutional work to construct legitimacy.

The specific application of CDA used in this thesis follows the approach developed by Vaara and Tienari (2008) and Vaara et al. (2006). In 2006, Vaara, Tienari and Laurila studied how language was used to legitimize large scale industrial restructuring in the Finnish forest industry, analysing corporate communications and media texts to show how organisations use specific discursive strategies to make controversial decisions appear acceptable. Vaara and Tienari (2008) extended this work into multinational corporations, proving that the same kind of discursive legitimation works across diverse stakeholder audiences in complex organisational settings. In both cases, text is treated as a space where legitimacy is actively produced, and the analytical task is to identify the specific discursive moves through which that production takes place.

The analysis followed three progressive steps that the following sections explain in detail. First, the corpus was openly coded by labelling sections of text close to the language used by FIFA, without imposing categories from the theoretical framework. Second, the resulting

codes were examined together and several of them appeared to be capturing related discursive behaviours, which made it possible to organise them into a smaller number of broader themes. Third, when reading across these themes it became visible that they did not function as separate moves but recurred together in a consistent pattern across different controversies, which led to the overarching interpretive finding presented at the end of this chapter. Each of these steps is described in the sections that follow.

3.5.2. Document corpus

As established in section 3.4, the analytical corpus consists of 25 documents published between 2015 and 2024 (*Appendix A*). These documents are divided into two categories. The first and primary category consists of FIFA's own official public communications. The documents included in the corpus are divided into two categories. The first and primary category consists of FIFA's own official public communications. These included press releases, presidential speeches, press conference transcripts, institutional policy documents, official reports, and public statements published through FIFA's official website. Among the most significant documents are the Blatter resignation statement of June 2015, the Extraordinary FIFA Congress statement of December 2016, the FIFA Human Right Policy published in 2017, the report on the inquiry into the 2018 and 2022 World Cup bidding process (Garcia Report), the FIFA statement on the Garcia Report, Infantino's press conference for the World Cup opening transcript from November 2022, the Workers Remedy Report published in December 2023, and the Legacy Fund announcement of November 2024.

External materials produced by NGOs such as Amnesty International are referenced in the thesis as context but do not form part of the analytical corpus and were not subjected to discourse analysis. Documents such as the Amnesty International report on migrant workers of March 2016 and the Reality Check reports of 2019 and 2020 are used to identify the

magnitude of the accusations FIFA had to respond to, and to interpret what FIFA's own language was doing and what it was strategically avoiding. They are cited where relevant but are not counted in the 25 documents of the corpus.

3.5.3. Open coding

Once the documents were collected and organised, the coding process was carried out using NVivo, a qualitative data analysis software that allows users to systematically label, organise and compare sections of text across a large corpus of documents. The use of this software was important in this study given the size and variety of the documents. It allowed us to work across a full set of documents simultaneously and to track how the same patterns of language appeared across the different types of text.

The coding process began with a phase of open coding. By reading the documents we labelled the sections of text according to what was being said and how it was being said. The codes at this stage stayed close to the material and were not influenced by the theoretical framework. The goal was to let the language of the documents guide the coding rather than to impose categories onto the material from an external lens.

The codes that emerged from this process captured a range of different discursive moves that FIFA used across its communications. Appendix B shows these codes, themes and definitions. Some codes described how FIFA positioned itself in relation to the problems it was being accused of. These included process sufficiency claim, FIFA risk aware, appearance framing, and conditional promise. All these capture pieces of text where FIFA pointed to formal processes as evidence of their commitment, admitted awareness of risks without accepting responsibility for them, or made promises about future action that were vague in their terms and timelines.

Other codes described how FIFA managed the question of who was responsible for the problems under public scrutiny. The code "Putting responsibility on others" applies to passages where FIFA redirects accountability towards Qatar's government, employers, or contractors. The code "Individual misconduct" captures moments where corruption or specific actions were framed as the personal behaviour of specific officials rather than a systemic problem in the organisation. The code "Old FIFA versus new FIFA" describes passages where the present leadership distanced itself from the past misconduct implying the organisation has changed and avoiding accountability from earlier controversial decisions. Furthermore, the code "Comparative deflection" captures a more aggressive deflection of this move where criticism directed at FIFA and Qatar was deflected by pointing to the moral failures of Western countries and their own historical record.

Another set of codes captured how FIFA presented its own role in positive terms. "Claiming positive change" was applied to passages where FIFA pointed to reforms and policy changes as evidence of its engagement with the controversies surrounding the organisation. "Positive sustainability effect" described when FIFA framed the World Cup as a catalyst for improvements in Qatar, particularly around issues related to labor rights. "FIFA sees opportunity" captured passages where a problem was reframed not as something FIFA had caused or failed to prevent, but as an occasion to prove their positive impact. The code "Authorisation" described moments where FIFA borrowed credibility from external recognised institutions such as the ILO (International Labor Organisation), the ITUC (International Trade Union Confederation), and the United Nations to validate their position.

Finally, codes such as "Lack of meaningful action" and "Delaying" were applied to passages where the organisation acknowledged that remedy had not been done yet, or where it justified delays in taking action by pointing to the complexity of the situation or ongoing legal processes.

Throughout this coding process, the theoretical concepts served as what Blumer (1954) called sensitising concepts. Instead of serving as fixed categories that determine the findings, we used them to help us provide a general orientation to the material. The concepts of legitimacy maintenance, institutional work, and discursive legitimation helped us to focus attention on the language without rejecting the possibility of finding patterns that the existing literature had not anticipated. This aligns with our purpose of determining how discursive legitimation works in transnational contexts. It also reflects the abductive approach we chose, which moves constantly between empirical material and theory.

As patterns accumulated across the corpus, three recurring topics of controversy became very visible around FIFA's responses: labor rights concerning the treatment of migrant workers in Qatar, corruption relating to the World Cup 2022 bidding process and pre-2015 corruption allegations, and identity concerning criticism of the host country's social values and treatment of the LGBTQ+ community and women.

3.5.4. From codes to themes

Once the open coding phase was complete, the codes were examined together to identify how they clustered into broader thematic categories. This involved reading across the coded passages, identifying which codes captured related aspects of the same discursive move, and grouping them accordingly (*Appendix B*).

This process produced four main thematic categories. This process produced four main themes. The first was named "FIFA acknowledges but neutralises", and brought together codes such as "process sufficiency claim", "FIFA risk aware", "appearance framing", "conditional promise", "FIFA sees opportunity", and "authorisation". What these codes had in common was that they all described moments where FIFA engaged with criticism by

admitting that something was wrong, but structured that admission in a way that prevented it from translating into institutional accountability.

The second theme was named "FIFA shifts responsibility", and brought together codes such as "putting responsibility on others", "individual misconduct", and "old FIFA versus new FIFA". All these describe moments where FIFA moved the matter of accountability away from them to other actors.

The third theme was named "FIFA claims progress", and brought together codes such as "claiming positive change" and "positive sustainability effect". These codes described moments where FIFA presents itself as an active contributor to positive outcomes. These are usually related to labor reforms in Qatar or the legacy fund.

The fourth and last theme was named "FIFA does not respond sufficiently", and contains "lack of meaningful action" and "delaying". These two capture moments where FIFA acknowledged that remediation had not reached all affected parties yet or justified delays by pointing to the complexity of the situation or ongoing legal processes.

Finally, a reduced number of codes did not fit under any of the four themes and were kept as standalone codes. These include "comparative deflection", "self-flattering", and "FIFA praises Qatar". Even though they are not part of any theme, they remained analytically relevant and have contributed to the interpretive step that followed.

3.5.5. The overarching finding: responsibility laundering

After grouping the codes into four themes, the process moved to a higher level of interpretation. This process was based on reviewing the organized material to ask what it revealed about how FIFA communicates. At this stage, reading across the four themes and the coded passages within them, a pattern became visible that the themes alone had not revealed yet.

The first observation was that the four themes did not operate independently from each other. FIFA's communications rarely perform just one of the moves at a time. A single statement can simultaneously acknowledge a problem, redirect responsibility to another actor, and reframe the situation to show FIFA's positive effect on it. A clear example of this is FIFA's president Infantino's speech for the World Cup opening in November 2022, where within the same speech he and the organisation he represents acknowledge the existence of labor abuses, deflects criticism toward European migration policy, praises Qatar for the opportunities it provided to migrant workers, and presents itself as the organisation that has brought global attention to the issue. The four discursive moves are different components of a single communicative strategy that FIFA usually deploys during their communications.

A second observation appeared when we observed that this communicative repertoire appeared consistently across all the domains of controversy that the organisation's legitimacy is questioned for. The same process that FIFA uses to manage criticism about migrant workers is also visible to address corruption allegations and questions about the social values of the host country. The content changes depending on the situation, but the underlying logic remains untouched. This process has one principle, FIFA never denied a problem outright. It always engages with the criticism, but in a way that absorbs it without accepting institutional responsibility. Then, the accountability for the problem is redirected onto another actor while

simultaneously repositioning FIFA as a constructive positive force. These observations suggest that this is not an individual response to an individual crisis but a stable strategy for the organisation.

The third observation was that this strategy is consistent across the time span of the documents reviewed, with different responses for different legitimacy crises but a similar narrative line throughout them. The same structure appears in responses to 2015 and 2016 corruption allegations, labor rights criticism in Qatar 2022, and for the justification of the Legacy Fund in 2024. This confirms what we stated in the second observation about it being a stable strategy for FIFA's communications on controversial issues.

These three observations together pointed toward a clear overarching finding. Across all the themes, the topics of controversy, and the full time span of the corpus, FIFA performed the same operation. This is based on redistributing the moral and practical pressure for accountability onto other actors while keeping their position intact. This study names that operation responsibility laundering. Just as money laundering makes dirty money appear clean, responsibility laundering makes FIFA's accountability for problems disappear by passing it through a series of communicative moves until it lands on someone else. Responsibility laundering is not a single communicative move, it is the name of the strategy formed by different tactics used by FIFA to manage legitimacy threats across fragmented and conflicting environments. The findings section that follows examines how this strategy is carried out through the four tactics, each applied to the three issues of controversy. Table 2 summarises the analytical framework, showing how the tactics are deployed across each scandal type and how together they build the strategy of responsibility laundering. Appendix C extends this table by providing additional excerpts from the corpus that support the same analytical interpretation.

Table 2: Analytical framework of responsibility laundering tactics across scandal types.

Example quote	Type of scandal and use of tactic		Tactic	Strategy
Quote by FIFA's Head of Sustainability regarding the labor conditions of migrant workers in Qatar: <i>"Of course many challenges remain, but we are on the right track and committed to continue improving"</i> (FIFA, 2016b, n.p.).	Labor	Learning / helping	Acknowledge	Responsibility laundering
Quote about investors' trust and the internal cleanup of the organisation: <i>"They invest because they believe in FIFA. They saw what FIFA's done to clean up the organisation, to make progress in the football areas and also on the social field"</i> (Infantino, 2022, p.7).	Corruption	Past		
Quote about FIFA's approach to human rights and women's rights in specific countries: <i>"We defend human rights, we do it our way, we obtain results, we obtained that women have access to stadiums in Iran, we obtained that the women's league was created in Sudan. We obtain results, it's a step-by-step process"</i> (Infantino, 2022, p.8).	Identity	Limitations		
Quote about the responsibilities of governmental authorities regarding construction standards: <i>"Furthermore, FIFA will continue to urge the competent governmental authorities in Qatar and other stakeholders to also take action and ensure that such standards become the benchmark for construction projects in Qatar"</i> (FIFA, 2016b, n.p.).	Labor	Not FIFA	Buffer	
Quote addressing the ongoing criticism of the 2010 decision to award the World Cup to Qatar: <i>"It's not easy, every day and every day to read all these critics for decisions which happened 12 years ago when none of us were there..."</i> (Infantino, 2022, p.1).	Corruption	Not today		
Quote explaining how FIFA acts when international human rights conflict with domestic laws: <i>"FIFA will follow the higher standard without infringing upon domestic laws and regulations"</i> (FIFA, 2017b, p.7).	Identity	Not values		

Quote deflecting the responsibility for compensating migrant workers to the host country's sovereign legal framework: “ <i>And when it comes to compensation of workers as well, you should know that there is a legal framework to cover workers’ compensation in a sovereign country. Do you think FIFA can go to England or to the US, or to Italy, and tell the governments: “You know what, we’ve come [here] to establish a system for compensation of migrant workers in your country”</i> (Infantino, 2022, p.4).	Labor	Local rules	Deflect	
Quote by Gianni Infantino in a 2017 press release about the outcome of the internal investigation into misconduct: " <i>Those who enriched themselves and abused their positions of trust in football</i> " (FIFA, 2017a, n.p.).	Corruption	Bad apples		
Quote deflecting identity-based criticism regarding the authenticity of fans by accusing the critics themselves of racism: " <i>These people don't look like the English, they shouldn't cheer for the English because they look like Indians. I mean, what is that? [...] You know what this is: this is racism. This is pure racism and we have to stop that...</i> " (Infantino, 2022, p.4).	Identity	Culture		
Quote discussing the collaboration with international trade unions on labor reforms in Qatar: " <i>The FIFA World Cup has already contributed significantly to an improvement of labour conditions in Qatar</i> " (FIFA, 2022b, n.p.).	Labor	Partners	Facilitate	
Quote detailing the new governance and compliance rules adopted after the 2015 scandals: " <i>The reforms represent an essential step towards the modernisation of FIFA's institutional culture in key areas such as the clear separation of political and management functions, term limits, the disclosure of individual compensation, greater recognition and promotion of women in football and a commitment to enshrining human rights in the FIFA Statutes</i> " (FIFA, 2016a, n.p.).	Corruption	Bright future		
Quote regarding the arrangement of direct flights between Tel Aviv and Doha for football fans: " <i>Nobody speaks about the fact that we have managed to make sure that, for the first time again in history, 11,000 people will fly from Tel Aviv directly to Doha. Palestinians and Israelis together on the same aeroplanes. These things don't happen on their own, these things are not part of the organiser's checklist for the World Cup. But we made these things happen because we believe we can do something for good</i> " (Infantino, 2022, p.6).	Identity	Safe space		

Sources: Authors' coding of FIFA corpus. Appendix C

3.6. Quality and limitations

The criteria conventionally used to assess quantitative research, particularly validity and reliability in their positivist formulations, do not transfer directly to interpretive qualitative work. This study therefore draws on Lincoln and Guba's (1985) framework of trustworthiness, which proposes credibility, transferability, dependability, and confirmability as the corresponding criteria for naturalistic inquiry. In this study, these criteria are addressed primarily through analytical transparency: the choices made throughout the research process are explained and justified so that the reader can follow how the conclusions were reached. We also acknowledge that our theoretical background shapes the way we interpret the material. In interpretive research, the researcher's perspective is part of the analytical process, and acknowledging the meta-theoretical assumptions that guide one's work is what makes the research accountable (Prasad, 2005, p.6).

Several steps were taken throughout the research process to ensure the quality of the analysis. The analytical approach follows established methodological precedents in the study of discursive legitimation, specifically the CDA frameworks developed by Vaara and Tienari (2008) and Vaara et al. (2006), which provide a clear and theoretically grounded basis for identifying and interpreting discursive strategies in organisational communications. The use of NVivo ensured that the coding process was systematic and traceable, making it possible for the reader to follow the analytical steps that led from the raw material to the findings. The abductive approach described in section 3.2 also contributes to quality by ensuring that the analysis moves constantly between theory and empirical material rather than imposing predetermined categories onto the data, which reduces the risk of finding only what the theoretical framework led us to expect.

There are however limitations that need to be acknowledged. The study focuses exclusively on publicly available communication from FIFA, which is consistent with the theoretical framework that understands legitimacy as something produced and negotiated through public communication rather than through internal decision-making (Suchman, 1995). However, this means that internal deliberations, private communications, and off the record decisions are outside the scope of the analysis. What FIFA says publicly and what drives its decisions internally may not always be the same thing, and this study can only speak to the former.

The selection of documents can also never be fully complete. Despite following clear and consistent criteria for inclusion, some relevant material may not be publicly accessible or may have been overlooked. The corpus is also limited to documents in English, which excludes any communications FIFA may have produced in other languages for different audiences, something that could be analytically relevant given the transnational nature of the case.

Finally, the analysis is focused on a single organisation and a specific period of time, which means the findings cannot be directly transferred to other cases. However, as discussed in section 3.2, the goal of this study is theoretical contribution rather than statistical generalisation. The concept of responsibility laundering and the four tactic framework developed here are intended as analytical tools that can be applied beyond the specific case of FIFA, and a carefully chosen case can produce insights that are relevant to any organisation that must maintain authority across fragmented and conflicting normative environments.

4. Findings

4.1. Responsibility laundering as institutional work on the normative pillar

We studied FIFA across the period 2010-2024. During this period, FIFA responds to legitimacy crises through a recurring pattern that we identify as responsibility laundering. By responsibility laundering we mean the constant redistribution of moral and practical accountability, while FIFA's own institutional position remains intact. Across all three scandal types, we interpret the criticism FIFA faces as fundamentally moral. It focuses on whether FIFA acts as a responsible governing body. The criticism is directed at what Chapter 2 described as the normative pillar. The work we analyse below is the institutional maintenance that keeps this pillar standing.

Responsibility laundering is not a single rhetorical move. We identified four tactics that recur across the corpus: 'acknowledge', 'buffer', 'deflect' and 'facilitate'. Each of these tactics is applied across the three scandal types we examined, labelled labor, corruption and identity. The combinations are summarised in *Table 2*. The table provides the empirical basis on which this chapter is built.

Table 2 shows, for each combination of tactic and scandal type, an example of the work FIFA did. It also shows that the same tactical structure is at work across very different controversies. The strategy is a mixed operation in which FIFA engages with the criticism but relocates the moral and practical responsibility it has. As explained in Section 3.5, each subsection presents one or two excerpts from the corpus, depending on how much textual material is needed to show the tactic at work. Where two excerpts are used, they perform different kinds of work on the normative pillar. Each subsection examines how the tactic and scandal type combine in practice, and what that combined work does to the normative pillar.

4.1.1. Acknowledge

The *acknowledge* tactic admits that something is wrong, but on FIFA's own terms. By appearing to agree with the critic, FIFA leaves the moral expectation behind the criticism untouched. The expectation that workers should be protected, that corruption should not be tolerated, and that the values of inclusion should be upheld is fully accepted in each case. What is rearranged is FIFA's own place in relation to that expectation. The following three subsections show how the tactic produces a different kind of acknowledgement in each scandal type.

4.1.1.1. Labor - Learning / helping

Criticism that FIFA faces on labor says that they, as the awarding body of the tournament, should bear responsibility for the conditions of the migrant workers who built it (Amnesty International, 2016, 2019; Human Rights Watch, 2024). We interpret this criticism as drawing on the norm that a responsible global organisation does not let its event rest on labor abuse. The 'acknowledge' tactic in the labor case takes this norm seriously, but reshapes who is doing the acknowledging and why. FIFA admits that there is a problem, and then positions itself as the actor through which the problem becomes visible. Two excerpts show this work.

At the press conference on 19 November 2022, FIFA President Gianni Infantino said:

I came here six years ago and addressed the matter of migrant workers, straight on, at my very first meeting. How many of these European or western business companies who earn millions and millions from Qatar, or other countries in the region, billions every year – how many of them have addressed migrant workers' rights with the authorities? I have the answer for you: none of them. None of them ... But we did (Infantino, 2022, p.2).

In this first quote, the norm that workers' rights should be defended is not denied but accepted. What changes is who is positioned as the actor who has been respecting that norm. Infantino contrasts FIFA with the European and western business companies who "*earn millions and millions from Qatar*" and have done nothing. The norm is left fully intact but the field of responsibility around it is rearranged. FIFA moves from being a possible target of normative criticism to being the only actor who is already meeting the norm. FIFA's normative standing is preserved by presenting the organisation as already meeting the expectation, while others fail to do so.

In a written statement responding to an Amnesty International report on Qatar, FIFA expressed a similar position through a different move:

FIFA is fully aware of the risks facing construction workers in Qatar and of the opportunity that FIFA, together with other stakeholders, has to facilitate the improvement of working conditions in the country. We remain convinced that the unique attraction and visibility of the FIFA World Cup globally is a strong catalyst for significant change (FIFA, 2016b, n.p.).

This second quote turns FIFA's own visibility, the thing critics could use against FIFA, into a positive instrument. The norm that workers should be protected is again accepted. The risks are explicitly named. But the moral expectation is connected to FIFA's "*unique attraction and visibility*" that is described as "*a strong catalyst for significant change*". The reach of the World Cup, which is what made the labor question so prominent in the first place, is reframed as the reason that improvement becomes possible at all. The work on the normative pillar is to keep the norm fully recognised while quietly converting the basis of FIFA's exposure into the basis of FIFA's contribution.

4.1.1.2. Corruption - Past

The moral expectation is that a global governing body acts with integrity, and the criticism is that FIFA has failed to do so (Garcia & Borbély, 2014; Sugden & Tomlinson, 2017). This subsection shows how FIFA acknowledges the wrongdoing, but places it in the past, and the present institution is presented as already different. The acknowledgement is therefore retrospective rather than ongoing. The work FIFA does on the normative pillar is to keep the expectation of integrity alive while quietly relocating the failure to a version of FIFA that no longer exists. The two quotes below show this in two different ways.

In its 2017 statement on the completion of the internal investigation, FIFA wrote: *"FIFA will now return its focus to the game, for fans and players throughout the world"* (FIFA, 2017a, n.p.).

This short sentence shows a lot. You can only return to something when you have been somewhere else. This is the acknowledgement that something went wrong. There has been a period in which FIFA was not focused on the game, and that period is now over. By shifting attention, FIFA avoids the question of integrity. The corruption and the investigations are left in the past, and the next phase is defined by what it returns: football, fans and players. FIFA preserves its normative standing by ending the chapter in which the failure belonged and opening a new one in which the failure is no longer the subject. The institution that did wrong is not the institution that is now speaking.

A similar acknowledgement was already present two years earlier, in Sepp Blatter's resignation statement, but it carries the temporal logic further:

Fifa needs a profound overhaul. ... While I have a mandate from the membership of Fifa, I do not feel that I have a mandate from the entire world of football ...

Therefore, I have decided to lay down my mandate at an extraordinary elective Congress. ... Since I shall not be a candidate, and am therefore now free from the constraints that elections inevitably impose, I shall be able to focus on driving far-reaching, fundamental reforms that transcend our previous efforts (Blatter, 2015, n.p.).

Blatter not only acknowledges the wrongdoing, he removes himself from the version of FIFA that is going to deal with it. The institutional failure is real, but it belongs to a configuration of FIFA that ends with his departure. FIFA protects its normative position in advance by promising that the FIFA which carried the failure will not be the FIFA which carries the reforms.

4.1.1.3. Identity - Limitations

The criticism that FIFA faces on identity is about its values. Critics ask whether FIFA should be the kind of organisation that holds a tournament in a country with restrictive laws on LGBTQ+ people, women, and other groups (European Parliament, 2022; Human Rights Watch, 2024). The moral expectation here is that a body that calls itself a force for fairness and inclusion takes a public position and takes action on those values, especially in moments of high visibility. FIFA agrees that there are issues, but reduces what FIFA can be expected to do about them. The two excerpts below show how FIFA acknowledges identity criticism while limiting its own role.

The first move appears when Infantino is asked about FIFA's role and identity. He answers: *"FIFA is a global football organisation, as you know" [...] "we are football people, we don't want to be politicians or whatever else"* (Infantino, 2022, p.6).

This quote defends the normative pillar by narrowing what FIFA is. Infantino does not deny that there is a moral question. He simply places it outside what FIFA, as a sports organisation, is set up to answer. The phrase "*we are football people*" is small but it does a lot. It defines FIFA by what it is, and at the same time defines what it is not. By saying "*we don't want to be politicians*", Infantino draws a clear edge around FIFA's purpose. Questions about LGBTQ+ rights, women's rights, or political freedoms are still recognised. They simply belong to a different kind of actor. FIFA's moral standing is protected because FIFA is shown to be too narrow to bear the full weight of the criticism.

Later in the same press conference, Infantino takes a different approach when he is asked about the situation of LGBTQ+ people in Qatar:

Let me mention as well the LGBT situation. ... Now, you will tell me, 'Oh but [there are] these legislations, which prohibit that and whatever. You have to go to jail'. ... Yes, these legislations exist in many countries in the world. These legislations existed in Switzerland when Switzerland organised the World Cup. It was in 1954. ... So again, like for the workers, these are processes. ... Of course, I believe it should be allowed, as FIFA President; but I went through a process, I went through a process (Infantino, 2022, p.5).

Where the first quote shrinks what FIFA is, this second quote stretches the timeline on which change can be expected to happen. The moral expectation is again recognised. Infantino says he himself believes it should be allowed. But the expectation is then placed inside a slow timeline of personal and historical change. Switzerland once had the same laws. He himself went through "*a process*". The repetition of the word 'process' turns moral change into something that takes years, decades, even generations. The moral pressure is contained because the critic's expectation is not denied, but it is moved into a frame where immediate

action would be unreasonable. FIFA is not refusing to act on the value. It is saying the value moves at the pace of a process, and processes take time.

4.1.1.4. Concluding paragraph on acknowledge

Across the three scandal types, the ‘acknowledge’ tactic leaves the moral expectation behind the criticism fully in place. FIFA does not argue that the value cited by the critic is wrong. What changes is FIFA's place in relation to that expectation. FIFA protects its normative position by repositioning itself around the value rather than rejecting it. This is already the basic logic of responsibility laundering. The criticism is taken seriously, but the moral burden is moved before it can settle on FIFA.

4.1.2. Buffer

The *buffer* tactic creates distance between FIFA and the problem by denying that FIFA is the actor who should be held responsible. ‘Buffer’ takes the redistribution one step further than ‘acknowledge’. In the ‘buffer’ tactic the moral expectation is also recognised, but FIFA pushes the duty it creates outside its own area of action. The criticism is redirected outside of FIFA’s responsibility. The following three subsections show how this buffer is built across labor, corruption and identity scandals.

4.1.2.1. Labor - Not FIFA

The ‘buffer’ tactic on labor denies that FIFA is the actor who should be answering for the labor conditions in the first place. The moral expectation that someone is responsible for the workers stays in place. What changes is who that someone is. This excerpt below shows how FIFA uses this buffer to protect the normative foundation of the institution.

In FIFA's 2016 statement responding to an Amnesty International report:

FIFA is confident that the structures and processes set-up so far by the Supreme Committee for Delivery and Legacy, which is the entity responsible for the delivery of FIFA World Cup infrastructure, provide a good basis to monitor labour rights of migrant workers on FIFA World Cup stadium construction sites (FIFA, 2016b, n.p.).

This quote shows how FIFA buffers the responsibility of monitoring labor rights onto the Supreme Committee for Delivery and Legacy. FIFA's own position is reduced to that of an observer who is "*confident*" in what the other actor has set up. Amnesty's report argued that those very structures set up by the Supreme Committee might not be enough to protect workers (Amnesty International, 2016, p.9). FIFA does not answer that point. It answers a different question instead, namely whether FIFA itself should act, and replies by pointing to the Supreme Committee, which exists to act in FIFA's place. FIFA is moved one step back, into the role of an observer whose confidence is the only contribution required. The moral burden is moved away from FIFA by placing the duty outside its domain of responsibility.

4.1.2.2. Corruption - Not today

The 'buffer' tactic used on corruption scandals shows that the wrongdoing is not just placed in the past, FIFA creates a buffer because the corruption is treated as already processed. The moral expectation that the institution acts with integrity is still there but what changes is the tense in which that expectation is engaged. The corruption belongs to a phase that has already been dealt with, so there is nothing left for the present FIFA to answer for. The following excerpt shows this 'buffer' tactic:

FIFA committed to conducting a thorough and comprehensive investigation of the facts so we could hold wrongdoers within football accountable and cooperate

with the authorities. We have now completed that investigation and handed the evidence over to the authorities... (FIFA, 2017a, n.p.).

This quote does not just say the work is done. It tells the story of the work as a finished sequence. FIFA "*committed*" to the investigation, the investigation has been "*completed*" and the evidence has been "*handed over*". What remains is the continuing pursuit of wrongdoers. FIFA's own work in the matter is presented as finished. The integrity expectation is again left fully in place, but it is met in narrative form by the completion of a clear sequence. The wrongdoers are mentioned, but they sit at the end of the story FIFA tells, in the hands of authorities outside FIFA. Whatever still needs to happen with corruption no longer happens at FIFA. FIFA limits the normative damage by presenting the corruption issue as already processed and no longer a present responsibility.

4.1.2.3. Identity - Not values

The 'buffer' tactic on identity works on the question of whose values are at stake. In the 'acknowledge' tactic FIFA recognised the moral expectation and reduced what could be done about it, but 'buffer' goes further. The values raised by critics are still recognised, but they are placed in a sphere where FIFA is not the actor who should enforce them. The two excerpts below carry out the 'buffer' tactic in two different ways.

At the press conference on 19 November 2022, Infantino addressed the question of values in the following way:

We are organising a World Cup, we're not organising a war. We organise a World Cup where people who have many problems in his or her life try to come and enjoy (Infantino, 2022, p.5).

The buffer here works by redefining the event itself. Infantino does not argue that values like inclusion or fairness are wrong. He simply says that the World Cup is not the place where those values are being fought over. By contrasting the tournament with "*a war*", he reaches for an extreme example that no one is asking about, and uses it to set the World Cup's purpose on the opposite end of the scale. The tournament becomes a place where people "*come and enjoy*". Questions about LGBTQ+ rights, women's rights, or the legal framework of the host country are not denied. They are simply pushed outside what the event is for. What is buffered is the idea that the World Cup is the moment at which FIFA should be enforcing those values. The normative pillar is defended because the event itself is redefined as one where moral struggle is not what is being delivered.

A more formal version of the same logic appears in the FIFA Human Rights Policy, published in 2017:

Where national laws and regulations and international human rights standards differ or are in conflict with each other, FIFA will follow the higher standard without infringing upon domestic laws and regulations. Where the national context risks undermining FIFA's ability to ensure respect for internationally recognised human rights, FIFA will constructively engage with the relevant authorities and other stakeholders and make every effort to uphold its international human rights responsibilities (FIFA, 2017b, p.7).

This second quote shows that FIFA writes the buffer into policy. FIFA will follow the higher standard "*without infringing upon domestic laws and regulations*". When national law and international standards collide, national law is the line that cannot be crossed. The second sentence softens the picture with words like "*constructively engage*" and "*every effort*", but those words leave room for interpretation. The hard rule is the first one. The moral

expectation that international values should be respected is recognised. These are then bound to the law of the host country, which has the final word. FIFA preserves the appearance of normative commitment because the values drawn upon by critics are accepted in principle, but the policy makes clear that the host country's law sits above them when the two come into conflict.

4.1.2.4. Concluding paragraph on buffer

Across the three scandal types, the 'buffer' tactic uses different distances to do the same work on the normative pillar. None of these moves answers the criticism on the content it contains. 'Buffer' answers a different question, namely whether FIFA is the one who should respond. The answer is consistently no. The duty is pushed away from FIFA's range of action.

4.1.3. Deflect

The *deflect* tactic moves blame onto specific others. 'Deflect' goes one step further than 'buffer'. Where 'buffer' pushes the criticism away from its domain of responsibility, 'deflect' accepts that the criticism is there and answers it by pointing to a different actor as the responsible party. The moral expectation is recognised but the actor that has to meet the duty is someone else. The following three subsections show how this deflection is built across labor, corruption and identity scandals.

4.1.3.1. Labor - Local rules

The 'deflect' tactic used on labor moves the duty for workers' conditions onto actors who are presented as having authority FIFA does not. The moral expectation that someone should act for the workers is fully recognised. What changes is the identity of that someone. FIFA is positioned as bound by the rules of others, either by the sovereignty of the host state or by the

operational authority of named partners. The two excerpts below build the same deflection in two different ways.

At the press conference on 19 November 2022, Infantino put the deflection in direct terms: *"Qatar is a sovereign state, ILO is a UN organisation. FIFA cannot tell them what they have to do"* (Infantino, 2022, p.3).

The deflection here works through a chain of authorities placed above FIFA. Qatar is named as a sovereign state. The ILO is named as a UN organisation. Both are positioned as bodies whose authority sits above FIFA's, and the conclusion follows directly: FIFA *"cannot tell them what they have to do"*. It is framed as a description of the institutional order. The moral expectation that someone should act for the workers stays fully in place, but the question of who that someone is has been answered by pointing upward. The actors who can act on it are the sovereign state and the international body. FIFA appears as the organisation that knows its place and points to the ones above it. FIFA's normative position is strengthened because the moral duty is named and assigned to someone other than FIFA.

A more diplomatic version of the same deflection appears in FIFA's 2020 statement on legal changes in Qatar:

Since the FIFA World Cup 2022 was awarded to Qatar, there has been a major collective effort from the local authorities, our partner the Supreme Committee for Delivery & Legacy and the ILO to bring about positive change, and we are really pleased to see that this has materialised into concrete major progress in the area of workers' rights (FIFA, 2020, n.p.).

Where the first quote pointed upward through a hierarchy, this second quote points sideways through a collective. The *"major collective effort"* is described as the work of three named

actors: the local authorities, the Supreme Committee for Delivery and Legacy, and the ILO. FIFA is not on this list. The fact that FIFA awarded the tournament, which set everything in motion, is left out of the picture. The moral expectation that someone should act for the workers is still there but the duty is assigned to a clearly named group. FIFA is positioned as a satisfied observer of that group's work rather than as one of its members. The moral pressure on FIFA is controlled because the duty is met by named actors, but FIFA is not among them.

4.1.3.2. Corruption - Bad apples

The 'deflect' tactic used on corruption moves the wrongdoing onto specific individuals. The corruption is acknowledged, but it is treated as the conduct of named persons rather than as something the institution itself produced. The institution remains the host of the investigation. The wrongdoers are individuals within it who abused their positions. The two quotes below show this in two ways.

In his resignation statement of 2 June 2015, Sepp Blatter said:

The Executive Committee includes representatives of confederations over whom we have no control, but for whose actions FIFA is held responsible. We need deep-rooted structural change (Blatter, 2015, n.p.).

The deflection here works by drawing a line inside the organisation itself. The Executive Committee is described as including representatives "over whom we have no control". FIFA, in Blatter's framing, is held responsible for their actions but did not have the authority to direct them. The sentence creates two groups within FIFA. On one side are the confederation representatives whose conduct produced the crisis. On the other side is a central FIFA that deals with the consequences without having had the power to prevent them. The failure is

admitted but is placed in a part of FIFA that the speaker presents as outside the reach of the central body. The call for "*deep-rooted structural change*" reinforces the move. The fix is to change the structure so that the central institution can finally control the actors who caused the problem. The institution is not the wrongdoer. The structure that allowed certain individuals to act beyond it is.

A similar deflection appears two years later, in FIFA's 2017 statement on its internal investigation:

We have now completed that investigation and handed the evidence over to the authorities, who will continue to pursue those who enriched themselves and abused their positions of trust in football (FIFA, 2017a, n.p.).

Where Blatter drew a line inside the institution, this second quote draws a line between the institution and the people whose conduct it is investigating. The wrongdoers are described as a closed category, "*those who enriched themselves and abused their positions of trust in football*". The phrasing is heavily individualised. The corruption is not attributed to FIFA. It is attributed to specific persons who treated their positions as opportunities for personal gain. FIFA preserves its normative standing by individualising the failure. Wrongdoing is acknowledged, but located to specific persons within FIFA rather than in the institution itself.

4.1.3.3. Identity - Culture

The 'deflect' tactic on identity moves the question away from FIFA's choices and onto the standing of the critic. The moral expectation that values like inclusion and equal treatment should matter is not denied. The engagement on the criticism shifts the focus from what the critic is saying to whether the critic has the right to say it. The two excerpts show how FIFA uses cultural differences to deflect criticism of FIFA's values.

At the press conference on 19 November 2022, Infantino said:

For what we Europeans have been doing in the last 3,000 years around the world, we should be apologising for the next 3,000 years before starting to give moral lessons to people (Infantino, 2022, p.2).

The deflection here works by reversing the direction of moral judgement. The critics, addressed implicitly as Europeans, are reframed as the historical authors of widespread harm. The timescales of "*the last 3,000 years*" and "*the next 3,000 years*" are deliberately disproportionate to the issue in front of him. The effect is to make the present criticism look small by placing it inside a much longer history in which the critics themselves are the wrongdoers. The actual content of the concern, the treatment of LGBTQ+ fans and other groups during the tournament, is not engaged. What is engaged is the standing of the critics to raise the concern at all. FIFA protects its normative position by challenging the critic's standing rather than answering the criticism directly.

Later in the same press conference, Infantino took a different approach when asked about the situation of the named groups:

What is going here, is profoundly, profoundly unjust ... Of course, I'm not Qatari, I'm not Arab, I'm not African, I'm not gay, I'm not disabled, I'm not really a migrant worker, but I feel like them because I know what it means to be discriminated [against], to be bullied, as a foreigner in a foreign country (Infantino, 2022, pp.3-4).

Where the first quote disqualified the critics, this second quote replaces the institutional answer with a personal one. Infantino does not deny that something unjust is happening. He calls it "*profoundly, profoundly unjust*". The moral expectation is recognised. What he does

next is move the conversation from FIFA to himself. He lists identities he does not hold and claims he can relate to all of them through his own experience of being a foreigner in a foreign country. The deflection works through substitution. The specific cultural and legal conditions facing the named groups in Qatar are substituted into a general feeling of being out of place, which Infantino claims for himself. He positions himself as someone who understands, which makes it harder to accuse him of indifference. And the question of what FIFA, as the awarding body, will do about the conditions is replaced by a personal story of empathy. The moral pressure is softened because the criticism is met through personal empathy rather than institutional responsibility.

4.1.3.4. Concluding paragraph on deflect

Across the three scandal types, the ‘deflect’ tactic engages the criticism by naming a different actor as the one who should answer it. The moral expectation is recognised, the duty it creates is named, but the actor positioned to meet that duty is someone other than FIFA.

4.1.4. Facilitate

The *facilitate* tactic reframes FIFA as the actor who delivers positive outcomes. The previous three tactics managed the criticism by absorbing it, pushing it away, or pointing to others, but ‘facilitate’ turns the situation around. The crisis is converted into evidence of FIFA's beneficial role. The moral expectation behind the criticism is still recognised. What changes is that FIFA is now positioned as the actor who is meeting that expectation, often with the help of recognised partners whose legitimacy supports the claim. The following three subsections show how this conversion is built across labor, corruption and identity scandals.

4.1.4.1. Labor - Partners

The 'facilitate' tactic on labor reframes FIFA as a partner in the reforms that improved workers' rights. FIFA is now positioned not as the actor failing the expectation, nor as the actor pushing it onto others, but as one of the actors who are meeting it. The legitimacy of those partners helps to carry FIFA's contribution. The two excerpts below show how this framing helps FIFA contain damage to the normative pillar.

In its statement on the meeting between the FIFA President and the Qatar Minister of labor in March 2022, FIFA wrote:

The labor reforms also include new regulations on overtime pay, termination and conditions of employment for domestic workers, the setting up of 14 new Qatar Visa Centres in several origin countries, as well as joint committees being established to facilitate worker participation in companies in collaboration with BWI, ITF and UNI Global Union (FIFA, 2022a, n.p.).

The quote lists concrete changes: regulations on overtime pay, on termination, on domestic workers, on the setting up of Qatar Visa Centres, and on joint committees. Specific reforms read as real progress and give the impression that something has actually happened. The named partners, BWI, ITF and UNI Global Union, are international labor organisations with established credibility in the field of workers' rights. By presenting the reforms as joint work with these parties, the statement borrows their legitimacy. FIFA does not claim the reforms on its own. It places itself in a group whose other members carry recognised authority on the issue. The moral expectation that workers should be protected is met by a collaboration in which FIFA is one of the contributors.

A different version of the same facilitate move appears in FIFA's October 2022 statement welcoming recognition by the International Trade Union Confederation:

FIFA has welcomed comments by the International Trade Union Confederation (ITUC) on workers' rights in Qatar as further recognition of the progress made in the recent years with FIFA's collaboration (FIFA, 2022b, n.p.).

This second quote shows FIFA's contribution to workers' rights through external recognition. The ITUC, whose mission is to defend workers' rights and who would normally be expected to hold an organisation like FIFA to account, recognizes the progress. The phrasing is carefully constructed. The ITUC's comments are not described as an outside review of FIFA's record. They are described as "*further recognition*" of progress made "*with FIFA's collaboration*". A possible source of criticism is reframed as a source of confirmation. An organisation that could have used its standing to challenge FIFA is presented instead as confirming FIFA's contribution. The moral expectation is met by importing the judgement of an outside actor who is normally the kind of actor whose criticism could have damaged the normative pillar.

4.1.4.2. Corruption - Bright future

The 'facilitate' move on corruption turns the crisis into a story of institutional renewal. FIFA is now positioned as the actor that delivered governance reform. The corruption is not addressed directly, and it is not just placed in the past as 'buffer' did. It is reframed as the starting point of reforms that FIFA can claim. A threat to legitimacy is converted into a source of legitimacy. The quote below shows the build of this conversion.

In its 2016 communication on the Extraordinary Congress in Zurich, FIFA described its reforms in the following terms: *"A package of landmark reforms that paved the way for significant improvements to the governance of global football"* (FIFA, 2016a, n.p.).

The quote shows that after the corruption scandal, FIFA facilitated a package of reforms. They are called *"landmark"*, which gives them historical weight. The phrase *"paved the way"* turns them into the beginning of a journey, with the destination described as *"significant improvements to the governance of global football"*. The corruption that triggered the reforms in the first place is not mentioned. What is mentioned is the renewal that followed. The moral expectation of integrity is engaged through a forward-looking story in which FIFA is the actor who delivered changes. The criticism is converted into the starting point of a positive narrative. The normative damage is contained because the failure that triggered the reforms disappears from view, while the renewal is presented as FIFA's achievement.

4.1.4.3. Identity - Safe space

The 'facilitate' tactic used on criticism about identity reframes FIFA as the actor who guarantees inclusion. FIFA is framed as the actor delivering that inclusion, both during the tournament and after it. Where 'deflect' sent the criticism back to the critic or replaced it with personal feeling, the 'facilitate' tactic produces a positive image in which FIFA is the one who makes inclusion happen. The two quotes show how FIFA turns this criticism around.

At the press conference on 19 November 2022, Infantino said:

Everyone has to be welcome. Everyone who comes to Qatar is welcome, whatever religion, race, sexual orientation, belief she or he has, everyone is welcome. This was our requirement and the Qatari state sticks to that requirement (Infantino, 2022, p.5).

The 'facilitate' move here works through repetition and through ownership. The word "everyone" appears four times in three sentences. The categories that follow, "*religion, race, sexual orientation, belief*", cover the topics on which the tournament has been criticised. (European Parliament, 2022; Human Rights Watch, 2024). The second part of the quote attaches this welcome to FIFA: "*This was our requirement*". FIFA is positioned as the actor who set inclusivity as a condition of the tournament, and the host state is positioned as the actor following FIFA's lead. The original criticism asked whether FIFA should have chosen a host where certain groups face restrictions. That question is not addressed. What is addressed is what FIFA does inside the tournament, and the answer is that FIFA is the one who set welcome as the requirement.

A more institutional version of the same 'facilitate' move appears in the 2024 announcement of the FIFA World Cup 2022 Legacy Fund:

By partnering with UNHCR, the Legacy Fund will support programmes that empower communities and promote resilience and self-sufficiency for some of the world's most vulnerable people with a view to enhancing access to basic services, improving social inclusion and strengthening national systems (FIFA, 2024a).

Where the first quote built inclusion inside the tournament, this second quote builds it after the tournament, in the form of a development programme. The named partner is UNHCR, one of the most recognised actors in the field of vulnerable populations. FIFA is positioned alongside UNHCR as a delivering actor. The criticism that FIFA's choice of host had consequences for vulnerable groups is not engaged. What is engaged is what FIFA does for vulnerable groups, and the answer is a forward-looking programme delivered with a UN agency. FIFA is defined by its contribution, not by its choices. The legitimacy of UNHCR

supports the picture, just as the legitimacy of the labor bodies supported the labor reforms. FIFA's normative position is reinforced by presenting the criticised value as something the organisation actively helps to produce, both during and after the tournament.

4.1.4.4. Concluding paragraph on facilitate

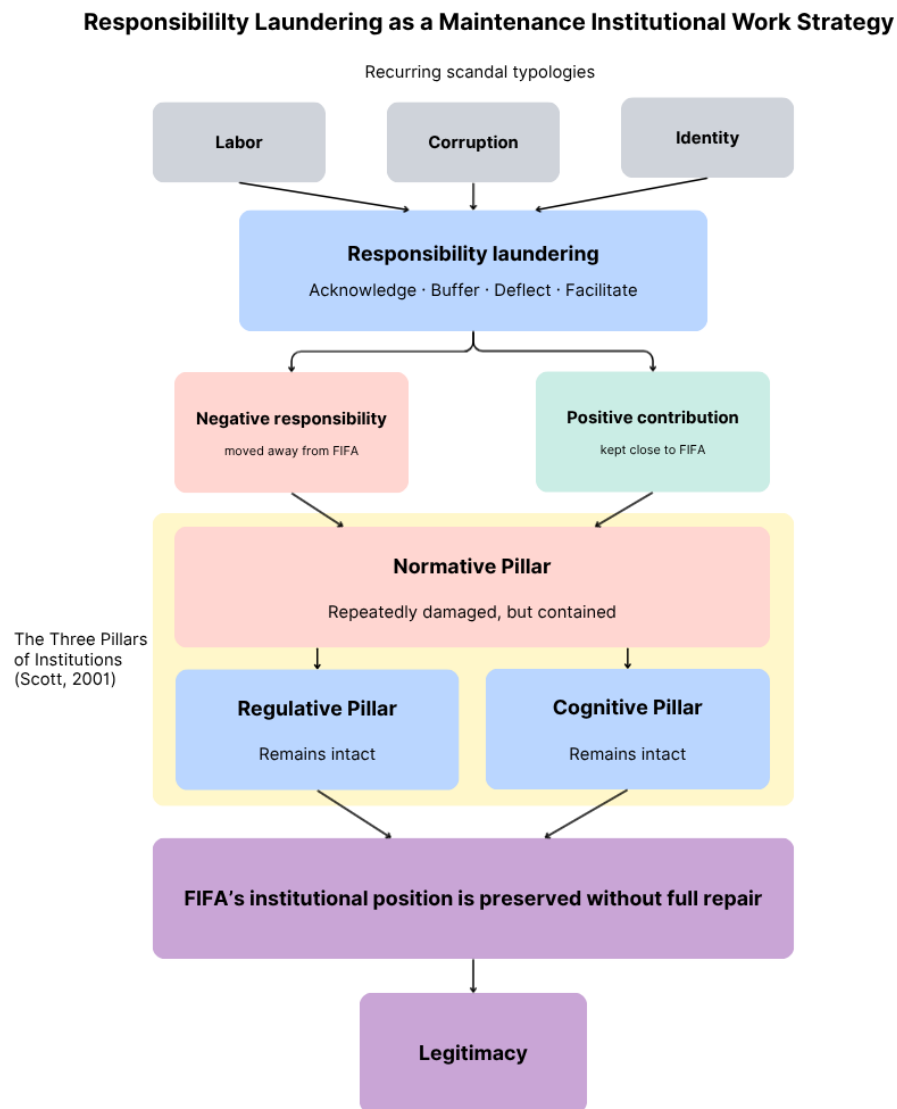
Across the four tactics a pattern stands out. The first three tactics move negative responsibility away from FIFA. 'Facilitate' works in the opposite direction. When positive outcomes are available, FIFA does not redistribute them, it claims them. Reforms, renewal and inclusion work are all presented as things FIFA delivers, often alongside partners whose legitimacy is borrowed in the process. Negative responsibility is moved away. Positive contribution is kept close.

Taken together, the four tactics reveal this pattern as the core of how responsibility laundering works as normative maintenance. The normative pillar is never left carrying a failure that belongs to FIFA, and it is constantly complemented with reform and contribution that FIFA can claim.

4.2. Why responsibility laundering works for a global organisation

Section 4.1 showed how FIFA performs normative institutional work across the four tactics. The question this section addresses is why that work actually succeeds. Normative criticism is real, and the scandals around FIFA have been serious. Yet the moral attacks have not caused FIFA's institutional position to collapse. To understand why, we look at the kind of organisation FIFA is, and at why normative criticism reaches a transnational body differently than it would reach a nationally bound one. Figure 1 sets out the full picture of the strategy as we have built it across this chapter. The three scandal types feed into responsibility laundering. The four tactics produce that negative responsibility is pushed away while positive contribution stays close to the organisation. The result is a normative pillar that is repeatedly damaged but contained while the other two pillars stay intact. The discussion below explains why this outcome is possible.

Figure 1: Responsibility Laundering as a Maintenance Institutional Work Strategy



Source: Authors' own model, based on Scott (2001), Suchman (1995), and the empirical analysis.

It should be stated that the corpus of this thesis consists of FIFA's communication in response to attacks on the normative pillar, and the maintenance work we analysed is normative work. We did not study what kind of work FIFA does to maintain the regulative or cognitive pillars. What we can establish is that FIFA's normative pillar was placed under sustained attack

across labor, corruption, and identity, and that the work we analysed in 4.1 is what kept it standing. The question for this section is why that work was enough.

4.2.1. Why normative criticism does not land at full force

Normative criticism rests on shared values. When critics say that an organisation has failed to behave as it should, they appeal to a sense of what is right that they assume their audience holds (Suchman, 1995, p.579). Scherer et al. (2013) argue that in transnational settings this assumption breaks down. We propose that the same assumption holds more easily in bounded settings, where audiences and values tend to be more aligned. Here the audience is one population, the values are relatively shared, and a moral failure is recognised as a failure by most of the people who hear about it. In that setting, the normative pillar is fragile. A serious scandal can produce a single moral verdict across the audience, and the organisation has nowhere to go.

FIFA does not stand before that kind of audience. FIFA operates across many political and cultural contexts at the same time, and the audiences in those contexts do not share a single set of values. What counts as a moral failure in one place is seen differently in another. European publics may see the labor conditions in Qatar as a serious failure of responsibility. Audiences in the region of Qatar may see the situation differently, and audiences in many other parts of the world may not place the same weight on the issue at all. Identity issues also split the audience. The moral expectation that LGBTQ+ rights should be protected is strong in some publics and contested in others (Jain, 2023). This suggests that, in a fragmented transnational field, normative criticism is unlikely to produce a single moral verdict across all audiences (Scherer et al. 2013; Suddaby et al. 2017, p.464).

This is what makes a critic like Amnesty International struggle to damage FIFA, even though its reporting is detailed and well evidenced. Amnesty's moral claims may land with audiences who share its values, and carry less weight with audiences who do not (Suchman, 1995, p.579; Suddaby et al. 2017; Tallberg & Zürn, 2019, p.585). The criticism is real and the reporting is taken seriously by part of the field, but it does not produce a shared verdict that FIFA has to answer to. There is no single audience whose judgement is decisive, because the field has no single audience. A normative attack on a global organisation is therefore never backed by the whole field. It is backed by some publics and not others, and the publics that reject it are enough to keep the pillar standing.

The same can be said about the corruption criticism. Western media and certain regulatory authorities produced sharp normative verdicts on FIFA's integrity. But other parts of the field gave those verdicts less weight. Member associations in many regions remained engaged, often supported by billions of dollars distributed through FIFA's funding programmes (MacInnes, 2024). Member associations also remained institutionally engaged, as shown by Infantino's unopposed re-election by acclamation by FIFA's 211 member associations in 2019 (FIFA, 2019). Sponsors did not uniformly withdraw. Although some sponsors ended sponsorship ties, FIFA remained commercially resilient and could easily replace major commercial partners (Gibson, 2014). Audiences kept watching. FIFA reported record-breaking increases in commercial revenue, media rights, and ticket sales during the 2022 tournament despite the ongoing scandals (Infantino, 2022, p.7). The moral failure was real, but the verdict was not shared widely enough to translate into a collective judgement that FIFA could not survive.

4.2.2. Why the strategy is available to FIFA in particular

The transnational character of FIFA is not just a context in which the strategy happens to work. It is the condition that makes the strategy available in the first place. Responsibility laundering relies on the possibility of redirecting responsibility, of pointing to other actors, of placing values inside the host country's law, of attaching contributions to recognised partners. All of these moves only work because the field contains enough actors and enough normative differences that the redirection finds somewhere to land. We propose that a nationally bounded organisation would have fewer actors, institutions, or accountability layers to which responsibility could be redirected. The actors it could deflect to are within the same regulatory environment, and the values it could appeal to are shared by the same audience that is criticising. The redistribution would not produce real distance.

FIFA's field is different. There are host states whose authority can be referred to. There are local delivery bodies who can be named as the operational actors. There are international partners whose legitimacy can be borrowed. There are historical contexts that can be reframed. There are cultural differences that can be appealed to. Their institutional position gives FIFA many directions in which to move responsibility, and each direction can be framed for different audience positions. Deflecting labor responsibility onto Qatar is rejected by some publics and accepted by others. Framing corruption as the conduct of a few individuals is rejected by some and accepted by others. Because no audience has the standing to deliver a final verdict on behalf of the whole field, the redistribution is never decisively blocked.

This connects to what Scherer et al. (2013) describe about legitimacy in transnational contexts. Legitimacy in such settings is continuously negotiated across fragmented normative environments. Tallberg and Zürn (2019) add that the legitimacy of international organisations

is contested because different actors hold different views about what makes their authority acceptable. What our case adds is that institutional fragmentation does not only complicate legitimization. It also enables a specific kind of maintenance work. The same fragmentation that would make legitimacy harder to build also makes the normative pillar harder to damage. Responsibility laundering exploits this fragmentation by ensuring that whatever direction the redistribution moves, it finds a part of the field that accepts it.

4.2.3. What this means for responsibility laundering as a strategy

Responsibility laundering is therefore not just a set of communicative tactics that any organisation could pick up and use. It is a strategy whose effectiveness depends on the kind of organisation that performs it. This implies that a nationally bound organisation performing the same four tactics would be less likely to succeed, because its audience is more likely to produce a shared moral verdict that the tactics cannot escape. FIFA appears better positioned to use these tactics because its audience is fragmented across the global football field.

This is what makes the strategy distinctive. The tactics themselves are not new. Acknowledging on one's own terms, buffering, deflecting, and facilitating are all moves that organisations have used in many settings. What is new is the way these tactics combine into a stable strategy that works precisely because the field is fragmented. The transnational character of FIFA is the structural condition that turns a set of communicative moves into a functioning maintenance strategy.

This also explains why the strategy can survive repeated and varied crises. Each scandal raises a different moral claim from a different part of the field. None of those claims is backed by the whole field. The tactics absorb the claim that is in front of them, redistribute the responsibility it points to, and produce a positive picture for the audiences that will accept

one. The normative pillar takes damage with every cycle, but the damage is contained because no single verdict ever lands across the whole field. The pillar stands not because FIFA fully meets the moral expectations placed on it, but because no single moral expectation appears to organise the whole audience in the same way.

The next section turns to the wider implications of these findings for how we understand legitimacy maintenance, discursive legitimation, and the position of transnational organisations in fragmented institutional fields.

5. Discussion

5.1. Responsibility laundering shoring up the institutional normative pillar

The findings presented in Chapter 4 identify a recurrent pattern in FIFA's communication that was used across almost a decade. We have named this pattern responsibility laundering and described it as the continuous redistribution of moral and practical accountability while FIFA's institutional position remains intact. What this discussion develops is the theoretical reading of that pattern. We argue that responsibility laundering is best understood as a form of institutional work, and specifically as a maintenance work directed at the normative pillar of FIFA as an institution.

Lawrence and Suddaby (2006, p.215) defined institutional work as "the purposive action of individuals and organisations aimed at creating, maintaining and disrupting institutions" and distinguished three categories of work depending on the purpose. According to them, maintenance work emphasises that institutions do not persist on their own, they are reproduced through the everyday practices of the actors within them. Lawrence et al. (2009, p.1) note that while some institutional work is "highly visible and dramatic," much of it is "nearly invisible and often mundane," taking the form of "the day-to-day adjustments, adaptations, and compromises of actors attempting to maintain institutional arrangements." The FIFA case is precisely such a setting. The communications we analysed are not framed in their own terms as institutional work, they are presented as press statements, policy documents and presidential speeches. When these materials are read together, across a decade of controversy, they reveal a consistent maintenance operation that is otherwise invisible when looking at one single document.

The pillar on which this maintenance work focuses is the normative pillar. Scott (2001, p.59) distinguishes between the regulative, normative and cognitive elements of institutions. We argue that the normative pillar, consisting of values and standards that define what counts as appropriate conduct within a field, is where the audience's criticism is aimed towards. The labor rights criticism asks if FIFA acts as a responsible governing body. The corruption criticism asks whether FIFA acts with integrity. The identity criticism asks if FIFA lives up to the values of inclusion it claims to stand for. If we state the problem in Scott's terms, the standards of appropriate organisational conduct that ground FIFA's position were placed under sustained pressure. Responsibility laundering is the work that keeps that pillar standing.

We notice that this maintenance work does not align with what the institutional work literature has described. Lawrence and Suddaby's forms of maintenance work emphasise practices such as the enforcement of rules, the policing of norms and the reproduction of taken-for-granted assumptions in everyday practices (2006, p.234). The work we have identified does something different. It addresses normative criticism straight away, and dilutes it into a form that does not require institutional change. This is maintenance work through absorption rather than through enforcement. We call the resulting strategy responsibility laundering because, like financial laundering, its defining characteristic is not the rejection of what passes through but the transformation of what passes through into something that no longer attaches to the institution that processed it.

5.2. Being international as the key for normative institutional work

The maintenance work we have described would not succeed everywhere. Its effectiveness depends on the institutional position from which it is performed, and specifically on the structural condition we identified in Section 4.2 as the transnational aspect of FIFA's audience. Where Chapter 4 made that argument at the level of audience response, this section develops the same insight at the level of institutional work theory. The argument is that being a global organisation is not the context in which responsibility laundering occurs. It is the structural condition that makes this form of normative maintenance work possible.

In bounded institutional environments, normative criticism tends to produce similar verdicts. A nationally grounded organisation faces an audience whose values are relatively shared, whose language is common, and whose judgement applies to the whole field. In this setting, responsibility laundering's effect has nowhere stable to land. Placing the duty of workers' conditions onto a host state, or framing corruption as the conduct of few individuals, would meet a unified audience that either accepts the redirection or not. The maintenance work would be more likely to face a more unified evaluation.

A transnational field removes this constraint. Scholars on global governance have identified the difficulty this creates for legitimation. Scherer et al. (2013) argued that traditional frameworks of legitimacy assume a coherent normative environment and a recognisable audience, which do not hold in a global setting. Tallberg and Zürn (2019) added that the legitimacy of international organisations is structurally contested because different actors hold different and sometimes incompatible views about what makes international authority acceptable. The conclusion in this literature is that legitimation in transnational settings is

harder than in bounded ones, because the same act of communication cannot satisfy every audience.

Our analysis confirms the difficulty but adds an important inversion. The same fragmentation that makes uniform legitimation difficult also makes uniform delegitimation impossible. For an institutional work strategy that does not need to satisfy every audience but only needs to absorb each redirection, fragmentation transforms into an advantage. When FIFA deflects responsibility for labor conditions onto Qatar, the redirection might be rejected by Western human rights audiences but might be accepted by audiences for whom sovereign authority is the focus of regulation. When the corruption scandal is narrated as the failure of specific individuals, this might be rejected by structural critics but accepted by stakeholders that wish the organisation to continue for their own interest. In each scenario, the maintenance work finds a part of the field that absorbs the criticism. No part of the field has the power to make a verdict on behalf of the whole field.

This has broader implications for how we understand the strategic position of global institutions. The legitimacy literature has tended to treat the transnational condition as an issue that complicates being internationally legitimate. The reading of institutional work we develop suggests that the same condition is, for organisations such as FIFA, an asset. Being global is not the difficulty the legitimacy literature has assumed it to be. For an organisation with FIFA's structural position, it is the condition for this institutional work to succeed.

5.3. Discursive tactics as the practice of institutional work

If the previous sections have established what kind of work FIFA performs and why the transnational condition makes that work effective, this section addresses how the work is actually carried out. Institutional work, in the sense Lawrence and Suddaby (2006) gave to the concept, is purposive action, but its practical instruments vary across settings. In FIFA's case, the way through which the maintenance work is performed is discourse. The four tactics we identified are not abstract logics. They are configurations of discursive moves through which the institutional work is materialised. The relationship between the tactics and the discursive legitimisation strategies developed by Vaara et al. (2006) is therefore part of the institutional work argument rather than a separate strand of theory.

Vaara et al. (2006) identified five discursive strategies through which organisations construct their legitimacy. Normalisation presents an action as ordinary or inevitable. Authorisation appeals to rules, traditions, or established figures of authority. Rationalisation grounds a decision in functional or economic necessity. Moralisation links a decision to widely held values. Narrativisation embeds a decision within a broader story. The framework was originally developed in a moment of industrial restructuring, a case of organisational change. What our case shows is that the same discursive resources can be put to work in maintenance rather than in creation, and that they combine into stable configurations when they are used over time and across controversy domains.

Each of the four tactics can be read as a configuration of Vaara et al.'s strategies adapted to a particular kind of normative criticism. 'Acknowledge' combines moralisation, through which FIFA aligns itself with the value the critic appeals to, and narrativisation, through which it embeds itself in a story of awareness and engagement. 'Buffer' combines normalisation, which presents the redistribution of responsibility as the way institutional accountability is

ordinarily organised, with authorisation, which uses sovereign states and recognised international bodies to make the redistribution appear natural rather than strategic. 'Deflect' uses authorisation and moralisation in reversed form. Rather than borrowing the authority of recognised institutions to justify FIFA's position, it borrows the moral failures of others to redirect scrutiny away from it. 'Facilitate' is where narrativisation and rationalisation come most clearly to the surface. The crisis becomes the precondition for reform, the criticism becomes the trigger for renewal, and FIFA becomes the protagonist of a forward-looking story. What this reading allows us to say is that responsibility laundering is the systemic combination of Vaara's discursive strategies in the service of normative maintenance work.

The relationship between the two frameworks is one of level. Vaara et al. (2006) identified the individual discursive moves available to organisations facing controversy. The four tactics describe how those moves are orchestrated into stable patterns of practice. The contribution this thesis makes is to show how Vaara et al.'s strategies can be combined. When organised as the figurations 'acknowledge', 'buffer', 'deflect' and 'facilitate', they perform a new function: institutional maintenance work. The strategies are the building blocks. The tactics are the structures into which the building blocks are organised. Responsibility laundering is the resulting architecture as a whole.

This also extends the trajectory of Vaara and Tienari's (2008) later work on multinational corporations, which showed that the same discursive resources operate across diverse stakeholder audiences. Our case suggests that in a global setting, where audiences are not only diverse but divided and sometimes hold opposing values, organising these discursive moves into a system becomes more important, not less. A single move can handle a single controversy. But holding an institutional position across a decade of repeated controversies

requires those moves to work together as a coherent strategy. Responsibility laundering is that strategy, and the four tactics show how it works.

5.4. From institutional maintenance to the legitimacy question

The question that remains is how this account of institutional work relates to the legitimacy question with which the thesis began. The research question asked how global organisations maintain legitimacy when operating across multiple and conflicting normative environments. The earlier sections of this chapter have shown that FIFA's institutional position is maintained, and that this is the result of normative institutional work performed through the four tactics of responsibility laundering. This section turns to what the case tells us about legitimacy itself.

To answer this question clearly, three concepts need to be kept distinct. The first is FIFA's institutional position, which is FIFA's place within the field of global football governance. The second is FIFA as an institution, which in Scott's (2001) terms is built on three pillars: regulative (rules and sanctions), normative (values and standards of appropriate conduct), and cognitive (taken-for-granted assumptions about how the field works). The third is legitimacy, which is the social judgement audiences make about FIFA. Suchman (1995) distinguished three forms of this judgement: pragmatic legitimacy, granted by audiences who benefit from FIFA's operation; moral legitimacy, granted on the basis of whether FIFA is acting rightly; and cognitive legitimacy, granted when FIFA's existence is so taken for granted that it is no longer questioned.

The pillars of the institution and the forms of legitimacy are connected but distinct. The normative pillar consists of the values and standards of the field. Audiences evaluate FIFA against those values when they make moral legitimacy judgements. The cognitive pillar

consists of the taken-for-granted assumption that FIFA is necessary, and audiences who hold that assumption extend cognitive legitimacy to FIFA without consciously evaluating it. The regulative pillar consists of the formal rules of the field. The primary target of the three controversies we examined is not the regulative pillar. In the corpus analysed here, no critic argues that FIFA should not exist as a governing body or that the rules of football should be abolished. The attacks land on the normative pillar.

When audiences press FIFA on labor conditions, on corruption, or on identity, they are not attacking the norms of the field themselves. Worker protection, integrity, and inclusion are norms that the critics and FIFA both formally endorse. What the critics are attacking is FIFA's relationship to those norms. They are pointing out that FIFA claims to embody values that its conduct does not honour. The normative pillar of the institution comes under pressure because FIFA's standing within it is being questioned. The form of legitimacy that takes the hit is moral legitimacy, because moral legitimacy is the audience's judgement that rests on whether the organisation acts in line with the field's norms.

The maintenance work performed through the four tactics is directed at this pressure. What the work does is not what one might first expect. It does not restore moral legitimacy. Moral legitimacy is what gets damaged, and the damage is not repaired. What the work does is absorb the moral criticism at the normative pillar so that it does not reach the cognitive pillar. None of these tactics changes the norms themselves. The norms stay intact. What changes is FIFA's relation to them, and that rearrangement is what prevents the moral attack from spreading.

This is the move that connects the maintenance work to legitimacy. The cognitive pillar of the institution corresponds, in Suchman's terms, to cognitive legitimacy. When the cognitive pillar is intact, audiences continue to take FIFA's existence for granted, and cognitive

legitimacy is reproduced. The maintenance work on the normative pillar protects the cognitive pillar by absorbing the moral attacks before they can reach it. The same protection extends to pragmatic legitimacy, which depends on FIFA's continued ability to deliver the World Cup. As long as the moral damage is contained, the operational continuity of the institution is not threatened, and the transactional support of sponsors, broadcasters, and national associations is reproduced.

This explains the puzzle the case presents. FIFA's institutional position has been maintained throughout the period we examined, even though its moral legitimacy has been repeatedly attacked, partly acknowledged, and never fully repaired. The work protects cognitive and pragmatic legitimacy, which are what their institutional position actually depends on. We argue that the institution is maintained because the maintenance work on the normative pillar prevents the moral attacks from reaching the parts of the institution that audiences would have to disown for the position to collapse.

This is what the case adds to legitimacy theory. The literature has tended to treat legitimacy as the precondition for institutional position without specifying which form of legitimacy is doing that work. The FIFA case suggests that the institutional position may not require the reproduction of all three forms. It requires the reproduction of cognitive and pragmatic legitimacy. Moral legitimacy can be repeatedly damaged without the position being threatened, as long as the maintenance work on the normative pillar contains the damage to that one form. Legitimacy maintenance, in this case, is not the protection of legitimacy as a whole. It is the absorption of moral criticism at the normative pillar so that the cognitive and pragmatic foundations of the institution can continue to be reproduced.

The transnational condition is what makes this containment possible. In a bounded field, damage to moral legitimacy would risk consolidating into a unified verdict that the cognitive

and pragmatic forms would have to follow. In a fragmented field, the moral damage stays where it is produced and does not reach the level at which the other two forms would be forced to give way. Responsibility laundering is the institutional work through which this containment is achieved, and the transnational character of FIFA's audience is the structural condition that makes it possible. The contribution this thesis makes to legitimacy theory is therefore to show that institutional position in transnational settings is sustained not by the maintenance of legitimacy as a whole but by the reproduction of the cognitive and pragmatic forms, made possible by institutional maintenance work that absorbs moral attacks at the normative pillar and prevents them from reaching the parts of the institution that the position actually depends on.

6. Conclusion

This thesis set out to examine how global organisations maintain legitimacy when operating across multiple and conflicting normative environments. Existing theory has been developed primarily through organisations in bounded environments, where audiences can be identified, expectations approximated, and a shared communicative ground gives legitimisation a stable referent (Scherer et al. 2013; Tallberg & Zürn, 2019). When those conditions do not hold, the frameworks struggle. FIFA's public communication surrounding the 2022 World Cup in Qatar offered a critical case for examining that gap. Across nearly a decade of controversy spanning labor rights, corruption, and identity, FIFA's institutional position remained intact under conditions that much legitimacy literature would expect to be destabilising. The analysis identified the mechanism that produced this outcome and named it responsibility laundering.

Responsibility laundering is the continuous redistribution of moral and practical accountability while FIFA's institutional position remains intact. Four recurring tactics carry the redistribution. 'Acknowledge' admits the moral problem on FIFA's own terms. 'Buffer' pushes the duty outside FIFA's area of action. 'Deflect' relocates responsibility onto specific other actors. 'Facilitate' reframes the situation so FIFA appears as the actor delivering positive outcomes, often alongside internationally recognised partners whose legitimacy supports the claim. Together, the tactics consistently move negative responsibility away from FIFA while keeping positive contribution close. The consistency of this pattern across the time span and the three controversy domains suggests responsibility laundering is not reactive improvisation but a stable strategic logic.

Read as institutional work (Lawrence & Suddaby, 2006), responsibility laundering is maintenance work directed at the normative pillar (Scott, 2001). What is distinctive about it is

that it does not match the maintenance practices the literature usually describes. Rather than enforcing rules or policing norms, it absorbs normative criticism and dilutes it into a form that does not require institutional change. This is maintenance through absorption rather than enforcement, which is why the metaphor of laundering captures it. The transnational condition is what makes this absorption possible. The fragmentation that makes uniform legitimization difficult also makes uniform delegitimation impossible. No single audience in the field can deliver a verdict on behalf of the whole, so each redirection of responsibility finds somewhere to land. For an organisation with FIFA's structural position, being global is not only a difficulty but the condition under which this form of institutional work succeeds.

The criticism FIFA faces lands on the normative pillar and damages moral legitimacy. The maintenance work does not repair that damage. It absorbs the moral criticism at the normative pillar so that it does not reach the cognitive pillar, protecting the cognitive and pragmatic forms of legitimacy on which institutional position actually depends. The FIFA case shows that institutional position does not require all three. It depends on cognitive and pragmatic legitimacy, and moral legitimacy can be repeatedly damaged without the position being threatened, as long as the maintenance work contains the damage to that one form.

These contributions come with limitations. The analysis is based on FIFA's public communications, which means it cannot distinguish between coordinated strategy and routine that has stabilised through repeated practice. The corpus is restricted to English, excluding communications FIFA may have directed at non-Anglophone audiences. The analysis focuses on the normative pillar, since the regulative and cognitive pillars were not under sustained attack during the period studied. It also describes the conditions under which responsibility laundering succeeds rather than those under which it might fail.

These limitations open productive directions for future research. Comparative work could examine whether the responsibility laundering logic appears in other transnational organisations under sustained legitimacy pressure, such as the International Olympic Committee, the World Trade Organisation, or major global financial institutions. A second direction concerns the conditions of failure: identifying cases in which transnational legitimacy maintenance breaks down would refine the framework by establishing its limits.

The answer to the question this thesis began with lies in distinguishing what gets damaged from what gets protected. Institutional position in transnational settings is not sustained by the maintenance of legitimacy as a whole. It is sustained by the selective reproduction of cognitive and pragmatic legitimacy, made possible by maintenance work that absorbs moral attacks at the normative pillar. The concept of responsibility laundering names this operation, the four tactics describe its logic, and the fragmented audience that the literature has treated as the central difficulty of transnational legitimation turns out to be the very condition under which this work can succeed.

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Appendix A - Analytical Corpus

This appendix lists the 25 documents that constitute the analytical corpus of the thesis, as introduced in Chapter 3 (sections 3.4 and 3.5.2). All documents were retrieved from FIFA's official publication channels (inside.fifa.com and digitalhub.fifa.com) and engage with one or more of the three controversy domains examined in this study: labor, corruption, and identity. External sources used contextually in the thesis (e.g. Amnesty International, European Parliament, Human Rights Watch) are not part of the analytical corpus and are therefore excluded from this list.

Table A.1 - Analytical Corpus

#	Year	Type	Title	Source URL	Observations
1	2015	Public statement / resignation	Sepp Blatter resigns as FIFA President (speech)	https://www.theguardian.com/football/2015/jun/02/sepp-blatter-fifa-resignation-statement-full-text	FIFA did not publish a transcript of the speech. However, it was a public FIFA communication act.
2	2016	Public statement	FIFA Statement on latest Amnesty International Report on Qatar	https://inside.fifa.com/tournaments/mens/worldcup/qatar2022/news/fifa-statement-on-latest-amnesty-international-report-on-qatar-2773473	
3	2016	Institutional policy document	FIFA Statutes (April 2016 edition)	https://digitalhub.fifa.com/m/19a43d5f3a4c750b/original/vga5sv1yxeayptzrdudx-pdf.pdf	
4	2016	Official report	FIFA Governance Report 2016	https://digitalhub.fifa.com/m/1627ed47ecfb3a7e/original/gkpaxp18nq4kphki81gk-pdf.pdf	
5	2016	Press release	Extraordinary FIFA Congress, Zurich 2016	https://inside.fifa.com/organisation/news/extraordinary-fifa-congress-zurich-2016-2857429	

6	2017	Press release	FIFA completes internal investigation, shares findings with authorities	https://inside.fifa.com/organisation/media-release/s/fifa-completes-internal-investigation-shares-findings-with-authorities-2878303	
7	2017	Institutional policy document	FIFA Human Rights Policy	https://digitalhub.fifa.com/m/1a876c66a3f0498d/original/kr05dqyhwr1uhqy2lh6r-pdf.pdf	
8	2017	Press release	FIFA publishes landmark Human Rights Policy	https://inside.fifa.com/organisation/news/fifa-publishes-landmark-human-rights-policy-2893311	
9	2017	Fact sheet	Fact Sheet: FIFA's work on Human Rights	https://digitalhub.fifa.com/m/ec9c0dad83827e9/original/ggxrfkopaemj5o5vff8-pdf.pdf	
10	2017	Official report	Report on the Inquiry into the 2018/2022 FIFA World Cup Bidding Process (Garcia Report)	https://digitalhub.fifa.com/m/f0245071165bcbco/original/wnr43dgn3yysafyquq8r-pdf.pdf	
11	2017	Public statement	FIFA statement on recent media coverage regarding the 'Garcia Report'	https://digitalhub.fifa.com/m/f0245071165bcbco/original/wnr43dgn3yysafyquq8r-pdf.pdf	
12	2020	Press release	FIFA welcomes ground-breaking legal changes that strengthen the protection of workers' rights in Qatar	https://inside.fifa.com/tournaments/mens/worldcup/qatar2022/news/fifa-welcomes-ground-breaking-legal-changes-that-strengthen-the-protection-of-workers	
13	2020	Institutional policy document	FIFA World Cup Qatar 2022 Sustainability Strategy	https://digitalhub.fifa.com/m/5adbe651c67c78a3/original/o2zbd8acyiooxyu0dwuk-pdf.pdf	
14	2020	Official report	Update from FIFA on the Recommendations of the FIFA Human Rights Advisory Board	https://digitalhub.fifa.com/m/5c39bba2deed9e98/original/ot4pzfvdz5vjxbopxzq-pdf.pdf	
15	2020	Regulatory handbook	Compliance Handbook	https://digitalhub.fifa.com/m/4a1daee06e72f0c6/original/lp015yxfdqesvrluo6ii-pdf.pdf	
16	2021	Press release	FIFA discusses human rights with political stakeholders and experts ahead of Qatar 2022	https://inside.fifa.com/tournaments/mens/worldcup/qatar2022/media-releases/fifa-discusses-human-rights-with-political-stakeholders-and-experts	

17	2022	Press release	FIFA President calls for a FIFA World Cup of unity and peace at Final Draw	https://inside.fifa.com/organisation/president/news/fifa-president-calls-for-a-fifa-world-cup-of-unity-and-peace-at-final-draw	
18	2022	Public statement	FIFA President Press Conference – Transcript	https://digitalhub.fifa.com/m/3593b4cb186870f4/original/FIFA-President-Press-Conference-Transcript_Qatar-2022-Opening.pdf	Speech given for the World Cup 2022 opening.
19	2022	Press release	FIFA to discuss workers situation in Qatar with Amnesty International	https://inside.fifa.com/human-rights/media-releases/fifa-to-discuss-workers-situation-in-qatar-with-amnesty-international	
20	2022	Press release	FIFA President and Qatar Minister of Labour meet to discuss progress of labour rights	https://inside.fifa.com/organisation/president/media-releases/fifa-president-and-qatar-minister-of-labour-meet-to-discuss-progress-of	
21	2022	Press release	Latest FIFA World Cup Qatar 2022 Sustainability Progress Report	https://inside.fifa.com/sustainability/media-releases/latest-fifa-world-cup-qatar-2022-tm-sustainability-progress-report-highlights-key-achievements	
22	2022	Official report	Final Sustainability Report	https://inside.fifa.com/tournament-organisation/world-cup-2022-sustainability-report	Regarding the World Cup 2022.
23	2022	Press release	FIFA welcomes recognition of improved labour rights in Qatar	https://inside.fifa.com/organisation/president/news/fifa-welcomes-recognition-of-improved-labour-rights-in-qatar	
24	2023	Official report	Report on Remedy and Legacy for Workers in the Context of the FIFA World Cup Qatar 2022	https://digitalhub.fifa.com/m/774a7297f704cebb/original/FIFA-Sub-Committee-on-Human-Rights-Social-Responsibility-Report.pdf	
25	2024	Press release	FIFA and Qatar launch FIFA World Cup 2022 Legacy Fund to drive groundbreaking initiatives with WTO, WHO and UNHCR	https://inside.fifa.com/organisation/media-releases/world-cup-2022-qatar-legacy-fund-wto-who-unhcr	

Appendix B - Coding Scheme

Appendix B documents the analytical chain through which the concept of responsibility laundering was developed, as described in Chapter 3, sections 3.5.3 to 3.5.5. The analysis progressed through three stages: open coding of the corpus in NVivo, the clustering of codes into broader interpretive themes, and the interpretive reorganisation of those themes into the four tactics that structure responsibility laundering. Table B.1 presents each open code alongside its source and reference frequency, thematic placement, and a brief justification for why the code was grouped under a particular theme. Codes that did not fit clearly within the four central themes are included as standalone analytical categories.

Table B.1 - Codes, themes and definitions

#	Theme	Open code	Sources	References	Justification for placement
1	FIFA acknowledges but neutralizes	Appearance framing	4	5	Treats the criticism as a matter of perception or appearance, rather than as a substantive moral failure.
2		Authorisation	7	10	Borrows the legitimacy of international partners (ILO, ITUC, UN, UNHCR) to support FIFA's claim to be delivering positive change.
3		Conditional promise	3	3	Admits a moral expectation in principle but binds the commitment to qualifying conditions (e.g. 'without infringing upon domestic laws').
4		FIFA risk aware	6	7	Admits awareness of risk without admitting responsibility for it.
5		FIFA sees opportunity	4	5	Reframes a problem as an occasion for FIFA's positive role. The criticism becomes the precondition for FIFA's contribution.
6		Process sufficiency claim	8	8	Admits the issue exists by pointing to formal processes FIFA has set up. The admission is structured so that having a process substitutes for resolving the problem.

7	FIFA shifts responsibility	Individual misconduct	3	4	Names specific individuals as the wrongdoers, separating their conduct from the institution.
8		Old FIFA vs new FIFA	5	6	Admits past wrongdoing but locates it in an old version of the institution that has since been left in the past.
9		putting responsibility on others	11	18	Recognises the moral expectation but assigns the operational duty to a different actor.
10	FIFA claims progress	Claiming positive change	14	25	Presents FIFA as the actor responsible for reform and progress.
11		Positive sustainability effect	3	3	Frames the tournament's broader impact as a positive social legacy delivered by FIFA.
12	FIFA does not respond sufficiently	Delaying	4	6	Captures the temporal dimension of FIFA's inadequate response and frames it in terms that the organization is working on it but without a specific time for delivery.
13		Lack of meaningful action	5	9	Captures FIFA's vague responses about their superficial implication in a problem.
14	(standalone - no theme)	Comparative deflection	2	7	FIFA redirects criticism by comparing Qatar's problems to similar or worse practices in Europe or the West.
15	(standalone - no theme)	Self-flattering	1	2	Captures discourse portraying FIFA as principled, constructive, or uniquely capable of driving positive change.
16	(standalone - no theme)	FIFA praises Qatar	1	3	Positively evaluates Qatar's reforms, labor policies, or social development.

Appendix C - Extended Quote Bank

Table 2 in the body of the thesis (section 3.5.5) presents one illustrative quote per combination of tactic and scandal type. This appendix extends that table by providing additional excerpts from the corpus that support the same analytical interpretation. The purpose is to demonstrate that responsibility laundering is a recurrent strategic pattern across the corpus rather than an artefact of selectively chosen excerpts. Each cell below contains space for the lead quote already referenced in the body of the thesis (Table 2), followed by two or three additional supporting excerpts drawn from the same tactic and scandal combination.

C.1 - Acknowledge

Acknowledge: Labor - Learning / Helping

#	Excerpt	Document	Analytical note
1 (lead)	"Of course many challenges remain, but we are on the right track and committed to continue improving"	FIFA Statement on latest Amnesty International Report on Qatar	Admits the existence of challenges but binds the admission to a forward-moving narrative in which FIFA is already on the correct trajectory. Shifts FIFA's position from possible target of criticism to an actor already engaged in improvement.
2	"In line with the UNGPs, FIFA is committed to taking measures, based on in-depth due-diligence processes, to avoid causing or contributing to adverse human rights impacts through its own activities and to addressing and remediating such impacts when they occur."	FIFA Human Rights Policy	Admits in principle that FIFA's own activities can cause or contribute to adverse human rights impacts. The admission is bound to a procedural framework, the UNGPs and due diligence, which converts the acknowledgement into evidence of a structured commitment. The moral expectation is recognised, and FIFA appears as the actor that has already organised itself to meet it.

3	"And whilst many, many things are not perfect, reform and change takes time. It took hundreds of years in our countries in Europe, where we think we have achieved the top."	FIFA President Press Conference – Transcript	Acknowledges imperfection but stretches the timescale on which improvement can reasonably be expected. Changes the temporal frame in which FIFA can be held to it.
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Acknowledge: Corruption - Past

#	Excerpt	Document	Analytical note
1 (lead)	"They invest because they believe in FIFA. They saw what FIFA's done to clean up the organisation, to make progress in the football areas and also on the social field."	FIFA President Press Conference – Transcript	The cleanup is acknowledged, but in completed-tense. The institution that needed cleaning and the institution speaking now are presented as different entities. Investor confidence is offered as external proof that the transition has already taken place.
2	"President Blatter bears some responsibility for a flawed process that engendered deep public scepticism, and for presiding over an Executive Committee whose culture of entitlement contributed to many of the issues this Report identifies."	Report on the Inquiry into the 2018/2022 FIFA World Cup Bidding Process (Garcia Report)	Acknowledges institutional failure but routes it through the figure of the former president and a bounded Executive Committee culture. The admission is real, yet the wrongdoing is attached to a leadership configuration that has since been replaced. Present FIFA can recognise the failure precisely because the failure belongs to a version of the organisation it no longer is.
3	"These provisions provide the Ethics Committee with a tool to investigate and prosecute misconduct that was unavailable under the 2009 or any previous FCE editions."	Report on the Inquiry into the 2018/2022 FIFA World Cup Bidding Process (Garcia Report)	Acknowledges that the institutional tools needed to investigate misconduct were not available under earlier rules. The admission of past inadequacy is contained by the same sentence that announces the new provisions. The failure is recognised as a feature of an earlier regulatory configuration, and the present FIFA appears as the version that has equipped itself to address what the previous one could not.

Acknowledge: Identity - Limitations

#	Excerpt	Document	Analytical note
1 (lead)	"We defend human rights, we do it our way, we obtain results, we obtained that women have access to stadiums in Iran, we obtained that the women's league was created in Sudan. We obtain results, it's a step-by-step process."	FIFA President Press Conference – Transcript	The moral expectation is accepted but reframed as something FIFA already pursues "our way", at a pace it sets. The acknowledgement contains an implicit refusal: rights are defended, but on terms that limit what FIFA can be asked to do faster.
2	"Given the nature of its operations, FIFA's involvement with adverse human rights impacts is most likely to occur through its relationships with other entities."	FIFA Human Rights Policy	Acknowledges that FIFA's activities can be connected to adverse human rights impacts, but immediately locates the point of contact in its relationships with other entities. The norm is recognised, and FIFA's own conduct is positioned one step removed from where the harm actually occurs. The admission stays at the level of association rather than agency.
3	"We know that many LGBTQIA people are fearful of coming, of what awaits. We know that there is a complex cultural element and that part of the messaging that needs to go out is over reinforcing expected behaviours."	FIFA discusses human rights with political stakeholders and experts ahead of Qatar 2022	Acknowledges the fear LGBTQIA visitors hold about attending the tournament. The recognition is immediately reframed through cultural complexity and a messaging task, which relocates the issue from the rights of the affected group to the management of expected behaviours. The moral expectation is recognised, and the response is reduced to communication work rather than a change in the conditions producing the fear.

C.2 - Buffer

Buffer: Labor - Not FIFA

#	Excerpt	Document	Analytical note
1 (lead)	"Furthermore, FIFA will continue to urge the competent governmental authorities in Qatar and other stakeholders to also take action and ensure that such standards become the benchmark for construction projects in Qatar."	FIFA Statement on latest Amnesty International Report on Qatar	FIFA's role is reduced to an actor that asks others to act. The moral expectation that workers be protected is preserved and the operational duty it creates is pushed onto governmental authorities.
2	"President Infantino made it very clear to Qatari authorities that it was essential to ensure that the country complies to international standards on the treatment of workforce."	FIFA welcomes recognition of improved labour rights in Qatar	The moral expectation that workers be protected is recognised, and the duty to comply with international standards is assigned to Qatari authorities. FIFA's role is reduced to that of an actor who communicates the expectation rather than one who carries it. The work of compliance sits with the host state, and FIFA appears as the party that made the standard clear.
3	"Whilst the main responsibility to rectify such shortcomings lies with the direct employers of these workers as well as with the Government of Qatar..."	Report on Remedy and Legacy for Workers in the Context of the FIFA World Cup Qatar 2022	Even in the document that exists to address remedy, the principal duty is allocated elsewhere on the very first move. The framing distributes responsibility across employers and the host state before any of FIFA's own obligations are discussed.

Buffer: Corruption - Not today

#	Excerpt	Document	Analytical note
1 (lead)	"It's not easy, every day and every day to read all these critics for decisions which happened 12 years ago when none of us were there..."	FIFA President Press Conference – Transcript	The criticism is acknowledged as ongoing but its referent is placed beyond the responsibility of current leadership. The corruption is admitted to have happened, but it is positioned in a time the speaker and his colleagues did not inhabit. Present FIFA accepts that there is a problem and simultaneously claims that the problem does not belong to it.
2	"These reports, which total more than 1,300 pages and include more than 20,000 pages of exhibits, have been shared with the Swiss authorities. The OAG has acknowledged FIFA's close and consistent cooperation."	FIFA statement on recent media coverage regarding the 'Garcia Report'	The buffer is performed through volume and external validation. The scale of the cooperation (1,300 pages, 20,000 pages of exhibits) and the explicit acknowledgement by the Office of the Attorney General are offered as evidence that the corruption issue has been processed at the highest legal level. FIFA's part of the work is presented as already finished.
3	"For the sake of transparency, FIFA welcomes the news that this report has now been finally published."	FIFA statement on recent media coverage regarding the 'Garcia Report'	A forced disclosure is reframed as a transparency moment FIFA endorses. The publication of the Garcia Report is presented not as a setback but as a milestone FIFA welcomes. The corruption story enters a finalising phase rather than a continuing one.

Buffer: Identity - Not values

#	Excerpt	Document	Analytical note
1 (lead)	"FIFA will follow the higher standard without infringing upon domestic laws and regulations"	FIFA Human Rights Policy	International standards are accepted in principle but explicitly subordinated to the host state's law. The values are not rejected, they are bound to a constraint that pre-empts conflict.
2	"FIFA is committed to respecting all internationally recognised human rights and shall strive to promote the protection of these rights."	FIFA Statutes (April 2016 edition)	The values are formally endorsed but the active obligation is reduced to effort rather than result.
3	Article 4 of the FIFA Statutes prohibits discrimination of any kind against a country, private person or group of people on account of race, skin colour, ethnic, national or social origin, gender, disability, language, religion, political opinion or any other opinion, wealth, birth or any other status, sexual orientation or any other reason.	FIFA Human Rights Policy	The values invoked by identity critics are formally inscribed in FIFA's own statutes. The expectation is not denied, it is presented as already settled at the level of the constitutional text. Once the norm is positioned as written law inside the organisation, the question of what FIFA should do about identity criticism is answered by pointing to the document rather than to any action the criticism might require.

C.3 - Deflect

Deflect: Labor - Local rules

#	Excerpt	Document	Analytical note
1 (lead)	“And when it comes to compensation of workers as well, you should know that there is a legal framework to cover workers’ compensation in a sovereign country. Do you think FIFA can go to England or to the US, or to Italy, and tell the governments: “You know what, we’ve come [here] to establish a system for compensation of migrant workers in your country”	FIFA President Press Conference – Transcript	The deflection is performed by analogy. Sovereign equivalence is established (England, US, Italy) so that the duty to compensate is presented as institutionally impossible for FIFA to assume, not refused, but precluded by the architecture of sovereignty.
2	“While recognising that land acquisition is primarily the responsibility of the government hosting the respective competition”	Update from FIFA on the Recommendations of the FIFA Human Rights Advisory Board	The concessive opening ("While recognising that...") presents the assignment of duty to the host government as a self-evident institutional fact rather than as a position FIFA is taking. The deflection is built into the policy logic before any specific harm is discussed.
3	“The reforms are the result of a long process initiated by the Qatari authorities...”	FIFA welcomes ground-breaking legal changes that strengthen the protection of workers' rights in Qatar	The labour reforms are attributed to a process initiated by Qatari authorities. FIFA is positioned outside the chain of causation, as an observer of progress rather than as an actor within it. The moral expectation that someone act for the workers is recognised, and the agency that meets it is located in the host state.

Deflect: Corruption - Bad apples

#	Excerpt	Document	Analytical note
1 (lead)	"We have now completed that investigation and handed the evidence over to the authorities, who will continue to pursue those who enriched themselves... themselves and abused their positions of trust in football"	FIFA completes internal investigation, shares findings with authorities	The wrongdoers are isolated as a category of individuals, characterised by personal motive (enrichment, abuse of trust). The phrasing makes the institution the host of their misconduct rather than its source.
2	"Mr. Hargitay reinforced the appearance of impropriety when he forwarded evidence of his 'inside' access to others on Australia's bid team."	Report on the Inquiry into the 2018/2022 FIFA World Cup Bidding Process	The Garcia Report itself performs the bad-apples deflection by naming specific individuals in connection with specific actions. The inquiry is structured around what particular people did, which by construction prevents the analysis from rising to the level of the system that enabled their conduct.
3	"Qatar 2022 pulled Aspire into the orbit of the bid in significant ways. This section will examine the allegations of improper conduct related to Qatar 2022's relationship with Aspire."	Report on the Inquiry into the 2018/2022 FIFA World Cup Bidding Process	The deflection scales up from individuals to a specific organisation. The Aspire Foundation's involvement is treated as a localised problem about a discrete entity rather than as a feature of how the bidding system as a whole functioned.
4	"They saw what FIFA's done to clean up the organisation"	FIFA President Press Conference – Transcript	Past wrongdoing is implied by the cleanup language but ascribed implicitly to the individuals whose conduct made cleanup necessary. FIFA is positioned as the agent that did the cleaning, not the entity that needed to be cleaned. The grammar quietly places the institution on the moral high ground.

Deflect: Identity - Culture

#	Excerpt	Document	Analytical note
1 (lead)	"These people don't look like the English, they shouldn't cheer for the English because they look like Indians. I mean, what is that? [...] You know what this is: this is racism. This is pure racism and we have to stop that..."	FIFA President Press Conference – Transcript	The direction of moral judgement is reversed: critics of the tournament are positioned as the actors with a values problem. The original concern about Qatar's social environment is displaced by the speaker's accusation that the critics themselves are the discriminators.
2	"FIFA recognises the value and importance of the board's recommendation and will explore the best ways to implement this recommendation on a case-by-case basis, taking into account the context in which it operates."	Update from FIFA on the Recommendations of the FIFA Human Rights Advisory Board	The Advisory Board's recommendations (which spanned identity-related concerns including gender, sexual orientation and the protection of minorities) are answered with formal recognition followed by deferral. "Case-by-case basis" and "the context in which it operates" together relocate the standard for action onto local conditions FIFA presents itself as obliged to accommodate. The deflection is performed without naming any specific actor; the work is done by "context" itself, which becomes the silent agent to which moral judgement is reassigned.
3	"This doesn't mean that we shouldn't point at what doesn't work, here in Qatar as well, of course."	FIFA President Press Conference – Transcript	A small concession sentence embedded inside a longer passage about Western hypocrisy. The clearing it opens for legitimate criticism is structurally surrounded by deflection. The concession does work for the deflection rather than against it, by making the broader argument look balanced.

C.4 - Facilitate

Facilitate: Labor - Partners

#	Excerpt	Document	Analytical note
1 (lead)	"The FIFA World Cup has already contributed significantly to an improvement of labour conditions in Qatar"	FIFA welcomes recognition of improved labour rights in Qatar	The crisis-generating event (the tournament) is reframed as the causal source of progress. FIFA does not just respond to labor concerns, it is positioned as the reason those concerns are now being addressed at all.
2	"The Kafala system was abolished, minimum wages were introduced, heat protection measurement measures were taken."	FIFA President Press Conference – Transcript	A list of concrete reforms is enumerated as direct evidence of progress. The reforms are syntactically positioned as outcomes of FIFA's continued involvement, even though they were enacted by Qatari authorities. The agentless passive ("was abolished", "were introduced", "were taken") leaves the actor unspecified and allows FIFA to inherit the credit.
3	"The Legacy Fund will foster initiatives that will build on the role played by the FIFA World Cup Qatar 2022 for promotion of health and wellbeing and will extend to improving working conditions."	FIFA and Qatar launch FIFA World Cup 2022 Legacy Fund	The facilitation extends past the tournament itself, into a post-event programme. FIFA's contribution to labor is presented as ongoing and forward-looking, with specific deliverables (health, wellbeing, working conditions) tied to FIFA's continued institutional role.

Facilitate: Corruption - Bright Future

#	Excerpt	Document	Analytical note
1 (lead)	"The reforms represent an essential step towards the modernisation of FIFA's institutional culture in key areas such as the clear separation of political and management functions, term limits, the disclosure of individual compensation, greater recognition and promotion of women in football and a commitment to enshrining human rights in the FIFA Statutes"	Extraordinary FIFA Congress, Zurich 2016	The corruption that triggered the reforms is unnamed, what is named is the modernisation that followed. The starting point of the narrative is moved past the crisis itself, so that FIFA appears as the actor delivering the renewal rather than the entity that produced the need for it.
2	"It is my deep care for Fifa and its interests, which I hold very dear, that has led me to take this decision (resign)."	Sepp Blatter resigns as FIFA President (speech)	The departure is recast as a positive turning point. The corruption that prompted the resignation is held off-stage, what is stated is the institutional renewal the departure makes possible.
3	"FIFA is committed to embedding a culture of compliance throughout the organisation."	Compliance Handbook	Compliance is presented as a project FIFA actively delivers, not as a corrective imposed from outside. The institutional reform is internalised as a cultural commitment ("embedding a culture") rather than treated as a response to past misconduct.

Facilitate: Identity - Safe space

#	Excerpt	Document	Analytical note
1 (lead)	"Nobody speaks about the fact that we have managed to make sure that, for the first time again in history, 11,000 people will fly from Tel Aviv directly to Doha. Palestinians and Israelis together on the same aeroplanes. These things don't happen on their own, these things are not part of the organiser's checklist for the World Cup. But we made these things happen because we believe we can do something for good"	FIFA President Press Conference – Transcript	A geopolitical accomplishment is attached to FIFA's agency ("we made these things happen"). The criticism that FIFA chose a divisive host is met with evidence that FIFA itself produces inclusion across one of the world's hardest political divides.
2	"We will deliver an inclusive FIFA World Cup Qatar 2022™ tournament experience that is welcoming, safe and accessible to all participants, attendees and communities in Qatar and around the world. Through this, we will leave a legacy of cultural understanding, accessibility..."	Final Sustainability Report	A future-tense policy commitment that positions FIFA as the actor delivering an inclusive tournament rather than the actor responding to identity criticism. "Welcoming, safe and accessible" absorbs the specific identity grievances (LGBTQ+ fans, women, disabled attendees) into a generalised universal commitment, and the closing reference to "a legacy of cultural understanding" frames the host country's value system as something the tournament will improve rather than challenge.

