

Summary

„Die wahren Verantwortlichen.

Organisationen als zurechnungsfähige Akteure“

by Günther Ortman

The usual suspects, when it comes to attributing responsibility for offenses against rules in organizational contexts – let alone for criminal offenses such as corruption or tax evasion – are individual actors. In this article, however, I make the case for attributing responsibility, under certain circumstances, to organizations treated as corporate actors. In that context, I consider the following questions: what is an actor? Is there such a thing as a corporate actor? What about the morality or responsibility of this kind of actor? Certain authors take the viewpoint that organizations are in a position to act more responsibly than individual actors. Without denying that this may be so, in this paper I emphasize the “dark side” of morality on the level of organizations; more specifically, on the repression of morality and the fabrication of legitimation in and through organizations. In view of this dark side, I plead for “Zurechnungsexpansion” (expansion of attribution), “Systemverantwortung” (responsibility on the level of systems), and for the introduction of a corporate criminal law, which is usually considered to be incompatible with German law.