

M@n@gement

ISSN: 1286-4692

Emmanuel Jossierand, HEC, Université de Genève & CMOS, University of Technology, Sydney (Editor in Chief)

Jean-Luc Arrègle, EMLYON Business School (editor)
Laure Cabantous, Warwick Business School (editor)
Stewart Clegg, University of Technology, Sydney (editor)
Olivier Germain, Université du Québec à Montréal (editor, book reviews)
Karim Mignonac, Université de Toulouse 1 (editor)
Philippe Monin, EMLYON Business School (editor)
Tyrone Pitsis, University of Newcastle (editor)
José Pla-Barber, Universidad de València (editor)
Michael Tushman, Harvard Business School (editor)

Walid Shibbib, Université de Genève (managing editor)

Martin G. Evans, University of Toronto (editor emeritus)
Bernard Forgues, EMLYON Business School (editor emeritus)

■ Patricia BROMLEY 2012
Hokyu HWANG
Walter W. POWELL
Decoupling revisited:
Common pressures, divergent strategies in the U.S.
nonprofit sector
M@n@gement, 15(5), 468-501.

M@n@gement est la revue officielle de l'AIMS



M@n@gement is the journal official of AIMS

Copies of this article can be made free of charge and without securing permission, for purposes of teaching, research, or library reserve. Consent to other kinds of copying, such as that for creating new works, or for resale, must be obtained from both the journal editor(s) and the author(s).

M@n@gement is a double-blind refereed journal where articles are published in their original language as soon as they have been accepted.

For a free subscription to M@n@gement, and more information:
<http://www.management-aims.com>

© 2012 M@n@gement and the author(s).

Decoupling revisited: Common pressures, divergent strategies in the U.S. nonprofit sector

Patricia BROMLEY

University of Utah
p.bromley@utah.edu

Hokyu HWANG

University of New South Wales
hokyu.hwang@unsw.edu.au

Walter W. POWELL

Stanford University
woodyp@stanford.edu

Abstract

As the members of an organizational field adopt similar practices, considerable variation in enactment can ensue. Field-level theories, however, do not yet explain how and why organizations vary in their use of standard practices. To tackle this issue, we focus on the infiltration of managerial practices into a sector traditionally motivated by norms of charity, using data drawn from a random sample of 200 nonprofit organizations. We first carry out an inductive content analysis of interviews with executive directors (EDs) about their use of strategic planning, which reveals three main rationales for adoption—associational, managerial, and opportunistic—and two outcomes—symbolic adoption and symbolic implementation. We then use Qualitative Comparative Analysis (QCA) to consider which combinations of organizational attributes and rationales are associated with the outcomes of decoupling or routinization. Our study shows creative yet patterned possibilities in the uses of a standard practice, with both adoption and implementation taking on symbolic meaning. The findings afford a deeper understanding of how multiple forms of decoupling can be used to understand micro-processes of variation, extending research on divergent outcomes of field-wide isomorphic pressures.

Key words: New Institutionalism, nonprofits, strategic planning, decoupling

INTRODUCTION

1. The many important contributions include: Mezas, 1990; Burns and Wholey, 1993; Palmer, Jennings, and Zhou, 1993; Davis and Greve, 1997; Guler, Guillén, and Macpherson, 2003; Briscoe and Safford, 2008.

2. See Colyvas and Jonsson (2011) for a thoughtful review

3. See Orton and Weick, 1990

An impressive corpus of research has illuminated the causal processes by which organizational practices diffuse and become institutionalized.¹ Many sophisticated arguments have been advanced concerning how and why new procedures and programs become legitimated and spread.² This sustained focus on explaining diffusion across the members of an organizational field has come, however, at the expense of understanding post-adoption variation. The presence of common practices can mask considerable diversity in enactment; broad diffusion may well generate wider variety at the ground level. To better understand contemporary organizations, there is a pressing need for research that accounts for differentiation in how common practices materialize in concrete organizational settings.

A dominant explanation for post-adoption heterogeneity in institutional research has long been either loose coupling or decoupling (Meyer and Rowan, 1977; Brunsson, 1989).³ Empirical studies often frame decoupling as a dichotomy: some organizations implement policies while others do not. Recently, however, scholars have made progress in cataloguing different forms of decoupling, emphasizing it as a process rather than a state. Bromley and Powell (2012) distinguish two forms: symbolic adoption and symbolic implementation. The former occurs when practices do not result in meaningful implementation due to the lack of will or capacity, creating a “gap” between policy and practice. For instance, reform efforts are a constant feature of organizational life, but do not necessarily produce tangible changes in daily activities or performance; nor do reforms necessarily bring about their intended changes (Brunsson and Olsen, 1993). In contrast, a practice can be implemented and become routine even though the practice is not directly congruent with an organization’s core goal(s). Consider, for example, organizational efforts with recycling, employee diversity, charitable contributions, political action committees, or service learning. The practices may be effectively implemented but their contribution to promoting an organization’s primary goals may be tenuous or opaque at best, creating “means-ends” decoupling.

Whereas earlier institutional research concentrated on symbolic adoption, recent studies of institutional complexity and competing logics suggest that symbolic implementation may be central to understanding post-adoption heterogeneity (Greenwood, et al., 2011; Thornton, et al., 2012). As organizations increasingly operate in fields in which multiple, potentially contradictory institutional logics or influences contend, “means-ends” decoupling may be a significant source of organizational variation (e.g., Pache and Santos, 2010). Moreover, symbolic implementation is both an important theoretical question and a practical one for the emergence of “hybrid organizations”, which are, by definition, amalgamations of conflicting logics (Battilana and Dorado, 2010; Pache and Santos, forthcoming).

The U.S. nonprofit sector provides an ideal research site to study decoupling because both symbolic adoption and symbolic implementation are often at work there, generating differences in response to isomorphic pressures. Echoing our belief in the usefulness of the nonprofit organizations as a setting to explore this issue, Orton and Weick (1990) argue that decoupling due to

an uncertain means-ends relationship, which they call “causal indeterminacy,” may be particularly prevalent in the social sector. In the past few decades, the U.S. nonprofit sector has been in transition, which has heightened institutional complexity. Largely volunteer endeavors have become more professionalized (Smith and Lipsky, 1994), and many nonprofits are under great pressure from multiple sources to become more efficient and accountable. In response to this, many have turned to managerial professionals and practices. Business tools, from cost-benefit analyses and strategic planning to formal financial audits, have become prevalent in religious charities and youth groups as well as nonprofit healthcare providers and housing developers. It is unclear, however, whether this trend has had an effect in reducing social problems. To a great extent, the informal and heterogeneous sector has become more formalized and much more professional, though not necessarily more cohesive, coherent, or successful (Hwang and Powell, 2009).

Nonprofit responses to demands from funders, philanthropists, board members, and rating services, to name only the most notable sources of influence, are not uniform. Some nonprofits lack the skills or knowledge to implement managerial tools, suggesting that symbolic adoption might be one response. Others, while successfully incorporating new tools as organizational routines, are either unable or find it difficult to align newly introduced materials with extant identities and priorities, thus leading to symbolic implementation. Some analysts of the sector are concerned that this shift towards managerialism will dampen the expressive values and diversity that the nonprofit sector has brought to American society (Frumkin, 2002; Skocpol, 2003). The sector has long been a source of diversity and experimentation where people engage in charitable activities and provide social services, advocate for causes ranging from social justice to the environment, and pursue community, artistic, and non-commercial endeavors. In the past, when such efforts yielded fruit, the government took over the activity. Today, however, both government and business are relying on the nonprofit arena to be the primary supplier of such services, and this delegation adds to calls for managerial expertise.

We focus on strategic planning, which many nonprofit organizations have embraced (Bryson, Crosby & Bryson, 2009; Hwang and Powell, 2009). Strategic plans are formal documents that articulate organizational goals and offer a road map for achieving them within a specific time period. They purport to promote effective management by setting goals matched to available resources. Although long commonplace in the for-profit sector, this practice is relatively new to the nonprofit sector, a field where multi-million-dollar housing associations coexist with small, community-based soup kitchens and homeless shelters. The impetus for strategic planning has multiple sources, ranging from external coercion to internal quests for improvement to serendipitous encounters. These efforts are often a condition for funding, stipulated by a foundation, donor, or government contract. In other cases, a board member or a consultant may recommend developing a plan or an executive director (ED) may learn about this tool on a training program. In many organizations, multiple motivations, or logics, for pursuing planning are simultaneously at work. Nonprofits also differ widely in how they implement plans. Some have become fervent believers, whereas others struggle or fail to put their plans into practice. We explore the post-adoption heterogeneity reflected in these divergent responses. In doing so, we identify different rationales for embarking

on strategic planning and demonstrate how disparate rationales and contingent circumstances combine with organizational features to produce marked variation in the enactment of plans.

In the following section, we review the theoretical literature and research related to the implementation of widely institutionalized practices. The empirical setting is described next, and our data, methods, and measures are detailed. Then we present the results of a content analysis that illustrates variation in both the rationales for and the outcomes of planning. We next turn to Qualitative Comparative Analyses (QCA) that highlight the combination of characteristics associated with two post-adoption patterns: symbolic adoption and symbolic implementation. Throughout, we draw on a rich stock of interviews to illuminate our findings. We conclude with a discussion of the implications of our work for both organizational theory and the viability and distinctiveness of the nonprofit sector. Substantively, this research affords insight into how the principles of managerialism are reshaping charitable organizations and with what consequences. Our theoretical contribution is to uncover organizational features associated with two types of post-adoption enactment.

CONCEPTUAL BACKGROUND

Early research in institutional analysis emphasized the importance of external environments in shaping organizational behavior. In an influential theoretical account of the expansion of rationalized procedures in all walks of modern life, Meyer and Rowan (1977) suggested that organizations incorporate purportedly rational tools and elements from the wider environment to enhance their legitimacy. Later studies provided ample evidence supporting their claim (Tolbert and Zucker, 1983; Westphal, Gulati, and Shortell, 1997; Henisz, Zelner, and Guillén, 2005). DiMaggio and Powell (1983) provided more causal force for these arguments by outlining the mimetic, coercive and normative mechanisms of isomorphism. Isomorphic pressures result from increasing structuration at the field level; consequently, environmental conditions influence both which practices are considered legitimate and when they are adopted.

Conformity to external pressures, however, can also result in decoupling, a main form of post-adoption variation in much institutional research. Such a response segregates and buffers daily work from formal structures that are taken on to satisfy external demands. In settings where we see decentralized responsibility, multiple organizational units, or resistance to external or hierarchical claims, decoupling can serve to release competing pressures and tensions and allow organizations “to maintain standardized, legitimating, formal structures, while their activities vary in response to practical considerations” (Meyer and Rowan, 1977: 358; Brunsson, 1989; Brunsson and Olsen, 1993). A number of studies have considered when decoupling is more or less likely to occur. In the realm of national science policy, for example, Drori et al (2003) find policies are less likely to be implemented in developing countries. In a study of the global spread of stock exchanges, Weber et al (2009) find decoupling is more likely if the mechanism of diffusion was coercion. But scant research has examined multiple forms of decoupling, despite arguments suggesting nuanced local causes (Weick, 1995).

Although the term “decoupling” often refers narrowly to a gap between policy and practice, this is not its only manifestation. Indeed, the original discussion of

decoupling was much broader. Meyer and Rowan's (1977: 343) foundational paper includes a range of possibilities: "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." Using this broader view, Power (1997: 96) describes how audits colonize organizations, becoming pervasive yet only loosely related to an organization's core goals: "one prima facie sign of decoupling is the creation or enhancement of organizational sub-units explicitly to manage the external audit process (audit committees, internal auditors, audit officers, etc.)." In this sense, decoupling does not refer to a gap between policy and practice: audits are implemented. Instead, auditing functions are buffered within subunits of organizations and loosely related to an organization's core goals. Decoupling may thus take an array of forms, beyond its common understanding as a policy-practice gap. In particular, sub-units or practices within an organization can be weakly tied to core functions.

Micro-processes play a large role in determining whether a practice becomes a routine part of organizational life or remains largely as window-dressing. A newly introduced idea does not enter an organization fully formed with a clear definition or use. The members of an adopting organization need to articulate an appropriate meaning and work out reasonable uses for the imported practice or model. As Friedland and Alford (1991: 255) suggest, "The ambiguous and contested nature of symbols circumscribes the applicability of abstract models of individual or organizational behavior. There is no one-to-one relationship between an institution and the meanings carried by the practices associated with it." These efforts are in large part driven by local identities and context (Powell and Colyvas, 2008). Organizational members need to figure out how to fit a new idea into their organization. In the case of auditing, the values spread inside an organization, becoming internalized by individuals. Employees adhere to information demands related to auditing even when the actions are unlinked to (or undermine) performance. Examining individual responses to a practice sheds light on how it is enacted within the organization.

Building on these arguments, our goal is to move from a field-level analysis of diffusion and adoption to a more fine-grained assessment of organization-level practices and implementation. To be sure, practices like strategic planning may be adopted for their symbolic value, but the way this tool is manifest is likely driven by the varied rationales of individual managers, such as responding to fiscal necessities or searching for new ways to improve operations. Hence, there may be great diversity in how planning is pursued in different organizational contexts, and this diversity is likely linked to key individuals within organizations, such as managers, staff, and board members.

The Setting and Data Sources

In the United States, civil society—the space populated by nonprofit associations and charities, churches, and social movements—has undergone substantial change over the past two centuries (Hall, 2006). The original associative legacy of the nonprofit sector has been complemented and, in some cases, supplanted by the introduction of business-like principles. The social sector that long served as the home for a multitude of mutual and expressive endeavors has taken a

more instrumental turn. Charitable nonprofits, grantmaking foundations, and social movements are now staffed by a professionalized cadre of field workers and program officers (Hwang and Powell, 2009). Central to these changes is a belief by both philanthropic funders and government bureaus who contract out social services that charitable action should be more methodically designed and evaluated.

To some critics, the contemporary focus on nonprofit effectiveness, scaling, and sustainability drowns out considerations of solidarity, fraternity, and mission, with profound political consequences (Putnam, 2007). The heightened attention to evaluation and measurement means nonprofits are more likely to do for clients rather than with them (Skocpol, 2003). Considerations about efficiency can, it is feared, trump concerns about efficacy. Our research was designed to explore the extent to which the adoption of business practices was altering modes of operation in nonprofit organizations, and with what consequences.

In the United States, organizations exempt from tax by the Internal Revenue Service (IRS) under section 501(c)3 of the tax code are charitable nonprofits, eligible to receive tax-deductible contributions. Using data from the IRS digitized by the National Center for Charitable Statistics (NCCS), we identified the population of IRS form 990 filers in the year 2000. There were 7,106 operating charities in the San Francisco Bay ten-county region, from which we drew a random sample of organizations. We contacted 264 randomly selected organizations to develop a final sample of 200 and interviewed their leaders.⁴ We approached the organizations initially by mail, following up by telephone and email. Our research team conducted face-to-face interviews with either the EDs of staffed organizations or the board presidents of volunteer-based organizations to learn about their founding, funding, management, governance, personnel, and external relations. All interviews were conducted with a standard interview protocol. The protocol was tested and refined during 20 pilot interviews with other organizations, and included questions designed to gather specific facts about each organization and its staff, as well as open-ended queries. The interviews lasted approximately 90-150 minutes and were typically conducted at the offices of the nonprofits, where interviewers could see the leaders in their work setting.⁵

The sample organizations vary in size, activity, age, and location across the region, but closely reflect the distribution of the full Bay Area population. The organizations are typically rather small. Approximately half have annual budgets below \$200,000, although some have budgets in the tens of millions. They range in age from less than ten years old to a handful that had been in operation for more than 50 years.

In addition to gathering general organizational data, we asked specific questions about business practices such as strategic planning. In response to the interview question, "Do you produce a strategy or planning document?" more than 45% of organizations (93 of 200) answered that they had a plan in place or were creating their first one. If organizations responded in the affirmative, we pressed to learn more: how frequently do you plan? Who participates in the process? What instigated the development of such a plan? What is included in it and in what ways is it helpful? In a limited number of instances we were able to obtain hard copies of the plan either directly from the interviewee or from the organization's website. As we describe in detail below, the diversity in the actual documents that EDs call "strategic plans" is remarkable and represents

4. Thirty-five organizations refused to participate, and 29 were dropped after four unsuccessful attempts to reach them. Most of these had ceased operations. Our overall response rate was 76%.

5. All recorded interviews were transcribed by a professional transcription service and coded by the researcher who conducted the interview. In some cases, information from the organization's website or IRS form 990 was used to corroborate or clarify. Every effort was made to increase both interview quality and intercoder reliability: full-protocol tests and spot checks were conducted, interview notes were circulated among the research group, weekly meetings were held to discuss interview and coding issues, and the protocols were annotated to guide interviewing and coding.

one key point of divergence in the spread of an organizational practice. Collectively, the responses provide a comprehensive account of the field-wide diffusion of strategic planning into nonprofits—why the practice enters, variation in its enactment, and divergent consequences. The data capture important differences in organizational contexts, as well as how managers locate themselves in the wider social sector, and provide accounts of their activities and missions to important constituents.

Methods and Measures

We employ a multi-method approach to analyze enactment. As a first step, we use content analysis to examine the responses of nonprofit leaders to questions about planning and its consequences. Ninety-three organizations in the sample self-identify as having a strategic plan. Thirteen cases had to be dropped because the current ED was insufficiently versed in, or forthcoming about, the details to allow for qualitative coding, leaving 80 interviews where the director discussed strategic planning at some length. Only excerpts from interviews that specifically discuss the plans were used, following the selection strategy used by Dobbin and Dowd (1997) and Suddaby and Greenwood (2005).

We used an inductive process to identify key points of divergence in how organizations engage with planning, iterating between the data and emergent themes (Miles & Huberman, 1994). This approach is appropriate for developing a baseline understanding of theoretically underdeveloped topics like ours. Following standard procedures, the content analysis consisted of three main stages that included an open coding of the transcripts, creating second-order categories, and then developing aggregated conceptual themes along with inter-rater reliability checks. Table 1 provides examples from the coding process.

Table 1. Overview of Code Construction

Topic	First Order Code Examples	Second Order Category Examples	Aggregated Conceptual Themes
Enactment	can't find it; limited impact; doorstop	policy-practice decoupling	Symbolic Adoption (24/80 cases, 30%): plan exists but is not implemented, process does not disrupt daily routines.
	integral to operation; assumed	routinization; internalization	Symbolic Implementation (49/80 cases, 61%): planning becomes an everyday activity, altered regular work routines
	org considers shutting down b/c of plan; creates tension	destabilization	
	plan achieved	transformation	
Rationale	funder required it	coercion	Opportunism (71/80 cases, 89%): solve a specific pressing need or challenge, linked to short-term survival (often related to funding) and not intended to have deep impact on organizational identity.
	raise profile; growth; improve service delivery; better governance	specific goal	
	ED or board change; just what you do, management tool, timing was right; stay ahead of environmental changes; chance encounter	seemed appropriate	Managerialism (12/80 cases, 15%): administrative tool to evaluate and improve delivery of services or supervisory purposes.
	assess mission; revisit identity	general benefit	Associationalism (23/80 cases, 29%): related to an organization's mission or identity.
Participants	ED; board	management	Inclusive/Participatory (65/80 cases, 81%): whether any groups in addition to ED and board are involved.
	foundation; headquarters; government	fundors	
	staff; clients; guardians of clients; community; volunteers; partner organizations	others	
Frequency	one year; three years; five years; ten years	regular	Plan Regularly (38/80 cases, 48%): dichotomous indicator for whether the organization identifies a regular interval for planning (e.g. one year, five years).
	as needed; when short of funds; executive transition	ad hoc	
		combined with above as appropriate	

The interviews covered five topics related to strategic planning that will be used in the QCA we describe next: (1) enactment, (2) rationales, (3) participation in the process, (4) frequency, and (5) normative responses. Within each topic we initially performed open coding of relevant sections of transcripts, allowing key themes to emerge from the interviews (Neuman, 2003). Based on the prior literature, we expected to observe some decoupling of the formal plan from daily realities, but on the first pass we purposefully relied on the language expressed by the interviewees themselves, without limiting the range of their responses. For instance, when asked about the enactment of the plan, some interviewees describe it as having limited impact or cannot recall the details of the plan, but others describe how the plan fundamentally reshaped the organization's mission or activities, or, in one case, even led management to reconsider whether the organization should continue to exist.

We then re-examined the data within each topic to identify initial concepts and grouped the first-order codes into second-order categories. For example, we classified cases where a plan had been created but its reach did not extend to daily operations into the second-order category of decoupling between policy and practice. This second-order category includes first-order responses such as describing the plan as nothing more than a "doorstop", knowing a plan existed but being unable to find it or recall details of what was in it, or explicitly stating that it was created because "it's what other [external] people want" and that its internal impact was limited.

Finally, once the open coding was complete and initial categories were identified, we created a protocol with a code description, keywords, and examples. We reanalyzed the interviews and checked inter-rater reliability. For this stage we drew on Krippendorff's (2004: xx) approach to content analysis as a method for analyzing textual material that "enables researchers to plan, execute, communicate, reproduce and critically evaluate their analyses." We repeated this step several times, iterating between our data and theoretical constructs, and sharpening the definition and cross-case consistency of our findings (Eisenhardt, 1989). These reliability checks and theoretical decisions about the combination of sub-classes led to further adjustments, resulting in the aggregated conceptual themes used in our analyses. Notably, the normative topic concerning how EDs feel about planning was dropped due to lack of inter-rater reliability in judging managers' emotional responses from the transcripts. Our final reliability tests indicated 74% agreement for "enactment", 84% agreement for "rationale", and complete agreement on participation and frequency.⁶ To capture the complexity of planning, we do not restrict organizations to only one rationale or form of enactment.

6. We conducted reliability tests throughout, and the final check was performed by the first and second authors on a randomly selected subsample of 20% of our 200 organizations.

QCA: Connecting Rationales and Enactment. Extending our analyses further, we consider whether there is an association between enactment, rationales, and important organizational characteristics. Our sample sizes (24 cases of symbolic adoption and 49 cases of symbolic implementation) are too small for regression techniques, but too large for an in-depth qualitative study. Thus we use QCA, a method developed for medium-n research. The method is briefly described here and detailed in Appendix A.

The logic of QCA is intuitive, based on the insight that there are necessary and sufficient causal conditions that lead to an outcome (Fiss, 2007). Necessary conditions are those that are widely prevalent but do not alone lead to an

7. Consistency, the standard measure for establishing necessary conditions in QCA, equals the number of cases with a condition and the outcome divided by the total number of cases with the outcome (Ragin, 2006; 2008). We use a threshold of 0.85.

8. We used two criteria to make this decision. First, the median score among organizations that plan is markedly different relative to the entire sample. Second, a t-test showed significant difference between the mean of organizations that plan versus those that do not. We thank Steven Vaisey for pointing out the importance of this step for our subsequent analyses.

outcome (Ragin, 1987).⁷ For example, oxygen is necessary for human survival, but is not sufficient alone. In contrast, a cause, or combination of causes, is sufficient if it produces a certain outcome by itself. QCA uses Boolean algebra to reduce a truth table containing all possible combinations of characteristics to simplified sets of “causal conditions” associated with the outcome. Such language, we stress, does not indicate causality. Instead, we are illustrating the sets of characteristics associated with particular planning practices (Ragin, 2000; 2008).

We employ QCA to examine why plans are enacted in different ways, not to determine what makes an organization more likely to plan in general. We therefore first identified and excluded characteristics that were associated with the presence of strategic planning but not linked particularly to symbolic adoption or symbolic implementation.⁸ Factors that are highly correlated with the presence of a plan in general but not tied to a specific outcome were omitted. These include: organizational size, presence of paid personnel, receipt of funding from diverse sources, organizational rationalization, and receptivity to managerial tools.

We retain eight characteristics in our QCA, largely emerging from our content analyses of interviews. We chose these variables, or causal conditions, with great care and following guidelines for QCA research. It is unwise to include too many explanatory conditions because this makes the results overly complicated and idiosyncratic, but this must be balanced with the need to consider all important factors. One core interest is in the three rationales for planning: (1) associational, (2) managerial, and (3) opportunistic. Interviewees described how additional factors might influence implementation. These are: (4) level of participation (whether the process is inclusive) (5) frequency (whether an organization plans regularly), (6) leadership tenure (two years or less), and (7) whether the leader believes the nonprofit is affected by the economic downturn of 2002-04. Lastly, we include (8) a dichotomous measure of age (0=equal to or younger than the median of the whole sample, 1=older than the median of the whole sample) because this is a standard factor used in organizational research and is not clearly linked to the general adoption of planning. As described above, additional measures that are related to the presence of strategic planning were omitted as scope conditions. Our findings linking rationales and enactment are more powerful because they persist even in the presence of other factors and more nuanced for showing the interplay between rationales and other features of organizations.

Results

Nearly half of the organizations in our sample had a strategic plan; in many respects, these organizations share much in common. Compared to those which do not plan, those that do are larger, have leaders with managerial training, have more paid staff (including a fundraiser), receive foundation grants, use consultants, use quantitative program evaluations, and have more diversified funding streams. Despite these many similarities and more, our interviews with EDs reveal that even among this relatively homogenous group plans are implemented quite differently. We delve beneath the surface of adoption, finding that EDs have three main rationales for adopting a plan—opportunism, managerialism, and associationalism—and that plans are enacted in two main ways—symbolic adoption and symbolic implementation. Furthermore, our

QCA reveals systematic patterns in how rationales are linked to enactment.

Why Plan? Opportunistic, Associational and Managerial Rationales

Institutional theory emphasizes the push of external pressures as the source of formal structures like strategic plans (Meyer and Rowan, 1977). When we asked EDs why they plan, many descriptions matched the emphasis on external forces. But in other cases this account is less apt. Often, strategic planning was pulled into the organization by insiders rather than pushed upon it from the outside. As described above, three general rationales emerged, which we describe as opportunistic, associational, and managerial. Most directors discussed multiple motivations, as they experienced both emergent internal needs and external pressures.

Opportunistic Rationale

Opportunistic rationales represented situations where a particular pressing need or fiscal challenge might be resolved by having a strategic plan. This was, by far, the most common type of response (71 out of 80 cases, 89%). An opportunistic logic entails an instrumental view of planning, either through solving a specific problem (such as creating a personnel policy) or meeting external demands (typically from funders). These are short-term motivations linked to survival or particular contingencies; such plans were not intended to have a deep impact on organizational culture or identity. In many cases, nonprofits developed a plan in order to be eligible for external funding. The ED of a dance group described the initial spur: "Initially we didn't have any motivation for planning. We thought, 'Let's just apply for this National Endowment for the Arts grant and see what happens'." The dance company eventually received the grant, and its receipt meant they conducted strategic planning for the first time.

Other managers pointed fingers directly at pressures from their funders or board, indicating a more coercive source of isomorphism (DiMaggio & Powell, 1983). A skeptic shares, "It took a couple of my board members saying, 'We think we really need to do this.' And therefore I had to find time to make it happen." A large arts organization uses its strategic planning "for granting purposes" and a religious group implemented the tool in response to direct pressure from an external funder: "It's required for one of our funding streams; for our headquarters. They require organizations to have a strategic plan in place. So that really kind of pushes us now." Another recalls, "It's something that we started doing, I'll say in 1994, and funders started requesting it. Funders started wanting to see your long-range plans. If you want to get a grant, you have to know what you're going to do in two years, and so you have to be able to think ahead and plan and get your artists and all that together." Foundations were commonly cited as a funder that required planning documents. One ED says their first plan was implemented because they were "talking to the Hewlett Foundation. The Program Director there then was a real believer in planning and he said that the organization needed a plan. So we did it, of course." As these excerpts show, key stakeholders, particularly funders, routinely press organizations to develop plans and most leaders attribute some of their decision to plan to these instrumental pressures.

Associational Rationale

Less commonly (23 out of eight cases, 29%), leaders saw strategic planning as tied to their associational goals, emphasizing the purpose was to reaffirm or revisit their core mission. In a nonprofit that promotes collaboration between schools and local businesses to provide job training for high school students, a new ED immediately convened a strategy meeting and asked: "What does the organization want as far as our vision and mission and goals and objectives are concerned?" Within three months, the organization developed "a new basic vision, mission statement, and some initial goals and objectives. The idea of changing the name came out of that as well." The strategic plan marked a new phase of the organization, culminating in the adoption of a new name, logo, and identity.

Typically, a strategic plan sets out an organization's direction and forms the basis for resource allocation, drawing on an assessment of strengths and weaknesses. But in the nonprofit sector planning may be re-purposed for wider associational goals to contribute to social and cultural benefits outside the organization, entailing considerable sensemaking and translation (Czarniawska and Joerges, 1996; Sahlin-Andersson, 1996; Sahlin and Wedlin, 2008). In two extreme examples, EDs stated that their plans were used to determine whether it was in the community's best interest for the organization to continue to exist. In one instance, the ED of a soup kitchen explicitly stated that assessing their mission could lead to a decision to cease operations: "We look at what's going on with the agency. Are we still a vital agency? Is there still a need for us to be here?" Similarly, another ED said, "Yes, we certainly have been ruthlessly strategic. We're here to fill a gap. As long as that gap persists, we have a job. If there's no gap, we will go do something else." Similar to Boxenbaum and Pederson (2010: 190), we observe that "ideas or practices may diffuse under the same label but acquire different meaning when they are implemented in different organizational contexts." New meanings and uses arise when traveling practices are removed from their origins and embedded in new contexts (Boxenbaum and Battilana, 2005; Czarniawska and Sevón, 2005). Fewer nonprofits pursued planning for associational purposes, but some of those that do reshape this tool to suit the needs of charitable organizations. In these instances we see both deep organizational change and substantial changes in the meaning of strategic planning.

Managerial Rationale

Only in 12 cases (15%) did leaders view strategic planning as a routine element of management. Some EDs used it explicitly as a tool to help manage, whereas others conveyed that planning is a taken-for-granted element of formal administrative structure. One leader describes:

I think really people generally feel like in order to be doing a good job as a non-profit, you have a strategic plan. You have to. That's just part of doing business that you have it. And I think a lot of times what strategic planning is, is everybody gets together and says...what's likely to happen in the next few years. And you write it down. And that's your strategic plan. So it's there, and you have it and nobody can say you don't have it.

Some managers used strategic planning as an administrative tool to evaluate and improve the delivery of services. For example, the ED of a large, county-

wide human services organization described his organization's rationale: "We usually find it helpful, and it's good to identify targets and customer outcomes and to measure whether or not we have achieved them, without losing sight of the fact that what we're really supposed to be doing here is providing drug, alcohol, and mental health services." The ED of a music program for inner-city youths saw her strategic plan as a daily guide: "I really have a strong philosophy that when you have a plan in place, it should be a tool that you refer to frequently. And that you should base individual work plans on it. And I think that the only way that employees can see their impact is if they understand the overall strategy of the organization." For these organizations, planning had become a central administrative activity; participants had internalized broad cultural assumptions related to management and promoted such a view from within.

How Are Plans Enacted? Symbolic Adoption and Symbolic Implementation

Symbolic Adoption

We now shift to examine what happens once a plan is adopted. We observed twenty-four cases where the document was decoupled from day-to-day reality, meaning it existed but the process did not alter daily operations, nor was it implemented. A number of savvy leaders we interviewed were attuned to external pressures and began planning to conform to expectations in the environment while explicitly rejecting its value and buffering their nonprofit from such an extensive effort. An ED who runs a youth center for minority teenagers is suggestive: "I think it's helpful because it's what other people want. That's my opinion. I don't really get it yet." This leader describes a minimally invasive planning exercise, saying "we're supposed to do it once a year and it's mainly my project... it's just updating it really... it doesn't change that much." In cases like this, EDs symbolically adopt a plan, but daily routines in their organizations are buffered from the disruption of implementing a plan. These instances fit neatly with findings in other studies supporting the neo-institutional insight developed by Meyer and Rowan (1977) that adoption can be largely symbolic, and often there is a large gap between policy and practice (e.g. Westphal & Zajac, 2001).

Unless internal champions promote the implementation of policies, they are likely to remain window dressing (Lounsbury, 2001). Reinforcing this finding, one ED was of the opinion that: "Our strategic plan didn't help because it wasn't a document that anyone brought much life to. There were a lot of numbers in there that no one ever really measured and said, 'Hey, are we actually meeting these?' There wasn't a plan for the follow-through of the document or how it was supposed to be used, and then there wasn't anybody who kept that process going." Although some studies suggest that decoupling is a function of active resistance (Tilcsik, 2010), this example illustrates that sometimes intention can be murky. The ED is disappointed and frustrated that the plan was never brought to life, but we do not know whether this is purposeful (perhaps due to other political tensions in the organization) or accidental (perhaps due to other pressing issues or a lack of resources). Regardless of intention, a lack of staff involvement in planning is central to understanding why some plans remain window dressing.

Recent studies call for making a distinction between decoupling due to a lack of capacity versus decoupling due to lack of will (Cole, 2012; Lim and Tsutsui, 2012). Along these lines, some of our EDs attribute decoupling to resource shortages rather than deliberate strategy. The leader of an infertility support group decried the mismatch between the organization's lack of capacity and the lofty ambition of her strategic plan: "Much of the work that we would do would ultimately not matter. We would spend a lot of time talking and made a lot of what we thought were decisions. Then we realized that we couldn't afford to hire people. They were just fantasies. It was fun, but not realistic in any way." Weakened capacity to implement a plan is tied to such indicators as a lack of experience with planning or unexpected budget shortfalls.

Neo-institutional theory affords insight into why organizations adopt policies that they are unable or unwilling to implement, positing that policy-practice decoupling helps organizations to buffer internal operations from external pressures. However, this insight is less useful in understanding why 60% of the organizations that plan do not protect their daily operations from the intrusive processes of developing and implementing a strategic plan. Using a conventional institutional lens, one would expect policy-practice decoupling to be more prevalent. Similarly, Coburn (2004) found that surprisingly few teachers decoupled educational policies from classroom practices. The key to explaining these unexpected findings is to think of decoupling more broadly, a point we explore next.

Symbolic Implementation

Just twenty-four nonprofits had a strategic plan that sat gathering dust on a shelf, but forty-nine nonprofits internalized planning and turned it into a routine, expected task. In this latter group, the plan altered daily work routines and became a regular part of organizational life. Although implemented and trumpeted, strategic planning remained highly symbolic because leaders did not know for certain whether it directly led to achieving their mission more effectively or efficiently. Here, the term "symbolic" means that the practice sends a signal to relevant audiences; it does not mean that planning is superficial or inconsequential. Note that we are not focused on whether EDs feel a plan—or the process of developing one—is useful; we observe a wide range of emotional responses. The core point is that this technology, when applied to the highly diverse and multifaceted social sector, is too weakly developed to show for certain whether it causes particular outcomes. Parallel to Power's (1997) description of auditing, there is a gap between the rhetoric of what strategic planning can do and an organization's ultimate goals. Further, planning is always subject to bounded rationality and the wayward whims of fate (Simon, 1947).

Symbolic adoption and symbolic implementation are both driven by external pressures and confer legitimacy benefits, but the latter involves a greater degree of internal changes. For instance, the ED of a youth group detailed the programmatic quality of their approach: "We have a three-year strategic plan in place at all times. It's a constant process, like painting the Golden Gate Bridge." Often, these implemented symbols will be valued for their own sake because direct evidence of instrumental value is hard to come by. Along these lines, Pache and Santos (2010: 460) describe a process where "technical

prescriptions are so institutionalized that they become ends in themselves.” Echoing this process whereby planning itself becomes a taken-for-granted activity, one proselytizer could not comprehend managing an organization without a plan. She exclaims, “I don’t know how they [leaders without a strategic plan] get out of bed in the morning!”

More often, leaders had complex views. Our interviewees were far from being “cultural dopes” who unthinkingly implemented planning to conform to external pressures. Some were actively critical of the process, often citing a drain on staff time. When asked about positive sides to planning, the leader of a religious organization playfully responded, “We’re seeing the positives of wrapping up. It’s taken too long and I really want to wrap it up this year.” Others echoed this concern:

[The strategic plan] is just a lame document. I mean, it comes up with two big strategies which are to further develop our relationship with our constituency and to increase our capacity to do work internally. It’s like, what the hell is that? You know, that’s not a strategy... First of all, there are 8,000 people involved. It took forever.

A number of leaders questioned the utility of planning given unforeseeable changes in the environment. When asked about the advantages of planning, one person responded, “You are forced to think at least on a two to three year out schedule. It’s beneficial in that respect: we have a plan. But as Mike Tyson says, ‘it’s good until the first hit,’ and then you’re continually reevaluating and changing your budget.” These leaders view planning as part of the “rules of the game” of running an organization and conduct an expansive, resource-consuming process at regular intervals, yet remain aware of the limits of the process. Another executive responded in this way:

Q: Do you have a planning or strategy document?

A: Each of the councils comes up with a strategic plan each year. And I’m working with our board on finalizing ours. We had the big retreat where we got a good start in May. We’re not finished with it. It’s been about three years since we did the last one for the board itself, the organization itself.

Q: So you do it.

A: We do it.

Q: And I guess it sounds like a long-range, three-year plan?

A: I have some ambivalence about doing stuff like that because I feel like the circumstances around us change so fast. [Plans] are useful in knowing where we would like to go, and sort of focusing our thoughts. But when you start trying to get into Step A, Step B, time-lining stuff, it doesn’t turn out to fit the real world very well. And if you get too locked into following that, you miss other opportunities. So the way I describe that is to say: I have two sons, they both play baseball. When they were learning how to play little league, they’d tell them to get into this stance in the outfield with their legs spread and that slight crouch. And their hands out, so they move any direction at any moment. And I think that that’s what we need to do. So there’s planning involved, because there are rules of the game. You got to know the rules of the game. You got to have a mitt. You got to know something about catching, but when it comes right down to it, you

got to be able to move wherever we have to move on a moment's notice... I can't tell you today what the big issues are going to be next year.

A key question that emerges from these findings is, "What leads to symbolic adoption or symbolic implementation?" Several suggestive themes cut across the content analysis findings. We found that opportunistic motives were endemic, while managerial and associational motives seemed more prevalent among organizations seeking more meaningful change or with a greater commitment. Leaders also described capacity, moments of key change, and staff involvement as influential in how their planning processes unfolded.

Connecting Rationales and Enactment

We systematically assess the features related with each type of outcome using QCA. In addition to the three rationales (opportunistic, associational, and managerial), we include two measures of how planning is implemented (broad participation and regular execution), two key life cycle stages (having a new leader and age, being older than the mean of organizations that plan) and an indicator of capacity (being affected by the economic downturn).¹⁰ Of these eight features, we find that two have the most powerful explanatory power – the presence of a managerial rationale and an inclusive process are tied to symbolic implementation, while the absence of a managerial rationale and a non-inclusive process are tied to symbolic adoption. Importantly, none of these conditions are, in themselves, sufficient to lead to an outcome; they combine with other factors in the nuanced ways we describe below.

10. Recall that many standard organizational measures, such as size, are excluded from the QCA because robustness checks indicated that they are scope conditions associated with planning in general, but not with any particular outcome.

Table 2. Casual Condition used in Qualitative Comparative Analyses (Frequency, percent in parentheses)

	Symbolic Adoption (n=24)	Symbolic Implementation (n=49)
Rationales		
Opportunistic	21 (88%)	44 (90%)
Associational	8 (33%)	12 (24%)
Managerial	1 (4%)	11 (22%)
Planning Process		
Inclusive	16 (67%)	44 (90%)
Plan Regularly	9 (38%)	34 (69%)
Organizational Characteristics		
Older	11 (46%)	23 (47%)
Affected by Economic Downturn	19 (79%)	34 (69%)
New Leader	12 (50%)	15 (31%)

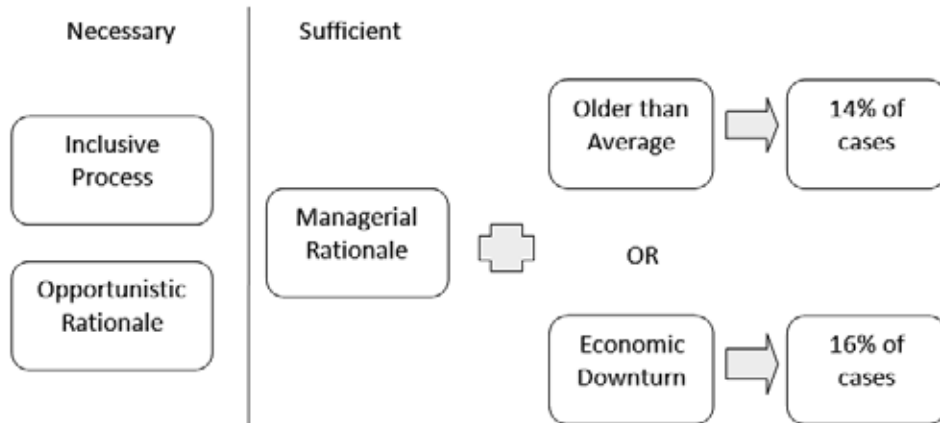
Table 2 describes the prevalence of these eight characteristics for each outcome. Using a common threshold, a necessary condition is a characteristic present or absent more than 85% of the time for an outcome. Overall, 85% of organizations that plan describe opportunism as a main rationale; unsurprisingly, this rationale appears as a necessary condition for symbolic adoption and symbolic implementation. A response to new opportunity or demand appears to

be a generalized motivation for planning with little unique association with either outcome. A key implication is that for many of the non-planners in our sample, the driving factor may simply be that they have not yet been exposed to such challenges. As the environment for nonprofits shifts to focus more on measuring results and accountability, we expect a greater number of organizations will become subject to this pressure, and thus the proportion of organizations that plan will increase.

We find that having an inclusive process is necessary for symbolic implementation (present in 90% of cases), but it is less related to symbolic adoption (present in 67% of cases). Once observed, this fact seems intuitive, but it is notable that neither the research literature on decoupling nor the policy literature developed by funders has taken up the issue. The importance of broad participation—in order to penetrate the daily routines of the organization—reinforces that mobilization efforts are central to institutional change (Minkoff and Powell, 2006; Powell and Colyvas, 2008). When planning involves the full staff, clients, partner organizations, or community members, their engagement embeds the activity deeply in the organization and encourages individuals to feel ownership of it. When asked who participates, the leader of a youth organization said, “It was everybody. It was board, staff, and youth.” The leader of an AIDS prevention organization described their inclusive process: “We go on retreat with our staff. We do it two or three days in a row. We go away, stay overnight, and have somebody help us. We’ve had people from a local nonprofit consulting firm in to facilitate. We’ve come up with our directions, knowing who does what best in the organization.” He recalled the experience as “galvanizing” for his staff, and when asked to share a copy of the plan, he responded, “I’ll have to ask the staff.” This ED viewed the plan as a means to incorporate staff members’ strengths into daily operations, and he attributed the participatory process to supporting organizational change. Creating buy-in and introducing responsibility and accountability through participation helps strategic planning take root inside nonprofits, as was also the case with equal opportunity practices in U.S. corporations (Dobbin et al., 2007).

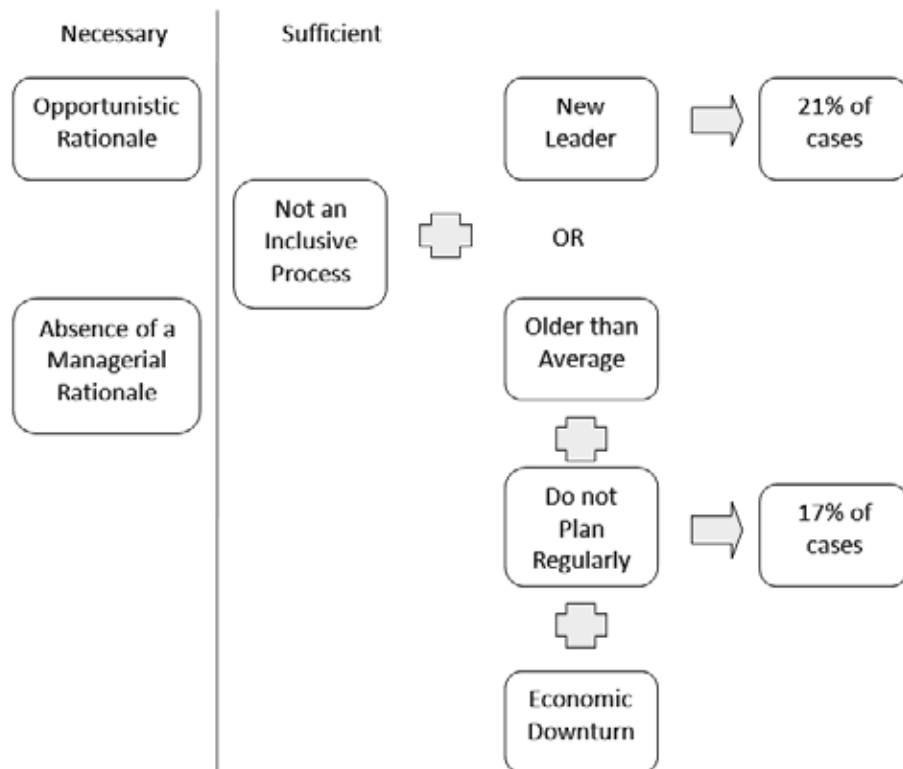
Managerial motivations are negatively associated with symbolic adoption. Of the twenty-four cases where plans were decoupled from practice, only one had a managerial motivation: the absence of managerial motives is thus a necessary condition for symbolic adoption. As we will discuss next, although the absence of a managerial logic is linked to decoupling, its presence is a key sufficient condition for implementation, deepening support for these findings. In their study of the disciplining effect of external ranking systems on law schools, Sauder and Espeland (2009: 63) similarly argued that “decoupling is not determined solely by the external enforcement of institutional pressures or the capacity of organizational actors to buffer or hide some activities. Members’ tendency to internalize these pressures, to become self-disciplining, is also salient.”

Figure 1. QCA for Symbolic Implementation (n=49)



Note: Cases do not add up to 100% because these are just the two most dominant paths and there can be overlap between the organizations in each path. The full results are available in Appendix A.

Figure 2. QCA for Symbolic Adoption (n=24)



Note: Cases do not add up to 100% because these are just the two most dominant paths and there can be overlap between the organizations in each path. The full results are available in Appendix A.

Figures 1 and 2 present our core results. Figure 1 shows that a managerial mindset is central to implementation; it appears as a part of the set of sufficient characteristics in both main paths of symbolic implementation. In contrast, the absence of a managerial rationale is necessary for symbolic adoption, shown in Figure 2. This seems unsurprising given that planning has deep roots in administrative philosophy. However, the QCA also powerfully demonstrates that managerialism alone is not sufficient for thorough implementation. In the two most dominant paths, managerialism appeared in combination with being older than average (16% of cases) or feeling the effects of the economic downturn (14% of cases). This is the payoff from QCA: two very different conditions—strong stability (represented by longevity) or sharp instability (represented by unforeseen effects of the economic downturn)—had the same consequence of integrating planning into organizational life when combined with a managerial rationale.

Shifting to symbolic adoption, one third of cases possess one of two sets of characteristics. The absence of widespread involvement in the process appears in both sets, in contrast to the broad participation required as a necessary condition for implementation. In one path (covering 21% of cases), the combination of a non-participatory process with a new ED is linked to symbolic adoption. For example, the ED of a student group advocating curriculum changes in professional schools recounted how new leadership triggered the adoption of their current plan: “When the founding ED left, about six months after that the founding students also left the board, so the organization was moving from what was for eight years a very small core of leadership—eight to twelve people—to a much larger, more mature organization, and they felt that they needed a new strategic plan that reflected the new life phase of the organization.” Key moments of change, such as hiring new leaders or gaining and losing large funders, open opportunities for charitable organizations to revisit their core purposes in a way that may not be possible during more stable periods. But our results also show that when a new ED does not involve staff and others, planning efforts become disconnected from everyday practice.

The second path associated with symbolic adoption featured a lack of staff involvement, being an older organization, planning on an ad hoc basis, and financial distress. The effect of financial distress came through clearly in our interviews. For example, the new ED of a choral group attests: “The economic downturn threw a wrench in how the plan was going. A lot of plans haven’t been able to be worked out just because of the downturn.”

The QCA illuminates how particular combinations of characteristics can lead to different outcomes. For example, resources are linked to planning in a contingent manner. Smaller organizations are less likely to plan no matter what. Among those that plan, however, the effects of sudden financial hardship on the planning process are nuanced. When combined with a managerial mindset and broad involvement, organizations that feel the economic downturn are more likely to implement plans that might help them find solutions to this hardship. But when a managerial rationale is absent, the process is not participatory, and planning is irregular, then adoption is likely to be symbolic among older organizations struggling to deal with the economic downturn. These results highlight the complexity of nonprofit management; the same characteristics, when combined with different factors, can lead to divergent results for organizations.

CONCLUSIONS & DISCUSSION

Our theoretical goal was to unpack the black box that follows adoption with an eye to sharpening our understanding of decoupling in the contemporary social sector in the U.S. In doing so, we have employed a multi-method approach to assess how organizations enact the practice of strategic planning. Our core findings are threefold: First, although the management literature often emphasizes purposeful causes of decoupling (e.g., Westphal and Zajac, 2001), there are varied and unintentional reasons that organizations do not implement plans, such as lack of resources or foresight. We remind the readers of John Meyer and colleagues' view that it is a mistake to be "too cynical about decoupling" (Meyer, et al., 1997: 155). Second, we found that even plans that are implemented can be loosely linked to an organization's goals. Decoupling should be understood broadly to include instances where organizational practices become valued in their own right. Re-establishing the concept of decoupling as including instances of symbolic implementation sheds light on contemporary organizational complexity (Bromley and Powell, 2012). From diversity offices to environmental policies to auditing, organizations of all sorts increasingly incorporate elements that are not only buffered from, and possibly incongruent with, one another, but also weakly connected to the core goal of production (Drori, et al, 2006; Greenwood, et al., 2011). Decoupling is therefore a process by which organizations respond to institutional pressures for which they may or may not have the capacity, willingness, or affinity.

Third, there is a link between rationales for planning and how it is enacted, with the presence or absence of a managerial rationale and broad involvement in the process being particularly important. Most decoupling research emphasizes the role of external pressures in pushing organizations to adopt practices, but we provide evidence of a pull mechanism where institutional forces are also at work through micro-level internalization. Among our EDs, the boundary between internal and external elements became virtually indistinguishable as individuals incorporated institutionalized elements into organizational structures and roles (Drori, et al., 2006). Thus, in addition to documented factors that shape implementation, such as internal champions or resources, we would add that the rationale for adoption also shapes how a management tool is used. This variability in response to similar environmental pressures lends empirical support to recent conceptual efforts to explain the micro-processes of institutionalization, by reference to how organizational members negotiate macro-institutional scripts and translate them into everyday actions (Hallett and Ventresca, 2006; Powell and Colyvas, 2008).

The prevalence of strategic planning increases field-level homogeneity by creating a common language in the nonprofit sector. However, organization-level research shows that different rationales and responses (re)produce heterogeneity as participants find ways to translate this common, yet foreign language (Sahlin-Andersson, 1996; Czarniawska and Sevon, 2005; Boxenbaum, 2006). Variation in how a practice materializes is most striking when participants internalize institutional norms, leading to greater implementation (Hwang and Suárez, 2005).

In some nonprofit organizations, the rationale for adopting a business practice appears to be linked to a substantial shift towards a managerial logic, whereas

in others it leads to the creation of more hybrid practices, where the purpose of strategic planning is translated to take on an associational logic. Studies of hybridization often assume that managers within organizations, the “inhabitants” of institutions, purposefully and skillfully navigate the demands of competing logics to create new blended forms of practice (Binder, 2007; Hallett, 2010). Moreover, although we do not consider it in the present paper, it is also plausible that rationales and enactment are co-constructed in an ongoing process as the organization struggles to make sense of strategic planning. Heightened pressures for managerialism may lead to the increased inflow of individuals with managerial expertise, skills and orientation. Gradually, the professionalization or, more specifically, managerialization of nonprofit personnel may bring finance and other efficiency or accountability driven goals on equal footing with mission-driven goals, thus reducing the possibilities for symbolic adoption. Going forward, an important question to consider is whether the managerialist “means” alter the diversity of “ends” and the sector’s innovative spirit that has vitally contributed to the American social landscape. Although we focus on an element of managerialism in nonprofit organizations in the United States, our study has wider implications. Organizations in different sectors and national contexts are confronted with similar rationalizing pressures, which can threaten the incommensurable benefits that expressive organizations bring to society. Kruecken and Meier (2006) analyzed the administrative changes entailed when European universities adopt strategic plans and other accountability measures. More broadly, across the globe, the field of higher education is undergoing managerialization (Amaral, Meek, and Larsen, 2003). With the rise of new public management, public agencies too have become targets of similar pressures (Meyer and Hammerschmid, 2006). Our results also reveal a surprisingly resilient sector. Many nonprofits have been undergoing rationalization, pressed by powerful stakeholders ranging from donors, governments, the corporate sector, to foundations. The inflow of managerial personnel and expertise, and their accompanying models and practices, have the potential to transform this expressive sector into a more instrumental one, shorn of experimentalism and pale copies of government or business bureaucracies. More than a decade ago, Stone and Brush (1996: 633) suggested that nonprofits are torn between “meeting the needs of their commitment and demands for legitimacy.” However, the nonprofits in our sample are certainly not passive adopters of external business models. They experiment, sometimes using plans as a way to re-examine and re-visit their core identity and goals. Although strategic planning travels to the charitable sector under the banner of accountability and efficiency, the varied rationales we find suggest that nonprofits creatively find other flags to fly (Ansari, Fiss, and Zajac, 2010). Most notably, plans become both public and symbolic, signals for internal and external audiences. Some nonprofits post their plans on their websites; and when asked about their plans, some nonprofit leaders responded by saying, “I can give you a copy, if you want.” Many nonprofit leaders juggle the twin demands of love and money, to use Binder’s (2007) phrase, quite adeptly. To be sure, a pronounced sector-wide rationalization is reshaping the field, making organizations comparable on many more dimensions. But there are also key points of divergence as nonprofits repurpose the meaning of rationalized practices to suit the unique setting of the charitable sector. In so doing, we are witnessing the elaboration of a complex, multi-directional

process of blurring and blending of the traditional organizational sectors. There are several limitations to our study. The data were drawn from IRS tax records and extensive interviews with EDs, board members, and a limited number of staff. We did not interview multiple staff members, clients, or key constituents. The study therefore has an executive bias, and future research could explore more broadly whether both staff and clients embrace managerial tools. Nor did we analyze the extensiveness of strategic plans. The organizations had plans that varied from a “one-pager” to very detailed, lengthy “door-stops”. We read the plans we collected, but we did not systematically parse their content and phrasing. It would be valuable to explore how differences in content affect reception and execution. Our analyses are limited to looking at adoption at a single point in time, but our key theoretical goal—to show variation in post-adoption outcomes—is amply illustrated. Future research with longitudinal data could explore whether there is a particular life cycle or pattern to post-adoption outcomes.

Although the data provide a rich portrait of one snapshot in time, there were eight cases where the organizations were moving between symbolic adoption and symbolic implementation over time.¹¹ For instance, earlier we shared the words of an ED who sees limited value in planning and lightly “updates” their document about once a year without involving others; a classic case of policy-practice decoupling. Yet there is more to this story: a few years before, the organization conducted an extensive process: “We did this big strategic plan thing because the Human Services Commission said that we had to do it for our grant. So we went through this big process a couple of years ago where we pushed it through and we spent a lot of time on it.” At one point in time, strategic planning was an activity that consumed energy and resources, and infiltrated daily activities – symbolic implementation. Over time, however, the flurry of activity that generated the initial document has settled into the background and now sits inactive – symbolic adoption. The process could easily go in the other direction as well, with a policy or plan initially being unimplemented, but gradually becoming acted on over time, perhaps as the efforts of an internal advocate gain momentum or if more resources emerge. Although we did not observe this in our data, recent studies have shown that formal policies that were once window dressing can become tangible (Tilcsik, 2010; Hallett, 2010). The important conceptual point is that shifting to a view where types of decoupling can occur at different stages of implementation highlights that our observations at any given point in time are partial, and that decoupling should be thought of as a process rather than a state.

Notwithstanding these caveats, this research helps to advance our understanding of organizations. Recent theoretical arguments speculate that decoupling can be thought of as falling along two spectrums of policy-practice and means-ends (Bromley and Powell, 2012). This study provides empirical evidence of these two forms. As implementation of a symbolic structure becomes more thorough, policy-practice decoupling decreases but means-ends decoupling increases.¹² To sharpen this distinction, consider an extreme and stylized hypothetical example: a school could spend all of its time and money conducting an extensive planning process during which it has to be closed because there is no staff or funds to continue operations. In this case, the plan is reaching into daily activities, thus the formal structure and daily practices are aligned, but there is no longer any activity being directed at the

11. Recall that many standard organizational measures, such as size, are excluded from the QCA because robustness checks indicated that they are scope conditions associated with planning in general, but not with any particular outcome.

12. Although it is not relevant to this paper, which focuses on the implementation of a formal policy, Bromley and Powell (2012) also describe how means-ends decoupling is valuable for understanding instances of “reverse decoupling” when patterned practices exist in advance of, or without, the specification of formal policies.

ultimate goal of helping students learn. Or, even if the school remains open, we cannot know for sure how much the plan, once implemented, contributes to student learning. Naturally, actual cases are more nuanced in the extent to which policies and practices are aligned, the extent to which symbolic practices diverge or detract from ultimate goals, and the extent to which it is possible to draw clear causal connections between a managerial practice and intended outcomes. Nonetheless, this theoretical step forward is valuable for better understanding the lived experience of nonprofit managers, who routinely implement policies while recognizing their unknown utility.

Lastly, this research is not meant to be a criticism of planning, but rather a discussion of how difficult it is to link means and ends in the production of complex social goods. Certainly, plans can be useful. In particular, many leaders saw clear links between obtaining resources and having a plan, although few reported textbook implementation of their plans. Others described the process as useful for bringing staff and volunteers together. But even when the plan's goals were achieved, it was difficult to ascertain whether the checked-off items contributed to organizational effectiveness, efficiency, or mission.

Patricia Bromley is an Assistant Professor of Political Science and (by courtesy) Sociology at the University of Utah. Her research focuses on the rationalization of social and cultural arenas of life, and on cross-national, longitudinal changes in civic education.

Hokyū Hwang is a senior lecturer in the School of Management at the Australian School of Business, University of New South Wales in Sydney, Australia. His research focuses on the causes and consequences of organizational rationalization, particularly the construction of actors. He received a PhD in Sociology from Stanford University.

Walter W. Powell is Professor of Education and (by courtesy) Professor of Sociology, Organizational Behavior, Management Science, Communication, and Public Policy at Stanford University. Much of Powell's work is in the fields of economic sociology and institutional theory, including his most recent book, *The Emergence of Organizations and Markets*.

REFERENCES

- Amaral, A., Meek, V. L., & Larsen, I. M. (Eds.). (2003). *The Higher Education Managerial Revolution? Dordrecht: Kluwer.*
- Ansari, S. M., Fiss, P. C., & Zajac, E. J. (2010). Made to fit: How practices vary as they diffuse. *Academy of Management Review, 35*(1), 67-82.
- Battilana, J., & Dorado, S. (2010). Building sustainable hybrid organizations: The case of commercial microfinance organizations. *Academy of Management Journal, 55*(5), 1419-1440.
- Binder, A. (2007). For love and money: Organizations' creative responses to multiple environmental logics. *Theory and Society, 36*(6), 547-571.
- Boxenbaum, E. (2006). Lost in translation. *American Behavioral Scientist, 49*(7), 939 -948.
- Boxenbaum, E., & Pedersen, J. S. (2010). Scandinavian institutionalism - a case of institutional work. In T. Lawrence, R. Suddaby & B. Leca (Eds.), *Institutional Work: Actors and Agency in Institutional Studies of Organizations* (pp. 178-204). Cambridge: Cambridge University Press.
- Boxenbaum, E., & Battilana, J. (2005). Importation as innovation: transposing managerial practices across fields. *Strategic Organization, 3*(4), 355-383.
- Briscoe, F., & Safford, S. (2008). The Nixon in China effect: Activism, imitation and the institutionalization of contentious practices. *Administrative Science Quarterly, 53*(3), 460-491.
- Bromley, P., & Powell, W. W. (2012). From smoke and mirrors to walking the talk: Decoupling in the contemporary world. *Academy of Management Annals, 6*(1), 1-48.
- Brunsson, N. (1989). *The Organization of Hypocrisy: Talk, Decisions and Actions in Organizations*. New York: Wiley.
- Brunsson, N., & Olsen, J. P. (1993). *The Reforming Organization*. London and New York: Routledge.
- Bryson, J. M., Crosby, B., & Bryson, J. K. (2009). Understanding strategic planning and the formulation and implementation of strategic plans as a way of knowing: The contributions of actor-network planning. *International Public Management Journal, 12*(2), 172-207.
- Burns, L. R., & Wholey, D. R. (1993). Adoption and abandonment of matrix management programs. *Academy of Management Journal, 36*(1), 106-138.
- Coburn, C. (2004). Beyond decoupling: Rethinking the relationship between the institutional environment and the classroom. *Sociology of Education, 77*(3), 211-244.
- Cole, W. M. (2012). Human rights as myth and ceremony? Reevaluating the effectiveness of human rights treaties, 1981-2007. *American Journal of Sociology, 117*(4), 1131-1171.
- Colyvas, J., & Jonsson, S. (2011). Ubiquity and legitimacy: Disentangling diffusion and institutionalization. *Sociological Theory, 29*(2), 27-53.
- Czarniawska, B., & Joerges, B. (1996). The travel of ideas. In B. Czarniawska & G. Sevón, (Eds.), *Translating Organizational Change* (pp. 13-48). Berlin: de Gruyter.
- Czarniawska, B., & Sevón, G. (Eds.). (2005). *Global Ideas: How Ideas, Objects and Practices Travel in the Global Economy*. Liber & Copenhagen Business School Press.
- Davis, G. F., & Greve, H. R. (1997). Corporate elite networks and governance changes in the 1980s. *American Journal of Sociology, 103*(1), 1-37.
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review, 48*(2), 147-160.
- Dobbin, F., & Dowd, T. J. (1997). How policy shapes competition: Early railroad foundings in Massachusetts. *Administrative Science Quarterly, 42*(3), 501-529.
- Dobbin, F., Kalev, A., & Kelly, E. (2007). Diversity management in corporate America. *Contexts, 6*(4), 21-28.
- Drori, G., Meyer, J. W., Ramirez, F. O., & Schofer, E. (2003). Loose coupling in national science: Policy versus practice. In G. Drori, J. W. Meyer, F. O. Ramirez & E. Schofer (Eds.), *Science in the Modern World Polity: Institutionalization and Globalization* (pp. 155-173). Stanford: Stanford University Press.
- Drori, G., Meyer, J. W., & Hwang, H. (2006). *Globalization and Organization: World Society and Organizational Change*. Oxford: Oxford University Press.
- Eisenhardt, K. M. (1989). Building theories from case study research. *Academy of Management Review, 14*(4), 532-550.
- Fiss, P. C. (2007). A set-theoretic approach to organizational configurations. *Academy of Management Review, 32*(4), 1180-1198.

- Friedland, R., & Alford, R. R. (1991).
Bringing society back in: Symbols, practices, and institutional contradictions. In W. W. Powell & P. J. DiMaggio (Eds.), *The New Institutionalism in Organizational Analysis* (pp. 232-263). Chicago: University of Chicago Press.
- Frumkin, P. (2002).
On Being Nonprofit. Cambridge: Harvard University Press.
- Greenwood, R., Raynard, M., Kodeih, F., Micelotta, E. R., & Lounsbury, M. (2011)
Institutional complexity and organizational responses. *The Academy of Management Annals*, 5(1), 317-371.
- Guler, I., Guillén, M. F., & Macpherson, J. M. (2002).
Global competition, institutions, and the diffusion of organizational practices. *Administrative Science Quarterly*, 47(2), 207-32.
- Hall, P. D. (2006).
A historical overview of philanthropy, voluntary associations, and nonprofit organizations in the United States, 1600-2000. In W. W. Powell and R. Steinberg (Eds.), *The Nonprofit Sector* (2nd ed., pp. 32-65). New Haven, CT: Yale University Press.
- Hallett, T. (2010).
The myth incarnate: Recoupling processes, turmoil, and inhabited institutions in an urban elementary school. *American Sociological Review*, 75(1), 52-74.
- Hallett, T. & Ventresca, M. J. (2006).
Inhabited institutions: Social interactions and organizational forms in Gouldner's patterns of industrial bureaucracy. *Theory and Society*, 35(2), 213-36.
- Henisz, W. T., Zelner, B. A., & Guillén, M. F. (2005).
The worldwide diffusion of market-oriented infrastructure reform, 1977-1999. *American Sociological Review*, 70(6), 871-97.
- Hwang, H., & Powell, W. W. (2009).
The rationalization of charity: The influences of professionalism in the non-profit sector. *Administrative Science Quarterly*, 54(2), 268-298.
- Hwang, H., & Suárez, D. F. (2005).
Lost and found in the translation of strategic plans and websites. In B. Czarniawska & G. Sevón (Eds.), *Global Ideas: How Ideas, Objects and Practices Travel in the Global Economy*. Liber & Copenhagen Business School Press.
- Krippendorff, K. (2004).
Content Analysis: an Introduction to its Methodology. Beverly Hills: Sage.
- Kruecken, G., & Meier, F. (2006).
Turning the university into an organizational actor. In G. Drori, J. Meyer & H. Hwang (Eds.), *Globalization and Organization* (pp. 241-257). Oxford: Oxford University Press.
- Lim, A., & Tsutsui, K. (2012).
Globalization and commitment in corporate social responsibility: Cross-national analyses of institutional and political-economy effects. *American Sociological Review*, 77(1), 69-98.
- Lounsbury, M. (2001).
Institutional sources of practice variation. *Administrative Science Quarterly*, 46, 29-56.
- Meyer, J. W., & Rowan, B. (1977).
Institutional organizations: Structure as myth and ceremony. *American Journal of Sociology*, 83, 340-63.
- Meyer, J. W., Boli, J., Thomas, G. M., & Ramirez, F. O. (1997).
World society and the nation-state. *American Journal of Sociology*, 103(1), 144-181.
- Meyer, R. E., & Hammerschmid, G. (2006).
Changing institutional logics and executive identities: A managerial challenge to public administration in Austria. *American Behavioural Scientist*, 49(7), 1000-1014.
- Mezas, S. J. (1990).
An institutional model of organizational practice: Financial reporting at the Fortune 200. *Administrative Science Quarterly*, 35(3), 431-457.
- Miles, M. B., & Huberman, A. M. (1994).
Qualitative Data Analysis: A Sourcebook of New Methods (2nd ed.). Beverly Hills: Sage.
- Minkoff, D., & Powell, W. W. (2006).
Nonprofit mission: Constancy, responsiveness, or deflection? In W. W. Powell and R. Steinberg (Eds.), *The Nonprofit Sector: A Research Handbook*, (2nd ed., pp. 591-611). New Haven: Yale University Press.
- Neuman, W. L. (2003).
Basics of Social Research: Qualitative and Quantitative Approaches. Boston: Pearson Education.
- Orton, J. D., & Weick, K. E. (1990).
Loosely coupled systems: A reconceptualization. *Academy of Management Review*, 15(2), 203-23.
- Pache, A. -C., & Santos, F. (2010).
When worlds collide: The internal dynamics of organizational responses to conflicting institutional demands. *Academy of Management Review*, 3(3), 455-476.
- Pache, A.-C., & Santos, F. (Forthcoming).
Inside the hybrid organizations: Selective coupling as an organizational response to conflicting institutional logics. *Academy of Management Journal*.

- Palmer, D., Jennings, D., & Zhou, X. (1993). Late adoption of the multidivisional form by large U.S. corporations. *Administrative Science Quarterly*, 38(1), 100-131.
- Powell, W. W., & Colyvas, J. A. (2008). Microfoundations of institutional theory. In R. Greenwood, C. Oliver, K. Sahlin & R. Suddaby (Eds.), *Handbook of Organizational Institutionalism* (pp. 276-298). London: Sage.
- Power, M. (1997). *The Audit Society*. Oxford: Oxford University Press.
- Putnam, R. D. (2007). E pluribus unum: Diversity and community in the Twenty-first century. The 2006 Johan Skytte Prize lecture. *Scandinavian Political Studies*, 30(2), 137-174.
- Ragin, C. C. (1987). *The Comparative Method: Moving Beyond Qualitative and Quantitative Strategies*. Berkeley: University of California Press.
- Ragin, C. C. (2000). *Fuzzy Set Social Science*. Chicago: University of Chicago Press.
- Ragin, C. C. (2006). Set relations in social research: Evaluating their consistency and coverage. *Political Analysis*, 14(3), 291-310.
- Ragin, C. C. (2008). *Redesigning Social Inquiry: Fuzzy Sets and Beyond*. Chicago: University of Chicago Press.
- Sahlin, K., & Wedlin, L. (2008). Circulating ideas: Imitation, translation and editing. In R. Greenwood, C. Oliver, K. Sahlin & R. Suddaby (Eds.), *Handbook of Organizational Institutionalism* (pp. 218-242). London: Sage.
- Sahlin-Andersson, K. (1996). Imitating by editing success: The construction of organizational fields. In B. Czarniawska & G. Sevón (Eds.), *Translating Organizational Change* (pp. 69-92). Berlin: DeGruyter.
- Sauder, M., & Espeland, W. N. (2009). The discipline of rankings: Tight coupling and organizational change. *American Sociological Review*, 74(1), 63-82.
- Skocpol, T. (2003). *Diminished Democracy: From Membership to Management in American Civic Life*. Norman, OK: University of Oklahoma Press.
- Simon, H. (1947). *Administrative Behavior*. New York: The Free Press.
- Smith, S. R., & Lipsky, M. (1995). *Nonprofits for Hire: The Welfare State in the Age of Contracting*. Cambridge: Harvard University Press.
- Stone, M. M., & Brush, C. B. (1996). Strategic planning in ambiguous contexts: The dilemma for meeting needs for commitment and demands for legitimacy. *Strategic Management Journal*, 17(8), 633-652.
- Suddaby, R., & Greenwood, R. (2005). Rhetorical strategies of legitimacy. *Administrative Science Quarterly*, 50(1), 35-67.
- Thornton, P., Ocasio, W., & Lounsbury, M. (2012). *The Institutional Logics Perspective: A New Approach to Culture, Structure, and Process*. New York: Oxford University Press.
- Tilcsik, A. (2010). From ritual to reality: Demography, ideology, and decoupling in a post-communist government agency. *Academy of Management Journal*, 53(6), 1474-1498.
- Tolbert, P. S., & Zucker, L. G. (1983). Institutional sources of change in the formal structure of organizations: The diffusion of civil service reform. *Administrative Science Quarterly*, 28(1), 22-39.
- Vaisey, S. (2007). Structure, culture, and community: The search for belonging in 50 urban communes. *American Sociological Review*, 72(6), 851-873.
- Weber, K., Davis, G. F., & Lounsbury, M. (2009). Policy as myth and ceremony? The global spread of stock exchanges, 1980-2005. *Academy of Management Journal*, 52(6), 1319-1347.
- Weick, K. (1995). *Sense-Making in Organizations*. Thousand Oaks: Sage.
- Westphal, J. D., Gulati, R., & Shortell, S. M. (1997). Customization or conformity? An institutional and network perspective on the content and consequences of TQM adoption. *Administrative Science Quarterly*, 42(2), 366-394.
- Westphal, J., & Zajac, E. (2001). Decoupling policy from practice: The case of stock repurchase programs. *Administrative Science Quarterly*, 46(2), 202-228.

APPENDIX A. QCA Technical Notes

Recognizing the theoretical limitations of existing social science tools, Ragin (1987, 2000, 2008) and others (Fiss, 2007; Vaisey, 2007) have developed a method called qualitative comparative analysis (QCA) for precisely those situations where causality is attributable to configurations of conditions. Traditional regression methods assume linear and additive causality, estimating the independent effects of variables. In contrast, traditional case-based qualitative research can capture the complexity of interwoven causal conditions, but it is difficult to generalize across cases. QCA retains the causal logic of case-based research, but facilitates generalization by increasing the number of cases one can systematically consider and allows for the incorporation of counter-factual cases that do not exist in the data but are plausible outcomes.

Below we describe in detail the steps used in our QCA and report complete solutions from the sufficiency analyses. We began our analyses using the “fuzzy” variant of QCA, but chose to revert to “crisp” analyses for two reasons. First, a number of indicators are dichotomous, and initial explorations indicated cause for concern that these variables overshadowed fuzzy measures. Moreover, in using “fuzzy” QCA, the construction of cutoff points is of the utmost importance. In our cases, we have little substantive or theoretical reasoning for assigning particular calibrations. Initial analyses indicated varied and inconsistent results when we tested a variety of potential cutoff points.

In our crisp QCA we first established the necessary conditions for each of our two forms of planning. We use a standard measure, called consistency, to determine the necessary conditions for each outcome. Consistency is the number of cases with a condition and an outcome, divided by the total number of cases with the outcome (Ragin, 2006; 2008). We use a cutoff for consistency of 0.85, indicating that a cause that passes the test of necessity is, by itself, “usually necessary” for the outcome, but not sufficient. An inclusive process and an opportunistic rationale are each necessary conditions for symbolic implementation. An opportunistic rationale and the absence of a managerial rationale are each necessary conditions for symbolic adoption. These are illustrated in Figures 1 and 2 in the text of the paper.

Whereas a cause is considered necessary if it must be present (or usually present) for an outcome to occur, a cause (or combination of causes) is sufficient if it produces a certain outcome by itself. In QCA for dichotomous characteristics, used here, the researcher first creates a table with all possible combinations of factors that are of interest. For example, if factors A, B, and C are thought to contribute to the outcome Y, the “truth table” would contain two to the power of three (or eight) configurations (ABC, aBC, abC, abc, AbC, Abc, ABc, aBc). Next, we count the number of actual cases that match each possible configuration and the proportion of cases with the outcome of interest in each configuration. For example, one might observe ten organizations with the characteristics ABC and find that nine of them have the outcome of interest. The researcher determines whether possessing a set of characteristics is usually associated with the outcome or not (i.e. whether it is sufficient to cause the outcome). Our analyses found numerous combinations that produced sufficiency, but we present only the most germane paths in the paper. We began by examining the consistency of every possible combination of causes in a truth table.

Table A shows the shorthand used for our variable names. Following convention, in the mathematical solutions capital letters (ABC) indicate the presence of a condition, a small letter indicates its absence (abc), and a star (*) between conditions indicates “and”. Tables B and C provide the truth tables for each outcome, excluding combinations that have no observed cases. In these tables, “Number” indicates the number of cases that fit a particular set of conditions, and “Consistency” is the proportion of cases in a particular combination that exhibit the outcome.

Table A. Variable Codes

Variable	Code
Outcome Variables	
Symbolic Implementation	R
Symbolic Adoption	D
Causal Conditions	
Organizational Age	A
Affected by Economic Downturn	E
New Leader	N
Inclusive Process	T
Plan Regularly	P
Opportunistic Rationale	Y
Associational Rationale	Q
Managerial Rationale	Z

Table B. Symbolic Implementation Truth Table

E	N	P	Q	Z	A	Number	Consistency
1	0	0	0	0	1	8	0.25
1	1	0	0	0	0	7	0.29
1	0	0	0	0	0	6	0.50
0	0	1	0	0	0	5	0.80
1	0	1	0	0	0	5	1.00
1	0	0	1	0	1	3	0.33
1	0	1	0	0	1	3	1.00
1	0	1	1	0	0	3	1.00
0	0	0	0	0	0	2	0.50
0	0	0	1	0	0	2	0.00
0	0	1	0	0	1	2	1.00
0	0	1	0	1	1	2	1.00
0	1	0	1	0	0	2	0.50
1	0	1	0	1	0	2	1.00
1	0	1	0	1	1	2	1.00
1	1	0	0	0	1	2	1.00
1	1	0	1	0	1	2	0.00
1	1	1	0	0	1	2	0.50
1	1	1	1	0	1	2	1.00
0	0	0	0	0	1	1	0.00
0	0	0	1	0	1	1	0.00
0	0	1	0	1	0	1	0.00
0	0	1	1	0	1	1	1.00
0	1	0	0	0	1	1	1.00
0	1	1	0	0	0	1	1.00
0	1	1	0	0	1	1	0.00
0	1	1	0	1	0	1	1.00
0	1	1	1	0	0	1	0.00
0	1	1	1	1	1	1	1.00
1	0	0	0	1	1	1	1.00
1	0	0	1	0	0	1	1.00
1	0	1	1	0	1	1	0.00
1	0	1	1	1	1	1	1.00
1	1	0	1	0	0	1	0.00
1	1	1	0	0	0	1	1.00
1	1	1	0	1	1	1	1.00
1	1	1	1	0	0	1	1.00

Table C. Symbolic Adoption Truth Table

T	E	N	P	Q	A	Number	Consistency
1	1	0	1	0	0	7	0.14
1	1	0	0	0	0	5	0.40
1	1	0	0	0	1	5	0.00
1	1	1	0	0	0	5	0.60
0	1	0	0	0	1	4	0.75
1	0	0	1	0	1	4	0.00
1	1	0	1	0	1	4	0.50
0	0	0	1	0	0	3	0.00
1	0	0	1	0	0	3	0.33
1	1	0	0	1	1	3	0.67
1	1	0	1	1	0	3	0.00
1	1	1	1	0	1	3	0.33
0	1	1	0	0	0	2	1.00
1	0	0	0	0	0	2	0.00
1	0	0	0	1	0	2	0.00
1	0	1	1	0	0	2	0.00
1	1	0	1	1	1	2	0.50
1	1	1	0	0	1	2	0.00
1	1	1	1	1	1	2	0.00
0	0	0	0	0	1	1	0.00
0	0	1	0	1	0	1	1.00
0	0	1	1	0	1	1	1.00
0	1	0	0	0	0	1	0.00
0	1	0	1	0	1	1	0.00
0	1	1	0	1	1	1	1.00
1	0	0	0	1	1	1	0.00
1	0	0	1	1	1	1	0.00
1	0	1	0	0	1	1	0.00
1	0	1	0	1	0	1	1.00
1	0	1	1	1	0	1	1.00
1	0	1	1	1	1	1	0.00
1	1	0	0	1	0	1	0.00
1	1	1	0	1	0	1	0.00
1	1	1	0	1	1	1	0.00
1	1	1	1	0	0	1	0.00
1	1	1	1	1	0	1	1.00

We use two approaches to reducing the combinations: first, complex solutions where remainders (combinations where there were no observed cases) are excluded, and second, a parsimonious approach using remainders that can be used in the reduction if they lead to a simpler solution. Our complete process and results are reported below. In order to determine which solutions from

the truth table to reduce, we relied on the “fuzzy” program written for Stata by Longest and Vaisey. Specifically, we performed a test between each set’s consistency in the outcome against the consistency of all other configurations. In the output below, “Set” is the configuration, “YCons” is the consistency or proportion of cases in that set that have the outcome, “OthYCons” is the consistency for all other sets, “F” indicates the F-distribution, “P” is the result of a Wald test comparing the consistency scores (significance means that “YCons” and “OthYCons” are significantly different), and NBestFit is the number of cases in a set. We report and reduce only those combinations where the set’s consistency was significantly greater than the consistency of other configurations in the outcome.

In both the complex and parsimonious solutions, “Raw Coverage” is the proportion of cases with the outcome that fit the causal conditions of each path, and “Unique Coverage” is the proportion of cases that are covered only by that solution. “Consistency” is the proportion of cases in a path that have the outcome. “Solution Consistency” is the average consistency score across all causal paths and “Total Coverage” is the proportion of cases with the outcome covered by all paths.

Symbolic Implementation Results

fuzzy R E N P Q Z A, settest(yvo) greater(col1) sigonly remainders(0) reduce

Parsimony Solution: Remainders (Bestfit<=0) Included As Do Not Cares

20 Solutions Entered as True
 27 Solutions Treated as Do Not Cares

Minimum Configuration Reduction Set
 enPA nPqA enPQ ePQA NpqA eNpq eNpA NPqa eNqa eNQA NPQA EnQa
 EnPq nPQa ENPQ EPa ZA NZ QZ EZ pZ

Final Reduction Set

Set	Raw Coverage	Unique Coverage	Solution Consistency
N*p*q*A	0.061	0.061	1.000
E*n*Q*a	0.082	0.082	1.000
Z*A	0.163	0.061	1.000
E*Z	0.143	0.041	1.000

Total Coverage = 0.347
 Solution Consistency = 1.000

Symbolic Adoption Results

fuzzy D T E N P Q Z A, settest(yvo) greater(col1) sigonly remainders(0) reduce

Parsimony Solution: Remainders (Bestfit<=0) Included As Do Not Cares

9 Solutions Entered as True

84 Solutions Treated as Do Not Cares

Minimum Configuration Reduction Set

EnPQzA TenpqA eNPqA eNPzA eNqZA TenZa eNQz eNqa eNpa eNpQ tepa
tePA tEpA NPQa ePQa enQZ tEPa ENZa ENQZ tpZ epZ pZa tZA pQZ QZa
NpZ tEZ tQ tN

Final Reduction Set

Coverage

Set	Raw Coverage	Unique Coverage	Solution Consistency
E*n*P*Q*z*A	0.042	0.042	1.000
t*E*p*A	0.167	0.125	0.800
N*P*Q*a	0.083	0.083	1.000
t*N	0.208	0.167	1.000

Total Coverage = 0.458

Solution Consistency = 0.917

And One of the Following

TenpqA eNPqA eNPzA eNqZA TenZa eNQz eNqa eNpa eNpQ tepa tePA
ePQa enQZ tEPa ENZa ENQZ tpZ epZ pZa tZA pQZ QZa NpZ tEZ tQ