Ceremonial implementation at overseas locations: a multi-case study of a bilateral development agency

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Abstract

Purpose – Prior institutional duality research asserts that ceremonial implementation of organisational practice protects multinational corporations' subsidiaries. However, the temporal dynamics of the safeguarding function has been under researched. Public sector organisations have also been ignored. This research aims to explore how the safeguarding function is created, maintained and disrupted using the overseas offices (OOs) of a bilateral development agency (BDA) as a case.

Design/methodology/approach – A multi-case study, underpinned by neo-institutionalism, was conducted. Data obtained from in-depth remote interviews with 39 informants from the BDA OOs were analysed using the "asking small and large questions" technique, four analytical techniques, cross-case synthesis and theoretical propositions.

Findings – A three-phase process was identified. The first phase is the appearance of discrepancies due to institutional duality. The second is the emergence of ceremonial implementation as a solution. In the third phase, "the creation, maintenance and disruption of a safeguarding function" begins. When ceremonial implementation successfully protects the OOs, the safeguarding function is created. The OOs are likely to repeat ceremonial implementation, thus sustaining the function. Meanwhile, when conditions such as management staff change, ceremonial implementation may not take place, and the safeguarding function disappears.

Research limitations/implications – The BDA OOs may not face strong host country regulative pressures because they are donors to aid-recipient countries. Hence, the findings may not directly apply to other public sector organisations.

Practical implications – Development cooperation practitioners should understand that ceremonial implementation is not exclusively harmful.

Originality/value – To the best of the author's knowledge, this is the first institutional duality research that explores the temporal dynamics of safeguarding functions targeting public sector organisations.

Keywords Cross-cultural management, Public sector organisations, Institutionalism, Ceremonial adoption

Paper type Research paper

1. Introduction

Bilateral development agencies (BDAs) provide financial and/or technical assistance to developing countries on behalf of their governments. To operate abroad, BDAs establish overseas offices (OOs). The quality of development cooperation (DC) activities determines the reputation of not only OOs but also BDAs and donor countries. Hence, BDA headquarters (HQ) seeks to standardise activities and office management methods across all OOs by imposing its organisational practices. However, cross-cultural transfer of organisational practices is not easy (Tayeb, 1998). In reality, the implementation is often ceremonial. As ceremonial implementation does not improve the technical core of operations and hinders the standardisation of practices, it is typically considered a nuisance (see Pritchett *et al.*, 2013).

However, when we consider the root causes of ceremonial implementation, it does not appear to be a mere nuisance. For instance, when BDA HQ forces OOs to implement organisational practices in the way it does, executing the practices in developing countries can be problematic for local actors. This is because local institutions and cultures in advanced economies differ from those in developing countries. OOs may superficially perform the practices to visually demonstrate that they are complying with the HQ demands while avoiding conflicts arising from performing unacceptable practices in their host countries. This ceremonial action can protect the OOs from being accused by the HQ of not performing the requested practices (Boxenbaum and Jonsson, 2017; Kostova and Roth, 2002). In other words, a ceremonial implementation may have a safeguarding function for the BDA OOs. Safeguarding, in this article, refers to measures taken by an organisation to protect itself from being non-compliant with the contradicting requirements that may arise from multiple values or process frameworks, by following the requirements at the surface level only. Effectively working in an alien country while maintaining the representativeness of the BDA is a paramount issue for BDA OOs. Ceremonial implementation may be a solution for maintaining a harmonious relationship with both HQ and the host country. Hence, we must re-evaluate the function of ceremonial implementation. Special attention should be paid to the temporal dynamics of the safeguarding function as BDA OOs work in host countries for a relatively long time.

Unfortunately, there is little research on these themes that targets public/governmental agencies. In contrast, there is a wealth of knowledge on the function of ceremonial implementation of organisational practices in private multinational corporations (MNCs). MNC researchers (e.g. Beddewela, 2019; Boxenbaum and Jonsson, 2017; Collings and Dick, 2011; Crilly *et al.*, 2012; Holm *et al.*, 2017; Kostova and Roth, 2002) using neo-institutionalism (Meyer and Rowan, 1977; Zucker, 1987) acknowledge the value of ceremonial implementation for MNC subsidiaries. Nonetheless, two gaps in our knowledge remain. Firstly, prior empirical research exclusively looked at private MNCs and neglected public/ governmental agencies (see Ahworegba, 2018). Secondly, a neo-institutionalist perspective tends to miss the dynamic nature of the positive function of ceremonial implementation (Morgan *et al.*, 2014).

This research fills these research gaps by investigating the safeguarding function of ceremonial implementation for a BDA, an under-researched governmental agency, and showing that the function develops through a complex and dynamic temporal process (Tempel *et al.*, 2006). The research aims to explore how BDA OOs create, maintain and disrupt safeguarding functions in the ceremonial implementation of organisational practices. This research question is further divided into more manageable sub-questions. To obtain answers, the researcher uses a multi-case study putting a theoretical basis on neo-

institutionalism. This research is significant because "a focus on processes and practices through which institutions are created, enacted or altered or through which they erode and are eventually deinstitutionalized" has become a central theme in neo-institutional research (Greenwood *et al.*, 2017, p. 1).

This article consists of five sections. Following this introduction, Section 2 reviews institutional duality research, Section 3 explains the methodology and Section 4 discusses the findings. Section 5 provides theoretical and practical implications and discusses limitations and future research.

2. Literature review

2.1 Neo-institutionalism and institutional duality
The current research is underpinned by neo-institutionalism. Its central assumption is that an organisation seeks legitimacy within its institutional environment to survive and prioritises organisational legitimacy over its performance and functional efficiency (Meyer and Rowan, 1977; Zucker, 1987).

An institutional environment stands for "the elaboration of rules and requirements to which individual organisations must conform if they are to receive support and legitimacy" (Scott, 1987, p. 498). It consists of three elements: regulative, normative and cultural-cognitive (Scott, 2008). The regulative element represents laws, rules and regulations and is said to be associated with the ceremonial behaviour of organisations more strongly than the others (Shi and Connelly, 2018). The normative element includes work roles, habits and norms widely held by the population in an institutional environment. The cultural-cognitive element refers to the values, beliefs and assumptions commonly shared by the population (Palthe, 2014; Scott, 2008).

Due to their legitimacy-driven nature, when organisations share the same institutional environment, they perform organisational practices identically and become "isomorphic" (DiMaggio and Powell, 1983). Conversely, when they are embedded in different institutional environments, they perform the practices differently (Kostova, 1999; Kostova and Roth, 2002).

Theoretically, BDA OOs would face what Kostova and Roth (2002) call "institutional duality" (p. 216), as prior MNC research indicates (e.g. Beddewela, 2019; Boxenbaum and Jonsson, 2017; Collings and Dick, 2011; Crilly *et al.*, 2012; Holm *et al.*, 2017; Kostova and Roth, 2002). Similar to MNC subsidiaries, the OOs are embedded in the institutional environment of their host country and seek legitimacy in that environment. Simultaneously, they seek legitimacy in the institutional environment of their own BDA by complying with internal regulations as they are a part of the BDA (Kostova and Roth, 2002).

Institutional duality should be problematic for OOs because they must cope with potentially conflicting requirements from different institutional environments (Ahworegba, 2018). For example, if BDA HQ introduced organisational practices that were unacceptable in the host country environment and an OO performed the practices, it could damage the OO's chance of survival. Meanwhile, if the OO refused to perform the practices, it would be criticised by the HQ. Under such conditions, the OO would ceremonially adopt the practices to manage contradictory demands (Kostova and Roth, 2002).

2.2 Ceremonial implementation
Prior institutional duality research has predominantly used the term "ceremonial adoption". Its synonyms include "ritual adoption" (e.g. Ercek, 2006), "superficial adoption" (e.g. Boiral, 2007), "symbolic adoption" (e.g. Heras-Saizarbitoria and Boiral, 2015), "mimetic adoption" (e.g. Greve, 1998), "decoupling" (e.g. Meyer and Rowan, 1977)

and "isomorphic mimicry" (e.g. Pritchett *et al.*, 2013). Ceremonial adoption literally means adopting transferred organisational practices *ceremonially*. One of the most commonly used definitions of "ceremonial adoption" is that of Kostova and Roth (2002). They define it as a relatively high degree of implementation with a low degree of internalisation. This definition focuses on the moment when subsidiaries adopt organisational practices introduced by their parent MNC.

However, in reality, subsidiaries not only adopt the practices but also implement them continuously afterwards. Moreover, ceremonially implemented practices may be incorporated into the organisation in ceremonial forms (Fushimi, 2019). Therefore, this research uses the term "ceremonial implementation" to define an action in which organisations superficially adopt organisational practices initially and then implement them with or without internalisation. As the research explores the process of the safeguarding function, focussing on the implementation is more relevant than looking at the snapshot moment of adoption.

2.3 Complex and dynamic temporal processes
Ceremonial implementation can develop over time (Tempel *et al.*, 2006). This notion is supported by various recent studies. For example, Crilly *et al.* (2012) conducted a qualitative study using in-depth interviews with 359 internal and external actors from 17 MNCs. The study revealed that MNCs ceremonially adopted and implemented policies and practices "not only for intentional, exploitative reasons but also as a result of uncoordinated, exploratory attempts to respond to diverse and conflicting demands in a generally well-intended 'muddling through' process" (Crilly *et al.*, 2012, p. 1443). Similarly, Holm *et al.*'s (2017) qualitative study on a German e-commerce MNC's subsidiary in Côte d'Ivoire identified a *muddling through* process in ceremonial implementation under institutional duality. Ahworegba *et al.*'s (2020) study endorses the dynamic process of managing institutional duality. Through a systematic review of the institutional duality literature, they found that a "foresighted" subsidiary can obtain operational legitimacy from different institutional environments via; configuration, differentiation and avoidance.

Nevertheless, many other MNC studies have overlooked the temporal dynamics of ceremonial implementation (Holm *et al.*, 2017). They, explicitly or implicitly, regard ceremonial implementation as a failed *result* of organisational practice transfer (Holm *et al.*, 2017; Tempel *et al.*, 2006). Hence, its temporal dynamics should be examined further (Cole and Ramirez, 2013; Haack *et al.*, 2021).

2.4 Private-public differences in neo-institutionalism
This research targets a BDA, a public/governmental agency. However, the studies reviewed in the previous sections address exclusively private MNC subsidiaries. Hence, it is necessary to examine whether studies on private sector organisations can apply to public sector organisations.

There are distinctions between private and public sector organisations. Prominent distinctions are ownership and determinant forces (Boyne, 2002). The nature of goals also differs between them. Private organisations work towards explicit goals such as sales, profits and revenue, whereas public organisations work towards ambiguous goals (Chun and Rainey, 2005; Rainey and Bozeman, 2000).

Regardless of these differences, it is theoretically reasonable to assert that public/ governmental agencies behave similarly to private MNCs under institutional duality as far as neo-institutional theory is concerned. Neo-institutionalism has emerged to explain the

ceremonial behaviour of organisations in "non-market environments" (Palmer *et al.*, 2008, p. 746). In addition, the core notion of neo-institutionalism that external pressures govern organisational behaviour has not theorised any major differences between private and public organisations (Frumkin and Galaskiewicz, 2004). In fact, prior empirical studies underpinned by neo-institutionalism (e.g. Frumkin and Galaskiewicz, 2004; Palmer *et al.*, 2008) uncovered more similarities than large dissimilarities between private and public organisations. Furthermore, the identified differences endorse the vulnerability of public/ governmental agencies to the pressures of the institutional environment. For instance, goal ambiguity increases uncertainty for agencies and strengthens the *mimetic* pressure on them (Boxenbaum and Jonsson, 2008, 2017; DiMaggio and Powell, 1983; Oliver, 1991). This suggests that public/governmental agencies are more strongly influenced by institutional duality than private MNCs.

3. Methodology

3.1 Research design

The current research investigates how safeguarding functions in ceremonial implementation are created, maintained and disrupted within BDA OOs. To answer this question, qualitative analysis based on the explanation of distinctive events was preferred. The researcher used Yin's (2018) case study research method because this method is most appropriate when:

- "how" or "why" types of questions are presented;
- control over events is impossible; and
- the research subject is a contemporary phenomenon in a naturalistic condition (Yin, 2018).

Figure 1 shows the entire process of this research. Firstly, the researcher identified a potential theory, namely, neo-institutionalism, that helps frame key elements of the research design. Secondly, the researcher selected cases. Here, data were collected and analysed using
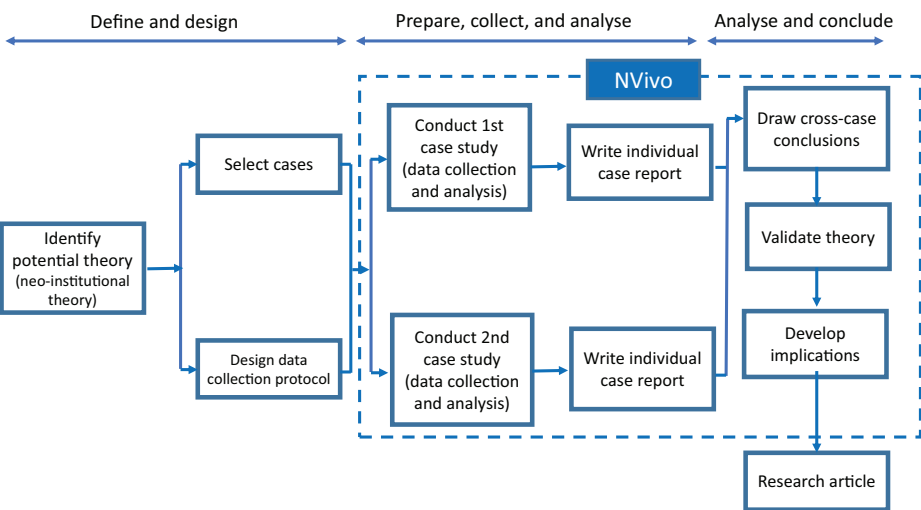

Figure 1.
Research process

Source: Adapted from Yin (2018, p. 58)

multiple techniques with the support of computer-assisted qualitative data analysis software, NVivo (QSR International, 2021). Based on the analysis, individual case reports were developed, cross-case conclusions were drawn, the original account was validated and its implications were developed.

3.2 Subject bilateral cooperation agency and cases

The subject BDA is a governmental agency of an Organisation for Economic Co-operation and Development member country in Asia. It has three bodies: the HQ, domestic offices and OOs. Approximately half of the labour force work for the HQ, and a quarter work at domestic offices in regional cities in the home country. The remainder work in the OOs as expatriates (EXPs).

OOs have been established in Asia, the Middle East, Africa, North and Latin America, Oceania and Europe. Their size varies, but approximately 20 staff members work at middle-sized OOs; roughly 50% of staff are EXPs dispatched by the HQ, and 50% are locally hired employees (LHEs). The EXPs normally serve there for a few years, whereas the LHEs work there permanently. Without exception, EXPs hold management positions in OOs.

The cases used in this research are OOs in Countries A in Central Asia and B in South-East Europe. The OO in Country A was established in the capital in 1999. Nine EXPs (five full-time and four contracted employees) and 14 LHEs (nine officers and five office assistants) work for the OO. Meanwhile, the OO in Country B was set up in the capital in 2006 aiming to cover six countries in the South-East Europe region. There are seven EXPs (four full-time and three contracted employees) and 11 LHEs. These LHEs include six officers and one clerk in Country B and four coordinators (CRDs) in the neighbouring countries.

The OOs were selected because of their similar institutional maturity. Both were established approximately 20 years ago, after their host countries gained independence from their former communist countries. The similarity in maturity between the OOs made the comparison of the adoption and implementation of organisational practices feasible because the OOs were likely to have adopted the same organisational practices from HQ during the same period.

3.3 Data collection

In-depth interviews are the primary source of data. Interviews were conducted with ex-EXPs who had worked for the target OOs and the current staff members of the OOs. All interviews were carried out remotely using Microsoft Teams or Zoom because of the travel restrictions caused by the outbreak of Coronavirus Disease 2019 (COVID-19). The native language of the BDA home country was used for interviews with ex-EXPs, EXPs and the LHEs who spoke the language. English was used for interviews with other LHEs and CRDs. Each interview took approximately 60 to 90 min.

Interviewing ex-EXPs was essential because many EXPs had limited opportunities to contact people in host countries due to the prolonged COVID-19 pandemic. Informants were selected via criterion-based sampling. Priority was given to those who had recently worked in the OOs, held managerial positions and worked in programme units. Table 1 lists the ex-EXP informants.

All current OO staff members except technical staff (e.g. drivers, receptionists and cleaners) were invited for interviews. All CRDs hired by the OO in Country B were also invited. Table 2 lists the interview participants from each OO.

Table 1.
List of interview
participants (ex-
expatriates)

ID	Interview date	Interview mode	Served OO	Years of work at the OO
IP-exA1	Oct 2021	Teams	Country A	5>
IP-exA2	Oct 2021	Teams	Country A	5>
IP-exA3	Oct 2021	Teams	Country A	5>
IP-exA4	Oct 2021	Teams	Country A	5>
IP-exB1	Nov 2021	Teams	Country B	5>
IP-exB2	Oct 2021	Teams	Country B	5>
IP-exB3	Nov 2021	Teams	Country B	5<
IP-exB4	Oct 2021	Teams	Country B	5>

Notes: IP-exA = former staff of the OO in Country A; IP-exB = former staff of the OO in Country B
Source: Created by the author

Table 2.
List of interview
participants (current
OO staff)

ID	Interview date	Interview mode	EXP/LHE	Years of work at the OO
IP-A1	Dec 2021	Zoom	EXP	5>
IP-A2	Dec 2021	Zoom	EXP	5>
IP-A3	Jan 2022	Zoom	EXP	5>
IP-A4	Jan 2022	Zoom	EXP	5>
IP-A5	Jan 2022	Zoom	EXP	5>
IP-A6	Jan 2022	Zoom	EXP	5>
IP-A7	Feb 2022	Zoom	EXP	5>
IP-A8	Feb 2022	Zoom	EXP	5>
IP-A9	Dec 2021	Zoom	LHE	10<
IP-A10	Dec 2021	Zoom	LHE	5<
IP-A11	Dec 2021	Zoom	LHE	10<
IP-A12	Dec 2021	Zoom	LHE	10<
IP-A13	Feb 2022	Zoom	LHE	5>
IP-A14	Feb 2022	Zoom	LHE	5>
IP-A15	Feb 2022	Zoom	LHE	5>
IP-B1	Feb 2022	Teams	EXP	5>
IP-B2	Mar 2022	Teams	EXP	5>
IP-B3	Mar 2022	Teams	EXP	5<
IP-B4	Mar 2022	Teams	EXP	5<
IP-B5	Apr 2022	Teams	EXP	5>
IP-B6	Apr 2022	Teams	EXP	5>
IP-B7	Apr 2022	Zoom	EXP	5>
IP-B8	Mar 2022	Teams	CRD	10<
IP-B9	Mar 2022	Zoom	CRD	5<
IP-B10	Mar 2022	Zoom	CRD	10<
IP-B11	Mar 2022	Teams	CRD	5>
IP-B12	Mar 2022	Teams	LHE	10<
IP-B13	Mar 2022	Teams	LHE	5<
IP-B14	Mar 2022	Teams	LHE	10<
IP-B15	Apr 2022	Zoom	LHE	5>
IP-B16	Apr 2022	Teams	LHE	10<

Notes: IP-A = staff of the OO in Country A; IP-B = staff of the OO in Country B
Source: Created by the author

3.4 Data analysis
All interviews except two were video recorded, and the oral data were transcribed. The text data were then analysed using four techniques proposed by Yin (2018). The first was the "asking small and large questions" technique, whereby the research question was broken down into four categories of research sub-questions. Three categories were set as *small* questions, namely, the existence of institutional duality, the examples and types of ceremonial implementation and the perceptions of ceremonial implementation held by the OO staff members. The last category, safeguarding functions in ceremonial implementation, was set as a *large* question. Answers to the small and large questions eventually lead to answers to the overall research question (Yin, 2018). The second technique used four analytical techniques (i.e. pattern matching, explanation building, time-series analysis and logic models). They were used following six steps of thematic analysis (i.e. familiarising with data, initial codes, initial themes, reviewing themes, defining and naming themes and report production) (Braun and Clarke, 2006). Next, cross-case synthesis was used. This is a case-based approach that aims "to retain the integrity of the entire case and then to compare or synthesize any within-case patterns across the cases" (Yin, 2018, p. 196). The last technique was the validation of the original theoretical proposition by rival theories (Yin, 2018). A neo-institutionalist account was validated with rival accounts (i.e. organisation strategy-related theories, integration-responsiveness theories, practice theory and coping theory).

4. Findings and discussion
This research explored the temporal dynamics of the safeguard function of ceremonial implementation. The answer to the research question is given in Section 4.2. Before discussing this, it is worth noting examples of ceremonial implementation obtained from the interviews, set out in Section 4.1 below.

4.1 Examples of ceremonial implementation
Table 3 shows examples of ceremonial implementation. It also provides information on who acts ceremonially against whom, the types of institutional environment pressures (regulative, normative or cultural-cognitive) and their sources (the HQ/home country or host country [1]) and the safeguarding functions of ceremonial implementation.

4.2 Process of the safeguarding function
Figure 2 describes the entire process of the creation, maintenance and disruption of the safeguarding function. The process comprises largely three phases. The following subsections discuss each phase.

   4.2. 1 Discrepancies caused by institutional duality (Phase I). The first phase is the appearance of discrepancies caused by institutional duality. BDA OOs encounter regulative, normative and cultural-cognitive institutional demands from their HQ/home *and* host countries simultaneously. Complying with one country's institutional requirements may conflict with the other countries' requirements. For example, the OOs must manage office administration and DC activities following the HQ/home country's institutional requirements in host countries that have different institutional demands. Under such circumstances, tasks are often suspended, and the OOs require a solution (drawing on IP-A2, A3, A6, A14, B5, B3 and exB3). Strong pressures, especially from the political level, exacerbate these discrepancies.

   By way of example, an EXP must comply with procurement bylaws developed in advanced economies when s/he purchases goods or services in the host country. However,

| No.	(a) Ceremonial implementation (Source)	(b) Who to whom	(c) Type of institutional environment pressures		(d) Safeguarding function
			HQ/Home	Host	
1	Performance appraisal (IP-A2)	EXPs to LHEs and HQ	Regulative	Normative and cultural cognitive	This protects EXPs from LHEs' dissatisfaction and HQ's accusations of delay
2	Mission schedule arrangement (IP-exB3)	EXPs to host country organisations and HQ	Regulative and normative	Normative	This protects EXPs from the host country organisation's complaints and HQ's accusations of delay. It also protects the recipient government from HQ's accusation of delay
3	Dispatch plan (IP-A3)	EXPs to HQ and host country organisations	Regulative and normative	Normative and cultural cognitive	This protects EXPs (and OO) from HQ's accusation of late submission without bothering host country organisations
4	Signing ceremony (IP-A6)	EXPs/LHEs to host country government and HQ	Regulative	Normative and cultural cognitive	This protects EXPs/LHEs from the host country government's complaints and HQ's accusations. It also saved host country government officials from being punished by bosses
5	Information gathering (IP-A14)	LHEs/EXPs to HQ and host country officials	Regulative, normative and cultural cognitive	Normative and cultural cognitive	This protects LHEs/EXPs from blame by the HQ for not acting as requested and by host country officials' complaints for demanding sensitive information
6	Working hours for Friday prayers (IP-A10)	EXPs to LHEs	Regulative	Normative and cultural cognitive	This protects EXPs from LHEs' dissatisfaction without officially changing office working hours
7	Translation (IP-A12)	LHEs to EXPs and the locals	N.A.	N.A.	This protects OO from troubles caused by misunderstandings between EXPs and the locals
8	Competitive quotations (IP-B5)	EXPs/LHEs to HQ and local companies	Regulative	Regulative, normative and cultural cognitive	This protects EXPs/LHEs from scrutiny from HQ and complaints from local companies by avoiding delay and satisfying procurement bylaws and local contexts

(*continued*)

Table 3.
Summary of ceremonial implementation

No.	(a) Ceremonial implementation (Source)	(b) Who to whom	(c) Type of institutional environment pressures		(d) Safeguarding function
			HQ/Home	Host	
9	Map in report (IP-B3)	OO to host country government and home country	Regulative	Regulative	This protects OO from host country's complaints while meeting the home country's official stance
10	Labour management (IP-B1)	EXPs to LHEs	Regulative	Regulative, normative and cultural cognitive	This protects EXPs from LHEs' dissatisfaction during the pandemic through a broad interpretation of the working hours rule
11	Map in PR (IP-B13)	LHEs (and OO) to people in country C	Regulative (Country B)	Regulative (Country C)	This protects LHEs (and OO) from complaints from people in host countries
12	Newsletter articles (IP-B13)	LHEs (and OO) to people in neighbouring countries	Normative (Country B)	Normative (Neighbouring countries)	This protects LHEs (and OO) from complaints from people in host countries

Source: Created by the author

Table 3.

Figure 2.
Creation,
maintenance and
disruption of the
safeguarding
function
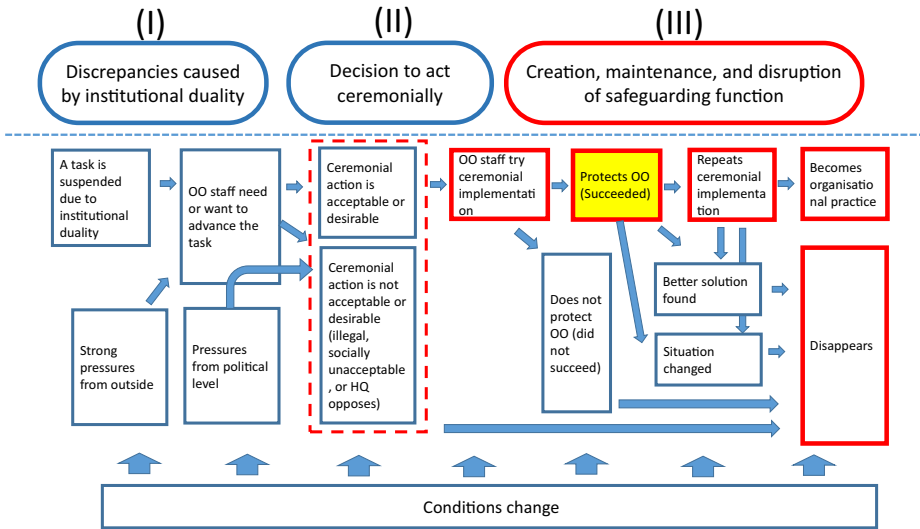
Source: Created by the author

these regulations are not necessarily applicable in developing countries. The gap caused by institutional duality is problematic for the EXP. The EXP stated:

> To make a prepayment, a guarantee from the main bank in this country is required. In the first place, I think that bank guarantees exist in this country but are rarely used because the requirements for obtaining one are strict. So, the question is whether we can actually get it it. If we cannot, the HQ will say "Please write a reason and send it to us". But the reason might be insufficient or something different from what the HQ wants. If we can get a bank guarantee, that is good for everyone because it helps to avoid such risks. But developing countries mean that the financial system has not developed in the first place, so it is exceedingly difficult to follow such global standards in these countries. (IP-A5)

4.2.2 Decision to act ceremonially (Phase II). The OOs seldom instantly choose to act ceremonially. They judge the appropriateness of this option first. Judgement differs depending on factors such as who are the decision makers, the nature of pressures and the risks of acting ceremonially. Very often, the necessity to meet the HQ/home country's regulatory requirements in local contexts is the reason for ceremonial actions. Since decisions to act ceremonially or not are typically made considering regulatory soundness, management usually decides whether or not to take this option (drawing on IP-A6, B5 and B6).

Importantly, this decision-making process is not straightforward. By way of example, an LHE shared how the decision to act on *ceremonial information gathering* was made when her/his OO was ordered to obtain sensitive information by the HQ:

> [We] have been receiving the instructions and orders from HQ, and we have to execute them. But unfortunately, not always it's possible. And the reality of the [recipient] side could be different from the understanding of these realities in the HQ... [When] we receive this kind of instruction [to collect information about subsidies, which is confidential information here], I just try to explain to the management that I will prepare some kind of explanation letter or some written explanation with details [to the HQ], why it's not possible or what the problems are. But then, I realised that it's not a good approach because in that case, it seems like [our] office

cannot handle this kind of order. And in my understanding, it negatively affects, you know, the image, at least the image of the capacity and capability of [our] office. And in that regard, [the management] asked me, first of all, to stop [writing explanations to HQ] anyway, even though everyone knew that no specific results and goals would be reached. But we all acted, we all worked and contributed with some effort, had some meetings, discussions. Every time, it is very obvious that it brings to nowhere. But still, we try to at least showcase and demonstrate that [our] office has been working on this issue. (IP-A14)

As discussed, ceremonial implementation is a double-edged sword as some people consider it deceptive (e.g. IP-A9 and A14). When ceremonial implementation is detected, the OO staff may lose the trust of others. Hence, the OO staff always avoid violating regulations when performing it. If they think that ceremonial implementation violates existing rules, they will not use this strategy (drawing on IP-B1, B3, B5, B6 and exB3). Similarly, OO staff avoid ceremonial behaviours when actions are requested by high political levels in their home country (drawing on IP-A1, exB1 and exB4).

4.2. 3 Creation, maintenance and disruption of the safeguarding function (Phase III). The consequences of ceremonial implementations are unknown until they are actually performed. In some cases, ceremonial implementations fail to fill the gaps between the institutional requirements of the HQ/home and the host countries. Here, safeguarding functions in ceremonial implementation will not emerge. In other cases, ceremonial implementations successfully protect the OOs. Here, the safeguarding function is created (drawing on IP-A2, A3, A6, A14, B6, B13, exA3 and exB1).

If all factors, such as OO staff members, the intensity of institutional demands and the probability of risks remain the same, the OOs are likely to repeat ceremonial implementation. Here, the safeguarding function is maintained. When ceremonial implementation continues, ceremonially implemented practices can be incorporated into the OOs in ceremonial forms and become organisational practices (drawing on IP-A2, A3, A6, A12, A14, B6, B13 and exB1).

Sometimes, ceremonial implementation is used as an *ad hoc* solution. OO staff rely on this option to cope with unusual situations (e.g. labour management under COVID-19 outbreak). They may temporarily act ceremonially. However, when the situation normalises or better solutions are found, the ceremonial implementation may disappear (drawing on IP-A1 and B1). Importantly, the surrounding conditions can never be static. OO members and the intensity of institutional demands can change at any time and influence the safeguarding function either favourably or adversely. For example, the replacement of management may overturn the previous decision to act ceremonially, and the safeguarding function may disappear (drawing on IP-A10 and exB1).

4.3 Discussion
Recent scholars (i.e. Greenwood *et al.*, 2017) call for neo-institutional research to pay more attention to the temporal dynamics of institutionalisation. This research responds to this call. It identified a three-phase process regarding the temporal dynamics of safeguarding functions in ceremonial implementation.

Phase I is the appearance of discrepancies caused by institutional duality. The discrepancies often occur due to a gap between the home country's regulative requirements and the host country's normative demands. The subject BDA OOs seem to suffer from the discrepancies when they implement DC activities.

Phase II is the emergence of ceremonial implementation as a solution. This phase is similar to Ahworegba *et al.*'s (2020) configuration, differentiation and avoidance process to obtain operational legitimacy. The safeguarding function may arise after the OO staff

configure the HQ/home country and host country institutional pressures and *differentiate* the latter from the former (see Ahworegba *et al.*, 2020).

Finally, Phase III, "the creation, maintenance and disruption of the safeguarding function", begins. Because conditions are fluid, the decision to act ceremonially can be overturned at any time. This suggests the frangibility of the three-phase process.

5. Implications, limitations and further research
5.1 Theoretical implications
There are two theoretical implications. The first is the relevance of a neo-institutionalist account. External pressures, such as the HQ/home country's regulative institutional pressure, seem to trigger ceremonial behaviour from OOs. For example, by relying on ceremonial competitive quotations, an OO can survive in both institutional environments by visibly but superficially performing required procurement practices (see No. 8 in Table 3). These ceremonial actions serve as a safeguard for the OOs.

The second implication is the necessity to combine macro and micro perspectives. Although the EXPs and LHEs are the staff members of the same organisation, their perceptions towards institutional duality and ceremonial implementation differ. In addition, there seems to be a division of roles for demonstrating legitimacy. EXPs may be responsible for demonstrating legitimacy in their home country's institutional environment, whereas the LHEs may be so in the host country's institutional environment. These cannot be observed without a micro perspective. Future institutional research should consider using a micro perspective to supplement the macro institutionalist perspective (Zilber, 2021).

5.2 Practical implications
As the examples in Table 3 show, ceremonial implementation protects OOs. DC practitioners, especially those in the HQ, should understand its merits for their own organisation. Additionally, they must understand that the ceremonial implementation of a transferred practice by aid-recipient organisations in developing countries does not necessarily represent failed results of the transfer. Transferred practices are seldom incorporated into organisations instantly. Rather, they go through pre- and semi-institutionalisation phases before being fully institutionalised (Tolbert and Zucker, 1983). Ceremonial implementation may be an initial step in an institutionalisation process (Fushimi, 2019).

DC practitioners should also pay attention to the push and pull between home country regulative institutional pressures and host country normative institutional pressures. As Shi and Connelly (2018) argue, strong regulative pressures accompanied by normative barriers can reinforce ceremonial implementation of organisational practices by aid-recipient organisations. Hence, if DC practitioners wish to avoid ceremonial implementation by aid-recipient organisations, they should consider reducing unrealistic regulative demands on them.

5.3 Implications for public sector organisations
Diplomatic missions, cultural centres, offices of trade representatives and public universities have OOs. Like BDAs, they rely on the government for budget allocations and must be accountable for the budget spent. Hence, the OOs of these organisations should face powerful institutional pressures from their home country while operating in foreign countries.

BDAs and diplomatic missions are unique because they are given legal and taxation privileges by the host country governments. Hence, they are likely to face minor institutional pressures from their host countries. However, cultural centres and public

universities may face powerful regulative institutional pressures from their host countries. Since these organisations are likely to suffer from institutional duality more severely than BDAs and diplomatic missions, ceremonial implementation may play a significant role in coping with severe institutional duality.

5.4 Limitations and future research
The main limitation of this research is the lack of rich description due to the sensitivity of the topic. The research focuses on ceremonial implementation, which is typically regarded as a nuisance. The identification of organisations and individuals that act ceremonially could damage their reputation. Hence, they were kept anonymous, which affected clarity. Other limitations include a limited number of informants and sources of information. A larger number of informants and information sources are desirable for exploratory research.

Future research should focus on four aspects. One is researching other types of public sector organisations. BDAs are *donor* agencies in host countries, and the nature of their institutional duality is distinctive. Hence, the findings of this research may not directly apply to other public sector organisations. The second is researching BDAs in other countries. The staff of other BDAs may have different attitudes towards ceremonial implementation, and they may not rely on it in the same way. The third is researching the variation in the nature of institutional duality. The subject BDA OOs encounter powerful regulative institutional pressure from the home country but little from the host countries. The nature of institutional duality faced by OOs may vary depending on the sector, industry and the mission of the organisations (Tempel *et al.*, 2006). Future research should, therefore, pay more attention to this variation. The final recommendation is combining macro and micro perspectives, which may "open each other's" eyes to new phenomena and start looking at familiar phenomena in new ways' (Smets *et al.*, 2015, p. 283).

Note
1. Nos. 11 and 12 are exceptions. The sources of pressure are given in the columns.

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