DO POLICYMAKERS MEAN WHAT THEY SAY?
SYMBOLIC PRESSURES AND THE SUBTLE DYNAMICS OF THE
INSTITUTIONAL GAME

Stratos Ramoglou
University of Southampton
s.ramoglou@soton.ac.uk

Ranadeva Jayasekera
University of Trinity Dublin
jayasekr@tcd.ie

Teeven Soobaroyen
Aston University
t.soobaroyen@aston.ac.uk

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Abstract

A standard assumption in decoupling theory is that policymakers mean what they say. Thus, when policymakers promote institutionalized practices, it is conventionally assumed that they fail to see through underpinning myths, and expect recipient organizations to take such practices quite seriously. This paper challenges this conventional view. We explain that policymakers often engage in the performance of what we call "the institutional game": They promote rituals against the backdrop of the silent expectation that organizational actors will understand that they are only expected to engage in ceremonial adoption. In addition, we theorize the necessary conditions for the successful performance of the institutional game. We explain that when background "theatres of meaning" are not in place, the subtleties of this most delicate type of institutional work will be lost, and institutional accidents will likely emerge. Accordingly, our perspective contributes beyond the revisiting of fundamental assumptions of decoupling theory. Understanding the conditions of successful performance of the institutional game readily reveals ways of aiding policymakers to perform it more effectively, thus be in a better position to protect organizations from practices underpinned by dangerous myths.

The typical focus of decoupling theory is on the symbolic *responses* of organizations in the face of institutional pressures (Haack, Matrignoni & Schoeneborn, 2021; Li, 2017; Meyer & Rowan, 1977; Shi & Connelli, 2018). This paper shifts the focus to policymakers, to argue that exerted *pressures* can also be symbolic. We explain that policymakers often engage in, what we dub, "the institutional game". This game is performed when policymakers expect organizations to comply with legitimating practices at a fundamentally symbolic level but also stop short of letting underpinning myths drive real change. Performing the institutional game is a most critical yet relatively untheorized type of institutional work (Hampel, Lawrence & Tracey, 2017; Lawrence & Suddaby, 2006) that merits sustained theoretical attention due to its subtlety: It unfolds against the background of unarticulated expectations that deviate from what policymakers formally say when performing at the institutional frontstage. This paper theorizes the institutional game and explains how it works and when it goes awry – to the end of equipping policymakers with practical understanding of how they can best help organizations survive complex institutional terrains.

The theoretical backbone of the "institutional game" model lies in the decoupling of meaning from words (Wittgenstein, 1958). This more nuanced view of meaning (Zilber, 2017) is critical for making sense of how policymakers can avoid explicit forms of communication that may put their "professional face" at risk (Goffman, 1955) – yet still ensure that recipient organizational actors will grasp that what they *mean* is *not* what they say. Mobilizing Wittgensteinian (1958) insights into the nature of meaning as embedded in social practice is key for the task at hand. It helps construct a theoretical window into aspects of the *lived experience* of the institutional game that may otherwise "remain an invisible and unrecognized 'backstage' experience" (Bailey & Suddaby, 2023: 1039). We explain that it is sociohistorically-forged "theatres of meaning" (Long, 2014) that enable organizational actors to grasp unarticulated expectations about decoupling. The logical flipside of this model of communication is the recognition of its contextual limits. Counterproductive rituals

can take on a life of their own when organizational recipients are not "attuned" to the same "language games" (Wittgenstein, 1958), despite policymakers' expectations to the contrary.

The paper culminates in exploring how policymakers can help organizations avoid such institutional accidents through the more effective performance of the institutional game. To this end, we initially alert policymakers to the illusion that "theatres of meaning" are "universal" and that otherwise culturally-contingent understandings may be "obvious" to anyone. We accordingly propel a discussion about the promise of making the institutional game *transparent*. We suggest that policymakers can work as educators of recipient organizations (Lawrence & Suddaby, 2006), through transparent communications of underlying *expectations* and *reasons* during the promotion of institutionalized practices. In addition, we advocate the demythologization of institutionalized practices – *contra* to a foundational premise of decoupling theory that backs the adoption of myths beyond the mere adoption of the practices they underpin (Meyer & Rowan, 1977: 343; 356).

The paper is organized as follows. The following section reviews the strategic implications of decoupling theory. In turn, we highlight the challenge of decoupling in the contemporary world and stress the need for novel theoretical perspectives. The next three sections mobilize the "institutional work" approach, to clarify the meaning of external coercion and theorize the workings of the institutional game. Against this backdrop, we offer a section with theoretically grounded recommendations for the more effective performance of this critical type of institutional work.

SURVIVING INSTITUTIONALIZED MYTHS

This section reviews the strategic value of decoupling in aiding organizations survive institutionalized myths. Our focus is on the subtle ways that decoupling makes a valuable strategy by protecting organizations from *both* illegitimacy and inefficiency effects. In addition, we clarify two different types of decoupling and demonstrate how they interrelate through an illustrative case.

Formal organizational structure

Early students of organizations viewed formal organizational structure as "a limited set of factors which together may be arranged or modified to produce desired outcomes" (Scott, 1975: 2). Structure was designed to optimize functional efficiency, and reflected managerial efforts to maximize coordination in complex networks of interdependence (Merton, 1940; Parsons, 1956). This closed-systems model nourished a highly voluntaristic conception of organizational agency (Emirbayer & Mische, 1998; Scott, 2004). External pressures were largely immaterial and affected organizational structure only through direct governmental interventions (e.g., laws and regulations). Neo-institutionalist scholars recovered the open-systems perspective at the core of Weber's (1947) sociological analysis, to pay special attention to legitimacy as a prime source of organizational structure (DiMaggio & Powell, 1983; Greenwood & Hinings, 1996; Suddaby, Bitektine & Haack, 2017).

This strand of organizational scholarship emphasizes that organizational procedures are strongly influenced by complex institutional pressures, and that organizational structure predominantly reflects taken-for-granted societal myths about appropriate modes of organizational conduct (DiMaggio & Powell, 1991; Meyer & Rowan, 1977; Zucker, 1977; 1987). In line with Berger and Luckmann's (1966) social ontology, institutionalized ways of conduct do not mirror "objectively" superior or intrinsically rational modes of social organization. Rather, institutionalized modes of conduct are rationalized as such by appeal to mythological frameworks.

There are several types of institutionalized practices. Meyer and Rowan's (1977) foundational study was preoccupied with practices signalling "rational" management – such as, econometric techniques, accreditations, or the creation of specialized professional departments. Yet, more recently, there is a growing concern with institutionalized practices reflecting the ethical commitment to laudable (in terms of social desirability) goals, such as "environmental protection, human rights, social and labor rights, anti-corruption, and diversity" (Haack et al., 2021: 444; see also MacLean & Behnam, 2010; Marquis et al., 2016). Some of these policies may well be grounded in myths. For instance, institutionalized conceptions of human rights often gain their legitimacy on

theological frameworks about human nature – not objective truths of nature (Fuller, 2002; Harari, 2014). Yet, myths about human rights are desirable because they nurture ethical and caring social behaviors (Asad, 2003; Butler, 2016; Campbell, 1947/2008).

To avoid the fallacy of universalizing "institutionalized practices" as a somehow homogenous construct (Suddaby, 2010), we ought to clarify that our study's focus is *not* on practices reflecting the axiological commitment to ethical principles. Respect for humans and the environment must be *a priori* endorsed on moral grounds – notwithstanding considerations of metaphysical origin. Our study focuses on auditing and accounting practices that quantify organizational life – a core concern of contemporary critique (Bromley & Powell, 2012; Muller, 2018; Power 1994; 1996). As opposed to ethical practices, the set of practices that rests on quantification myths *can* be dangerous. This is particularly the case whenever such myths are not seen for what they are. That is, whenever they are not understood to be socially constructed conceptions of reality but are instead mistaken for absolute truths of nature.

Quantification myths

The major myth at issue concerns the idea that numbers have the power to "objectively" represent complex organizational realities. This potent myth pervades contemporary societies, lending quantification practices an air of epistemic authority (Espeland & Lom, 2015; Keevers, et al., 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 bestowed on quantification that lends it a sense of indisputable authority. Quantification connotes the absolute triumph against subjectivity. Numbers supposedly disclose universal and absolute truths by freeing us from the "contamination" of human-made processes (Power, 1997; Ballas & Tsoukas, 2004). Seen through such mythological lenses, quantification emerges as the very essence of rational management – the absolute means to achieving desired ends *if* suitably performed (Messner, 2009; Muller, 2018; Perezts, Andersson & Lindebaum, 2021; Porter, 1996; Power, 1997).

From a phenomenological standpoint, quantification can be thus understood as a somewhat sacred frame of reference for making sense of the world (Hampel et al., 2017: 564). As clarified by Suddaby and colleagues (2023), it is not the theological content that makes religious institutions sacred; rather, it is religions' centrality in meaning-making processes that makes them sacred. Quantification practices have attained an analogous status of sacredness (Muller, 2018; Porter, 1996) – akin to economics that, as a modern-day secular religion (Durkheim, 1912/1954), functions as a self-evident framework that "organizes and interprets our experience of market exchanges" (Suddaby et al., 2023: 299). In a similar vein, accounting scholars have observed that such practices have been elevated to quasi-religious organizational acts (Chambers, 1980; Messner, 2009; Meyer, 1986), marginalizing alternative modes of organizing as somehow intrinsically unnatural (Day, 1984; Gambling, 1987; Quattrone, 2015).

Decoupling: Benefits and meanings

Institutional theory does not only move beyond oversimplified academic representations, to describe what is happening in the real world (Lawrence, Suddaby & Leca, 2009). The institutional approach also yields normative implications for organizational strategy: It *endorses* the adoption of presumably "rational" quantification practices *despite* the acknowledgement of their mythological underpinnings. For alignment with taken-for-granted beliefs makes organizations appear socially fit and modern, and in doing so, enhances their survival chances (DiMaggio & Powell, 1991; see also Burchell et al., 1980; Brunson 1989). Organizations are accordingly encouraged to fairly instrumentally – if not hypocritically – follow the paths shaped by such societal myths (Meyer & Rowan, 1977: 350). Yet, once organizations choose to comply with institutionalized practices, there is a further strategic choice to be made about the *mode* of adoption. Put figuratively, the path of adoption bifurcates, splitting into two routes: they can adopt practices *substantively* yet may also take the route of *symbolic* adoption. When organizations adopt practices only symbolically (ceremonially), they are said to decouple (day-to-day) work activities from (formal) structure – also referred to as the

decoupling of (everyday) practice from (formal) policy (Meyer & Rowan, 1977; Meyer & Rowan, 2006; Meyer & Scott, 1983; see also Boxenbaum & Jonnson, 2017; Waldorff & Madsen, 2023).

The concept of decoupling is inspired by Goffman's (1959; 1983) dramaturgical approach to social interactions. Akin to social behavior that is frequently duplicitous and resembles a theatrical performance, it is understood that organizations can also be quite theatrical when performing in the eyes of critical stakeholders. And just like human private life – "the backstage" – differs from "frontstage" performances, organizations often pretend to subscribe to societal myths yet leave backstage organizational life unaffected.

Critically, decoupling theory does not only endorse the value of walking paths shaped by institutionalized myths about "rational" management. It further advises taking the symbolic route. For containing symbolic practices at the level of formal structure *protects* organizations from the harmful effects associated with the substantive implementation of such rituals. Thus, the most important benefit of decoupling is indirect and evident when counterfactual scenarios are conceptually unpacked: *If* organizations fail to decouple, *then* they run the risk of becoming dysfunctional (Power 1994; 1997). This is why the notion that "organizations decouple to survive" (Boxenbaum & Jonsson, 2017: 88) makes a core tenet of decoupling theory.

This facet of decoupling theory has been brought to prominence by Bromley and Powell's (2012) seminal contribution. They demonstrate that the coupling of day-to-day practice with policy leads to a different form of decoupling: the decoupling of means from ends – quite simply, the phenomenon of letting institutionalized practices become the ends *themselves* (Schembera, Haack & Scherer, 2023; Wijen, 2014). To be sure, means-ends decoupling is not as much a new phenomenon of decoupling. It echoes the concept of *goal displacement* in standard organization theory (Merton, 1940; Weber, 1947).

Some of the most powerful examples of this type of goal displacement can be found in the education sector; particularly in studies documenting how universities let a fixation with metrics and rankings distract them from the core mission of delivering meaningful research and education

(Mingers & Willmott, 2013; Osterloh & Frey, 2015; Sauder & Espeland, 2007; Strathern, 1997). Ends become decoupled from means, since the production of "successful" metrics becomes the strategic preoccupation around which day-to-day organizational activities are centred. Relevantly, the notion that measurement makes the backbone of "rational" management can lead to problematic recruitment, appraisal and promotion practices. Misguided attempts at making decision-making processes "objective" can encourage the unfair treatment of employees and reward meaningless yet measurable activities (Kallio, Kallio, Tienari & Hyvonen, 2016; Kelman & Friedman, 2009; Ordonez, Scweitzer & Galinsky, 2009; Tourish & Willmott, 2015). Moreover, organizations do not risk becoming dysfunctional only by losing sight of what matters when "fixated" with quantification practices. Taking such practices too seriously also has implications for workforce morale. Professional judgment is devalued and employees are not trusted to "'do their jobs without intervention" (Hallett, 2010: 58) (see also Graeber, 2015; Muller, 2018; Power, 2021).

Let us illustrate the salience of the problems that emerge when quantification takes a life of its own, by drawing from our longitudinal study of an international NGO. This case should help better explain how the two types of decoupling interrelate in practice. Besides adding illustrative insight into what may otherwise come across as highly abstract theses, this case will also run through the course of the analysis and our attempts to understand how organizations can decouple more effectively.

"Counting toilets"

TDO (pseudonym) was a major and successful non-governmental development organization, focusing on sustainable development in the region of SE Asia through projects on sustainable energy, food and water production, climate change, and poverty alleviation. However, it had to deal with growing societal concerns in donor countries about the rational and effective management of financial aid (Connolly & Hyndman, 2013; Jobome, 2006). As a result, the UK Head Office initiated a new auditing and accounting system, viz., the metric of "beneficiary statistics", as an organization-wide quantification system of reporting what the organization was doing in a

(seemingly) scientific manner. This metric was deemed essential for surviving in the new institutional landscape and keep attracting public donations and grants from international donors.

As predicted by Bromley and Powell (2012), the promotion of this new practice was followed by means-ends decoupling, since the new metric quickly became the end toward which organizational efforts ought to be coordinated. Day-to-day organizational practices in the Asia office underwent a dramatic transformation and "softer" projects were largely displaced by projects that could capture what the organization was doing in a quantifiable (and supposedly) "scientific" way. Relatedly, the previous emphasis on making a genuine difference in the lives of people by finding innovative solutions cognizant of contextual particularities was replaced by an emphasis on replication of projects that boosted beneficiary numbers. 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, "pilot-sized", context-specific solutions), simply to achieve a "*few thousand additional beneficiaries*" Critically, advocacy-type projects were also avoided because the "*numbers of beneficiaries are so much harder to count, and impact is usually only detectable well beyond the strategic period*".

The dysfunctionality of the reshaped organizational operations was powerfully reflected in the distortion of the meaning of "success". Although it was questionable that the new focus on "beneficiary statistics" was benefitting the region in any meaningful ways (Bromley & Powell, 2012), the improved statistics distorted reality. For example, the goal of improving health was displaced by the practice of "counting toilets". And although the number of toilets increased, there was hardly any evidence of an improvement in the health of local communities. As confessed by the Director for Asian operations: "*In the books it's a success story. But for us it's a failure, you know*".

Overall, decoupling theory powerfully demonstrates the problems that can emerge when organizations fail to decouple practice from policy. Yet, the problem with extant theory is that it is rather uninformative about the *solutions* in the face of such failures. For example, it is far from clear

how the TDO could have avoided this dire situation. Let us examine how such failures are interpreted through extant theoretical lenses, and in so doing, stress the need for fresh perspectives.

THE LIMITATIONS OF EXTANT THEORY

The present section examines what, according to recent theory, appear to be obstacles to decoupling (Bromley & Powell, 2012). As we shall see, cases of failed decoupling are conventionally attributed to the presence of *inescapable* pressures toward coupling. We question the modes of thought encouraging the impression that the failure to decouple invariably signals the absence of *opportunities for* decoupling. Accordingly, we reorient decoupling theory toward more promising perspectives for understanding the target phenomenon.

The challenge of decoupling in the contemporary world

Contemporary social scientists have documented the dramatic increase in quantification practices as the most "rational" and "scientific" governance mechanism of organizational realities (Bromley & Powell, 2012; Chun & Sauder; 2023; Hallett, 2010; Power, 2001; 2021). Peter Drucker's seminal aphorism: "What gets measured, gets managed" seems to be the guiding managerial principle across all sorts of organizational forms (Muller, 2018). Whereas early institutional scholarship understood such practices to work as window-dressing rituals aimed to make organizations appear rational and modern (Meyer & Rowan, 1977; Tolbert & Zucker, 1983), more recent scholarship questions the extent to which organizations can decouple (Bromley & Powell. 2012; Brandtner, Powell & Horvath, 2023; Wijen, 2014).

The major reason invoked for the decreased opportunities for decoupling concerns the strengthening of external pressures due to the erosion of societal trust. Foundational studies of decoupling (Meyer & Rowan, 1977; Meyer & Scott, 1983) worked on the premise that organizational decision-makers could decouple largely due to the trust that organizations enjoyed in the 1970s (Haack et al., 2021). But social stakeholders have grown cynical since and no longer trust that organizations do what they say (Illia, Zyglidopoulos, Romenti et al., 2013; O'Neill, 2002). This

generalized lack of trust has, in turn, triggered a dramatic increase in auditing activity since the 1980s – particularly in the UK and North America (Power, 1997). From this standpoint, the rise of the so-called "audit society" (Power, 2001; 2021) – marked by the ascendance of the institution of transparency as the ultimate form of accountability (Muller, 2018; Roberts, 2009) – in turn, renders decoupling between formal structure and everyday organizational life increasingly unviable (Bromley & Powell, 2012; Coburn, 2004; Hallett, 2010; Kostova et al., 2008; Meyer & Bromley, 2013; Stal & Corvellec, 2022). As argued by Bromley and Powell, "external pressures, driven by legal and proto-legal influences, push organizations to align their policies and practices more closely and to conform to external evaluative criteria" (2012: 484) meaning that "decoupling may be difficult to maintain" (Haack et al., 2021: 8). In this landscape, decoupling is also becoming more difficult because social media make it more challenging for organizations to keep full "control" of the narrative (Lyon & Montgomery, 2013) (see also Coburn, 2004). In addition, employees themselves may be reluctant to engage in decoupling behaviors, chiefly when it comes to the implementation of CSR practices – considerations of external pressure aside (Boiral, 2007; Haack et al., 2021; Marquis et al., 2016).

This is an alarming situation. To be sure, the existence of fewer opportunities for decoupling from ethical practices is a welcome development. However, our focus is on the difficulties of decoupling from practices underpinned by dangerous managerialist myths about causality, control and objectivity. Such practices nurture false promises, when they only divert resources from more meaningful practices and risk making compliant organizations dysfunctional.

Admittedly, the situation is somewhat complicated when it comes to the implementation of environmentally responsible policies (Boiral, 2007; Rhodes, 2016). There is nothing mythological about the need to protect the environment and the threats posed by the climate crisis. Yet, although the protection of the environment should be endorsed *a priori* (on the grounds of social desirability), what is less clear is the effectiveness of institutionalized policies meant to lead to environmentally sustainable solutions (Bromley & Powell, 2012). For such policies are often reflections of institutionalized myths about the proper ways of serving environmental goals (Boiral, 2007; Marquis,

2024). In addition, the emphasis on measurement and box-ticking compliance and accreditation exercises can lead to worse outcomes for the local communities, since often it masks the true causes of the problem and leads to non-directly measurable yet harmful effects (Bromley & Powell, 2012).

The need for new perspectives

The rise of "Herculean micro-management by means of performance indicators or total transparency" (O'Neill, 2002: 59) does not present a major problem only for contemporary organizations. It also posits a theoretical challenge for decoupling theory. 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 (Dick, 2015; Schembera, Haack & Scherer, 2015). It is however theoretically unclear how organizations can practically decouple in the face of growing pressures.

The key to addressing this conceptual puzzle rests in challenging a key premise; namely, the notion that the coupling of policy with practice is invariably the effect of structural pressures. Characteristically, in the face of the problem of counterproductive coupling, the conversation shifted rapidly from studies of policy–practice decoupling (in the absence of substantial 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. We turn to problematize the deterministic underpinnings of this standard explanatory mode of coupling. We do not deny that pressures are getting stronger and that decoupling may be indeed becoming increasingly difficult. Yet what we question is whether this is the whole story. Regardless of whether, or the extent to which decoupling is becoming more difficult, we submit that there are lost opportunities for (desirable) decoupling that we can easily mistake for situations of structural impossibility due to the absence of suitable theoretical lenses.

The next section draws on "institutional work" to help decoupling theory out of this impasse. Critically, we endeavor to advance our understanding of what it may *mean* for an organization to be subject to real pressures. This is key in order to 1) relax the notion that pressures

are always what they appear, and concomitantly 2) buttress the thesis that *seemingly* substantive pressures may often be *purely symbolic* performances. As we argue, organizations perform the *institutional game* much more often than what our extant theoretical resources allow us to recognise. In so doing, we will also explain how our fresh theoretical lenses allow us to entertain a different possibility about what happened in the TDO. Although it superficially appears that the organization "suffocated" due to the tightening of the "iron cage", we will suggest that the organizational dysfunction was essentially an institutional accident due to the ineffective communication of symbolic pressures.

REVISITING PRESSURES: AN INSTITUTIONAL WORK PERSPECTIVE

This section theoretically substantiates the thesis that policymakers often engage in what we call the "institutional game". The institutional game takes place when policymakers exert pressures that appear substantive but are only symbolic – quite simply, pressures that are devoid of the expectation of substantive compliance. The key feature of the institutional game is that policymaker intentions are not readily evident in their formal pronouncements. It is this subtlety of the institutional game that explains why symbolic pressures may be easily misinterpreted as substantive by practitioners (and researchers alike).

In substantiating this fresh perspective, we utilize intellectual insights from "institutional work" (Lawrence & Suddaby, 2006; Hampel et al., 2017) to develop clarity of what it may *mean* for an organization to be subjected to substantive pressures. This strand of organizational neo-institutionalism helps us focus squarely on the intentionality of the largely shadowy figure – the policymaker – typically overshadowed by abstract theoretical representations of "structural pressures". The institutional work perspective will reveal that there are plenty of *unactualized opportunities* for desirable decoupling – provided that we fix our theoretical gaze on the most subtle and unspoken aspects of institutional life.

An institutional work critique of decoupling theory

From the standpoint of institutional work, institutions neither have a life of their own nor can they have a causal impact upon societies (Hampel et al., 2017). In the context of decoupling theory, this means that coupling cannot be the effect of "transcendental elements such as forces" (Nicolini & Monteiro, 2017: 3). Philosophically positioned in the practice turn in social theory (Lawrence & Suddaby, 2006; Suddaby, Seidl & Le, 2013), the institutional work perspective draws attention "to the role of frontline practitioners, ordinary people doing ordinary work in the constitution of institutional orders" (Smets, Aristidou & Whittington, 2017: 4) (see also Nicolini, Pyrko, Omidvar & Spannellis, 2022; Schatzki, Cetina & von Savigny, 2001; Schatzki, 1996). This means that institutional phenomena are *invariably* caused by the effortful work of human actors, who engage in the plethora of practices aimed at the maintenance, disruption, or creation of institutions. Although the eventual shape of institutional arrangements may well be unintended (Waldorff & Madsen, 2023), institutional formations cannot be *caused* by "institutional structures". To understand how institutional realities are shaped, we should shift analytic focus on the day-to-day practices of the actors whose work is always purposive – regardless the degree of conscious awareness or reflexivity (Lawrence & Suddaby, 2006; Lawrence et al., 2009; 2011; Hampel et al., 2017).

From an institutional work standpoint, counterproductive coupling can no longer be cursorily attributed to structural pressures. Such inferences rely on ontologically suspicious theoretical schemata of external forces (McBride & Packard, 2022; Reinecke & Lawrence, 2023). The turn to the lived experience of the agents whose deeds are the causal drivers of institutional evolution (Creed et al. 2014: 281; Lawrence et al., 2011: 52) does not only help us remedy the frequent reification of macro-concepts, such as, "structure", "pressure", or "force" in decoupling theory; this turn, more constructively, reveals "the potential for fantastic theoretical clarity" (Hampel et al., 2017: 560). A tight focus on the institutional worker shouldered with enforcing the institutional order can help us clearly appreciate what it may *mean* for an organization to be forced to walk the talk – free from illusions of "disembodied structures acting on their own volition" (Colomy, 1998: 267).

Real pressures in the real world

Taking the institutional work turn, we need not go so far as to *reject* that organizations can be "powerless and inert in the face of inexorable social forces" (Colomy 1998: 267). Organizations *can* be powerless. What we nevertheless wish to clarify is the exact model of causality of the pressures at play when an organization is said to be forced to walk the talk.

To retain the notion of external coercion yet free our scholarly imagination from misleading models of causality, we may consider the straightforward example of a medieval offender awaiting execution. The poor man has no power to resist his fate. For even if executioner X declined to perform the execution, this executioner would simply be replaced by executioner Y. But it would not be abstract institutional powers to ensure that a more obedient individual occupies the position of the original executioner. It will be other appropriately positioned actors to do so, say, the king or the priest. It will be *other humans* occupying social positions tied with performative expectations that will ensure that the execution takes place – not impersonal social forces. In turn, the executioner would enforce the institutional order by exercising the (bodily) powers necessary for the beheading.

This means that, from the admission of the fact that there are no ethereally powerful structures to constrain agency, it does not follow that agency is unrestricted. It only follows that it is other powerful actors that will have to exercise the choice to limit a focal actor's freedom. But how may we conceptualize this notion of coercion in the context of decoupling theory?

The policymaker is the key institutional worker shouldered with the task of promoting and enforcing the institutional order. Although there are not always explicit references to policymakers, their existence is a precondition of the intelligibility of any discussion of external pressure. In turn, policymakers can compel organizations to walk the talk by virtue of the authority to punish noncompliant organizations (or organizational units). For example, a deviant organization can be punished by having restricted access to vital resources, or via naming and shaming tactics (Hallett, 2010; Haack, et al., 2021; Haack, Schoeneborn & Wickert, 2012; Heese, Krishnan & Moers, 2016). Now, delving into more subtle aspects of the intentionality of policymakers, the intelligibility of substantive pressures presupposes the powerful institutional worker's *intention* to punish the

organization *if* discovered to engage in window-dressing activities. And, at a phenomenological level, this intentional state presupposes the policymaker's *expectation* that recipient organizations ought to adopt such practices substantively.

Having reached a sufficient level of clarity, we can now relax the notion that pressures that *appear* to be substantive are *invariably* so. We explain how policymakers can exert pressures *devoid* of the expectation of substantive compliance – let alone the intention to exercise disciplinary authority when organizations do *not* couple. Quite simply, we clarify that seemingly substantive pressures may, in fact, be symbolic, since policymakers do not always mean what they say.

Symbolic pressures

The phrase "symbolic pressures" is not new in the literature of organizational institutionalism (see Deroy & Clegg, 2015; Suddaby, Bitektine & Haack 2017). However, this expression is typically meant to refer to *real* pressures for symbolic *compliance*. By contrast, our use of this phrase is meant to refer to pressures that appear to be real but are fundamentally symbolic, thus free from expectations of compliance.

Let us illustrate the "symbolic pressures" construct by revisiting the TDO case. The actors that had substantively implemented the new metric did not doubt that they were subjected to "structural pressures" (Bromley & Powell, 2012: 496). Initially, we were similarly predisposed to attribute the substantive implementation of this quantitative practice to the tightening of the iron cage (DiMaggio & Powell, 1983). Yet our several discussions with the chief policymaker – the UK Director – suggested a different story. It became clear that he was performing the institutional game. He 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:

> 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.

As opposed to being an unreflective enforcer of the institutional order – a "cultural dope" (Borum, 2004; Powell & Colyvas, 2008) – the Director *could* appreciate the major limitations of the metric and that it could *not* really capture the value produced in the field. Still, he apparently believed that the use of this quantification practice was appropriate because it enabled the organization to maintain the impression that it was operating "rationally" and that its activities were guided by "scientific" methods. Accordingly, he expressed his frustration about the fact that "*the introduction of beneficiary counting and recording at an organizational level has led some people to feel that that's the most important thing!*".

To understand how such miscommunications are possible, we need to pay attention to the subtlety of the institutional game. We do not rule out that decoupling expectations may be communicated verbally. Yet, as we will see in due course, there are good theoretical reasons to expect that – typically – such expectations will not be explicitly communicated but *expected* to be understood. More precisely, expectations unfold on two levels: 1) At the behavioral level, the policymaker expects that organizations will decouple, and 2) At the interpretive level, the policymaker expects that organizational decision-makers will understand this unstated expectation. It is the fact that what is meant is out of sync with what is said that makes the institutional game empirically elusive. For, on the face of it, it is far from clear how organizational members are expected to interpret a command about the implementation of a practice.

To drive this point home, consider that, in the social world, there are straightforward cases in which there is no ambiguity about what may count as acceptable behavior in response to a command. There is not much room for interpretation about how the executioner ought to respond to the king's command or what will happen if the convicted offender does not kneel in response to the executioner's order. Similarly, there is not much ambiguity about what counts as acceptable behavior in response to a violent robber's request for money. Yet, matters get complicated when we start scrutinizing delicate types of institutional work, such as, the activity of promoting institutionalized practices.

We argue that – on the frontstage of institutional life – words alone are unreliable about when an organization is expected to substantively implement promoted practices. To be sure, such pressures could be reliably inferred *ex ante*, say, if metrics performance is unambiguously tied to sanctions; or *ex post*, in occasions that disciplinary authority is exercised. Such cases aside, intentions are hardly ever easy to grasp when policymakers articulate expectations about how an organization ought to respond. Without delving into the philosophical subtleties of Wittgenstein's philosophy of rule-following (but see Wright & Miller, 2002), the interpretation of words is an indeterminate process. This means that the meaning of the very same sentence – e.g. "it is imperative that we must perform well in this metric" – is open to several interpretations:

- *Literally*: The policymaker believes that this metric is a truly powerful way of rationalizing organizational realities and improving performance and thus expects its substantive implementation,

- *Indifferently*: The policymaker is indifferent about how the organization will respond, regardless of whether he or she believes in the ritual,

- *Cynically*: The policymaker doubts that the metric can deliver what it promises but the policymaker expects its substantive implementation,

- *Strategically*: The policymaker doubts the effectiveness of the promoted metric and expects the recipient organization to decouple.

The promotion of the metric would qualify as symbolic if strategic. Yet, the very same words can mask a variety of intentions.

The concept of symbolic pressures is critical for shedding light on backstage understandings and expectations concealed beneath pretenses and formal articulations. As importantly, it helps us resist the theoretical disposition of inferring the lack of *opportunity for* desirable decoupling in occurrences of coupling. In relaxing this standard explanatory practice, it facilitates understanding of how counterproductive coupling may well be avoidable – and not (unquestionably) attributable to the decreased space for organizational freedom. In other words, although the iron cage may indeed be "tighter" than it used to be, the concept of symbolic pressures helps us challenge

the notion that it is as asphyxiating as it may superficially appear. A complementary explanation is that symbolic pressures are also more common and louder.

Let us now turn to explain how the symbolic character of pressures *can* be communicated without explicit instructions. Wittgensteinian (1958) philosophy should help appreciate that what enables the correct understanding of implicit rules is the silent backstage of institutional life: "the theatre of meaning" (Long, 2014: 84).

THE COMMUNICATION OF SYMBOLIC PRESSURES

Although neo-institutional theory puts meaning front and centre, conceptions of meaning tend to be somewhat too close to the verbal manifestations of language: <u>words</u> (see Phillips, Lawrence & Hardy, 2004; Zilber, 2017). Responding to Zilber's (2017) call for new theories of meaning, we call attention to a subtler conception of meaning that is key for grasping how the institutional game is performed. We push this conceptual front by utilizing insights of Wittgenstein's view of meaning as being out of sync with words (see also Cornelissen et al., 2015; Li, 2017).

The theatre of meaning

We have seen that, for Wittgenstein, grasping how a sentence ought to be understood cannot be determined by attention to surface linguistic features. Words are simply open to a multitude of interpretive possibilities. However, Wittgenstein's attention to this interpretive puzzle is *not* meant to raise radical skepticism. The key observation is that *despite* this indeterminacy, humans *do* know how to "find their way about" (Wittgenstein, 1958: 203). It is a matter of fact that social actors typically know how to *correctly* interpret language or respond in settings of sorts. Wittgenstein's point is that, to understand this spectacular feature of social life, we need a refined view of meaning that moves beyond the standard philosophical attention on linguistic features (Baker & Hacker, 2004).

Accordingly, Wittgenstein orients attention to a more holistic view of meaning, that acknowledges the historical and culturally sensitive *stage-setting* required for humans to grasp what rule they ought to follow. From a Wittgensteinian viewpoint, it is this silent background that enables

institutional actors to know what they are expected to understand (and do). Thus, he warns against the temptation to suppose that just "because only the actors appear in the play, no other people could usefully be employed upon the stage of the theatre" (Wittgenstein, 1956: 173), since it is "dispositions, community practices and the like [that] are stagehands in the theatre of meaning" (Long, 2014: 84). It is the background existence of such stages that explains why there is no mystery about how participants of linguistic communities of sorts *know* how they ought to interpret words and/or respond in contexts of sorts (Wittgenstein, 1969).

Notably, the existence of such backgrounds makes a logical condition of the intelligibility of the effective use of words in quite complex, and often novel, contexts (Cavell, 2000). To put this point using Wittgenstein's (1958) concept of "language games", it is a multitude of background practices that enables humans to determine what language game is played, i.e., what rules ought to be followed. For "what matters is not what is said, but what is *meant* against the unarticulated background that makes [words] meaningful" (Ramoglou & McMullen, 2024: 8).

This nonverbal view of communicating meaning is even more subtle and empirically elusive from Goffman's accounts of nonverbal forms of communication:

> The line of our visual regard, the intensity of our involvement, and the shape of our initial actions, allow others to glean our immediate intent and purpose, and all this whether or not we are engaged in talk with them at the time. … The gleaned character of these observations is itself facilitated [by] the standardization of bodily and vocal behavior through socialization, affording such behavior--such gestures, if you will, a specialized communicative function in the stream of behavior" (1983: 3).

> Paradoxically, the more the individual is concerned with the reality that is not available to perception, the more must he concentrate his attention on appearances – cues, tests, hints, expressive gestures (1959: 228)

For Wittgenstein (1958), no form of explicit communication – verbal or nonverbal – is *necessary* for grasping what one is expected to understand. The existence of a sufficiently similar historical background can be adequate for the effective performance of the institutional game.[i]

"Tuning in" to the right language game

We propose that, when reflexive policymakers play the institutional game, they work on the assumption that other actors know that they are participating in the same drama, so to speak. Put in a Wittgensteinian (1958: 81) spirit, policymakers performing the institutional game do not explicitly state that promoted practices should be received as rituals because they simply take it for granted that *this* rule *will* be grasped. In such contexts, formal declarations about the "importance" or "greatness" of promoted practices are expected to be understood as ceremonial components of the institutional game. We posit that these subtle phenomenological understandings are a basic "form of life" (Wittgenstein, 1958) against which the institutional game is performed – the lifeblood of this type of institutional work.

Such understandings are typically forged by background practices. An instructive example of how the "theatre of meaning" of expectations of decoupling is set up, can be found in Espeland and Sauder's (2007: 23) informants' admission of "tossing metrics in the garbage". Such deeds speak louder than words. For witnessing how metrics are treated in practice shapes understanding about what language game is being performed, when one says, "We ought to implement this metric". To be sure, such background understandings need not be shaped by dramatic performances or episodes. It is the most mundane of deeds that can alert actors about the tacit rules of the game at play. For example, organizational newcomers can grasp such rules by witnessing more senior members saying one thing yet doing another, e.g., publicly speaking highly of a new metric or policy, yet in practice, not taking them seriously. As importantly, newcomer confidence about the language game at play – in this instance, that core organizational practices should remain unaffected – will be bolstered in the absence of repercussions from the mismatch between formal declarations and deeds (cf. Heese, Krishnan & Moers, 2016).

From the standpoint of Wittgensteinian anthropology, social agents display the remarkable human ability to competently grasp unarticulated rules and know what language games are being played, without the need for explicit instructions (see Baker & Hacker, 2005; Hacker, 2013). Accordingly, we propose that there are backgrounds of understandings conditioning the appropriate

interpretation of formal pronouncements *beyond* narrow organizational settings. Such understandings can be shared by clusters of organizations operating in the same region, or organizations operating in different regions yet belonging in the same professional networks. Consider, for example, the sets of understandings shaping the US and British University contexts, or the context of culturally homogenously Business Schools operating across the US and the UK. As noted by Goffman, "each participant enters a social situation carrying an already established biography of prior dealings with the other participants – or at least with participants of their kind; and enters also with a vast array of cultural assumptions presumed to be shared" (1983: 4) (see also Maclean, Harvey & Suddaby, 2022).

THEORETICAL DEEPENING

The present section helps draw critical boundary conditions (Suddaby, 2010), and simultaneously deepen our theoretical understanding of the institutional game. Without this analytical part, it is rather unclear why we posit that it is reasonable to expect that seemingly substantive pressures may only be symbolic, or why policymakers would want to engage in this type of gaming in the first place.

Policymaker reflexivity

On the face of it, it appears that policymakers somewhat naively believe in scientistic illusions (Girei, 2016) and the accompanying "myths of causality, control and coherence" (Bromley & Powell, 2012: 497). We posit that symbolic pressures are the default – not an aberration – because it is more reasonable to treat policymakers as reflexive institutional workers, and not the unthinking enforcers of the institutional order.

This thesis gains credence once we draw on foundational assumptions of decoupling theory, to reengineer a core assumption (Makowski, 2021). In standard decoupling theory, the *recipients* of institutionalized practices are portrayed as having a sufficiently sociologically sophisticated mindset that allows them to see myths for what they are (Meyer & Rowan, 1977). Yet, our linguistic critique suggests that there is no reason to keep working on the assumption that the *promoters* of such

practices are less sophisticated. We flip the script to expose this assumption as a theoretical prejudice encouraged by taking their frontstage performances too literally. We counter that, it is perfectly intelligible that, just like organizations have backstage lives that differ from their frontstage appearances (Goffman, 1959), policymakers do *also* refrain from "innocently" trusting the intrinsic superiority of the practices they may *themselves* promote. In effect, the symbolic pressure construct can be conceived as a symmetrical theoretical extension of the symbolic *adoption* construct; from the domain of recipient organizations (or organizational units) to that of promoters. The construct helps do justice to the reflexivity of policymakers and acknowledge that, as opposed to being "cultural dopes", their attitude may, in fact, be closer to the sophisticated (constructivist) phenomenological stance at the heart of decoupling theory (Berger & Luckmann, 1966; Meyer & Rowan, 1977).

Having recognized policymaker reflexivity as a boundary condition of our model, it follows that, absent this sophisticated model for understanding the true purpose of rituals, the concept of symbolic pressures cannot have a valid application. Consider, in this respect, that a policymaker may not care if organizations walk the path – *even if* a "true believer" in underlying myths (Brunson, 1989; Suchman, 1995). In other words, although pressures can be nonsubstantive, the symbolic pressures at the core of our model presuppose a sufficiently sophisticated phenomenological attitude and the additional expectation of decoupling (as opposed to indifference). Relevantly, the posited attitude is not offered as a universalistic way of understanding policymakers. It is only as a logical precondition of the possibility of exerting symbolic pressures. This means that whether policymakers are reflective (or not) is a factual question that cannot be determined theoretically. In addition, the question of what cultural/industry contexts may more often meet this attitude is a matter of further research. If anything, our theorizing pushes against the disposition to cursorily draw assumptions about policymaker attitudes by taking surface linguistic appearances at face value.

Having made conceptual room for a core conceptual pillar of the institutional game, we now need to explain why policymakers would want to play the institutional game in the first place.

Why promote rituals they do not wholeheartedly support? Why not just be frank about genuine beliefs and intentions?

Life at the professional frontstage

It is a key tenet of the institutional perspective that, when actors perform at the social stage, they tend to display the repertoire of behaviours deemed contextually appropriate. The behavior of policymakers should therefore be compliant with the professional identities as shaped by myriads of societal factors (Muzio, Brock & Suddaby, 2013: 700-702). This is not to discount that, being higher in the institutional hierarchy of authority, policymakers may have more leeway (Diefenbach & Sillince, 2011; Hupe & Hill, 2020). But they still operate within webs of disciplining power that, if exercised, could affect their professional survival if exercised (ibid; Carter, Badham, Whittle & Clegg, 2024). They are therefore expected to perform with the expected levels of "professional seriousness" (Greenwood, Suddaby & Hinings, 2002; Scott, 2013), and part of the norms dictating serious professional performance is the display of behavior signalling compliance with institutionalized myths (Meyer & Rowan, 1977; Tolbert & Zucker, 1983). From this standpoint, it is unsurprising that skeptical policymakers may 1) promote rituals that they do not believe in, and 2) be hesitant to express their genuine views.

Goffman's (1955) insights on "face-work" are particularly illuminating here. When acting on the institutional frontstage, professionals must display conformity with "approved social attributes" (Goffman, 1955: 213). Those attributes are displayed in "the conventionalized nature of the [social] encounter", making professionals face only "a small choice of lines open" (ibid: 214). This means that policymakers may understandably fear "losing face" if they refrain from promoting socially rationalized practices, or by openly encouraging decoupling. Such options may simply not be open to them within the social structures in which they practice their profession (Bévort & Suddaby, 2016; Cornelissen et al., 2015; Hassard, Cox & Rowlinson, 2013). Moreover, policymakers could understandably want to avoid the risk of being *themselves* perceived as hypocritical or deceptive by admitting that their formal pronouncements were not sincere. As noted by Zott and Nguyen Huy

(2007), deeds of symbolic compliance also enhance the *personal* credibility of performing actors. In this respect, we should also not disregard that quantification practices have been sanctified in contemporary societies as "moral" (Bromley & Powell, 2012; Islam & Greenwood, 2022). This means that stepping out of line could well raise questions of moral appropriateness, thus implicating the loss of social value (Goffman, 1955: 213).

To be sure, our model cannot predict the behavior of reflexive policymakers. Different contexts and policymaker's perception of their contexts can explain a wide variety of behaviors. For example, there may well be actors who are aware of the limitations of the institutionalized practices they have been tasked to promote yet also ignorant of how their own deeds are also subject to institutional scrutiny. Such policymakers may well openly encourage decoupling. Our model of the institutional game does not include cases in which the policymaker engages in such direct and unreserved communications. Instead, it sheds light on what we deem a more prevalent and theoretically challenging phenomenon: communicating pressures about decoupling symbolically for the fear that they may also be "institutionally penalized" if perceived to violate the institutional order.

Despite the difficulties of predicting the behavior of particular policymakers, we may nevertheless theorize the conditions under which the disposition to play the institutional game will be stronger. For example, institutional contexts putting stronger pressures for compliant behaviors should lead to higher levels of behavioral isomorphism. Furthermore, the higher 1) integrity and honesty stand in the institutional hierarchy of values, and 2) the less forgiving the deviance from lines of appropriate conduct, the stronger the pressures toward the performance of the institutional game. In addition, when it comes to the promotion of institutionalized rituals, our theorizing suggests that contexts posing strong pressures for *organizational* compliance will simultaneously pose strong pressures for *professional* compliance to policymakers tasked with their promotion. A related factor that could explain a policymaker's disposition to engage in the duplicity of the institutional game is one's belief of *others'* beliefs about the true purpose of rituals. The belief that higher-order

institutional actors are true believers of promoted rituals should make a skeptical policymaker less likely to share critical views toward institutionalized practices.

Up to now, we have explained why it is reasonable to expect reflexive policymakers to perform the institutional game. Yet our emphasis on how policymakers are *themselves* subject to societal pressures raises another riddle. Why expect the organizations they supervise to decouple if this could potentially conflict with their institutional role? But bluntly: why bother playing a possibly "risky game" that is not, after all, part of their job description?

Policymaker incentives

On the face of it, it would indeed appear more reasonable to think that reflexive policymakers should invariably expect the substantive implementation of the policies. For the very lack of intention to discipline duplicitous organizations may well make them accountable for this "failure". Note in this regard that, in the eyes of stakeholders who believe in the underlying mythologies, it is decoupling (not coupling) that appears as an organizational *and* moral failure (Bromley & Powell, 2012; Haack et al., 2021).

We surely acknowledge that policymakers should often refrain from performing the institutional game due to this (perceived) risk. However, we push back against the tempting conclusion that this is the default policymaker stance. To assume otherwise risks turning a blind eye to a less palpable policymaker incentive, viz., to *protect* recipient organizations from being suffocated from the iron cage. We should consider here that policymakers often have a stake in the well-being of organizations they supervise, and that underperformance – let alone extinction – could be perceived as a personal failure. This is particularly the case because practices underpinned by myths cannot be readily acknowledged as causes of failure (Tsoukas, 2004; Weick et al., 2005), let alone by powerful stakeholders who fail to see them *as* myths. This means that the more aware a reflexive policymaker of the perils of coupling is, and the more concerned about the possible attribution of personal blame, the more likely the emergence of decoupling expectations. In addition, we should acknowledge that accounting and auditing disclosure devices often have the power to "hide" from

plain sight what is really happening in organizations, making day-to-day organizational activities even less auditable (Boiral, 2007; Hansen & Flyverbom, 2015; Kaplan, 2015). By the same token, knowing if organizations decouple from quantification rituals should be even more difficult to discern from external observers higher in the institutional hierarchy yet more distant from the sites of decoupling.

Last, self-centered considerations aside, there is a further incentive that can lead to the performance of the institutional game. Drawing on stewardship theory (Hernandez, 2012; Schoorman & Donaldson, 1997), policymakers may well be motivated to protect organizations from the dire effects of taking rituals far too seriously – regardless of career-centered considerations. That is, caring for the well-being of supervised organizations may alone be sufficient incentive for the expectations of decoupling at the core of our model. In fact, stewardship theory can further explain why reflexive policymakers can be independently motivated to promote rituals even when they do not perceive any external pressure to do so. The very belief that such practices can boost organizations' survival chances could well explain why policymakers may promote legitimating practices without believing in the underpinning myths.

IMPLICATIONS FOR POLICYMAKER PRACTICE

Having developed sufficient conceptual clarity of the typical shape of the institutional game, we may now deepen our understanding of the reasons responsible for its ineffective performance. This is critical for the task of helping practitioners perform it better.

Beyond illusions of universal stages

We argue that *false expectations* about the existence of properly set up "theatres of meaning" are a major obstacle to the effective performance of the institutional game. More pointedly, we argue that the disposition to erroneously assume the background existence of shared forms of understanding is compounded by the failure to appreciate the sociohistorically-contingent practices necessary for forging such stages. For the failure to grasp the nonuniversal nature of such "theatres" makes it tempting to fall for the illusion of expectations as "too obvious", as if "natural".

Note that although expectations about accordance to the same language game are not readily apparent in formal pronouncements, they *can* be empirically evidenced indirectly when institutional actors express surprise. As opposed to cognitively neutral emotions (such as joy), the very emergence of surprise *presupposes* failed expectations (Lawson, 2008; Scheffler, 1991). Previously, we saw that the UK Director expressed his surprise about the fact that the metric was not taken as initially intended. Here, we suggest that this is evidence that the UK Director falsely expected that managers in the Asia Office would "by default" be attuned to the institutional game. Such expectations are erroneous because taken-for-granted forms of knowledge are socially-situated. "Taken-for-granted" assumptions are not expressions of *a priori* forms of knowledge.

Importantly, the proposed explanation sheds light on cases of undesirable yet avoidable coupling, without having to put the blame squarely on recipient organizational agents. To illustrate, consider Sauder and Espeland's puzzling observation that ostensive enforcers of institutional pressures saw rankings as a ritual "too stupid to be taken seriously" (2009: 68), and were surprised to learn that "others do take them seriously" (2009: 68). In the absence of the advanced explanation, it is tempting to cursorily conclude that the administrators were "too foolish" to not see the inanity of ranking rituals that – in the words of a university Dean – were "'plain wacky' and 'totally bonkers'" (Sauder & Espeland, 2009: 68) (see also Osterloh & Frey, 2015; Strathern, 1997). Yet, administrators may have *also* seen rankings as "too stupid" to substantively guide organizational activities but were simply unaware that the Deans saw them in the same light as well. In fact, in the case of the TDO, several managers in the Asia office were in disbelief that they were expected to take seriously what they perceived to be a particularly limited, if not defective, metric.

It follows that policymakers should comfortably perform the *institutional* game only when they feel confident that the relevant *language* games are in place. Yet, this raises an important question: What should policymakers do when they *doubt* that this is the case? We put forward the bold proposition that, in such cases, policymakers should engage in *transparent* communications. To this end, our work as scholars of institutional realities can be instrumental.

Policymakers as theorists and educators

We propose that, when shared interpretive backgrounds are absent, the effective performance of reflexive and responsible policymaker work requires transparency of the relevant language games. More specifically, our advice to policymakers is that they can act as educators of recipient organizational members about *what* they should do (and should *not* do) and *why* (and why *not*). This should help ensure that both sides are "on the same page" and misunderstandings about expectations can be avoided. However, this form of education first requires attempts at explicit theorization. In institutional theory, "theorization" is "the development and specification of abstract categories, and the elaboration of chains of cause and effect" (Greenwood, Suddaby & Hinings, 2002: 60) and an "important aspect of theorizing is the naming of new concepts and practices so that they might become a part of the cognitive map of the field" (Lawrence & Suddaby, 2006: 226).

In helping policymakers more effectively perform the institutional game, it is our role *qua* theorists of lived institutional experiences to afford the theoretical vocabulary capable of giving practitioners the required theoretical clarity. This is particularly critical for the type of institutional work under scrutiny, since it unfolds at a level of expectations and beliefs for which practicing agents may not possess the right vocabulary. After all, it is one thing to know *how* to play a game and a quite different thing to know *that* this is the game played (Ryle, 2009): "To know how to do something is very different from having an *explicit map* of what is done" (Ramoglou & McMullen, 2023: 4).[ii]

To the end of equipping policymakers with such an explicit map, we suggest that policymakers can transparently teach recipient organizations:

1) that they are expected to adopt institutionalized practices (the "what"),

2) because their adoption confers legitimating effects conducive to organizational survival (the "why"), and

3) that they should not substantively adopt practices resting on myths of causality (the "what not"),

4) because they will not deliver what they promise ("why not$_1$"),

5) <u>but instead</u> may negatively affect organizational well-being (the "why not$_2$").

Note that there is hardly anything theoretically original in this theoretical map. It only merges two core concepts of decoupling theory, viz., policy-practice decoupling (Meyer & Rowan, 1977) and means-decoupling (Bromley & Powell, 2012).

To be clear, we do not assume that explicit education on the perils of coupling will be *sufficient* for the avoidance of institutional accidents. The very existence of quantification practices may alone suffice for the emergence of perverse incentives. The reason is such organizational innovations can inadvertently motivate some employees to "game" the system by being rewarded for producing quantifiable results – regardless of their actual contribution (see Power, 2021). To mitigate this problem, we encourage the promotion of quantification practices with strong caveats – akin to the doctors warning patients of the side-effects of administered drugs – promoting thus their *responsible* use. To this end, performance appraisal must be explicitly detached from a narrow reliance on metrics (cf. McGivern & Ferlie, 2007). In this regard, policies like the "San Francisco Declaration on Research Assessment" (DORA, 2023) could help buffer against the side-effects of quantifying organizational life.

In strengthening the educational arsenal of policymakers, cinematography can also prove an effective pedagogical tool, since it can vividly demonstrate the organizational pathologies that emerge when quantitative rituals guide day-to-day organizational action. As noted by Mueller (2018), there are TV series that powerfully convey the problems that we discuss in quite abstract ways in our academic studies. For example, *The Wire* shows how police officers are inclined to go after small criminals that help boost performance metrics – at the cost of avoiding assignments that tackle root causes of criminality but are more difficult and do not have an equally immediate effect on metrics. Similar distortions in medical practice are depicted in *Bodies*, where surgeons avoid dealing with vital yet high-risk operations that are nevertheless likely to negatively impact their "success metrics".

Problematizing underlying myths

Notably, our analysis leads to the rejection of a core assumption of decoupling theory, viz., that organizations should not only adopt institutionalized rituals but the underpinning myths as well. As put in Meyer and Rowan's influential advice: "organizations must not only conform to myths *but must also maintain the appearance that the myths actually work*" (1977: 356; emphasis added) (see also Boxenbaum and Johnsson, 2017: 87). We advocate a radical break from this largely unquestioned premise via the divorcing of rituals from their mythological underpinnings. There is no reason to expect that organizations ought to conform to myths – besides simply conforming to practices underpinned by them. We can retain constructivist sensitivities about the importance of social conformity with institutionalized practices yet stop short of the *logically slippery* promotion of their underpinning myths as well.

Our advice for transparent communication does not endorse organizational hypocrisy (see Brunsson, 1989; Snelson-Powell, Grosvold & Millington, 2020). What we advocate is that policymakers can sensibly promote the organizational adoption of institutionalized practices provided that such an adoption takes place for *the right reasons*. Or, put more accurately: such practices are fine as they stand so long as they are *not* adopted for the *wrong* reasons, viz., the failure to phenomenologically disentangle rituals from underpinning mythologies. For what is problematic is *not* quantitative tools *per se*. What is problematic is uses driven by the illusion that numbers are epistemic lenses for capturing "something" beyond the measurable facets of organizational life.

Note that the current propositions work on the premise that the transparent communication of decoupling policies should not threaten the institutional legitimacy of policymakers. To assume otherwise is to dogmatically suppose that legitimacy requires institutional workers to be thoughtless actors who unreflectively reproduce others' *beliefs* beyond others' *practices*. Instead, it should be legitimate to promote the same institutionalized practices yet for different reasons. For example, policymakers working in higher education can endorse the promotion of metrics and rankings, without having to pretend that these metrics *are* the reality ("we are the best university"). They can keep a healthy distance from myths by instructing recipients not to deviate from the statement of

facts ("in X ranking, that counted Y and Z, we were ranked first"). Overall, there is no reason to assume that caveats against the misrepresentation of such quantitative "findings" through distorting lenses should threaten the perceived professional legitimacy of policymakers. They can remain compliant with the "normative order" (Goffman, 1978; 1983) and simultaneously "embroider" their policymaking with a reflexive, socially responsible, and – no less "institutionally serious" – stance.

Demythologizing numbers and metrics

The very possibility of participation in the institutional game logically presupposes the notion of policymakers who *already* maintain a healthy (phenomenological) distance toward institutionalized practices. However, even if our theorization is correct and reflexive policymakers are the norm (and not an aberration), there should still be plenty of *nonskeptical* policymakers who confuse mythological versions of reality as "the real". It is our work, as academic educators of policymakers, to cultivate this skeptical mindset, so that they do not fall for dangerous mythologies. Accordingly, we advocate that policymakers should be helped to see myths for what they are, by being aided to explicitly reflect on the relevant myths at play, as well as the exact epistemic reasons making them myths (as opposed to rational beliefs). We submit that two interrelated assumptions ought to be challenged at the core of the mythology around quantification: 1) numbers offer an objective representation of reality, and 2) quantification practices persist because they work.

With respect to (1), policymakers can be alerted to the core epistemological myth surrounding quantification practices; namely, the illusion that numbers possess a transcendental kind of objectivity making them the most reliable and faithful windows into organizational "truths" (Espeland & Lom, 2015; Keevers, Treleaven, Sykes & Darcy, 2012). Yet, for demythologizing efforts to be effective, policymakers should be alerted to the exact epistemic reasons making such beliefs illusory: The world is far more complex than its countable dimensions; thus, oftentimes, what really counts cannot be counted (Lawson, 2023; Muller, 2018). In addition, quantification can only measure what is *actually* the case; numbers do not capture any kind of intrinsic necessity about the way the world *must* be (Wittgenstein, 1956). To combat this metaphysical illusion, we can alert practitioners to

the various and contingent *processes* that tend to be "forgotten" when measurement products are treated as the unambiguous and naturally emerging language of reality. As observed by Hines, "as professional 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 over-powered by the myth that they offer objective and complete representations of complex organizational realities (Girei, 2016).

With respect to (2), the demythologizing of quantification practices also entails combatting the illusion that they persevere because they work (see Alvesson & Spicer, 2012; 2016). Undermining this illusion is possible by affording alternative – sociohistorical – accounts, capable of explaining how suboptimal – even ineffective – practices may well persevere for quite different reasons (see Campbell, 1988; Harari, 2019; Muller, 2018). In fact, the philosophical roots of neo-institutional theory (Berger & Luckmann, 1966) readily afford powerful demythologizing lenses for grasping why they are "not natural … but are social constructions" (Lawrence et al., 2009: 15). Instead of supposing that they are the inevitable and somehow necessary parts of reality, the perseverance of such rituals should be understood in their concrete sociohistorical context. As an antidote, policymakers can be philosophically aided, to stand back, and see the institutionalization of such practices as historical accidents – in the words of Berger and Luckmann: "as legitimations of a very peculiar and probably highly significant construction of reality in modern society" (1966: 210; see also Berger, 1965: 26; Powell & Rerup, 2017: 319).

Demythologizing may not only help instill more policymakers with the sophisticated mindset at the core of institutional theory. It should further help policymakers who *already* stand quite skeptically toward such practices legitimate their skeptical stance on a philosophically sound intellectual platform (Berger & Luckmann, 1966). Overall, capitalizing our institutional authority as knowledge workers who co-create social realities could afford powerful institutional shields for critical approaches that could otherwise come across as "too unorthodox" (Zhao, Fisher, Lounsbury & Miller, 2017).

Putting in the effort

The concept of "institutional work" does not signify a single type of work. There are different types of institutional work whose effective performance requires different types of activity (Hampel et al., 2017; Zilber, 2017), encompassing also not overt acts of interpretation (Suddaby et al., 2010: 1239). Bare minimum, our analysis should have demonstrated the enormous degree of effort required for the effective performance of the institutional game.

Relevantly, Leslie and colleagues (Leslie, Flynn, Foster-Gimbel & Manchester, 2023) recently documented that when organizational agents believe that goal attainment is easy, they are less inclined to invest the necessary effort. Alternatively, when agents perceive diversity goals as difficult, they engage in high levels of diversity effort. From this standpoint, our paper's single most important contribution to the practice of policymaking may be the explicit appreciation of the enormous complexities and challenges associated with the promotion of institutionalized practices. For the analysis of the institutional game points to the enormous effort required for the effective performance of this most critical type of institutional work. Hopefully, this enhanced awareness should also help (more) policymakers be more vigilant of the occurrence of undesirable coupling, as well as become more accountable in preventing institutional disasters.

CONCLUSION

This paper afforded a theoretical account of how (undesirable) coupling can occur despite the absence of substantive pressures. We turned attention *away* from the typical focus on recipients of practices and *toward* the institutional workers typically "overshadowed" beneath abstract representations of "structural pressures". We explained that, misleading appearances aside, policymakers often play nothing but the imperceptible version of the institutional game. This is a quite subtle type of institutional work that involves the exertion of pressures that appear as substantive but are free from expectations of substantive compliance. This type of work helps skeptical policymakers protect both recipient organizations and their professional identity and

"seriousness". We further explained that it is the preexistence of appropriate "theatres of meaning" that allows the effective performance of the "silent" type of the institutional game.

This fresh phenomenological perspective contributes beyond our theoretical understanding of "institutional pressures" or "policy-practice coupling". Most importantly, it begets implications for the effective practice of policymaking, by 1) alerting practitioners to the cultural boundaries for the successful communication of unspoken meanings, 2) equipping them with transparent theoretical maps when the necessary "interpretive bridges" are absent, as well as 3) eradicating myths that stand in the way to appreciating the strategic value of (desirable forms of) decoupling.

To be sure, the topics examined in this paper are particularly complex and conceptually demanding. Accordingly, we neither claim to have offered an all-encompassing window into the phenomenological experience of policymakers, nor that our practical advice is some sort of panacea. Most palpably, the effective performance of the institutional game is *not* a *sufficient* condition for decoupling. Organizations can still engage in counterproductive coupling, even when external pressures are absent, yet organizational members engage in substantive adoption driven by personal agendas and self-interest (Power, 2021; cf. Waldorff & Madsen, 2023). Moreover, our perspective does *not* account for all cases of coupling. As clarified, we did not deny that substantive pressures exist, or that they are stronger than they used to be. We only problematized our knowledge of them, putting forward the complementary view that *seemingly* asphyxiating pressures can, oftentimes, be nothing but loud performances of the institutional game. That our perspective cannot afford a ubiquitous account of the phenomenon of coupling can be reinforced by the fact that substantive pressures (or misconceptions about their existence) are not even *necessary* for organizations to couple. This is particularly the case for practices that accord with organizational members' desire for compliance with socially or environmentally responsible causes (Boiral, 2007; Haack, Sheneborn, Wickert, 2012; Power, 2021; Tilcsik, 2010).

Overall, the dynamics of organizational and institutional life are far too complex to permit simplifications. We more modestly submit that it is high time to put institutional workers tasked with

the promotion of institutionalized practices at the core of institutional analysis, and openly discuss notions of transparency, illusion, and hypocrisy. We gather that such a turn is critical for fostering policymakers who can more effectively protect organizations from widespread yet dangerous myths. We hope that more colleagues will join us in pondering how we can best help policymakers navigate complex institutional terrains. In so doing, our paper offers nothing but a first step. Yet, we hope that this small step is suggestive of institutional theory's enormous potential in improving policymaking – to the end of transforming the study of institutional work into a "policy science" (Hampel et al., 2017).

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[i] This is not to say that the symbolic intent and purpose of promoting a ritual cannot be communicated by bodily cues of sorts. The point is that the presence of discernible cues is not a logical prerequisite for understanding what is happening. But when the backstage is not sufficiently set, nonverbal cues can surely help forge it. Yet, even in such cases, the right interpretation of such signs requires the preexistence of some sort of cultural background for decoding them. That is, it is *always* a set of preexisting practice-based understandings that enables social actors to grasp what language game is being performed in contexts of verbal as well as nonverbal communication.

[ii] The reason is that, although the theoretical kind of knowledge can express preconscious forms of knowing how to act, the existence of a transparent theoretical map does not presuppose the ability to engage in practices of sorts. For example, the competent use of language does not presuppose the theoretical mastery of the rules of grammar to which she nonetheless skilfully conforms (Strawson, 1992). But fleshing out explicit grammars conditioning the use of language can certainly help improve the practice of learning or using a language.