THE ACCIDENTAL IMPLEMENTATION OF AN INSTITUTIONAL RITUAL

The coupling of organizational policy with practice is customarily attributed to the presence of institutional pressures. This paper reports a study of an international non-governmental organization (INGO) in which day-to-day practice was coupled with symbolic rituals in spite of the absence of institutional pressures. This disconfirmatory finding indicates the need to move away from structural-deterministic models of coupling that presume a functional compliance between external pressures and organizational practices – toward fresh perspectives that shed light to latent phenomenological processes underlying the substantive implementation of organizational rituals. To this end, we propose that coupling can be an unintended organizational state made possible due to failure to appreciate the cynical and mythological underpinnings of institutional rituals.

Keywords: decoupling, institutional theory, rituals, organizational communication, phenomenology

INTRODUCTION

Since Meyer and Rowan's observation that organizations tend to "maintain gaps between their formal structures and their ongoing work activities" (1977: 341), organizational research has been preoccupied with the ways that organizations keep formally espoused policies decoupled from actual practices (Guillen & Capron, 2016; Marquis & Qian, 2013; Yoshikawa, Tsui-Auch & McGuire, 2007). A basic motivation underpinning the contemporary study of decoupling is normative. On the premise that policy–practice decoupling is deceptive – and hence morally objectionable (Carlos & Lewis, 2017; Crilly, Hansen & Zollo, 2016; Wijen, 2014) – scholars seek to illuminate decoupling behavior and/or identify ways of ensuring that organizations walk the talk by implementing policies substantively and not just symbolically (Crilly, Zollo & Hansen, 2012; Zajac & Westphal, 2004; Wijen, 2015). In addition, according to contemporary organizational theory, the rise of the audit culture (Power, 1997; 1994; Messner, 2009) has rendered the decoupling between formal structure and everyday organizational life increasingly unviable (Kostova, Roth & Dacin, 2008; Marquis, Toffel & Zhou, 2013). Organizations cannot afford to maintain the distance between rhetoric and actual practice to the extent previously feasible, since growing monitoring pressures drastically mitigate the space for decoupling (Bromley & Powell, 2012; Hallett, 2010).

We maintain that the search for antidotes against decoupling has overshadowed an important theoretical problem originating from the foundational insights of decoupling theory: how can organizations avoid the substantive adoption of rituals and contain them within the domain of the symbolic? Contrary to the widespread sentiment against decoupling, our reading of Meyer and Rowan's (1977) foundational contribution impels us to revive decoupling as a duplicitous yet valuable strategy in the face of institutional pressures encouraged by societal myths. For example, universities have to survive in an institutional environment increasingly dominated by myths regarding the power of numbers to objectively represent the most essential

features of reality (Espeland & Lom, 2015; Porter, 1996). Universities are forced to become players of ranking games as opposed to responsible academic institutions motivated to provide meaningful education (Espeland & Sauder, 2007; Osterloh & Frey, 2015). According to decoupling – conceived as a strategic response in the face of counter-productive institutional rituals – universities should, on the one hand, cynically comply with governmental mandates; on the other hand, however, playing the institutional game should only be a superficial aspect of day-to-day activity. Meaningful organizational routines must remain undisrupted and universities should not be distracted from the delivery of their social mission. To fail to decouple is to care primarily for what can be counted – not what counts.

Effectively, as opposed to seeking "remedies to symbolic adoption" (Wijen, 2014: 304), our conceptualization of *symbolic* adoption as a sensible response to potentially detrimental institutional pressures leads us to seek remedies to *substantive* adoption.[1] However, the detection of antidotes against coupling poses a significant conceptual challenge. A common assumption is that organizations couple practice with policy because institutional pressures force them to walk the talk. How can organizations resist coupling if they are structurally obliged to?

In the course of addressing our guiding theoretical problem we find fertile ground in the longitudinal study of an International Non-Governmental Organization (INGO) devoted to improving the socioeconomic conditions of impoverished regions. The Asian office of the INGO (located in Sri Lanka) failed to contain a prescribed accounting ritual purely at the level of the symbolic, and its activities were substantially shaped by narrow organizing metrics. As predicted by Bromley and Powell (2012), policy–practice coupling was dovetailed by means–ends decoupling since the organization fell short in servicing its social mission. Prior to the

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[1] To be sure, policy–practice decoupling should be resisted *a priori* on ethical grounds when unimplemented policies allow environmental denigration or the violation of human rights (Assenova & Sorenson, 2017; Whiteman & Cooper, 2016). However, we stop short from throwing the baby out with the bathwater because we recognize decoupling as a powerful antidote against the rising tides of institutional irrationality (Fotaki, 2010); particularly the kind of irrationality bolstered by the culture of scientism (Porter, 1996) – best manifested in the ascendance of the audit culture (Keevers et al., 2012; Power, 1997).

introduction of the accounting practice, the organization was successful in developing context-specific innovative solutions; yet after the introduction and substantive adoption of the metric the organization lost its innovative capability. The emphasis shifted toward projects that allowed the INGO to achieve better accounting representations of the number of people benefitted, but these projects actually did little to improve the lives of alleged beneficiaries. In trying to develop "better understanding of what coupling looks like on the ground" (Lom, 2016: 37) at the micro level, we find evidence that disconfirms the common assumption that it is the absence of *space for* decoupling that is responsible for *not* decoupling policy with practice. On the face of it, the organization changed its day-to-day practices through the substantive implementation of a counter-productive metric due to the British head office's substantive pressure for increased transparency. However, closer scrutiny of documentary evidence reveals that the organization did *not* decouple *despite the absence* of structural constraints. The British head office had quite cynically prescribed new accounting rituals simply to make the Sri Lankan branch appear more professional in the eyes of important stakeholders. These rituals were essentially part of the institutional game and organizational actors in the Asian office were not actually expected to adopt them substantively. The policy of enhanced transparency, however, inadvertently morphed into a strategic compass governing day-to-day organizational activities and disorienting the organization from servicing its social mission.

If spaces for decoupling were structurally closed and organizations invariably walked the talk because they were enforced to, the search for remedies against the substantive adoption of rituals would be futile. However, the realization that policy–practice gaps can remain unoccupied harbors the promise of identifying strategies toward their more effective detection and utilization. To do so, however, we should depart from prevalent structural-deterministic models of institutional thought (Cardinale, 2017; DiMaggio, 1988; Gavetti, Levinthal & Ocasio, 2007) that tend to overshadow the micro-foundations of institutional life (Colyvas & Maroulis,

2015; Colyvas & Powell, 2008; Suddaby, 2010). Rather, we ought to develop better phenomenological understanding of how organizational agents *themselves* make sense of (the phenomena that *we* name) institutional pressures and organizational rituals. Addressing this how-question is key to understanding why some actors choose to adopt practices substantively (and not only symbolically); and in turn, realize how we can help agents more effectively resist the substantive adoption of counter-productive rituals.

To this end, we draw from our case study to propose that organizational agents tend to take rituals more seriously than they should when they misread the nuances of the institutional game. More specifically, we suggest that agents will fail to decouple 1) if they see symbolic institutional pressures as substantive, due to matters of organizational miscommunication; or 2) when individuals see rituals outside their cultural context and misperceive them as the unquestionably superior way of organizing. The explanation advanced further helps explain similarly puzzling observations documented in organizational research. For example, Sauder and Espeland notice that even though deans of Ivy League law schools considered "rankings 'too stupid to be taken seriously'" they were surprised to learn that "others do take them seriously" (2009: 68). Perhaps, others do take rituals more seriously than they should, when they are not made aware that certain practices are only part of the institutional game; that is, when they effectively fail to see rituals or underpinning myths for what they are.

The proposed explanation of the failure to decouple in the absence of substantive pressures readily points to two types of antidote. When subjected to what might at first glance appear to be inescapable institutional pressures, agents should be alerted to the possibility that they might not be actually expected to comply substantively. By the same token, cynical enforcers of the institutional order should not take it for granted that organizational actors will be attuned "by default" to the symbolic aspects of the institutional game. Furthermore, the effective communication of the ceremonial dimensions of institutional rituals might not be adequate for

decoupling if agents cannot see through underlying myths – such as the myths pertaining to the supposed objectivity of quantification rituals (Porter, 1996; Power, 1987). In such instances, the tendency of rituals to take on a life of their own can be resisted by educating organizational actors in social constructivist insights regarding the institutional reasons for adopting organizational practices lacking practical utility (Berger & Luckmann, 1966; Meyer & Rowan, 1977).

We may sum up the contributions of the paper in a manner that simultaneously communicates its logical structure. First, the paper problematizes two prevailing assumptions in the contemporary study of decoupling; viz., the axiological assumption that decoupling should be invariably seen as a morally condemnable state of affairs, and the ontological assumption that instances of coupling invariably signal the absence of opportunities for decoupling. The first assumption is challenged by resuscitating the idea of strategic cynicism implicit in the foundational study of Meyer and Rowan (1977), while the second assumption is challenged through an empirical case of avoidable coupling. Second, the problematization of these assumptions enables us to identify two interrelated theoretical problems that have yet to receive systematic attention in organizational research (Alvesson & Sandberg, 2011): 1) the higher-order theoretical challenge of helping organizations resist the coupling of practice with counterproductive rituals; and 2) the puzzle of coupling despite the absence of substantive pressures. Third, in addressing (2) we offer a non-structural model of coupling that attributes the alignment of practice with policy to the misreading of the institutional game. Fourth, this model of accidental coupling simultaneously sheds light to (1) since alerting agents to the subtleties of the institutional game entails the enhanced ability of identifying opportunities for decoupling. Fifth, our theorization of the "misreading of the institutional game" leads to the dimensionalization of the attitudes underlying the substantive adoption of institutionalized rituals as well as the intentions underlying their promotion by agents with institutional authority.

Sixth, the dimensionalization of the intentions underlying their promotion enables us to appreciate that besides the well-rehearsed phenomenon of symbolic *adoption* we should take cognizance of the equally important yet comparatively unrecognized phenomenon of symbolic *pressures*. Seventh, we demonstrate the complexity of the causal pathways leading to instances of coupling, extending therefore similar efforts that underscore the causal complexity of instances of decoupling (Bromley & Powell, 2012; Meyer, Boli, Thomas & Ramirez, 1997).

The article is organized as follows. The next section revives decoupling as a valuable strategic response and identifies the theoretical problem of decoupling in an era of tightening monitoring pressures. After the methodology section, we draw from our case study in order to problematize the presumption that organizations invariably couple due to the presence of real pressures. The next section paves the way toward the addressing of the guiding theoretical problem by explaining how organizational actors can fail to detect available spaces for decoupling. In the last section we discuss theoretical, managerial and research implications.

ORGANIZATIONS AND THE INSTITUTIONAL CONTEXT

Early students of organizations viewed organizational structure as "a limited set of factors which together may be arranged or modified to produce desired outcomes" (Scott, 1975: 2). Formal structure was designed to optimize functional efficiency, and predominantly displayed managerial efforts to maximize coordination in complex networks of interdependence (Merton, 1940; Parsons, 1937). This closed-systems model nourished a highly voluntaristic conception of organizational agency, since it was abstracted from the constraints posed by attention to macro-environmental dimensions (Emirbayer & Mische, 1998; Scott, 2004). External institutional pressures were largely immaterial, and affected organizational structure only through direct governmental interventions.

Neo-institutionalist students of organizations recovered the open-systems perspective at the core of Weber's (1947) sociological analysis, to pay special attention to the role of legitimacy as a prime source of organizational structure (DiMaggio & Powell, 1983). Importantly, they emphasized that organizational procedures are strongly influenced by subtle and complex institutional pressures other than by top-down causal influences (DiMaggio & Powell, 1991; Meyer & Rowan, 1977). On the renewed conceptual landscape, formal organizational structure does not actually map out efficiency requirements. At the core of new institutional thought lies the insight that organizational structure predominantly reflects taken-for-granted societal myths about appropriate modes of organizational conduct (Zucker, 1977; 1987). According to Berger and Luckmann (1966), institutionalized ways of conduct do not mirror objectively superior or intrinsically rational modes of social organization. Rather, institutionalized modes of conduct are rationalized ("reified") as such by appeal to mythological frameworks lending the requisite cognitive legitimacy.

Mythological Underpinnings of the Institutional Context

A powerful myth in contemporary societies concerns the ability of numbers to objectively represent complex organizational realities (Espeland & Lom, 2015; Keevers, Treleaven, Sykes & Darcy, 2012). Numbers do not simply count what can be counted, but supposedly reveal the true nature of the world (Hines, 1988). According to Porter (1996), it is the illusion of impersonality bestowing on quantification its undisputable authority, for the reason that quantification connotes the absolute triumph against subjectivity and human judgment (see also Power, 1987; Ballas & Tsoukas, 2004). Faith in numbers (Porter, 1996) is in an important sense the metaphysical equivalent of faith in divine laws. Retaining – supposedly – an objective distance from the contamination of human-made processes, numbers are reified and treated as though they disclose universal and absolute truths. One is inclined to believe that if they are not expressions of human subjectivities, they must be reflections of the true nature of things.

In this vein, accounting scholars have observed that accounting rituals have been elevated to quasi-religious, sacred organizational acts (Chambers, 1980; Rudkin, 1997; see also Meyer, 1986). Their use requires a "suspension of disbelief" about their appropriateness, and they shape organizational realities in a manner that precludes or marginalizes alternative modes of organizing as somehow intrinsically unnatural (Day, 1984; Gambling 1987; see also Quattrone, 2015). Accounting rituals can also become superstitious when the social underpinnings of the process are "forgotten" and measurement products are treated as the unambiguous and naturally emerging language of organizational workings. As suggested by Hines, "as professional [accounting] people, we arbitrarily combine, and define, and add, and subtract things, in a different way to the everyday way" (1988: 254). Yet, the arbitrary and irreducibly subjective aspects of the process tend to be overpowered by the myth that they offer objective and complete representations of complex organizational realities.

The Strategic Value of Organizational Cynicism

Having recognized that blueprints of social action need be nothing more than rationalized myths (Berger & Luckmann, 1966: 210), neo-institutional theorists did not conclude that organizations should disregard the taken-for-granted beliefs of their cultural context. In fact, the normative corollary advanced is that organizations *ought* to – fairly cynically – follow the paths shaped by prevalent societal myths by incorporating them into their formal structures (DiMaggio & Powell, 1991; Meyer & Rowan, 1977).

This seemingly paradoxical position is intelligible from a nuanced understanding of organizational evolution that stresses the fit between organizations and their environments as a precondition of organizational survival (Aldrich, 1999; Khaire, 2010). Working in the open-systems tradition, organizational neo-institutionalists reject the voluntarisms that characterize analyses abstracted from real-world considerations. Instead, they acknowledge the contextual rationality of following practices that lack any universal rationality, to ascertain that alignment

with prevailing mythologies enables organizations to appear socially fit and modern (DiMaggio & Powell, 1991). For example, Meyer and Rowan call attention to the rise of econometric practices associated with the professionalization of neoclassical economics:

> Though no one may read, understand, or believe them, econometric analyses help legitimate the organization's plans in the eyes of [key stakeholders] … Such analyses can also provide rational accountings after failures occur: managers whose plans have failed can demonstrate to investors, stockholders, and superiors that procedures were prudent and that decisions were made by rational means (1977: 350).

Whereas prominent organizational perspectives of the era portrayed organizations as predictable operating systems whose formal structures are perfectly aligned with practices, Meyer and Rowan juxtapose a more realistic portrait of organizational life:

> structural elements are only loosely linked to each other and to activities, rules are often violated, decisions are often unimplemented, or if implemented have uncertain consequences, technologies are of problematic efficiency, and evaluation and inspection systems are subverted or rendered so vague as to provide little coordination (1977: 343).

Importantly, Meyer and Rowan did *not* see this kind of duplicity as problematic – contrary to organizational researchers who had made similar observations but castigated decoupling as being somewhat dysfunctional. For example, Downs (1967) advises that top organizational officials should eliminate problems of communication and control through accurate reports, supposedly made possible through "objective measurements of performance that function as surrogates for true evaluations of performance [such as] the number of letters typed by a secretary per day" (1967: 13).

Meyer and Rowan draw from Berger and Luckmann's social constructivist insights to resist perspectives that fail to see that rationalized practices are not intrinsically rational but reified as such in their concrete cultural context. From this vantage point, organizations should adopt institutionalized practices – but not because they are "objectively superior" or because they deliver what they promise. Practices should be adopted for the right reasons: although organizations will formally declare that they adopt practices because they concur with societal

beliefs, in reality they will adopt them due to the legitimacy that this pretense confers (Meyer & Rowan, 1977: 343; Weber, 1947).

Playing the Institutional Game

The most powerful extension of Meyer and Rowan's insights into the strategic aspects of organizational cynicism lies in the decoupling between formal organizational structure and informal day-to-day practices (popularized in contemporary organization theory as policy–practice decoupling). From Meyer and Rowan's study it emerges that there is a subtler choice to be made beyond the choice of adopting or ignoring institutionalized practices. If organizations choose to adopt such practices, they should additionally choose whether they will adopt them substantively or symbolically. Meyer and Rowan endorse the latter option. The ritualistic adoption of rationalized practices emerges as an "optimizing" managerial strategy in the face of irreconcilable organizational tensions. It allows the concurrent achievement of two goals: benefitting (or not suffering illegitimacy costs) from the institutional environment in which organizations are embedded (Khaire, 2010; Zuckermann, 1999), and simultaneously buffering organizations against threats to functional operation likely to emerge from the substantive implementation of practices reflecting rationalized myths (e.g., Meyer & Rowan, 1977: 358).

Meyer and Rowan's study offers a particularly sophisticated instalment in the evolution of organizational theory (Alvesson & Sandberg, 2014). It sheds valuable light on the real workings of organizations and resists relativistic treatments of institutionalized beliefs (Alvesson & Spicer, 2012). Most crucially, Meyer and Rowan afford an ingenious solution to the tensions that organizations typically face in complex institutional environments: organizations must take heed of societal myths but at the same time not take them too seriously. Organizations should keep doing what they believe to be the most rational means of achieving their ends – regardless of whether such beliefs align with institutionalized beliefs about how a "rational" organization should look.

In the example of econometrics, this perspective would mean that not only organizational decision makers do not believe in the practical value of econometric practices, but that they do not even use econometrics in the ways they pretend to. By retaining a cynical distance from econometrics, organizations refrain from letting econometric modelling become a guide to organizational strategizing. Appropriate models are only used *ex post* in order to legitimate strategies emerging nonetheless from non-econometric modes of decision-making. Echoing this style of thought in accounting research, Burchell and colleagues (1980) emphasize the role of accounting as a "rationalization machine". Figures, numbers or accounting estimates are deployed *ex post* to justify and legitimize already made decisions, thus helping organizations maintain a "rational corporate persona" (Burchell, Clubb, Hopwood, Hughes & Nahapiet, 1980: 18).

The strategic value of decoupling is particularly pertinent in situations in which institutional pressures pose threats to smooth organizational functioning – particularly through the institution of accountability best manifested in the use of accounting rituals. For example, Strathern (1997) narrates how anthropology departments were subjected to institutional pressures by auditors who, guided by the managerialist values of clarity, simplicity, transferability, explicitness, outcomes and productivity, could not see the value of anthropology in enhancing the employability of graduates. Through the narrow prism of the auditors, the educational activities of academic anthropologists were viewed as unproductive; simply because they could not produce any measurable and visible outputs (see Strathern, 1997: 315, 318).

The Paradox of Agency in the Presence of Monitoring Pressures

Meyer and Rowan's study presupposes that spaces for decoupling do exist. In the 1970s organizational decision makers could play the institutional game of decoupling benefitting from the trust that organizations enjoyed (Meyer & Rowan, 1977). But this trust has since eroded. Key stakeholders no longer trust that organizations walk the talk (Illia, Zyglidopoulos, Romenti

et al., 2013; O'Neill, 2002), and since the 1980s there has been a marked increase in auditing activity, particularly in the UK and North America (Power, 1997). The rise of the audit culture, along with the ascendance of the institution of transparency as the ultimate form of accountability (Roberts, 2009), has rendered the decoupling between formal structure and everyday organizational life increasingly unviable (Bromley & Powell, 2012; Kostova et al., 2008; Meyer & Bromley, 2013).

The observation that the iron cage is becoming more asphyxiating is alarming. The observation that managerial values of transparency and accountability are increasingly perceived "as morally superior" (Bromley & Powell, 2012: 492) is equally concerning. Our theoretical background suggests that such values are essentially expressions of rationalized myths. Accordingly, we find the strategic cynicism immanent in Meyer and Rowan (1977) a valuable response in the face of pressures originating from a public imagination that might reflect nothing but rationalized myths about what makes organizations "rational" (Power, 1994; Strathern, 1997). If coupling practice with policy leads to the decoupling of means from ends, as Bromley and Powell (2012) have compellingly argued, the organizational ability to align means with ends more fundamentally rests on the ability to decouple practice from policy. Put differently, the smooth operation of organizations and their ability to effectively meet their goals requires some degree of freedom from "Herculean micro-management by means of performance indicators or total transparency" (O'Neill, 2002: 59).

It is however unclear how organizations can practically decouple in the contemporary world. How can they reclaim a distance between rhetoric and actual practice if growing structural pressures limit this space? This puzzle echoes conceptual challenges at the core of institutional theory, best manifested in the so-called "paradox of embedded agency" (Holm, 1995; Suddaby & Greenwood, 2006). Indeed, it is somewhat paradoxical to seek agentic possibilities in contexts in which agents are structurally constrained (Cardinale, 2017).

The key to addressing this conceptual puzzle rests in challenging a key premise; namely, the notion that the coupling of policy with practice reflects "structural embeddedness". In the evolution of academic discourse on organizational decoupling, the conversation shifted rapidly from studies of policy–practice decoupling (in the absence of substantial monitoring pressures) to the challenge of coupling means with ends (in situations of policy–practice coupling) – the implicit assumption being that it is substantial institutional pressures that are causally responsible for the substantive adoption of rituals (e.g., Bromley & Powell, 2012; Power, 1997; Wijen, 2014). This presumption is problematic. It is not carefully developed in a bottom-up fashion drawing on empirical insights from the sites in which events of coupling occur (Lom, 2016). Rather, the notion that organizations walk the talk due to structural constraints is essentially an expression of the perennial structural-deterministic tendencies of organizational institutionalism (DiMaggio, 1988).

A reflective analysis of a case in which accounting rituals were implemented substantively despite the absence of substantial pressures helps us relax the deterministic leanings of theoretical perspectives of coupling. We can appreciate that the absence of *events* of decoupling is not tantamount to the absence of *opportunities* for decoupling, and underscore the emerging explanatory challenge of accounting for the failures to decouple when organizations are not forced to walk the talk. We provide such an account drawing from our empirical study. We explain how coupling can occur unintentionally when the institutional game is misread.

STUDY BACKGROUND AND METHODOLOGY

Our empirical study was motivated by an interest to advance a more refined understanding of "the complex relationship between environmental pressures and organizational responses" (Sauder & Espeland, 2009: 65) with special attention paid to the micro-processes of institutional life (Colyvas & Powell, 2008). As noted by Sauder and Espeland (2009: 65), although

institutional studies of organizations have long acknowledged the theoretical importance of sense-making (e.g., Friedland & Alford, 1991), relatively little attention has been paid to "how external pressures become absorbed, negotiated, and embodied" (2009: 65) (see also Bromley & Powell, 2012; Marquis et al., 2016).

We studied the micro-processes of institutional life in the Asian office (located in Sri Lanka) of an INGO involved in development work (for the purpose of anonymity we refer to the INGO as "TDO" and the regional office as "TDO Asia"). The study of INGOs is particularly promising for research aiming to understand how organizations cope with growing institutional pressures in environments infused with the values of transparency and accountability (Bromley & Powell, 2012). INGOs are subject to increased pressures to monitor and numerically represent their performance, particularly given the emergence of public concerns – especially in the UK – regarding the distribution and effectiveness of development funding (Connolly & Hyndman, 2004; 2013). The INGO of our choice operates in many developing countries. The emphasis on the Asian office allowed for a better understanding of organizational responses in the face of accountability and transparency pressures in complex organizational settings. Although the implementation of development projects was managed by agents of the regional office in Sri Lanka the INGO was run in the UK. As such, the Asian office of the INGO had to cope with institutional pressures originating in a different continent and channeled to the Asian office through the British headquarters responsible for addressing public concerns.

In a bit more detail, the TDO focusses on projects such as sustainable energy, food and water production, climate change, and poverty alleviation. It has a British head office and regional offices in Africa, Asia and South America that manage the implementation of development projects. While there are many development organizations operating similar types of activity, the TDO differed in its approach to innovation. A central tenet of the "TDO way" was to research, design and pilot technological improvements relevant to the needs of (and

developed in collaboration with) local communities. Meeting the "TDO ends" typically meant that a different form of technology (e.g., less intensive farming and more environmentally friendly agricultural techniques) might be more effective and sustainable than importing technology, initiatives or reforms wholesale from developed countries. Once a technological innovation was found to be effective as part of a pilot project, the TDO would become actively involved in advocating these results to policy-makers (e.g., lobbying governments) to ensure its mass implementation by other organizations.

As TDO Asia started to expand in the mid-2000s (particularly after the Tsunami crisis) it witnessed a gradual but distinct shift away from a "hard" technical (engineering-led) orientation toward a more holistic approach with greater inputs from social scientists, economists and educationalists. This shift reflected the awareness that more holistic development goals should not merely aim to increase short-term economic outcomes (e.g., family income) and/or provision of better machinery. The TDO was more fundamentally driven to improve the livelihoods of disadvantaged groups (e.g., women), give a voice to the people (e.g., empowering citizens to participate in local government planning), and promote sustainability both in terms of the natural environment and long-term viability.

Nevertheless, concerns regarding the formal measurement of performance became increasingly prevalent. The pressure of demonstrating a *visible* impact was particularly noticeable amidst public concerns that development funding did not always reach the intended beneficiaries. Such pressures intensified particularly in the aftermath of the UK government's decision to spend 0.7% of its Gross National Income (GNI) on aid every year, and the concomitant decision to require the application of value-for-money (VFM) principles (DFID, 2011). INGOs entered a phase of fierce competition for funding and had to conform to the institutional pressures in order to attract public donations and grants from British and other

international donors. This new institutional environment imposed increased survival pressures on TDO UK and TDO Asia.

It is in this context that our contacts with the Director of TDO Asia were initiated in 2010. Our discussions primarily focussed on the management of INGOs in general and the role of accountability mechanisms in particular. During our discussions, the Director's concerns pertaining to the role of monitoring and accounting mechanisms became increasingly noticeable. Specifically, the Director seemed concerned about the ways through which new accounting practices were transforming the organization by driving TDO Asia away from what the organization was doing quite effectively before; namely, providing context-specific innovative solutions. These concerns directed us to request access to documentary evidence such as annual reports, and strategy, policy and evaluation documents.

We subsequently undertook a research visit to Sri Lanka to conduct interviews, meetings, observations and documentary analysis of selected projects. These projects were funded by a number of key international agencies, and their objectives focussed on education, health, poverty alleviation, sustainability and women's empowerment, and ranged from the so-called "hard" technical projects (e.g., electricity generation, housing and infrastructure) to the "softer" ones (e.g., local governance, capacity building, advocacy). We reviewed a selection of completed and ongoing projects, spanning different types of development intervention. For each of the projects, we were also given access to the project proposal, progress reports, and concluding reports (including any external assessments and other published documentation).

Once we acquired sufficiently clear understanding of the nature of the projects managed by TDO Asia, the recent changes of project-management practices in response to perceived pressures, and the shortcomings associated with these changes, our research attention turned to the British head office. Through multiple interviews with the British Directors we tried to understand how they made sense of the problems we had documented in our visits to Sri Lanka.

We were particularly interested in whether there was uniform understanding of the nature and causes of the problems among agents working in the British vis-à-vis Sri Lankan offices of the INGO.

Akin to similar studies (e.g., Coburn, 2004; Espeland & Sauder, 2007; Lom, 2016) we traded breadth for an in-depth case study and similarly used a mixture of interviews, observations and documentary material. In total, we carried out and transcribed in-depth tape-recorded interviews with 26 individuals (duration of each interview one to two hours). We interviewed the UK head office executives (three), the Sri Lankan Director, heads of projects, administrative managers, project managers, project officers and project staff at all levels (eighteen, including one previous manager and one former Sri Lankan Director), representatives of partner organizations (two), beneficiaries (two), and one representative of the Sri Lankan regulatory body for INGOs (one). The number of interviewees was deemed sufficient, since we noticed that there were progressively fewer new insights generated beyond our interviews with the first 20 interviewees. This was indicative of data saturation (Guest, Bunce & Johnson, 2006). Furthermore, these interviews were complemented by meetings with informants during the field visits (beneficiaries and local government administrative officers) and the observation of meetings and working practices on an informal basis. Interviewees quoted in the paper are labelled A to Z (please refer to Appendix 1). The job titles have been modified but the descriptions still reflect interviewees' responsibilities and relative hierarchies within the INGO.

Drawing from the analytical methods of Parker and Roffey (1997), O'Dwyer (2004) and Yin (2013), we discussed and recorded the initial themes from the interviews, identifying commonalities and contradictions in relation to previous interviews or relevant documentary evidence. Interview transcripts were read line by line to identify the emerging themes (open codes) and patterns, leading to the development of mind maps and core codes. Of note was the recurring theme of the introduction and substantive implementation of the accounting metric of

"beneficiary statistics" and the ways it impeded the delivery of the organization's mission of making a meaningful difference in the lives of people in impoverished regions. In light of the rationale developed in our theoretical background, and given the shortage of empirical insight regarding the micro-processes of coupling (Lom, 2016), what became the empirical foci of this paper were the ways through which actors made sense of the institutional pressures for increased transparency as well as the accounting practice that was meant to address them.

THE SUBSTANTIVE IMPLEMENTATION OF RITUALS IN THE ABSENCE OF REAL PRESSURES

In 2005 the new chief executive of TDO UK (A) initiated the metric of beneficiary statistics as an organization-wide system of collating and reporting. The TDO UK Director was an experienced development professional who had used a similar approach in the previous organization he had managed (a well-established INGO). In brief, beneficiary statistics is an accounting mechanism which seeks to collate and report how many individuals have benefitted over a given period from the activities and projects undertaken by the INGO. This metric seeks to reflect a measure of "output" performance to complement the typical narrative of "input" measures (e.g., financial expenditure, spending per project, staff resources invested).

For every single project, and on a regular basis, TDO managers were required to estimate how many people would benefit directly (e.g., as a formal project participant or inhabitant of a target village) or indirectly (e.g., as families of participants, or secondary beneficiaries of infrastructure or services such as road users), as well as how the number of beneficiaries would progress over discrete periods of time. At a project level, such data normally figured in proposals and subsequent progress/completion reports as a metric alongside other means of accountability (e.g., narratives, spending reports and social audits). Project staff ensured that they could maintain a detailed record of beneficiaries to allow for donor reporting and explain

why a given performance was achieved (or not). In TDO UK's annual reports, beneficiary numbers occupied a prominent position, and they were presented in the form of a table of target numbers to be achieved over the years outlined in the organization's strategy. A comparison was then made with current milestones and achievements for each country office on an aggregate basis. As one long-standing executive mentioned, this was a new approach as "I don't think we were so much into numbers. There was qualitative reporting." (Z).

The Cynical Prescription of a Ritual

Given the prominence of beneficiary statistics, it appears prima facie that the implementation of this new practice reflects the imposition of a new strategic orientation by TDO UK. Beneath the surface, however, the story is quite different. The Director of TDO UK unpacks the rationale motivating his decision to implement the new practice as follows:

> We have only started counting beneficiaries in the last five years at an organizational level and that was my instigation. … to be able to, as an organization, say we touched the lives of X00,000 people last year directly through the work we did, gives the organization and the people who supported some sense of the scale of activity that you are doing and that's the only reason we have ever presented them; it is to try and say that in total as an organization this is the sort of number of people that we have worked with over the past few years. (A)

The Director perceived the introduction of beneficiary numbers to be exclusively for the purpose of communicating the scale of the organization's impact to an external audience. He acknowledged the ceremonial role of the metric and could see the ritualistic nature of the novel accounting practice. He did not intend to refashion the INGO's ends to accord with this new counting exercise. He valued the innovative approach of TDO Asia and was aware that "TDO ends" could not be captured by the metric. In several instances, he demonstrated awareness about the deficiencies of the metric, which he treated as a problematic tool that could not actually capture what the organization was doing. Indeed, the strategic emphasis of the TDO was on the "how" (to provide context-specific innovative solutions) – not the "how many". The Director was aware that the metric did not count organizational performance but only what

could be counted. He even highlighted the absurdity of the very concept of beneficiary statistics: "It's very difficult to add [the numbers of beneficiaries] together because they are apples and oranges" (A).

Still, the Director gathered that the use of the metric was appropriate because it enabled the organization to maintain the impression that it was modern enough and that its activities were guided by scientific methods and objective data. He fairly cynically recognized that dressing organizational activities in the language of numbers and implementing an accounting process involving the collation of "performance" metrics is a fine way of playing the institutional game. In institutional theory parlance, he saw this metric as symbolically powerful window dressing and expected it to be decoupled from day-to-day practices. The implementation of the new practice was meant to be symbolic – not substantive – and the expectation was that existing organizational practices would remain intact.

Taking Rituals Seriously

However, managers at TDO Asia failed to appreciate the purely ceremonial nature of the newly prescribed practice. Instead, they substantively implemented beneficiary statistics by privileging projects that would attract large numbers. As a manager confesses:

> We are much worried, concerned about beneficiary numbers, reaching the beneficiary numbers. … [We ought] to comply with these requirements because we have to reach large numbers. (T)

Although there was actually no requirement for substantive compliance, the preoccupation with the beneficiary statistics became so profound that it even reshaped basic discursive practices:

> Basically [the organization] is really concerned about direct beneficiaries. They say "material beneficiaries", that's the terminology used. (V)

> Our mandate is not buying water pumps or not … but some of the projects we do because of the need of the country or whatever but when you compare the beneficiaries with the other countries where we try to be more strategic towards the organizational mandate sometimes we lose. This we understood later. You are rated like achieving low numbers. [If we knew] we would have incorporated [projects with] some of the high number beneficiaries. (J)

> Even in the tsunami period everything assessed was based on numbers. So then the local office had to comply with these requirements because we had to reach large numbers. (T)

Effectively, what was meant to be just one among several key performance indicators morphed into the central strategic tool guiding organizational decision-making and operations.

Once the new metric was treated as the new end toward which organizational efforts ought to be coordinated, organizational practices underwent through a dramatic transformation (see also Hallett, 2010). The previous emphasis on making a genuine difference to the lives of people by finding innovative solutions cognizant of contextual particularities – regardless of whether they could be represented numerically – was replaced by an emphasis on replication. As highlighted in an evaluation report carried out by external consultants, the replication of existing projects replaced what the organization was previously doing quite effectively (i.e. developing innovative context-specific solutions), simply to achieve a "few thousand additional beneficiaries" (External evaluation report: 33). In addition, advocacy-type projects were avoided for the reason that they are "so much harder to monitor and evaluate, take so much longer, numbers of beneficiaries are so much harder to count, and impact is usually only detectable well beyond the strategic period" (External evaluation report: 30). Moreover, the historical impetus to engage in "cross-cutting projects" (i.e. projects engaged in meeting different strategic aims of the organization) was dampened because

> [although] working across program-breaking silos was considered good, the way we counted numbers penalized cross-program work. Our beneficiaries received multiple benefits but we could count them only once. This was very low when compared to numbers received from other countries where different projects are in different locations and beneficiaries. (D)

As predicted by Bromley and Powell (2012), the coupling of day-to-day organizational practice with institutionalized policies of monitoring and reporting was dovetailed by means–ends decoupling. Ends were decoupled from the means as there was no evidence that the new focus on beneficiary statistics was actually benefitting the regions (Bromley & Powell, 2012). As a Sri

Lankan project manager put it: "In the books it's a success story. But for us it's a failure, you know" (D).

The Empirical Puzzle

On the face of it, the substantive implementation of accounting rituals could be easily misattributed to the tightening of the iron cage (DiMaggio & Powell, 1983). By extension the means–ends decoupling documented in the organization's failure to meet its social mission through the use of the new metric would be readily explainable by the auditing culture and the accounting cult that have taken over (Power, 1997; Strathern, 2000). Indeed, the unfortunate decoupling between means and ends due to the substantive adoption of accounting rituals seems to be a fine illustration of what according to Bromley and Powell's (2012) theorizing occurs when organizations are forced to walk the talk. Indeed, in interviewing and observing Sri Lankan managers there was no doubt that they "perceive larger structural pressures" (Bromely & Powell, 2012: 496). As unambiguously stated by a project manager, "the local office *had to comply* with these requirements because we *had to reach* large numbers" (T).

Our qualitative insights, however, complicate matters. We have already seen that the chief institutional actor championing this new practice (TDO UK Director) did not expect the Sri Lankan office to comply. Organizational actors lower in the institutional hierarchy were not actually expected to reach large numbers. The UK Director prescribed beneficiary statistics as a ritual but did not encourage its substantive implementation. Interestingly, commenting on this "accident" the Director expressed his amazement that the limited relevance of beneficiary statistics for achieving organizational ends was not heeded. He intimated that managers needed to focus instead on an alternate, qualitative measure that nevertheless more faithfully captured what the organization was doing, viz., the "strategic score":

> It's kind of interesting as a driver because internally the introduction of beneficiary counting and recording at an organizational level has led some people to feel that that's the most important thing. We have actually been trying to say again and again and again no, it's the strategic score that is the most important thing because the

strategic score actually shows whether or not you are having the wide-scale impact that we want. Beneficiaries are important for some donors and it is important to give us a sense of scale of our operations. (A)

The Director of TDO UK was the most immediate enforcer of the perceived institutional order. However, his distrust toward the practical utility of the new metric was shared among other powerful institutional agents. Indicatively, the International Director of the TDO was no less cynical about their substantive adoption. His ironic comments nicely convey the *actual* attitudes of ostensible enforcers of the new metric toward its actual utility in organizational processes – versus the Asian office managers' beliefs of the institutional enforcer's attitudes toward the value of the metric:

> Yes and measuring outputs is relatively easy and one of the justifiable challenges coming from the Department for International Development is "value for money", [...] They say it's our taxpayers' money and somebody wants to know if that has been invested well, what's the result? The question is "what is the result you are looking for"; do you want to count toilets or do you want to improve health? Any contracting company can build toilets and probably build toilets more cheaply or cheaper than [TDO] could but the point is what approach is going to reduce the incidence of diarrhoea and we would postulate the approach that what is going to reduce the incidence of diarrhoea requires a system-wide look and it is more complicated. (C)

The International Director could value accounting rituals as window dressing in an institutional setting that rewards their superficial adoption. But he could also appreciate that the rituals should not be taken outside the domain of the symbolic, because they simply cannot deliver what they promise.

The empirical puzzle emerging from the documented mismatch between the actual intentions of ostensive enforcers of the institutional order versus the perceptions of Sri Lankan project managers raises a pressing theoretical challenge. How can we explain the failure to decouple without appeal to structural constraints? Why walk the talk if there is no substantive pressure for doing so? Clearly, addressing this question holds promise toward the identification of antidotes to the counter-productive coupling of practice with policy.

Toward Phenomenological Explanations of Coupling: Misreading the Institutional Game?

A key assumption in the coupling of policy with practice is that the substantive implementation of policies reflects the causal presence of institutional pressures. The documentation of the same phenomenon (coupling) in the absence of the explanatory pattern typically postulated (structural constraints) calls for novel explanatory models. For if we do not know much about the processes of *decoupling* in the *presence* of institutional pressures (Marquis et al., 2016: 483), we know even less about the processes of *coupling* in the *absence* of such pressures. Relevant models should inevitably direct attention to the micro-processes of the institutional life and the subtler phenomenological processes underlying overt organizational activities (Colyvas & Maroulis, 2015; Colyvas & Powell, 2008; Suddaby, Elsbach, Greenwood, Meyer & Zilber, 2010).

In this section, we provide such a theoretical perspective by means of abductive reasoning (Locke, Golden-Biddle & Feldman, 2008). In trying to explain the documented empirical puzzle we suggest that unintentional coupling can occur when organizational agents misread the institutional game. Specifically, we explain that the institutional game can be misread due to 1) ineffective communication regarding the actual motives underlying the prescription of practices, or 2) inadequate appreciation of the ritualistic essence of particular practices. The extent of the prevalence of the proposed mechanisms in our case study cannot be corroborated through further empirical research. However, the present analysis affords a plausible explanatory account of the unintended implementation of rituals, which can guide future empirical studies and instruct cognate theoretical developments.

Cynicism communication failure

After a reflective analysis of the data in light of the puzzle identified above, we were alerted to the challenges immanent in the communication of the cynical nuances of the institutional game. On the one hand, the cynicism toward the accounting ritual was fairly clear in our private

communications with key agents in TDO UK. On the other hand, however, Sri Lankan managers were hardly ever cognizant of the British managers' attitude. They never questioned the British agents' belief in the metrics – in spite of the fact that they were themselves very critical of the practice. In a criticism of the practice of calculating indirect beneficiaries, one Sri Lankan manager comments:

> One thing I must say is the indirect beneficiary calculation, I'm not satisfied with that and those numbers are very vague and I'm 100% sure those are not accurate... Say you build capacities of 1,500 men/women on decision making. We can do a training program and train the 1,500 people and say okay we have built capacities and probably as a manager I say no, that's not sufficient, you need to do three training programs plus you need to give a practical training. (Y)

Just like manager Y, several other managers (particularly managers I, W and V) were acutely aware of the mismatch between the representation of reality afforded by the metric vis-à-vis reality itself. But we contend that they did not contemplate decoupling because they did not appreciate that *neither* ostensible enforcers of the practice believed differently. Actually, the very criticism of Sri Lankan managers directed toward TDO UK betrays a *lack of doubt about the latter's doubt in* the new metric, since a condition of the intelligibility of criticism in something is the belief that the target of criticism believes differently. However, Sri Lankan managers' beliefs about the British agents' beliefs were wrong.

The observation that several Sri Lankan managers failed to grasp that the new practice was expected to be implemented only ceremonially is especially interesting considering that the TDO UK Director expressed his frustration about the fact that this practice was taken so seriously:

> We have had to constantly say over the last four years that we are not trying to drive the behavior by beneficiaries. We want to count the beneficiaries; we think it's an interesting number to have but we are not trying to drive that. Maybe that was a mistake that we put beneficiaries as one of the numeric KPIs (Key Performance Indicators). (A)

A plausible explanation for the noted failure is that the cynical intentions underlying the implementation of the practice were not effectively communicated. It is tempting to conjecture

in this regard that the effective communication of his cynicism was hindered by *spatial* and *cultural* distance. After all, the communication of cynicism is a fairly complicated mode of human interaction. It involves non-verbal cues whose interpretation naturally presupposes the background existence of shared sets of understanding (Sluiter, 2005). In the absence of such cues, the communication between enforcers and local managers becomes a scripted one and the "conversation" revolves around the quantification of "performance" (or lack thereof). Members of the Sri Lankan branch could not see the non-verbal cues that we picked up on from TDO UK about the actual role of the prescribed ritual. If the spatial distance of communication between the UK and Sri Lankan offices hampered the effective communication of cynical cues, the cultural differences among British and Sri Lankan agents might have accentuated this difficulty.

Also, it appears that the TDO UK Director did not deem it necessary to explicitly articulate the ceremonial role of the beneficiary statistics metric. This is supported by the fact that he expressed surprise when we shared with him the above-cited criticisms of Sri Lankan managers about the metric. This reaction betrays his expectation that the doubt in the promise of the metric to provide a meaningful compass of organizational behavior would come to agents as naturally as it came to him. The implicit expectation was that Sri Lankan agents were also attuned to the institutional game. The Director apparently took it for granted that they could have not genuinely believed that he perceived the metric as anything besides a ritual, and that they would therefore naturally refrain from taking it "too seriously".

The proposed explanation can also render intelligible Sauder and Espeland's puzzling observation that although ostensive enforcers of institutional pressures saw rankings as a ritual "too stupid to be taken seriously" (2009: 68), such rituals nonetheless *were* taken too seriously. Why did administrators take rituals – that in the words of the Harvard dean were "'plain wacky' and 'totally bonkers'" (Sauder & Espeland, 2009: 68) – more seriously than they should? One might be naturally left with the impression that administrators were "too foolish" to not see the

inanity of ranking rituals. Our theorizing points to an alternative interpretation of the situation. Perhaps, the problem lay at the level of communication: managers could *also* see rankings as "too stupid" to substantively guide organizational activities, but were not aware that the deans also saw them in the same light.

In this subsection we challenged the assumption that agents will be attuned to the cynical nuances of the institutional game "by default". We explained that, without the effective communication of cynical cues organizational actors might inadvertently see institutional pressures that are actually inexistent. Put simply, organizations can unintentionally walk the talk when they fail to see rituals for what they are. In the next part of the section, we explain that the institutional game can also be misread if agents fail to see *myths* for what they are.

Failing to See Myths for What They Are

The idea that efficient communication suffices for decoupling to occur rests on the assumption that agents always see myths *qua* myths. For example, Meyer and Rowan (1977) assume that organizational agents subjected to institutional pressures are uniformly cynical in their attitudes toward myths. As we saw, they portray organizational decision makers as sociologically sophisticated agents capable of seeing econometric practices in their contingent cultural context. In this example, organizational agents are supposedly aware of the "myths of causality, control and coherence" (Bromley & Powell, 2012: 497) associated with the use of econometric practices, because they presumably see them as rituals legitimated against the backdrop of societal mythologies.

The notion that agents are invariably sophisticated in seeing the ritualistic character of institutionalized practices should be challenged. First, it is not grounded on empirical insights. Meyer and Rowan inadvertently conflate what *should* have been the case (agents should decouple practices from policies reflecting rationalized myths) with what was *actually* the case (agents in fact decouple because they *also* see myths *qua* myths). Second, this presumption does

not utilize existing theoretical resources. Most crucially, it fails to acknowledge the model of action at the core of Berger and Luckmann's framework according to which agents cannot maintain a cynical distance from socially constructed myths, because those myths define their conceptions of reality. Incidentally, this model of action has informed theories of institutional isomorphism that, in their extreme variants, treat actors as "cultural dopes" lacking the power to critically reflect on the taken-for-granted ways of organizing (Boiral, 2003; Borum, 2004). In addition, the presumption of overly sophisticated organizational agents who are attuned with the institutional game because they see rituals in their idiosyncratic cultural context is contradicted by more recent developments in organizational theory. For example, Alvesson and Spicer put forward their theory of "functional stupidity" to argue that "organizations will often adopt new practices with few robust reasons beyond the fact that they make the company 'look good' or that 'others are doing it'" (2012: 1200).

Besides the theoretical resources that can be mobilized in order to relax the presumption that organizational actors are "by default" attuned to the mythological underpinnings of institutionalized practices, there are also empirical insights that can corroborate a multilayered understanding of the failure to decouple. We have seen that some project managers were very critical of the potential of the new metric to serve as a reliable compass for meeting organizational ends. However, this attitude was not uniform across all the managers at the Sri Lankan branch. Several agents were not as cynical as we were theoretically predisposed to presume. In sharp contrast with the managers who could see through the limited utility of the metric, some managers treated the new accounting practices as fairly accurate lenses for deciphering reality (particularly managers E, J and T). As unequivocally stated by project manager E:

> You have to stick to goals and targets and that's how your success is measured. Probably the thinking should also shift in terms of measuring the institutional success. If that can be developed in your mind I think that won't be very difficult. If you start measuring your figures only through the numbers, okay how many people

moved out of poverty in terms of those in measurable poverty, those are important because people work with numbers.

The failure of phenomenologically distancing oneself from the purely ritualistic nature of the practices also had subtler manifestations, such as when excessive faith in the numbers' power to provide accurate representations of reality gave rise to inevitable ambiguities and confusion. The struggle experienced by an administrator of TDO Asia is telling:

> Yes, the number of beneficiaries. What they do is the number of beneficiaries benefited from you know, there is a number of beneficiaries in the village but the number of beneficiaries benefited from some one type of activity is one, but we had the same difficulty when we repeat the training or any other activity; are we going to count the same beneficiaries or no? Because they are found in the same villages. So there was confusion like that. (J)

Tensions of this sort indicate the reification of the accounting practice (Berger & Luckmann, 1966). They betray the failure to appreciate that accounting products are not the unambiguous and objective language of organizational life, but imperfect social constructions that cannot actually provide clear-cut representations of the world. They are, by their very nature, malleable and speculative. However, losing phenomenological touch with the social and inevitably idiosyncratic nature of the practice (Berger & Luckmann, 1966), some agents seemed to expect from numbers more from what they could deliver (Porter, 1996) – effectively experiencing the perplexities of the sort that scientists do when encountering genuine riddles of nature.

CONCLUSION

Decoupling is largely treated as an undesirable organizational state that is nevertheless becoming increasingly difficult due to tighter monitoring pressures (Bromley & Powell, 2012; Wijen, 2014). This paper problematized both these assumptions at the core of contemporary decoupling theory (Alvesson & Sandberg, 2011). The assumption that decoupling should be invariably resisted was problematized through our interpretation of Meyer and Rowan's (1977) seminal paper. We argued that the reasonable concern of organizations decoupling from ethical

obligations has overshadowed an equally important concern animating Meyer and Rowan's analysis. Meyer and Rowan were not concerned about organizations that do not walk the talk because they sacrifice ethics at the altar of profitability. Rather, their study suggests that organizations should *not* walk the talk when walkways are shaped by societal myths about their practical utility and intrinsic superiority. Against this backdrop we suggested that, in the quest to identify remedies against decoupling, organizational research has downplayed the important theoretical problem of detecting remedies against the counter-productive coupling of practice with rituals reflecting rationalized myths.

In the course of identifying promising directions for tackling this problem, empirical insights led us to problematize the second core assumption, viz., the notion that coupling invariably signals the presence of inescapable institutional pressures. If space for decoupling was non-existent, the search for antidotes would be rather futile. However, the realization that such spaces can exist unoccupied suggests that antidotes against decoupling can be detected in finding non-structural barriers that hinder agents from decoupling. In identifying promising directions to this end, we explained that unintentional coupling can be attributed to the misreading of the institutional game. More specifically, we proposed that undetected opportunities for decoupling can exist when agents do not grasp the cynicism of the institutional game, and inadvertently conform to policies that neither themselves nor apparent enforcers believe in; or when they lack a healthy dose of cynicism toward institutionalized rituals in the first place. Given the importance of decoupling in an increasingly rationalized world, this study marks but one step toward the more effective understanding of how organizations can resist the unnecessary disruption of their operations by letting counter-productive rituals take on a life of their own.

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Appendix 1 - List of Interviewees

Designation / Title / Responsibility	Label
Head Office – Managing Director	A
Head Office - Board Trustee	B
Head Office – International Director	C
Director Asia	D
Project Officer	E
Project Officer	F
Project Officer	G
Government NGO Regulator	H
Business Manager	I
Administrative & Finance Manager	J
Project Officer	K
Project Staff	L
Project Staff	M
Project Officer	N
Beneficiary	O
Partner organization	P
Beneficiary	Q
Partner organization	R
Project Manager	S
Project Manager	T
Former Manager	U
Head of Projects	V
Project Manager	W
Project Manager	X
Head of Projects	Y
Former Director	Z