

# Repair of Trust Through Apology at a Reputable Company: The Case of PostBus In Switzerland

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## Abstract

In 2018, an inquiry revealed that the Swiss-based PostBus company had illegally received several excessive compensatory payments. Consequently, trust in this once-reputable company declined. The subsequent crisis communication was studied from two perspectives: study 1 examined the case by means of a content analysis of the framing strategies used by both Swiss newspapers and PostBus. The analysis revealed that the newspapers framed the affair as an integrity-based trust violation and attributed the crisis responsibility internally. PostBus took the opposite stance, framing the breach of trust as a question of competence and assigning the blame externally. In study 2, we experimentally tested the effectiveness of the apology accounts. Our results showed that external attribution was more effective in repairing trust when the scandal was framed as a competence-based trust violation; however, regarding the framing of the scandal as an integrity-based trust violation, no difference was found between the two different apology strategies.

**Keywords:** Trust Repair, Crisis Communication, Apology, Accounts, Reputation.

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## 1. INTRODUCTION: ORGANIZATIONAL MISCONDUCT AND ITS CONSEQUENCES

In today's interconnected world, news regarding organizational misconduct and the ethical failures of management spread faster and further than ever before. This dynamic also affects corporate crises (Kim & Park, 2017). Consequently, organizations perceive these crises' negative effects—in particular, the loss of trust—more swiftly and, in some cases, more intensively (Vasterman, 2018). Hence, corporate communication and the implementation of appropriate rhetorical tactics are crucial in rapidly responding to the formation of public opinion. Various studies (e.g., Coombs & Holladay, 1996; Brühl, Basel & Kury, 2018; Kim et al., 2006) indeed indicate that timely and target-oriented communication is an effective means of mitigating any damage that the organization's reputation may incur.

Of course, not every management error or violation of popular values will inevitably result in a tangible crisis. The decisive factor is often not only the objective severity of the misconduct but rather the attribution of responsibility (Coombs, 2007). When values such as fairness or honesty are violated, organizations perceived as highly respectable are particularly likely to face a more dramatic fall. The reason for this is that the public are particularly sensitive to violations of expectations of integrity (Burgoon & Le Poire, 1993). Zavyalova et al. (2016) also found that highly reputable organizations suffer more severely following negative events but only when they have disengaged stakeholders. According to Zavyalova et al. (2016, p. 257), disengaged stakeholders “have few cognitive and emotional links to the organization and do not define themselves as being one with the organization.”

There are numerous approaches that address the issue of how organizations behave in the event of a (self-inflicted) crisis. The contribution of this study lies in the fact that a real case study of PostBus in Switzerland was examined through two perspectives: Study 1 examined the case by means of a content analysis of the framing strategies used by both Swiss newspapers and PostBus. Through this approach, we aim at a better understanding of the organizational communication behavior and information system (OCIS, based on Academy of Management (2021) research area classification). The analysis revealed that the newspapers framed the affair as an integrity-based trust violation and attributed the crisis responsibility internally. PostBus took the opposite stance, framing the breach of trust as a question of competence and assigning the blame externally. In study 2, we experimentally tested the effectiveness of the apology accounts. This approach focuses on the managerial and organizational cognition (MOC, based on Academy of Management (2021) research area classification). Our results showed that external attribution was more effective in repairing trust when the scandal was framed as a competence-based trust violation; however, regarding the framing of the scandal as an integrity-based trust violation, no difference was found between the two different apology strategies. These findings imply that apologies can help to restore trust but should not be regarded as a universal solution. While the results show trust repair effects with external attribution after a competence-based trust violation situation, no such increase in trust is observed in situations of integrity-based trust violations. Neither internal attribution of blame nor external attribution helped to restore trust, which proves that some integrity-based trust violations are simply too severe to be mitigated by verbal accounts only in a short time.

## **2. THE CASE OF POSTBUS SWITZERLAND**

A prime example of serious credibility loss in a highly reputable company with disengaged stakeholders is the 2018 Swiss PostBus scandal. PostBus is a public corporation with over 100 years of history and is the leading bus company in Switzerland. PostBus is an intrinsic and iconic element in Swiss society and culture and has repeatedly ranked among the top Swiss brands based on reputation. The company itself has cultivated its brand to embody reliability, security, and trust. Consequently, the public also associates PostBus with characteristic Swiss values, such as punctuality and reliability. At the same time, however, PostBus' stakeholders' engagement and identification with the company is low: people do not generally identify strongly with bus operators. Compared to prestigious universities, gallant environmental associations, or desirable lifestyle brands, it can be assumed that people are unlikely to pay more for transport in a PostBus vehicle, as distinct from a bus operated by another company.

This scandal is less well documented internationally but should be viewed as an exemplary case of mismanagement in a state-owned company. Corporate crises of this nature are by no means uncommon (Detter & Fölster, 2015) and are particularly characterized by the fact that citizens should be regarded as stakeholders and consequently as having greater interest in adequate management.

### **2.1. Chronology of the PostBus Scandal**

PostBus is a fully owned strategic subsidiary of the Swiss Post and is therefore also managed by the Swiss Post's Board of Directors and Executive Management. Swiss Post is, in turn, wholly owned by and receives its performance mandate from the Swiss Confederation. As a public company, PostBus is audited both internally and externally and is ultimately monitored by the Federal Office of Transport (FOT). At a press conference on February 6, 2018, the FOT disclosed that PostBus had failed to comply with the legal provisions from 2007 to 2015. The company had received a total of 78.3 million Swiss francs in excess compensatory payments, which amounts to three percent of the total compensation received during this period. According to a press release by Swiss Post, published immediately before the FOT's disclosure, the unlawfully obtained money was used for "ongoing operations and investment" (PostBus, 2018a), and PostBus were committed to reimbursing the full amount to the state.

In this first press conference, PostBus CEO Susanne Ruoff claimed that she had only known about the organizational transgressions since the autumn of 2017, when the FOT had first sought

her help and collaboration, and that she regretted the incident deeply. Ruoff also highlighted that the transgressions “happened in only a corner” (PostBus, 2018b) of PostBus and reiterated the company’s intention to fully reimburse the excess payments. As an initial response, Susanne Ruoff dismissed two of the company’s executives.

On February 7, 2018—one day after this first official communication—a national tabloid, *Blick*, published an internal document claiming that Susanne Ruoff, in addition to other members of PostBus’ management team, “had been made aware of the illegal accounting practices as early as 2013” (Zaugg & Tischhauser, 2018). The combination of the initial transgression with inconsistencies in communication caused a significant public stir and triggered a discussion that went beyond the accusation of illegal accounting practices. One key theme that emerged was the general legitimacy of public companies and how such companies should be organized.

In response to public and political pressure, Swiss Post and Urs Schwaller, the president of the board of directors at that time, decided on February 14, 2018, to launch an internal inquiry with the aim of fully investigating the issue of mismanagement. However, it was proposed that the inquiry would take place under his own leadership, which also prompted accusations that the investigation’s objectivity was insufficiently assured.<sup>1</sup>

### **3. THEORETICAL FRAMEWORK**

#### **3.1 Media Framing**

When organizational misconduct is detected, executives usually try to gain sovereignty over the interpretation of events. Potential strategies in such endeavors may include reference to internal investigations—as in the case of Swiss Post—or to planned future measures. In short, the interested parties will try to maintain their grip on the reins, usually with the intention of contrasting the organization’s own presentation of information with external (e.g., news media) reporting. In addition to the selection of information, certain aspects are also made salient. The combination of selectivity and salience is widely discussed under the term “framing” in communication research (Cacciatore et al., 2016; Olsson & Ihlen, 2018; Liu & Scheufele, 2016).

Framing is considered to be a central component in the constitution of our social reality (McQuail, 2005) and public opinion (An & Grower, 2009). Framing’s effectiveness is also supported by various studies, which demonstrate that even supposedly identical facts can be perceived in completely different ways as a result of subtle changes in wording or presentation sequence (e.g., Basel & Brühl, 2016; Fausey & Boroditsky, 2010). After all, reportage is not only concerned with passing on information but also with attributing causes and responsibilities and, ultimately, with the credibility of all communication. Consequently, the framing strategies implemented by organizations and news media are not always identical, nor are they necessarily identical between individual media outlets (e.g., depending on political orientation).

#### **3.2 Attribution and Responsibility**

The basic human need to understand one’s social environment and its underlying causalities is of central importance in corporate crises. In the event of potential misconduct, stakeholders want to know the underlying reasons and how the company is responding to the situation. The patterns according to which the ascription of causality proceedings are discussed fall into the area of various types of attribution theories (Försterling, 2001).

In the field of trust (-repair), Weiner’s (1985; 2018) seminal psychological attribution theory has gained traction and has been empirically supported in various settings (e.g., Brühl et al., 2018; Tomlinson, 2018). According to this approach, three dimensions of the attribution of causality are of particular importance:

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<sup>1</sup> At the time of writing in 2020, the investigation into this issue had not yet been fully completed. Since this study focuses on reporting during the first two weeks of the crisis, the final result is not decisive for the analysis presented here. Interestingly, however, PostBus (2019) argued in its own communications as early as June 2019 that the affair is now closed and that decisive steps have been taken.

1. Locus—Is the cause of the crisis located inside or outside the company?
2. Stability—Does the cause of the crisis have a systematic, recurring component?
3. Controllability—Can the causes of the crisis be addressed or not?

The company can address these individual dimensions in a targeted manner by means of its communication strategy. In this context, the selection of accounts receives particular attention.

### **3.3 Accounts as Rhetorical Tactics**

Accounts are defined as social actors' responses that explain past and future behaviors and the underlying responsibility for such behaviors and their consequences. Accounts have been examined since the mid-20th century (e.g., Scott & Lyman, 1968) from a sociological and linguistic perspective. In recent years, the transference of accounts into (crisis-) communication and trust repair research has attracted considerable attention from scholars (e.g., Brühl & Kury, 2019; Sandell & Svensson, 2016; Brocato et al., 2012) and practitioners alike (e.g., Tavis & Aronson, 2020).

Psychological and communication-theoretical literature offers numerous typologies of various existing accounts. Interestingly, most of these can be classified according to Weiner's (1985) three dimensions and thus empirically analyzed in terms of their effect. The question of responsibility first arises when existing norms are violated. The example of PostBus shows that, interestingly, this happens in two different ways. On one hand, legal standards were clearly broken. On the other hand, the affair constituted a violation of the moral norm, as the perception that facts had been distorted intensified.

### **3.4 Apology as a Rhetorical Tactic**

In the light of a looming scandal, many organizations initially follow legal advice and make no statements at all or deny any misconduct (Brühl & Kury, 2019). However, several studies suggest that apologies in particular may play a key role in repairing trust (e.g., Ferrin et al., 2007; Fuoli et al., 2017; Kim et al., 2004).

According to Lewicki et al. (2016), a full apology is composed of various elements: an expression of regret, a deliberate assumption of responsibility for undesirable developments, and potential offers of compensation to the afflicted parties in combination with a request for forgiveness. Although this is the ideal standard for a comprehensive apology, little research to date has focused on the degree to which these elements must be addressed for the apology to be considered satisfactory (Bippus & Young, 2020). Empirical studies, however, indicate that aspects of responsibility and future measures are likely to be the essential foundations of an effective apology (Lewicki et al., 2016).

However, even if an organization decides to issue an apology, the apology itself may still fail to clarify the nature of the breach of trust that is being addressed. The most relevant distinction here is between a violation of competence and a violation of integrity (Mayer et al., 1995). If the apology foregrounds deficits in skills and abilities, the recipients' attention will focus on competence deficiency. If, on the other hand, the apology emphasizes disregarded values and norms, the recipients' focus will be on integrity.

### **3.5 Repairing Public Trust**

Public trust is defined as "the degree to which external stakeholders, such as the public, hold a collective trust orientation toward an organization" (Poppo & Schepker, 2010, p. 124). The loss of public trust threatens the core existence of organizations and highlights the importance of establishing and maintaining public trust as well as working on restoring it in the wake of organizational transgressions. However, this is easier said than done: while the establishment of public trust is more difficult than its destruction (Nakayachi & Watabe, 2005), research has found that the initial establishment of trust is still far easier than its repair following a violation of that trust (Kim et al. 2004). The public often initially has little knowledge of the organization in question and must thus "examine aspects of the firm's behaviour that are broader [than relational aspects of the firm] and presented by the organization itself" (Poppo & Schepker, 2010, p. 127). As long

as no other evidence suggests that a company has committed a trust violation, the public may initially place its trust in the organization (McKnight, Cummings, & Chervany, 1998).

An organization's position will inevitably be affected after a trust violation has occurred, and the lost trust must be restored. First, a violation will often cause trust to "plunge below its initial level," so that it requires greater effort to restore it to its pre-crisis level than was initially required to establish it. Second, Kim et al. (2006, p. 50) argue that companies who are obliged to repair trust must not only re-establish positive expectations but must also overcome "salient negative expectations that are likely to have arisen from the trust violation". Trust repair thus clearly differs from initial trust development and must be analyzed as an independent topic.

#### **4. STUDY 1 – MEDIA AND ORGANIZATIONAL FRAMING**

Study 1 focused on the official communication released during the first two weeks following the PostBus disclosure. Aside from the fact that the first few days after a wrongdoing has been exposed are key in how an organizational transgression develops (Clemente & Gabbioneta, 2017; Entman, 2012), extending the time frame for the analysis would also shift the focus of this investigation away from the direct reactions and their perception and toward the legal subtleties to engage in hermeneutic, in-depth document analyses.

##### **4.1 Media Framing Analysis**

In deciding how to frame certain issues, the media can shape public opinion and influence stakeholders' impressions of an organization's behavior (Olsson & Ihlen, 2018). By choosing which issues to cover (selection) and how much attention a chosen issue receives (salience), media outlets fulfill a filtering function that is proven to influence the public's ability to engage with an issue (Althaus & Tewksbury, 2002). Rhee and Haunschild (2006) further argued that the media concentrates on those issues that promise to attract the most attention. Media outlets thus literally create scandals as "highly mediated events that originate from a disruptive publicity of a transgression that elicits public disapproval" (Clemente & Gabbioneta, 2017, p. 288).

Owing to the company's high profile and public ownership, the PostBus scandal promised this public attention. In cases such as that of PostBus, in which the ultimate responsibilities for the occurrence of a crisis have yet to be clarified, media outlets can choose to frame both the type of trust violation (i.e., integrity-based or competence-based) and to whom the blame should be apportioned (dispositional or situational factors). Combining the finding that people generally respond more strongly to bad outcomes than to good outcomes (Baumeister et al., 2001) with the fact that negative information regarding integrity is more heavily weighted than negative information regarding competence (Connelly et al., 2016), we may deduce that an integrity-based trust violation will attract greater public attention than a competence-based trust violation.

Framing the PostBus affair as a dishonest organizational action would violate the public expectations as well as the company's self-declared values of reliability, security, and trustworthiness more than if the wrongdoing were framed as attributable to a lack of knowledge or control. As newspapers are, among other things, particularly interested in stirring public attention and increasing their readership, we posit the following:

*Proposition 1. In the case of PostBus, newspapers framed the scandal more as an integrity-based trust violation than as a competence-based trust violation.*

Proposition 1 prompts the question of to whom the media attributed the corresponding responsibility for the affair. According to the dispositional attribution model (Reeder & Brewer, 1979), the type of trust violation plays a crucial role in defining how severe the public's perception of an organizational transgression will be. Competence-based trust violations are often perceived as human or normal, "given that those who are competent and incompetent can each perform poorly in certain situations" (Kim et al., 2006, p. 51) and as situational factors seem to play a critical role in determining success or failure. However, when a trust violation occurs as a result of poor integrity, the situation looks completely different, as "people would intuitively believe that

those with high integrity would refrain from dishonest behaviour regardless of the situation, whereas those with low integrity may exhibit either dishonest or honest behaviors depending on their specific incentives and opportunities” (Kim et al., 2006, p. 51). The situational factors fade into the background, and the trust violation is perceived as a conscious choice made by the transgressor.

For integrity-based trust violations, it therefore seems more difficult to determine why particular parties should be held responsible for the transgression. Additionally, the fewer situational factors that may be deducted from a transgression, the more likely it is that individuals will attribute the corresponding responsibility to the transgressor(s) themselves (McClure, 1998), which, in this study, is PostBus management. We therefore posit the following:

*Proposition 2. In the case of PostBus, newspapers largely apportioned the responsibility for the “subsidies affair” internally rather than externally.*

#### **4.2 Organizational Framing Analysis**

By effectively framing their own missteps, organizations can positively influence the tenor of media coverage and public opinion while aiming to “increase the firm’s social approval following wrongdoing” (Zavyalova et al., 2012, p. 1080). Brühl et al. (2018, p. 162) state that initial judgments regarding a transgressor’s responsibility and credibility are not final but can be modified through “new information, situational interpretations and specific judgments”, offering the transgressing party an opportunity to repair damaged trust.

In ambiguous situations, in which final motives have not yet been identified, management can—in the first stage—decide on how best to frame the type of trust violation that has taken place. In the case of PostBus, in which the underlying reasons and motives were still not fully clear even after the external investigation committee presented its results in June 2018, the company’s management were free to choose either type. The company could frame the trust violation as resulting from a lack of understanding or control (i.e., a competence-based trust violation) or as a deliberate act whereby illegal actions were planned or at least implicitly accepted (i.e., integrity-based trust violation). Based on the above argument that integrity-based trust violations are more heavily weighted than competence-based trust violations, we posit the following:

*Proposition 3. In the case of PostBus, the management framed the scandal more as a competence-based trust violation than as an integrity-based trust violation.*

In the second stage, management can decide how to frame the response for the chosen trust violation type. In the case of PostBus, potential situational influences to which the management could assign part of the responsibility include politics, external or internal auditors, the government, or dishonest employees. The results with respect to the success and effectiveness of the different attribution strategies are mixed. The most effective approach to apologizing appears to be a balancing act (Tomlinson, 2018) between offering enough honesty and assuming enough responsibility to be perceived as credible and to repair trust. Being too honest and assuming too much responsibility may give the impression that the transgressing organization is more culpable than it actually is (DiFonzo et al., 2020) or may expose the company to lawsuits or financial loss (Coombs & Holladay, 2008).

As a natural complement to proposition 2, positing that the media will attribute responsibility predominantly to internal sources, we posit that the PostBus management tried to save face and mitigate the potential loss of trust by applying the opposite strategy:

*Proposition 4. In the case of PostBus, the management attributed the responsibility for the ‘subsidies affair’ more externally than internally.*

### 4.3 Data Collection

#### 4.3.1 Media Framing

To analyze how the media framed the PostBus affair, all articles published in the printed editions of three Swiss newspapers between February 6 and 20, 2018, were collected. Data collection was limited to the first two weeks after the disclosure of the PostBus affair on February 6, 2018 by the FOT as, for example, Entman (2012) argues that the first days after the exposure of a trust violation are key in framing and determining whether or not a transgression will escalate into a scandal.

A total of three Swiss-only high-circulation newspapers were selected for analysis: a right-liberal-oriented newspaper (*Neue Zürcher Zeitung (NZZ)*), a conservative-populist tabloid (*Blick*), and a left-liberal newspaper (*Der Bund*). These publications were selected as representative of the most widely distributed daily newspapers to represent all political orientations and impressions of the scandal (Fichter & Jonas, 2008).

Media Source	<i>NZZ</i>	<i>Blick</i>	<i>Der Bund</i>
Political orientation	right-liberal	conservative-populistic	left-liberal
Daily readership	78,953	133,579	37,336
Catchment area	Zürich	Swiss-wide	Bern
Publisher	NZZ media group	Ringier	Tamedia

TABLE 1: Media Analysis Sources.

To obtain an initial impression of the differences in reporting among the three newspapers, the 99 articles collected were first quantitatively analyzed (see Table 2). *NZZ* published the fewest articles, although these articles were the longest in terms of average word count. *Blick* published 18 articles more than *NZZ*, which were approximately one third shorter in terms of average word count than *NZZ*'s articles. *Der Bund* ranked between *NZZ* and *Blick* in terms of the total number of articles published and the average length per article but was found to have dedicated the most front-page stories to the PostBus affair.

Number of articles published	<i>NZZ</i>	<i>Blick</i>	<i>Der Bund</i>
Overall	24	42	33
First week	13	25	18
Second week	11	17	15
Cover stories	3	8	9
Average word count	516	304	457

TABLE 2: Quantitative Newspaper Analysis.

### 4.4 Organizational Framing

As a first step, all official statements released by PostBus and all personal statements given by its management were collected. It was assumed that all official communication had first been discussed with the management of PostBus prior to its release, and this was also treated as indirect communication on the part of PostBus' management for the purpose of this analysis. Data collection was limited to the first two weeks after the crisis had come to light, focusing on direct crisis communication and its effectiveness. Overall, eight official statements were released during this time frame (see Appendix). The statements were gathered through Swissdix, a Swiss media research service platform, and through the official website of the Swiss Post. Personal

statements are based on reports compiled by a journalist from the Tamedia Group who attended press conferences in person and kindly provided the authors with her notes.

#### **4.4.1 Qualitative Analysis – Media Framing**

For the qualitative analysis, Kim et al.'s (2006) categorizations of trust violation type and trust violation response were used as the two main frameworks. The two-stage procedure was conducted by two coders, based on the approach detailed by Clemente and Gabbioneta, (2017), whereby each article is read at least four times.

Stage 1: To obtain a general understanding of the argumentation used by the three newspapers, all 99 articles were read for the first time. Next, each article was read a second time, and all text components supporting one of the two frames—nature of trust violation or locus of responsibility—were extracted. These “components or devices of frames” (Matthes & Kohring, 2008, p. 263) were coded in first-order categories, such as internal pressure, with the help of MAXQDA (Kuckartz & Rädiker, 2019), a professional software program for qualitative data analysis. During this process of reading one article after the other for the second time, the first-order categories evolved, beginning with open coding to detect common topics and produce an initial set of codes. The first-order categories that emerged from reading the first article were transposed to the second article, and so on. At the end of stage 1, all articles were again reviewed with the elaborated 18 first-order categories, and five first-order categories were eliminated, as they had either been detected in one newspaper only or had been used by multiple newspapers but no more than three times by any publication.

Stage 2: The remaining 13 first-order items were combined into broader, second-order categories representing similar topics. For the predefined frames of nature of trust violation and locus of responsibility, the second-order categories were correspondingly integrity-based trust violation versus competence-based trust violation and external attribution versus internal attribution. The use of MAXQDA allowed the calculation of an overall Cohen's kappa ( $\kappa$ ) = 86% for all rhetorical tactics. Cohen's kappa corrects overestimation just by chance (Brennan, Guillamon-Saorin, & Pierce, 2009), and the resulting overall value is considered to be a very good to excellent measure of reliability.

#### **4.4.2 Qualitative Analysis – Organizational Framing**

Analysis of the organizational framing was conducted following the same two-stage approach as was used in the media analysis. The relevant statements were first extracted, and they gave rise to 12 first-order categories that were iteratively created. In contrast to the media analysis, no statements were excluded owing to the availability of less information that was all derived from the same source. To test hypotheses 3 and 4, those first-order categories were then merged with the predefined second-order categories in a second stage, and these, in turn, were assigned to the predefined frames of nature of trust violation and locus of responsibility. Again, MAXQDA was used to measure interrater reliability. Cohen's kappa ( $\kappa$ ) = 88% can also be classified as very good to excellent.

## **5. RESULTS – MEDIA FRAMING**

### **5.1 Integrity-based Trust Violation**

The three newspapers distinguished two types of integrity-based trust violations in the PostBus affair: the initial organizational transgression (i.e., the excess compensatory payments) and the management's communication following the disclosure of the PostBus affair on 6 February 2018. On the day of the disclosure, Susanne Ruoff's initial statement was praised as exemplary, and she was regarded as not having been jeopardized by the affair. This initial assessment, in addition to the tone of the reportage, however, changed immediately with the exposure of a confidential Post-internal document one day later.

The media framed the internal document, which revealed that knowledge of the compensatory payments already existed, as ultimate proof that PostBus' management, including the CEO, had been made aware of problematic transactions as early as 2013 but had labeled these

transactions as unimportant and never took action. This shifted the focus from “one corner of the organization” directly to the management level of PostBus. Based on this internal document, all three newspapers labeled CEO Susanne Ruoff’s statement of February 6, 2018—in which she said “something wrong has happened in one corner of PostBus” (Lanz, 2018)—as a deceptive attempt to direct the blame away from her and the rest of PostBus’ management.

## 5.2 Competence-based Trust Violations

All three newspapers presented arguments that categorized the trust violation as competence-based and primarily distinguished between the first-order categories of lack of control and lack of competence. Those two first-order categories encompass arguments such as missing knowledge, too much trust (i.e., insufficient control), unqualified employees, or a complicated and unclear accounting system that is too complex even for auditors to grasp.

Table 3 presents a comparison of the distribution of the two second-order categories across the different newspapers. Comparing both the relative and the absolute numbers of arguments for each type of trust violation, it still emerged that all three newspapers gave more weight to integrity arguments than to competence arguments. On average, 95% of all articles included an argument that framed the trust violation as integrity-based, compared to 22% of the articles, which raised competence-based trust violation arguments.

Proposition 1 was supported, as the newspapers framed the trust violation predominantly as an integrity-based rather than a competence-based trust violation.

## 5.3 Internal Attribution

A total of five first-order categories that attributed responsibility to PostBus’ management were identified. By far, the most popular attribution items were implicit knowledge and internal pressure. The management of PostBus was considered to have pressured its employees to achieve the company’s business targets so that ultimately they saw no option but to cheat. The leaked internal document was further used by all three newspapers as evidence that the management of PostBus was aware that something was amiss but that rather than intervening, they were framed as having turned a blind eye to the issue. Following the disclosure of this document, all three newspapers shifted the focus from the employees to the management so that overall, employees were not blamed but rather were framed as victims in the affair.

The unknown underlying motives of those involved in the PostBus affair gave rise to much speculation in all three newspapers. Oft-cited potential motives were greed for gain, higher personal bonuses, and additional money for innovation. Finally, all newspapers repeatedly categorized the transgression as systematic rather than due to an individual’s misdemeanor.

## 5.4 External Attribution

Overall, four first-order categories were identified for the external attribution of responsibility. By far, the most frequently raised items concerned the pressure that politicians placed on PostBus as well as the conflict of goals that they co-created. The Swiss government requires that public companies make customary profits while simultaneously forbidding profits for the most profitable business units, such as the regional transport sector in the case of PostBus. This conflict of goals was blamed for having set the wrong incentives and was consequently framed as partly responsible for the mindset that allowed the wrongdoing to occur in the first place. All three newspapers further questioned the role of the external auditing company, which insisted that it had never received the mandate to control the subsidies. With *Der Bund*’s disclosure of letters written by the cantons, the regulator’s role was critically assessed. All three newspapers questioned whether the FOT had indeed done everything in its power to unveil the illegal practices. Overall, the newspapers did not define a single external actor as being primarily responsible. Table 3 shows that, overall, the newspapers found a further 89 arguments for why responsibility for the PostBus affair should have been internally rather than externally attributed.

To sum up, the results of the qualitative media analysis showed clear support for proposition 2, positing that the majority of the newspaper reportage attributed the responsibility for the PostBus affair internally rather than externally.

Newspaper	N	Nature of trust violation				Locus of responsibility			
		Integrity		Competence		Internal		External	
		#	%	#	%	#	%	#	%
NZZ	24	29	120.8	4	16.7	58	241.7	48	200.0
Blick	42	40	95.2	7	16.7	112	266.7	52	123.8
Der Bund	33	25	75.8	11	33.3	66	200.0	47	142.4
Total	99	94	94.9	22	22.2	236	238.4	147	148.5

TABLE 3: Analysis of Media Framing.

## 6. RESULTS – ORGANIZATIONAL FRAMING

### 6.1 Integrity-based Trust Violation

Analysis of all eight official documents revealed that only three statements labeled the trust violation as integrity-based. These three statements all referred to illegal practices—specifically, to PostBus’ failure to adhere to the law. Together, they gave rise to the first-order category: illegal practices. Two of the three statements were issued by Susanne Ruoff, and one statement was part of the first official press release from February 6, 2018. In contrast to the media analysis, no statement that framed Susanne Ruoff’s communication from February 6, 2018, as an integrity-based trust violation was found.

### 6.2 Competence-based Trust Violation

Overall, 12 statements that labeled the trust violation as competence-based were identified. These were merged into two first-order categories. Official statements from the Swiss Post as well as statements from the CEO and the chairman of the Board of Directors were distinguished according to whether they revealed a lack of knowledge or a lack of control. While they acknowledged mistakes, all 12 statements simultaneously included a justification for the transgression. Urs Schwaller, for example, stated, “[...] we would not do our job properly if we were to work on operational topics and control each single bill” (PostBus, 2018b). Finally, a further six statements refused to take a stand, claiming that it was too early to make a judgment about the nature of the trust violation.

Table 4 compares the frequency of the second-order categories with respect to the nature of the trust violation and shows that, overall, PostBus’ management predominantly used arguments that framed the trust violation as competence-based. The qualitative analysis thus showed clear support for proposition 3.

Document	Nature of trust violation		Locus of responsibility		
	Integrity	Competence	Internal	External (employees)	External
1 (SP 01)	1	0	1	1	0
2 (SR 01)	1	1	1	3	0
3 (SP 02)	0	1	0	1	1
4 (SR 02)	1	8	4	10	6
5 (US 01)	0	0	1	1	1
6 (SP 03)	0	1	2	1	1
7 (US 02)	0	0	0	0	0
8 (US 03)	0	1	1	1	0
Total	3	12	10	18	9

Note: SP = Swiss Post, SR = Susanne Ruoff, US = Urs Schwaller

TABLE 4: Analysis of Organizational Framing.

### **6.3 Locus of Responsibility**

Unlike the analysis of media framing, which considered two second-order categories, three second-order categories were considered for organizational framing. The analysis distinguished between internal attribution (i.e., the management assumed full responsibility) and external attribution (i.e., the management partly blamed third parties and external influences, such as politics) as usual but also identified a third category, whereby the management attributed part of the blame to the company's employees, such as the internal audit department.

### **6.4 Internal Attribution**

Ten statements indicated that PostBus' management assumed full responsibility for the affair. The ten statements were allocated to four first-order categories, based on whether the management admitted that it did not pay enough attention (lack of control), that it lacked sufficient industry knowledge (lack of knowledge), that it fostered systems that were not ideal for the challenges PostBus faced (internal systems), and statements in which the company apologized to its customers and innocent employees, who had suffered as a result of the organizational transgression (remorse). All three sources, the official communication by Swiss Post, and the interviews given by Susanne Ruoff and Urs Schwaller attributed the blame at least once internally to the management level. Susanne Ruoff stated, for example, "as I said previously, I should have reacted faster and paid more attention to the subject of profits at PostBus."

### **6.5 External attribution**

Despite denying that they would blame anyone internally, analysis of the eight documents identified 18 statements that clearly shifted the responsibility to either the internal audit, the lower management of PostBus, or other employees involved. These findings gave rise to two first-order categories: blame-shifting employees and blame-shifting internal auditors.

Finally, nine statements at least partially blamed third parties, including external auditors. The frequency of the arguments for each second-order category shows clear support for H4—that the management of PostBus predominantly attributed the responsibility for the PostBus affair to its communication during the first two weeks externally rather than internally.

## **7. STUDY 2 – EFFECTIVENESS OF APOLOGY STRATEGIES**

### **7.1 Hypothesis Deduction**

Kim et al. (2006) compared the effectiveness of both attribution strategies for each violation type and found that for individuals who had committed integrity-based trust violations, external attribution was more successful in repairing trust, while for individuals who were responsible for competence-based trust violations, internal attribution was more effective in repairing trust. This study aims to test the same conditions in a real environment and at the management rather than the individual level. In this way, we strive to increase the external validity that many trust repair approaches lack.

Kim et al.'s (2006) findings have already been tested by other researchers, none of whom were able to fully support their results. Brühl et al. (2018), for example, most recently found that internal attribution was more successful than external attribution in repairing trust after an integrity-based trust violation, as it was evaluated to be more credible. Utz et al. (2009, p. 110), on the other hand, found that the "effectiveness of a reaction was not moderated by the type of trust violation". With the aim of testing Kim et al.'s (2006, p. 49) findings, which state that integrity-based trust violations are often so detrimental to credibility that "any mitigating response, even one that perceivers are likely to question, may prove worthwhile," we posit the following:

*Hypothesis 5a. For a perceived integrity-based trust violation, external attribution will be more successful than internal attribution in restoring trust.*

Further, again based on the findings of Kim et al. (2006), we posit the following:

*Hypothesis 5b. For a perceived competence-based trust violation, internal attribution will be more successful than external attribution in restoring trust.*

**7.2 Method**

An online experiment was developed to test the effectiveness of the respective apology strategies. This experiment was created using Qualtrics, a widely used research, survey, and experiment software tool. The approach was realized in the context of a vignette study, using a between-subject design. An advantage of this method is that both the desired realism and the control of independent variables are guaranteed (Aguinis & Bradley, 2014). Furthermore, Eckerd and colleagues (2021, p.264) argue that vignettes are particularly useful if participants “have an appropriate grasp of the experimental context,” which applies to the PostBus scenario.

**7.3 Participants**

The sample for the experiment was assembled via the authors’ personal and professional networks. The invitation link could easily be distributed, and therefore a possible unintentional “filter bubble” of the sample was also avoided as best as possible. Since no special skills were required of the participants, this approach seems plausible, including with regard to the sample’s heterogeneity. In total, 183 participants, of whom 47% were male and 53% were female, participated in the experiment. The average age of the participants was 36 years; 55.8% were between 21 and 30 years, and another 20.2% were between 51 and 60 years old. The youngest participant was 15 years old, while the oldest was 84 years old. Almost three quarters of participants were Swiss (73.2%), and 82.5% of participants resided in Switzerland at the time of inquiry. The remaining 17.5% non-Swiss residents were categorized as international. This seems sufficient, since the essential question was whether PostBus is known and whether its services are used. No explicit incentives were offered for participation. The experimental survey was conducted between May 7, 2018 and May 14, 2018.

**7.4 Setting and Task**

During the first stage, participants read a background text about the PostBus affair as a general cover story. However, they were made aware that the case was real and not fictitious and that the background text was based on official communication from the Swiss Post. The second part consisted of a fictitious written apology statement (see Appendix for the full statements). However, the participants were not informed at this stage that the statement was fictitious, as it was assumed that this information would influence the participants’ assessment of the apology.

The apology text was based on a 2 (violation type: integrity vs. competence) x 2 (violation response: internal attribution vs. external attribution) between-subjects design. Participants were randomly assigned to one of the four conditions—A, B, C, or D—as shown in Table 5.

Trust violation type	Apology strategy	
	Internal attribution	External attribution
Integrity	A	B
Competence	C	D

**TABLE 5:** Study Conditions.

**7.5 Scenarios**

The apology statements differed for each condition (see Appendix). Contra Kim et al. (2006), who separated the trust violation type from the trust violation response, this experiment included both in the same apology text—that is, the management not only apologized for the trust violation but also offered an explanation as to why the violation occurred. The framing of the trust violation type and the trust violation response represented this study’s manipulations of the experiment.

**7.6 Violation Type**

The violation was either framed as integrity-based (conditions A and B) or competence-based (conditions C and D). In the integrity conditions, the top management confessed that it had known

about the illegal transactions but had done nothing to actively fight them. The apologies further stated that the management had tried to “cut corners a bit” (following the official PostBus communication) to reach the profit goal. In the competence conditions, the apology statements explained that the top management did not understand what was going on, as the underlying system was too complicated to follow. As the results from the official investigation committee had not yet been published when the survey was distributed and conducted, the participants ultimately had no evidence to support one type of trust violation over the other.

### **7.7 Violation Response**

The response to the trust violation type was either framed as internal attribution (assuming full responsibility = conditions A and C) or external attribution (assuming only part of the responsibility = conditions B and D). In the internal attribution conditions, the management assumed full responsibility for the violation by stating that “we are guilty of illegal accounting practices”. In the external attribution conditions, the management explained that they were “only partly guilty of illegal accounting practices” and shifted the rest of the responsibility to situational factors, mainly the conflict of goals that they considered to have been imposed by the government.

### **7.8 Dependent Measures**

Following Kim et al. (2006), two separate multi-item scales developed by Mayer and Davis (1999) were used to measure perceived integrity and perceived competence.

### **7.9 Perceived Integrity**

Three items from Mayer and Davis' scale (1999) were used to measure how the respondents assessed the integrity of the apology statement given by management: (1) “The Swiss Post's top management has a great deal of integrity”; (2) “I like the values of the Swiss Post's top management”; and (3) “Sound principles seem to guide the behavior of the Swiss Post's top management,” using a seven-point Likert scale (1 = “strongly disagree”–7 = “strongly agree”).

### **7.10 Perceived Competence**

Regarding perceived integrity, three items developed by Mayer and Davis (1999) were used to measure how respondents rated the competence of the apology statement on a seven-point Likert scale (1 = “strongly disagree”–7 = “strongly agree”): (1) “The Swiss Post's top management is very capable of performing its job”; (2) “The Swiss Post's top management has much knowledge about the work that needs to be done”; and (3) “I feel very confident about the skills of the Swiss Post's top management”.

Two additional items were presented: one to test trusting intentions—“Overall, I think that the top management of the Swiss Post should be given a second chance and should not be fired”—and the other to test trusting beliefs—“Overall, I think the management of Swiss Post will learn from its mistakes and will not do it again”. These additional items aimed to capture a generalized assessment of the scenario and were not directly grounded by a theoretical frame of reference.

Finally, the online survey gathered data regarding the degree to which PostBus enjoys a good reputation on a reversed seven-point Likert scale (1 = “strongly agree” – 7 = “strongly disagree”). PostBus was repeatedly voted among the top Swiss companies with the best reputations, which led to the assumption that the company enjoyed a sound and trusting reputation before the crisis.

### **7.11 Control Variables**

After reading the apology statement, participants had to answer two questions about what they had just read. These questions were developed by Kim et al. (2006) to test whether participants correctly understood both violation type and violation response.

## **8. RESULTS – APOLOGY STRATEGIES**

### **8.1 Manipulation Checks**

The two main manipulation check questions successfully tested the manipulations of trust violation type (Q1: “*What accusations against PostBus Switzerland does the apology statement*

by the management comment?") and trust violation response (Q2: "What did the management of the Swiss Post admit?"). Out of 183 participants, 161 answered both questions correctly (88%). Manipulation checks were more successful for the integrity-based trust violation (conditions A and B), as in both conditions, only two participants answered one or two questions wrong. For the conditions of competence-based trust violation, manipulation checks were less successful: in condition C, five respondents answered at least one question wrong, while in condition D, 13 respondents had to be excluded due to wrong answers. Thus, the final sample size was  $N = 161$ .

All respondents who answered incorrectly were excluded from further analysis. Comparison of the final 161 participants of the four condition groups with one another showed that the number of participants per treatment was almost equal (A:  $n = 38$ ; B:  $n = 41$ ; C:  $n = 39$ ; D:  $n = 43$ ) and well balanced in terms of gender.

### 8.2 Validation of Scale

To test whether the six items from the scale developed by Mayer and Davis (1999) could indeed be reduced to the two suggested components of perceived integrity and perceived competence, a principal component analysis (PCA) with oblique rotation (direct oblimin) was conducted.

Table 6 shows that the six items clustered on two components, supporting the model developed by Mayer and Davis (1999). Component 1 represents perceived competence, while component 2 represents perceived integrity. All loadings were above .7, which is considered "excellent" (Comrey & Lee, 1992). Together, components 1 and 2 explained 72.51% of the variance: 46.24% of the total variance explained was due to component 1, and the remaining 26.28% was explained by component 2 (see Table 6). Finally, the percentage of non-redundant residuals with absolute values greater than 0.05 was lower than 50%, which further indicated the model's good fit. Components 1 and 2 thus described the two most important dimensions of trust. To test hypotheses 5a and 5b, the two components were weighted with their explanatory power and summed up to the final dependent measure of trust.

Item	Components	
	Component 1	Component 2
I feel very confident about the skills of the Swiss Post's top management.	.86	.06
The Swiss Post's top management is very capable of performing its job.	.79	.10
The Swiss Post's top management has much knowledge about the work that needs to be done.	.79	-.10
I like the values of the Swiss Post's top management.	.00	.81
Sound principles seem to guide the behavior of the Swiss Post's top management.	-.05	.74
The Swiss Post's top management has a great deal of integrity.	.06	.56
Eigenvalues	2.77	1.58
Explained variance (%)	46.24	26.28
Cronbach's $\alpha$	.86	.73

Note. Component loadings  $>.4$  appear in bold

**TABLE 6:** Validity of Scale.

### 8.3 Hypothesis Tests

After checking for outliers and normality, the trust variable was computed for all four conditions. As shown in Table 7, the results indicate that a successful manipulation of the trust violation type can be assumed.

Condition	N	Competence			Integrity			Trust		
		M	Mdn	SD	M	Mdn	SD	M	Mdn	SD
A	38	3.58	3.66	1.43	2.65	2.66	1.26	3.24	3.27	1.14
B	41	3.78	3.66	1.42	2.83	2.66	1.16	3.44	3.30	1.19
C	39	2.62	2.33	1.14	2.85	2.66	1.20	2.70	2.70	0.91
D	43	3.07	3.00	1.12	3.46	3.66	0.99	3.21	3.09	0.86
Total	161	3.26	3.00	1.35	2.96	3.00	1.18	3.15	3.08	1.06

**TABLE 7:** Mean, Median, and Standard Deviation of Trust (Components).

To test hypothesis 5a, an independent samples t-test was used to compare the means of conditions A and B. First, Levene’s test for equality of variances was conducted to check whether homogeneity of variance was given. The result was not significant:  $F(1, 77) = 0.47, p = .83$ , which allowed for the assumption of homogeneity of variance and continuation of the analysis as planned. Comparison of condition A with condition B in terms of trust repair, shown in Table 7, indicated that external attribution was more successful ( $M = 3.44, SE = 0.19$ ) than internal attribution ( $M = 3.24, SE = 0.18$ ) in repairing trust. This difference, however, was not significant ( $t(77) = -0.74, p = .46$ ), and hypothesis 5a could not be supported. Additionally, Cohen’s  $d = .17$  as well as  $r = .08$  indicated that, in practical terms, only a small effect was evident, accounting for no more than 1% of the total variance (Cohen, 1992).

In the final step, the effectiveness of different apology strategies in terms of trust repair for competence-based trust violations was measured to test hypothesis 5b. The same procedure that was followed for hypothesis 5a was applied. Comparing the means, it emerged that external attribution was more successful in repairing trust ( $M = 3.21, SE = 0.15$ ) than internal attribution ( $M = 2.71, SE = 0.13$ ). This difference was significant. Both Cohen’s  $d (-.59)$  and  $r = .38$  indicated a medium effect (Cohen, 1992).

To verify the results of the independent samples t-test, the Mann–Whitney test was also conducted for hypothesis 5b. Supporting the initial results, the Mann–Whitney test found that for competence-based trust violations, external attribution ( $Mdn = 3.09$ ) repaired trust significantly more successfully than internal attribution ( $Mdn = 2.70, U = 1,079.50, z = 2.41, p = .02$ ). The  $r$  value of  $r = .27$  represented a small-to-medium effect, slightly below the .3 criterion for a medium effect size (Cohen, 1992).

Hypothesis 5b, positing that internal attribution would repair trust more successfully than external attribution after a competence-based trust violation, could therefore not be supported.

Additionally, we reanalyzed the answers given to the two questions intended to test for trusting intentions (Q9) and trusting beliefs (Q10). Table 8 gives an overview of the mean, median, and standard deviation for each condition and shows that for both trust violation types, external attribution (conditions B and D) was in absolute terms again more successful than internal attribution in repairing trust (conditions A and C).

Condition	N	Q9 (trusting intentions)			Q10 (trusting beliefs)		
		M	Mdn	SD	M	Mdn	SD
A	38	3.05	3.00	1.63	3.82	4.50	1.83
B	41	3.66	4.00	1.68	4.24	5.00	1.51
C	39	3.36	3.00	1.66	4.10	5.00	1.60
D	43	3.93	3.00	1.53	4.60	5.00	1.07
Total	161	3.52	3.00	1.64	4.20	5.00	1.53

**TABLE 8:** Descriptive Statistics Additional Checks.

Independent sample t-tests were conducted to test hypothesis 5a, and again no significant difference in terms of trust repair between the internal and external attribution strategies was

found for either question (Q9:  $p = .108$ /Q10:  $p = .259$ ). Measuring the effect size using Cohen's  $d$ , as described in formula (3), the difference between conditions A and B represented a small effect for both questions (Q9:  $\hat{d} = .375$ ,  $r = .182$ ; Q10:  $\hat{d} = .230$ ,  $r = .128$ ) (Cohen, 1988, 1992). The additional check did not support hypothesis 5a.

To double-check the results for hypothesis 5b, independent sample t-tests were run once more. In contrast to the tests for normality, no significant difference was observed between the effectiveness of external and internal attribution for competence-based trust violations (Q9:  $p = .109$ ; Q10:  $p = .097$ ). However the difference represented a small-to-medium effect (Q9:  $\hat{d} = 0.343$ ,  $r = .178$ ; Q10:  $\hat{d} = 0.312$ ,  $r = .184$ ) (Cohen, 1988, 1992).

A potential explanation for the different results for hypothesis 5b may be that Q9 and Q10 were too strongly formulated. Furthermore, they measured trusting intentions and trusting beliefs directly and, to the best of our knowledge, had never before been tested at the management level, as opposed to the questions devised by Mayer and Davis (1999) to measure perceived integrity and competence with respect to trust.

## 9. DISCUSSION

The real-life circumstances of the PostBus affair helped to compare the theoretical study results with the actual incidents. In study 1, comparison of media framing with corporate framing showed that the newspapers framed the PostBus affair in precisely the opposite manner to how PostBus' management framed it. Based on the widely tested and endorsed (Kim et al., 2004, 2006) dispositional attribution theory (Reeder & Brewer, 1979), which claims that negative information regarding integrity is weighted more heavily than negative information regarding competence, the difference between the framing can be explained as an attempt on the part of PostBus' management to minimize the loss of public trust by framing the transgression as a matter of competence deficiency.

The expectancy violation effect (Burgoon & Le Poire, 1993) further explains why the media did the exact opposite. Framing the PostBus affair in the light of a lack of integrity promised a greater violation of the public's expectations of the popular and highly respected public transport provider. This, in turn, yielded greater attention and sales than framing the affair as a lack of competence would have. The same dissonance was observed in the locus of responsibility. While all three newspapers predominantly blamed internal actors among the company's highest echelons, PostBus' management attributed three times as much blame to the company's employees or third parties than to itself. Both the media and PostBus' management were more focused on where the responsibility ultimately lay than on attempting to frame the type of trust violation.

Taken together, these findings represent a situation that is the exact opposite of what Kim et al. (2006) suggest. Kim et al. (2006) found internal blame attribution to be more successful after competence-based trust violations, while external blame attribution repaired trust more effectively following integrity-based trust violations. This situation can be explained by several factors. First, the media and PostBus' management pursued different objectives. While the management's motivation was to keep the scandal as low-profile as possible, the media were interested in creating a stir around the issue, which is easier when the circle of defendants is minimized. The disclosure of the internal document, which the media framed as incontrovertible proof that the management had known about the transgression since 2013, further reinforced the image of a public deluded by PostBus' management. Accepting that the argumentation of the other side seemed to be more convincing and lacking in pivotal counterevidence, the management of PostBus followed Kim et al. (2006, p. 49), whose findings suggested that "being guilty of an integrity-based violation can be so detrimental that any mitigating response, even one that perceivers are likely to question, may prove worthwhile" and consequently attributed as much responsibility as possible to situational factors that lay beyond their control.

Study 2's results supported PostBus' strategy but newly contradicted Kim et al.'s (2006) findings. External attribution of responsibility proved more successful than internal attribution for both

competence- and integrity-based trust violations. A potential explanation for this is that PostBus' trust violation, when framed as integrity-based, was simply too significant to permit tangible trust repair effects following a single verbal apology (Gillespie & Dietz, 2009).

### **9.1 Practical Implications**

This study offers new insights for managers of highly reputable firms facing severe trust violation accusations. First, apologies can help to restore trust but should not be regarded as a universal solution. While the results show trust repair effects with external attribution after a competence-based trust violation situation, no such increase in trust is observed in situations of integrity-based trust violations. Neither internal attribution of blame nor external attribution helped to restore trust, which proves that some integrity-based trust violations are simply too severe to be mitigated by verbal accounts only in a short time. Managers therefore need to extend their set of trust repair measures—apologies alone are insufficient and should always be adapted to the context. This finding supports both Utz et al. (2009) and Brühl et al. (2018), while contradicting Kim et al. (2006), who found positive trust repair effects in all settings.

The most promising finding for managers, however, may be the proof that violation types can also be successfully framed. Ninety percent of the respondents in study 2 correctly classified the trust violation according to its nature. These results support Kim et al. (2006), who highlighted that the initial framing of a transgression is a powerful but highly understudied lever for organizations at the onset of crises. While Kim et al. (2006) framed a fictitious scenario that the respondents had never heard of, to the best of our knowledge, the present study is the first to have framed a real and widely discussed crisis to test the efficacy of different apology statements on trust repair. The successfully conducted manipulation checks also proved that a real trust violation can be framed with respect to its nature if no ultimate proof of a given trust violation type exists. This finding is of considerable importance for managers facing the onset of a potential organizational crisis due to a trust violation, giving them an additional powerful tool that will allow them to potentially influence the course of events.

### **9.2 Limitations and Future Research**

To analyze the media framing, this study chose to focus on three distinct newspapers. One way to potentially increase the explanatory power of the media analysis would be to include other media channels, particularly social media, which enjoy greater credibility and popularity than ever before (Westerman et al., 2014).

In analyzing the PostBus affair, this research focused on the first two weeks after disclosure of the malpractice, based on the finding that the first few days following disclosure are key in determining whether or not an affair will escalate into a crisis (Clemente & Gabbioneta, 2017; Entman, 2012). Furthermore, Coombs (2015) and Gillespie & Dietz (2009) highlight the importance of swift apologies. In severe corporate crises, however, future research might broaden the scope by incorporating other substantial measures as well as apologies, thus extending the time horizon for analysis. Two weeks and an apology-only setting may not have been sufficient to measure the trust repair effects for integrity-based trust violations.

The third limitation identified for study 2 concerned the apology statement given. As Gillespie and Dietz (2009) and Brühl et al. (2018) correctly highlighted, trust repair is a long-term process that will likely require more than a single apology. Analysis of a single written apology's effectiveness and comparing it to the strategy implemented by the Swiss Post within the first two weeks is therefore not fully representative. This may also explain why no significant difference was observed between the effectiveness of the two attribution strategies when the PostBus affair was framed as an integrity-based trust violation. Another possible explanation is that the integrity-based trust violation may have been too forcefully framed and, together with the participants' potential biases, may have represented too severe a transgression to allow the observation of trust repair effects after a single verbal apology. Future studies could include other (substantive) measures and/or analyze long-term trust repair strategies to determine whether some significant differences could also be found for an integrity-based trust violation.

Our research highlights a substantial difference between corporate and news communication. Possible reasons for this difference, such as the media's tendency to scandalize, have been discussed, but this paper remains purely descriptive on this point. Future research could also address the deeper motives that guide media coverage while also examining the extent to which corporate communication specifically takes motivational and trust-building aspects into account (and does not merely function as a legal safeguard), as depicted by Ferrin et al., (2018). Finally, successful trust-building crisis communication is also likely to depend on the composition of the governing bodies. Further empirical studies could examine, for instance, whether a diverse board of directors uses different accounts than a homogeneous board of directors.

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## APPENDIX

Table A1  
*Apology Statements*

Condition	Apology statement
A	We hereby admit that the accusations made by the Federal Office of Transport are true. We are guilty of illegal accounting practices as we knew about and therefore implicitly accepted them. In brief, the situation was that we, the management of the Swiss Post, wanted to see increasing returns for PostBus Switzerland that would support investment in new and innovative ideas and secure the company a promising future. Consequently, we tried to cut corners somewhat and honestly did not think it would be noticed. We are truly sorry for what has happened and sincerely promise to do everything in our power to prevent such incidents from happening again.
B	We hereby admit that the accusations made by the Federal Office of Transport are partly true. We are partly guilty as we knew about the illegal accounting practices. In brief, the situation was that we tried to find a way of solving the conflict of goals that we faced in our business. The government as well as regulations passed by the parliament placed PostBus Switzerland in a practically unsolvable situation. On the one hand, we were asked to deliver usual market returns for PostBus Switzerland, while simultaneously being prohibited from making profits in the company's most profitable sectors. Consequently, we tried to cut corners somewhat and implicitly accepted the illegal accounting practices by failing to actively fight them. We honestly did not think it would be noticed. We are truly sorry for what has happened and sincerely promise to do everything in our power to prevent such incidents from happening again.
C	We hereby admit that the accusations made by the Federal Office of Transport are true. We are guilty as we knew that problematic transactions had been made. In brief, the situation was that we, the management of the Swiss Post, wanted to see increasing returns for PostBus Switzerland that would help us to invest in new and innovative ideas and secure the company a promising future. In truth, we did not fully understand what avenues had actually been taken to secure this financial success. We did not understand what was really going on or how the system worked, as the complexity of the situation was beyond our understanding. Indeed, we should have invested more time in trying to understand the situation and monitor it accordingly. We are truly sorry for what has happened and sincerely promise to do everything in our power to prevent such incidents from happening again.
D	We hereby admit that the accusations by the Federal Office of Transport are partly true. We are partly guilty as we knew problematic transactions were made, but we did not understand that they were illegal. In brief, the situation was that we tried to find a way to help us resolve the conflict of goals that we faced in our business. The government as well as regulations passed by the parliament placed PostBus Switzerland in a practically unsolvable situation. We were asked to deliver the usual market returns for PostBus Switzerland while simultaneously being prohibited from making profits in the company's most profitable sectors. Consequently, we relied on our internal experts to find ways of achieving this and trusted our internal and external auditors to ensure compliance with the law. In truth, we did not fully understand what avenues had actually been taken to secure this financial success. We did not understand what was actually going on or how the system worked, as the complexity of the situation was beyond our understanding. We are truly sorry for what has happened and sincerely promise to do everything in our power to prevent such incidents from happening again.