

The Pyramid of Nonprofit Responsibility: The Institutionalization of Organizational Responsibility Across Sectors

Shawn Pope¹  · Patricia Bromley² · Alwyn Lim³ · John W. Meyer⁴

Published online: 17 September 2018

© International Society for Third-Sector Research and The Johns Hopkins University 2018

Abstract Observers have noted that organizations in all sectors, whether business, nonprofit, or government, have been moving toward rationalized structures that presuppose and express empowered organizational actorhood. We draw upon neo-institutional theory in this paper to extend the argument: The arrival of organizational actorhood has precipitated a concomitant, cross-sectoral movement toward organizational social responsibility. Whereas existing research has tended to theorize the social responsibilities of businesses, we develop a pyramid conceptual schema to array the social responsibilities of nonprofits. We then document the coevolution of organizational actorhood and responsibility across both sectors with a metastudy of nearly 200 extant surveys. We chart the institutionalization of a slate of formal structures that express organizational actorhood (i.e., mission statements, vision statements, and strategic plans) and that profess and define organizational social responsibilities (i.e., core values, ethics codes, and responsibility communications). We close with implications and future directions for organizational studies and research on corporate social responsibility.

Keywords Nonprofit accountability · Nonprofit social responsibility · Corporate social responsibility · Organizational actorhood · Nonprofit ethics · Mission statements

Introduction

Formal organizations are some of our most ubiquitous and powerful social structures, having expanded rapidly in the post-war period in type, number, resources, and global reach (Bromley and Meyer 2015). With this inauguration of our “organizational society” (Thompson 1980), the constituent organizations have expanded, but also converged in some dimensions (Bromley and Meyer 2017). It is by now a classic observation, for example, that organizations of all types, whether businesses, nonprofits, or bureaucracies, have been moving toward the adoption of rationalized practices and structures (Hwang and Powell 2009). Organizations today are to formalize and elaborate their policies; measure, manage, and maximize their resources; professionalize their ranks; and articulate their various means–end relationships before an expanding array of stakeholders (Hasselbladh and Kallinikos 2000). This is increasingly true for Oxfam as much as the Ford Motor Company.

We focus on a more recent trajectory of cross-sectoral organizational convergence—toward the conceptualization of organizations as “actors” (Hwang and Colyvas 2013; King et al. 2010; King and Whetten 2008). Scholars have noted with increasing frequency that organizations as disparate as companies (Bromley and Sharkey 2017), universities (Krucken and Meier 2006), public agencies (Brunsson and Sahlin-Andersson 2000), cities (Nijman 2016), nations (Meyer et al. 1997), and international

✉ Shawn Pope
shawnp@nmbu.no

¹ School of Business and Economics, Norwegian University of Life Sciences, Christian Magnus Falsens vei 18, 1432 Ås, Norway

² Graduate School of Education, Stanford University, Stanford, CA, USA

³ Department of Sociology, Singapore Management University, Singapore, Singapore

⁴ Department of Sociology, Stanford University, Stanford, CA, USA

nongovernmental organizations (Boli and Thomas 1997) are now understood to be actors. The boundedness, sovereignty, and purposiveness of organizations and their empowerment to make consequential decisions on many fronts are inherent to the notion of organizational actorhood (Drori et al. 2009). The actorhood thesis proposes that organizations are not merely contexts for action (Cyert and March 2006) or instruments of owners' interests (Friedman 1970), but are becoming constructed as freestanding, highly strategic entities with their own rights and identities (King and Whetten 2008).

In this paper, after setting out the organizational actorhood thesis as a main hypothesis, we seek to advance it in two primary ways. First, we bring new metastudy data that document the institutionalization of three formal structures by which organizations can express their collective actorhood. With the adoption of these structures, organizations can define (mission statements), dramatize (vision statements), and implement (strategic plans) their actorhood. Tracking the diffusion of these structures longitudinally, we also examine them comparatively across companies and nonprofits. The generally upward, converging trendlines that we plot for the adoption rates of these formal documents within major populations of companies and nonprofits are based on nearly 200 surveys and six decades of empirical research.

The second way that we develop the actorhood thesis is by drawing out a corollary: The arrival of empowered organizational actorhood has precipitated a concomitant, cross-sectoral movement toward organizational social responsibility. We provide support for this follow-on argument by documenting the co-institutionalization across both nonprofits and companies of formal structures that define and express organizational responsibility. Among these are structures by which organizations can commit themselves to moralistic principles (statements of core values), define in rule-like terms their own extra-legal social obligations (codes of ethics), report to outsiders their good deeds (responsibility reports), and engage with counterparts in the wider responsibility field (multi-stakeholder platforms). The increasingly indiscriminate migration of these structures across sectors suggests that social responsibility is becoming an integral and perhaps taken-for-granted feature of the contemporary organization. By paying attention to the spread of the explicit language, structures, and practices of this social responsibility movement beyond its traditional home in the private sector, analysts can gain a better understanding of the nature of this movement—which has long held out promise for improving social welfare.

In the process of pursuing the two main lines of argument above, we make two secondary contributions. First, to ground a literature on nonprofit social responsibility that is

still underdeveloped in comparison with the massive research on corporate social responsibility, we debut a pyramid schema that conceptually arrays the major evolutions of the nonprofit responsibility movement in recent decades. Second, in closing our paper, we discuss an emergent finding: while nonprofits and companies are converging upon a slate of formal actorhood and responsibility structures—they have done so from different directions. Some of our featured structures have provenance in the for-profit sector, whereas others have migrated from the third sector. As such, our data and findings add specificity to the historical record on the “blurring of the organizational boundaries” that separate sectors (Bromley and Meyer 2017) and on the emergence of “hybrid” organizations that blend logics from corporations, nonprofits, and public agencies (Smith, 2014).

Theoretical Background: The Neo-Institutional Roots of the Cross-Sectoral Rationalization and Standardization of Organizations

While organizations might be envisioned as self-contained units or occupants of well-demarcated industries, sectors, or nations, neo-institutional theory points out that they are also constituents of a wider, largely shared, and much more amorphous cultural domain (Greenwood et al. 2017; Meyer and Rowan 1977). In this broader environment, the cultural forces are diffuse, increasingly global, and thoroughly penetrative across and within organizations. Formal organizational structures, then, are oftentimes outward-facing displays of cultural solidarity (Meyer and Rowan 1977), which organizations might even decouple from internal practices to preserve autonomy and efficiency (Bromley and Powell 2012).

Neo-institutional scholars have long focused on identifying the content and effects upon organizations of the cultural forces at play. A traditional focus of this research has been the massive cultural trend toward rationalization (Hasselbladh and Kallinikos 2000). Rationalization, in this usage, suggests the theorization of the logically consistent and causal interconnections among social categories and entities, oftentimes in the grammar of means and ends (Strang and Meyer 1993). A second cultural trend well noted by neo-institutionalists is scientization (Drori et al. 2003, 2006). Here, rationality becomes directed, as theorists build and test hypotheses about relationships between social entities to produce innovations and increase the stock of verified knowledge. A central insight across this body of work is that these cultural modes of thinking are reproduced through massively expanded educational systems (Meyer et al. 1992; Schofer and Meyer 2005).

Rationalization and scientization have had sweeping effects upon organizations. Organizations of all types are now conditioned by these social trends to formalize and elaborate their structures, and to articulate the contributions of their structures to explicitly defined organizational goals (Bromley and Meyer 2015). Organizations are expected to implement rationalized structures in ways that produce control, accountability, and reproducibility (Murtaza 2012; Young et al. 1999). This has occurred across sectors. Businesses, of course, have been strongly affected, as their goals have been constructed as more singularly focused on profits, allowing for tighter prescriptions for success (Meyer and Höllerer 2010). Bureaucracies, as well, the original objects of rationalization for Weber (1922), have continued to undergo the process, especially in the 1980s with the arrival of “new public management” (Hood 1995). Nonprofits, finally, have faced similar pressures to formalize their structures, professionalize their ranks, specify their goals, and measure and manage their resources (Arvidson and Lyon 2014; Hwang and Powell 2009). As a result, clearly the observation continues to ring true that “Industrial societies are increasingly dominated in all spheres by large, complex organizations, staffed by full-time, expert officials, acting in accordance with detailed rules” (Thompson 1980: 3).

These sweeping cultural movements toward rationality and scientization have contributed to the increasing institutionalization of a standardized social unit called “organization.” Mimetic isomorphism has resulted as professionalized managers, individually, have sought out “best practices” which have been endorsed by epistemic communities, permit comprehensibility across disparate audiences, and signal to donors, investors, and other audiences a continued commitment to progress. The organizational structures that emerge and solidify to solve these legitimacy problems oftentimes spread quickly throughout organizational populations, as demonstrated by research on management “fads and fashions” (Abrahamson and Fairchild 1999). This research has showcased management trends that tend to be very generic, and thus able to spread indiscriminately across businesses, government, or nonprofits. The “balanced scorecard,” for example, can be used to optimize strategy implementation by a corporation, but also by a university or city council. “Sensitivity training” can be implemented by philanthropy in the same manner as an international nongovernmental organization. An investment bank or a military brigade can institute “360° Performance Reviews.” Research finds that these management fashions are spreading farther, faster, with greater intensity, and sometimes deinstitutionalizing with the same celerity (Carson et al. 2000). The overall process suggests a population of standardized organizations, staffed by managers facing similar legitimacy

problems who, in the process of seeking solutions, drive their organizations toward greater isomorphism.

Hypotheses

Actorhood as Organizational Script

Instilled with the trait of efficiency-seeking rationality and increasingly standardized as a social unit, the modern organization is now viewed also as an “actor.” Discourses of actorhood, now ubiquitous at many levels of social organization, have the deepest cultural roots at the level of the individual (Meyer 2010). Internationally over recent centuries, a human rights movement has been largely successful in incorporating many types of humans into the category of the modern individual, including racial minorities, women, children, and homosexuals (Beck et al. 2012), and investing these individuals with an expanding array of inalienable human rights—voting, reproduction, free speech, rights of assembly. Reflecting these changes, the social science textbooks that young students read worldwide now sanctify and valorize personhood (Bromley et al. 2011), even as they celebrate human diversity (Ramirez et al. 2009). At the societal level, our most legitimate systems are now premised on the sacrosanct individual, whether it is democratic governance, capitalist enterprise, or secular, humanistic culture.

For organizational actorhood, individual actorhood represents not just a parallel discourse, but in some senses serves as the model. The individual is currently the example by which many of the rights of organizations are understood, at least in the judicial context of the USA, the country with the most nonprofits and multinationals firms (Gabel and Bruner 2003). Since the late nineteenth century, the American legal doctrine of corporate personhood has conferred on organizations many rights initially intended for natural persons, including private property, due process, free speech, and the right to enter contracts and be sued for breaches (Winkler 2018). Indeed, according to Title 1 of the United States Code, where “person” appears in federal statutes, unless otherwise specified, it refers to a natural person or to “corporations, companies, associations, firms, partnerships, societies, and joint stock companies, as well as individuals.” This conflation of natural persons and organizations, of course, is controversial: Corporations might corrupt democracy if enabled to spend massive resources on government lobbying.

Whether figment of law or threat to democracy, the actorhood conception of organizations has public currency. It is now generally accepted that organizations are to have identity, sovereignty, and capacities for voice and strategic action (Bromley and Sharkey 2017; King et al. 2010;

Whetten and Mackey 2002). Marking their social construction as actors, organizations now increasingly seek to coalesce their disparate purposes and departments into simplified, anthropomorphic identities, with organization-level rather than product-level branding now a commonplace activity not only among corporations, but also among charities (Stride 2006), universities (Drori et al. 2013), cities (Kavaratzis 2004), and nations (Fan 2006). This actorhood conception of organizations contrasts with other perspectives. It diverges from transaction-cost views that construe organizations as a “nexus of contracts”—bundles of rights and obligations to shareholders, employees, and clients, rather than as self-contained units (Jensen and Meckling 1976). It differs from studies on “the varieties of capitalism” that view organizations as embodiments of national cultures rather than as structures that are increasingly standardized across contexts and free to move across them. It also departs from discourses within finance and law that frame organizations as instruments—servants of the goals of their shareholders—rather than independent entities with their own rights and purposes (Friedman 1970). Compared with these perspectives, the actorhood conception highlights the bounded, purposive, and strategic nature of the modern organization.

Institutionalized Structures of Organizational Actorhood

In this section, after introducing three organizational documents by which organizations can specify and dramatize their actorhood, we motivate hypotheses about the spread of these structures cross-sectorally. These documents prompt organizations to set the parameters of their actorhood: What is the actor seeking (mission statements), what will result from goal accomplishment (vision statements); and how, exactly, will the actor set about things (strategic plans).¹

Mission statements, generally consisting of a sentence or two and displayed in formal documents and on Web sites, articulate an organization’s purpose in abstract, aspirational terms (e.g., Patagonia aims to “Build the best product, cause no unnecessary harm, and use business to inspire and implement solutions to the environmental crisis”). *Vision statements*, also generally a sentence or two, describe the

positive social impacts rendered by mission accomplishment (e.g., Amazon strives “to be earth’s most customer-centric company, to build a place where people can come to find and discover anything they might want to buy online”). Lastly, *strategic plans*, often ten or more pages, break mission and vision into smaller goals, discussing intermediate steps and processes to be pursued over a horizon of several years.

These formal actorhood documents might be dismissed as mere gloss and lofty self-representations intended for public cheerleading. The documents, however, are as much process as product, as their adoption is meant to be an occasion for organizational soul searching about the big questions of *who we are* and *what we want*. Mission statements, for example, oftentimes take months to produce, involving iterative discussions among executives, board members, and workers, and agonizing debates over the precise language. Strategic plans may evolve from many drafts and refinements, with intensive auditing to assess what is feasible with existing resources and in the prevailing regulatory and competitive contexts. Consultants may be involved to spark ideas and provide objectivity. These documents, in sum, reflect a wider cultural environment in which organizations are increasingly driven to articulate their purposes, consequences, and plans, and thereby to dramatize their actorhood. As reviewed above, given the deep cultural roots in wider society of the actorhood discourses that surround these formal organizational documents, we expect the documents to have undergone a diffusion in recent decades that cross-cuts organizational sectors, particularly nonprofits and companies.

Hypothesis 1 There has been an upward trend in adoption rates for both nonprofits and businesses of structures that express organizational actorhood.

The Dialectic of Actorhood and Social Responsibility

Autonomous actorhood is a potential threat to community solidarity and thus tends to generate a dialectical movement toward social responsibility. In this section, we discuss this dialectic for the modern individual, draw the parallel for companies, and introduce the organizational structures that have emerged from the dialectic. We then draw the parallel for nonprofits, in the process introducing an analytic scheme laying out the major developments of nonprofit responsibility in recent decades.

In the Western cultural tradition, the pulling out of the individual from tribe and place, the standardization of the individual across race and gender, and the vesting of the individual with social mobility, self-interestedness, and expanded decision-making has come with an attendant

¹ These objects are not exhaustive of the structures by which organizations can institute the idea of actorhood, but are perhaps the ones most directly related to actorhood in their basic purposes. We have selected them (and analogous ones for organizational responsibility) also for practical reasons—they are the most well studied. A large survey literature on these structures permits our metastudy methodology that compiles time-point estimates across years of the prevalence of these documents for comparable samples of companies and nonprofits.

emphasis on individual social responsibility. In classical antiquity, for example, while “the freedom to do and think as you please...was the very lifeblood of the Greeks” (James 1956: 2), the same Hellenic society developed the forerunner to modern conceptions of citizenship and civic responsibility (Liddel 2007). The Age of Enlightenment saw a rebirth of discourses on individual liberty, but also a concomitant interest in political philosophies that subordinated individual freedoms to the needs of wider society (e.g., the “social contract” of John Locke and the “leviathan” of Thomas Hobbes). In the 1800s, humanistic and political philosophies converged in discourses about “civil society,” in which a neoliberal community of freestanding associations was thought to be able to generate a profusion of civic norms and social responsibilities (see Alexis de Toqueville’s “Democracy in America”). More generally, from a comparative perspective, individualistic Western cultures are thought to be characterized by a more explicit articulation and lavish display of individual social responsibilities (Matten and Moon 2008).

A similar movement toward social responsibility has occurred for organizations as they have become empowered actors. This countermovement has been especially explicit and forceful for business corporations. As multinationals rapidly increased in number, size, and global reach in the post-war period (Pope and Meyer 2015), they were accused of destabilizing host societies and of trucking away the resources of local communities (Wallerstein 1979). Where corporate-mediated, free-market capitalism was installed in non-Western countries in the mid-twentieth century through government directive, political economists noted “double movements” to re-assert community protections (Polanyi 1944). By the 1970s, the problem of multinational corporations operating outside the bounds of home-country regulation had generated policy responses from the world polity in the form of social responsibility initiatives from the United Nations (UN), the Organization for Economic Co-operation and Development, and the International Labor Organization. Dissension continued throughout the 1990s with suspicions that multinationals corporations were exploiting foreign sources of cheap labor (Bartley 2007), relocating to “tax havens” (Desai et al. 2006), or “racing to the bottom” by offshoring production to countries with lax environmental regulation (He 2006). During this period, activists and nonprofit groups helped compel responsibility frameworks in industries such as apparel, timber, minerals, banking, and fishing. By the 2000s, corporations themselves were establishing hundreds of business-membered CSR coalitions at the country and industry levels to manage the external pressures (Grayson and Nelson 2013). Today, the social responsibility

movement has become somewhat of a consensus movement, with many chief executives of major multinational corporations agreeing in public forums, oftentimes enthusiastically, that their increased standing in society comes with greater responsibility.

The Evolving Substance of Nonprofit Responsibility

The *corporate* social responsibility (“CSR”) movement should more accurately be called the *organizational* responsibility (“OSR”) movement. Broad cultural forces are currently leading *all* organizations, including nonprofits, whose positive impacts on society have long been nearly taken for granted, to discuss their social impacts in the explicit language of social responsibility (Lin-Hi et al. 2015). In this section, we drill down into the specifics of nonprofit responsibilities, arraying six dimensions in a pyramid structure.

Inspiring our conceptual schema is one of the most-cited articles on the subject of business responsibility, Carroll’s (1991) “The Pyramid of CSR.” Carroll’s pyramid analytically distinguished four major dimensions of CSR, which (in ascending order) are economic, legal, ethical, and philanthropic responsibilities. Unfortunately, Carroll’s pyramid has little import to nonprofits. The base-level responsibility of profitability is definitionally not a nonprofit responsibility. Philanthropic responsibilities, at the pinnacle of the CSR pyramid, are fundamental to nonprofits, not their highest aspiration. The pyramid, finally, elides responsibility discourses that have been especially intense for nonprofits, notably accountability (Costa et al. 2011). Whereas capital markets and the structure of the Berle-Means corporation are designed specifically to compel business accountability, nonprofits have traditionally had more distant, less controlling relationships with their donors. Unable to transpose Carroll’s influential pyramid to the nonprofit sector, we offer our own Pyramid of Nonprofit Responsibilities in Fig. 1 in the same spirit of Carroll (1991) and with the same purpose of promoting future scholarship. We present our pyramid as both an analytic schema and a timeline that captures major developments over recent decades.

Mission, at the base of our pyramid, is a nonprofit responsibility in the same manner that Carroll (1991) describes generating profits as the most basic social responsibility of companies. It suggests that nonprofits should seek to honor their social calling—to deliver public goods underinvested in by the government and for-profit sectors. In contrast with companies, of course, nonprofits generally seek these public goods intentionally through their core operations.

Period	Level & Dictum		Description & Examples	
2005 – today	LEADERSHIP	<i>Model innovative practices.</i>	Discretionary, individualistic, or innovative acts of social responsibility	Cutting-edge or highly original social programs of all types
2000s – today	CITIZENSHIP	<i>Advance the collective movement.</i>	Non-profits as constructive participants of a very wide, cross-sectoral organizational field	Federations, forums, alliances, councils; multi-stakeholder & epistemic communities
Mid-1990s – today	ETHICS	<i>Respect community norms.</i>	Voluntary endorsement of widely held social norms and proto-legal discourses	Codes of conduct; Statements of principles, values, and beliefs
1990s – today	ACCOUNTABILITY	External <i>Be transparent.</i>	Financial and operational transparency with donors and communities	Rating agencies; auditing schemes; accounting rules, accreditation
1980s – today		Internal <i>Be efficient.</i>	Non-profit as ongoing, professional, rationalized, well managed institution	Credentialing & training, oversight boards, best practice standards, benchmarking, strategic planning
1940s – today	LAWFULNESS	<i>Follow the law.</i>	Adherence to applicable laws and regulations	Fraud prevention; Tax avoidance; Political lobbying; Board elections
1800s – today	MISSION	<i>Make a positive social impact.</i>	Commitment to the cause	Charitable work of all types

Fig. 1 Pyramid of nonprofit responsibilities

The next level, *lawfulness*,² suggests that nonprofits have a basic social responsibility not only to address themselves to worthy causes, but also to pursue them in accordance with applicable laws and regulations. This particular nonprofit responsibility has been elaborated over time. For example, an early legal requirement for nonprofits in the USA was to submit a “Form 990” to disclose the names of donors who had given more than \$4000 to the organization in a given year. Reflecting the increased legalization of nonprofits, this form grew in length from 2 pages in 1941, to 4 pages in 1947, to 5 pages in 1976, and to 6 pages in 2000 (while the form’s instructions grew to 42 pages). There are now 16 different schedules of this form, addressed to specific types of nonprofits (e.g., schools and hospitals) and specific activities (e.g., lobbying and non-cash contributions). As another example of discourses about nonprofit legality, some nonprofits have been challenged as having a questionable need for tax-exempt status, such as the United States National Football League (which in 2015 dropped the tax-exempt status it had held since 1942), or dubious social welfare impacts, such as Political Action Committees.

Moving up the pyramid, a dimension of nonprofit responsibility that came to be heavily theorized in the 1980s was *accountability* (Campbell 2002; Gugerty and

Prakash 2010; Ebrahim 2003, 2010; Saxton and Guo 2011). Accountability suggested that having an impactful mission and lawful operations is insufficient to legitimate the nonprofit if the goals are pursued unilaterally, opaquely, or incompetently (Bovens 2007; Hood 1995). Accountability has become a more encompassing concept in recent years (Williams and Taylor 2013). Ebrahim (2010: 102) highlighted three areas of this expansion—in the objects of accountability (previously internal, but now also external stakeholders); the subjects of accountability (previously mission-related, now including many broader community concerns); and the mechanisms of accountability (now much more formalized). Astonished by this sweeping expansion, Ebrahim asked: “Is it feasible, or even desirable, for nonprofits to be accountable to everyone for everything?”

Accountability as a dimension of nonprofit responsibility can feed back into lawfulness (Gibelman and Gelman 2004). In 2006, for example, US legal regulations expanded with Public Inspection IRC 6104(d), instituting the requirement that nonprofits produce to any requester the three most recent years of their 990 Forms. Additionally, after a raft of scandals in the 2000s implicating major US nonprofits—notably the Red Cross, the United Way, and the Nature Conservancy—politicians and activists began to make calls for such reforms as requiring the auditing of nonprofit financial statements as well as the restructuring of

² We have carried over lawfulness, ethics, and citizenship from Carroll’s pyramid and have arrived these dimension relative to one another in the same ascending order.

nonprofit boards to include independent audit committees (see Mead 2008 for an analysis).

More recently, nonprofit responsibility has come to encompass *ethics*—the avoidance of behaviors that, while not strictly illegal, are inappropriate, unfair, or exploitative. A focus on ethics in some organizations is very old (consider the vows of chastity and poverty in medieval monasteries; Guijarro 2013), but the spread of explicit ethical frameworks across organizations in very disparate sectors began in earnest only in the 1990s. Bromley and Orchard (2015), in their analysis of the diffusion of codes of conduct among American state-level nonprofits ($n = 45$), found that adopters increased from 0 around 1990, to 5 in the year 2000, to more than 25 in the year 2011. These codes often address such things as how to handle whistleblowers or to regulate gifts from clients. More generally, the codes may be considered as extensions of lawfulness, but taking with a broader view of the relevant rules and norms that should condition nonprofit behavior (Sidel 2005; Weidenbaum 2009).

Two more recent movements in the transformation of nonprofits into responsible actors are now coming into view. First, *citizenship* stresses the membership obligations of nonprofits within communities and host nations. As morally empowered societal representatives, nonprofits might enact their citizenship by working collaboratively with other organizations in pursuit of positive social change at the field level. Many international social responsibility initiatives now have a citizenship focus by operating primarily through the model of the multi-stakeholder platform, prominently including the United Nations Global Compact. The horizontal forms of engagement that characterize such initiatives have served to recast them as “learning networks” through which organizations share knowledge and create best practices (Ruggie 2001). While almost all scholarly attention to these multi-stakeholder initiatives has focused on the experience of companies, it is important to note that nonprofits can produce responsibility reports through the Global Reporting Initiative, manage their environmental waste through the ISO 14001 standards, certify the eco-efficiency of their office buildings through the LEED program, or contribute to public agenda setting through the World Economic Forum.

The final development in the transformation of nonprofits into organizational actors is *leadership*. Here, rather than stakeholders such as target communities (mission), regulators (lawfulness), donors, employees, and rating agencies (accountability), or even peer organizations and business counterparts (citizenship), the nonprofit itself becomes the focus. The nonprofit strives at this level to develop its own unique interpretation of its social responsibilities. Leadership manifests in discretionary, moralistic responsibilities in pursuit of causes that may be tangential

to core organizational goals. An example is the path-breaking efforts of the Sovereign Wealth Fund of Norway to position itself as a socially responsible investment fund by divesting from companies complicit in human rights abuses or contributing unduly to global warming. Another recent example are the magnanimous efforts of such high-status US universities as MIT and Stanford to create massive open online courses so that world-class instruction can be available to anyone with an internet connection. In these examples, the nonprofits are vanguards for the creation, legitimation, and diffusion of social practices within their respective fields.

The Institutionalization of Structures of Social Responsibility

There are now many open-ended structures of social responsibility that afford organizations much discretion in formulating and publicizing their interpretations of their mission, lawfulness, ethicality, accountability, citizenship, and leadership. Some of these structures enable organizations to declare the moralistic constraints on their actorhood (statements of core values); avow the extra-legal norms of the community (codes of ethics); and continually update the community on their social impacts (CSR reports).

Statements of core values, usually a series of 4–6 bullet points and descriptions, describe in essentialist terms the qualities of the organization’s personhood. Based on our review of hundreds of these values statements, they tend to feature both human-like qualities (e.g., integrity, accountability, passion) and business-like qualities (e.g., excellence, reliability, or innovation). *Codes of ethics* (usually exceeding 10 pages in length) describe in rule-like terms the procedures for dealing with ethical dilemmas in an organization, and generally hold to a higher behavioral standard than is required by law. *CSR reports* publicize the activities organizations are doing to advance social and environmental causes. They vary in length from one to hundreds of pages, appear often in dedicated sections of the organizations’ homepage, and frequently use standardized reporting protocols such as those of the Global Reporting Initiative or Carbon Disclosure Project.

These responsibility structures are becoming more established and standardized at the field-level and internationally. For codes of conduct, reflecting an increased institutionalization of a highly generalizable definition of what it means to be an ethical organizational actor, a nonprofit in *any* industry and *any* nation can now become an official supporter of the 44-page Code of Ethics and Conduct for NGOs of the World Association of Non-governmental Organizations. Panel A of Fig. 2 shows that the supporters of this code have grown to 3500 since its launch

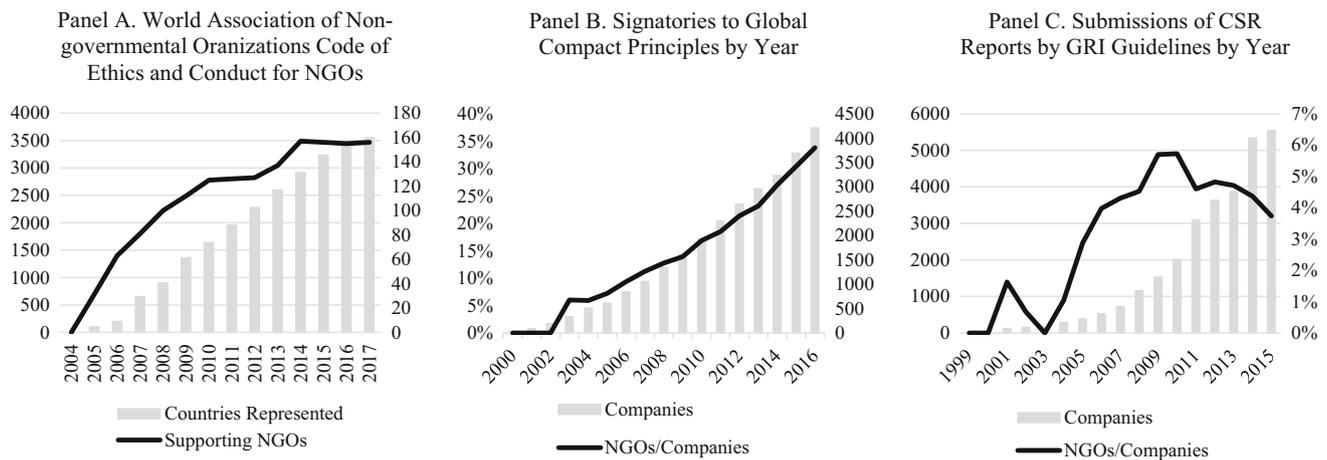


Fig. 2 Growth in several major field-level responsibility structures

in 2005, represent 160 countries, and include nonprofits as disparate as the American “Global Fair Banking Initiative” and the Cameroonian “Association for the Protection of Women’s and Children’s Rights.” For statements of core values, forerunners such as the Johnson Credo (1943) and Sullivan Principles (1977) have spawned more international, cross-sectoral principles and value-based frameworks, such as the Global Compact, whose ten core principles have been endorsed by more than 4000 businesses in nearly all countries worldwide. On this score, Panel B of Fig. 2 shows that nonprofits have become an increasingly high share of signatories to the Global Compact over time. For CSR reporting, finally, there is a now a global, multi-sectoral framework, the Global Reporting Initiative, that allows companies to use a standardized reporting format to disclose their CSR activities in areas ranging from working conditions to pollution emissions. Similar to the Global Compact, the Global Reporting Initiative has opened to nonprofits, who now constitute about 5% of participants (see Panel C of Fig. 2).

While codes of ethics, statements of core values, and responsibility reporting frameworks may constrain organizational actorhood, they also presuppose, reinforce, and legitimate it. The open-ended format of codes of conduct, for example, affords organizations much latitude to develop unique, individualistic, and highly discretionary interpretations of their ethical obligations. Core values statements similarly give organizations much creative license to define the nature of their own actorhood. Likewise, the annual reports by which organizations publicize their social responsibility programs, policies, and social impacts tend to be highly charismatic affairs, prefaced with personal statements from CEOs and studded throughout with appealing anecdotes, images, and charts. Partly because these structures of social responsibility legitimate organizational actorhood, even as they claim to enlighten

and discipline it, we hypothesize that they have been able to travel together across organizational sectors with the actorhood structures that were hypothesized earlier to be proliferating among nonprofits and companies.

Hypothesis 2 There has been an upward trend in adoption rates for both nonprofits and businesses of structures that express organizational responsibility.

Methods

A Metastudy of the Institutionalization Across Sectors of Actorhood and Responsibility Structures

Our methodological approach for testing whether actorhood and responsibility structures are increasing in adoption across both nonprofits and companies was a metastudy. The underlying sample for the metastudy were all previous empirical studies that we could locate in major scholarly databases and through leading search engines that reported a time-point incidence of a particular structure within a sample of corporations or nonprofits. We arrayed the estimates of the incidence rates from these studies in a scatterplot format to yield a longitudinal view of the institutionalization of actorhood and responsibility structures, whereas previous individual studies of these structures have been almost entirely cross-sectional and sector-specific. More generally, due to a larger sample size than what is generally feasible in a single research effort, a metastudy has the advantage of greater coverage and generalizability, as well as greater resistance to idiosyncratic errors that may contaminate underlying studies (Glass et al. 1981).

We used the *building blocks* search tactic (Booth 2008) to gather from leading scholarly databases (Google

Scholar; Web of Science) and internet search engines (Google; Bing) the sample that underpins our metastudy. That is, we used Boolean operators and wildcard operators to enter into search fields a combination of synonymous key words for the structure in question (e.g., “core values,” “values statement”) and for the methods that might yield a research piece that reports an incidence rate (“survey,” “prevalence,” “respondent,” etc.). We then expanded the initial search results through *citation pearl growing*, whereby we perused the citation trees of qualifying studies for additional positive matches. Another search tactic was to search for and read through articles whose primary purpose was to recount the history of a particular actorhood or responsibility document, a useful strategy as these historical pieces oftentimes reported secondary data on the incident rates from other studies, which could themselves be retrieved online. In a handful of cases, we also found literature reviews that displayed tables with all previous studies of an actorhood or responsibility structure, providing another source of potential qualifying studies to read through (e.g., see Rhyne 1986 for table listing previous research on strategic plans).

To enable meaningful across-time comparisons of incident rates, we restricted the sample studies to those that surveyed similar populations. For companies, we included only studies of very large companies such as the *Fortune 500* or the *Businessweek 1000*. For nonprofits, where the overall research has been less focused on samples of large or international organizations, we included studies only if they reported an incidence rate among a national sample or a sub-national sample of nonprofits of many types. This is to say that we excluded, for example, a survey of the adoption rates of a vision statement within churches in Salt Lake City, but would include a similar survey if the sample of churches was national in scope or if the survey was conducted in Salt Lake City, but of not only churches, but also schools, hospitals, and foundations. These differing base populations were necessary to ensure a reasonably large and comparable sample size within both companies and nonprofits, and should be kept in mind when interpreting our results.

We note that there were many differences in methodology within the sample studies. Some studies assigned a company as having an actorhood or responsibility structure if it was self-reported by a survey respondent, whereas others coded it as present if the structure was referenced on the company homepage or in an annual report. Our reported charts include all estimates of the incidences of the structures, regardless of methodology, to give an impression of the overall research attention to each structure. Our results do not meaningfully change if the analysis is restricted to studies using similar methodologies. The final sample for all actorhood and responsibility structures

and for both nonprofits and companies included 196 underlying studies. We note that, while the large share of our sample has been published by academics (72%), there is also a strong representation from practitioner groups such as foundations, consultants, and associations (28%). The mean publication year across all studies is 2004, and when excluding codes of ethics and strategic plans is 2007, overall suggesting that research into structures of organizational actorhood and responsibility has tended to occur within the last two decades.

From each qualifying study, we gleaned the estimate of the incidences of actorhood and responsibility structures. We then entered these estimates into a scatterplot where the *y*-axis is incidence rate and the *x*-axis is the survey year of the underlying study. In cases where authors did not provide the year the survey was conducted, we assumed that it was the year prior to the publication of the research article or report. Our scatterplot assigns grey dots to company estimates and black dots to nonprofits. As a robustness check to ensure that the estimates in the scatterplots are clustered primarily by time, suggesting that nonprofits and businesses are responding to larger social trends rather than undergoing their own individualistic trajectories, we submitted the results to K-means clustering using two groups. Similarly, we ensured that our interpretation of the findings did not change if we fitted exponential rather than linear trend lines. Our scatterplots show R^2 statistics to give some indication of the strength of the linear relationships.

Our secondary methodological approach was a cross-sectional content analysis performed in the first few months of 2017 of the Web sites of *Fortune 100* companies (the largest 100 US companies by revenues) and *Forbes 100* charitable organizations (the largest 100 US charities and nonprofits by value of private donations received). We added this secondary study because we wanted to examine the incidence rates for *all* the actorhood and responsibility structures in a *single* study when using *standardized* coding protocols, rather than observing time-point estimates across scores of studies that individually have their own methodologies. We obtained the URLs of main organizational homepages from Compustat or the Guidestar databases, and perused the homepages to code the presence or absence of the actorhood and responsibility structures according to the guidelines below.

We coded vision and mission (sometimes called “purpose”) as present if the respective structures could be identified in unmistakable terms on the organizational Web site, for example, in the main headers of the homepage, on the site map, or in the “about us” section. For companies, we coded CSR communications as present if there was a dedicated Web site header for such things as social responsibility, the community, or sustainability. Nonprofits

qualified by having a responsibility statement, a dedicated area for “accountability,” or an advertisement of their ratings or accreditations by such organizations as the Better Business Bureau or Charity Navigator. Core values were coded as present if they were clearly headlined by such headers or links as “our values,” “our principles,” or “our beliefs,” or whether they were listed in the introductory section of the code of ethics (sometimes called the “code of conduct”).³

We make a special note in regard to strategic plans. Our content analysis revealed that nonprofits frequently publish documents on their Web sites that included titles with synonymous language for “strategic plan,” whereas this was a rarity for companies. We suspect that nonprofits display strategic plans to legitimate themselves as efficiency-oriented actors, whereas companies, though generally having a strategic plan, are much less likely to divulge its nuts and bolts to the public in order to conceal their competitive intentions. Given that our meta-analysis suggests a very high rate of strategic planning among corporations, we did not code the presence of a strategic planning document in our content analyses to avoid misleading or inaccurate results. Results of the content analysis are in Fig. 4, and the relevant time-point estimates from the analysis have been added to the respective scatterplots of Fig. 3. At the bottom of Fig. 4 are statistics that tests for meaningful differences in incidence rates across companies and nonprofits at a significance threshold of $p < 0.05$ (Fig. 3).

Results

H1 proposed that the formal structures that function primarily to express organizational actorhood are increasingly adopted among both nonprofits and companies. The results are largely supportive. The trendlines for the adoption of mission statements, visions statements, and strategic plans are upward for both organizational types, with the exception of mission statements for nonprofits, where the adoption rates had leveled out at about 90% by the mid-2000s (with no studies locatable that reported an incidence rate before that period). The trendlines for each document have also converged in recent years or appear to be converging in the near future, suggesting the constitutive standardization of organizations across sectors that we discussed in our theory section. We note also that, by now, each of the actorhood structures is highly prevalent among both

nonprofits and companies, with the charts suggesting an average incidence rate of about 80%. That said, our own original content analysis of organization webpages (see Fig. 4) suggests that organizations much less frequently display many of these documents in prominent places of their Web sites. We note, further, that the research on actorhood documents is much older for companies than for nonprofits. The starkest example of this lag in research interest is for strategic plans, where some company surveys date back to the 1960s but where nonprofit research began only in the mid-1990s.

H2 proposed that both nonprofits and companies are increasingly adopting formal structures that function, in large part, to express organizational responsibility. Evidence for this hypothesis is also generally positive: The scatterplots display upward, converging trendlines for the adoption of statements of core values, CSR communications, and codes of ethics. As with the actorhood documents, survey research on the responsibility structures appeared earlier and has been more intensive for companies than nonprofits. That said, the responsibility documents, by now, have obtained high levels of adoption (~ 80%) among both nonprofits and companies. For example, whereas an estimated 60% of companies had CSR communications in the early 1990s, an estimated 90% of companies have them today.

We close the results section by discussing the findings of our own original Web site content analysis. This more standardized, but cross-sectional analysis yields statistically significant differences in the formalization of actorhood and responsibility across nonprofits and companies. For instance, whereas 91% of large nonprofits displayed a Web site mission statement, only 72% of companies did so. For vision statements, the analogous figures were 52% and 36%. Here and elsewhere, these differences in means are statistically significant at the 5% threshold. These findings suggest that the identities of contemporary nonprofits are still tightly constructed around noble causes (missions) and the desire to effect positive changes in a social sphere (vision). Companies, by contrast, appear somewhat less likely to articulate and publicize a mission or vision, perhaps because their profitability intentions are taken for granted.

The opposite pattern is apparent for the responsibility documents: Companies have a statistically higher likelihood of displaying a statement of core values (77% versus 43%), a section devoted to explicit CSR communications (92% versus 58%), or a code of ethics (97% versus 37%). This divergence is perhaps because the generally prosocial orientation of nonprofits is assumed by observers whereas companies must devote considerable attention to CSR to assuage concerns that their self-interested profit motivations are socially deleterious. Overall, however, the Web

³ We note that public companies in America have been required since 2003 by the Securities and Exchange Commission to have a code of conduct or to explain why one is not necessary, but are not required to publish their codes of conduct on their websites.

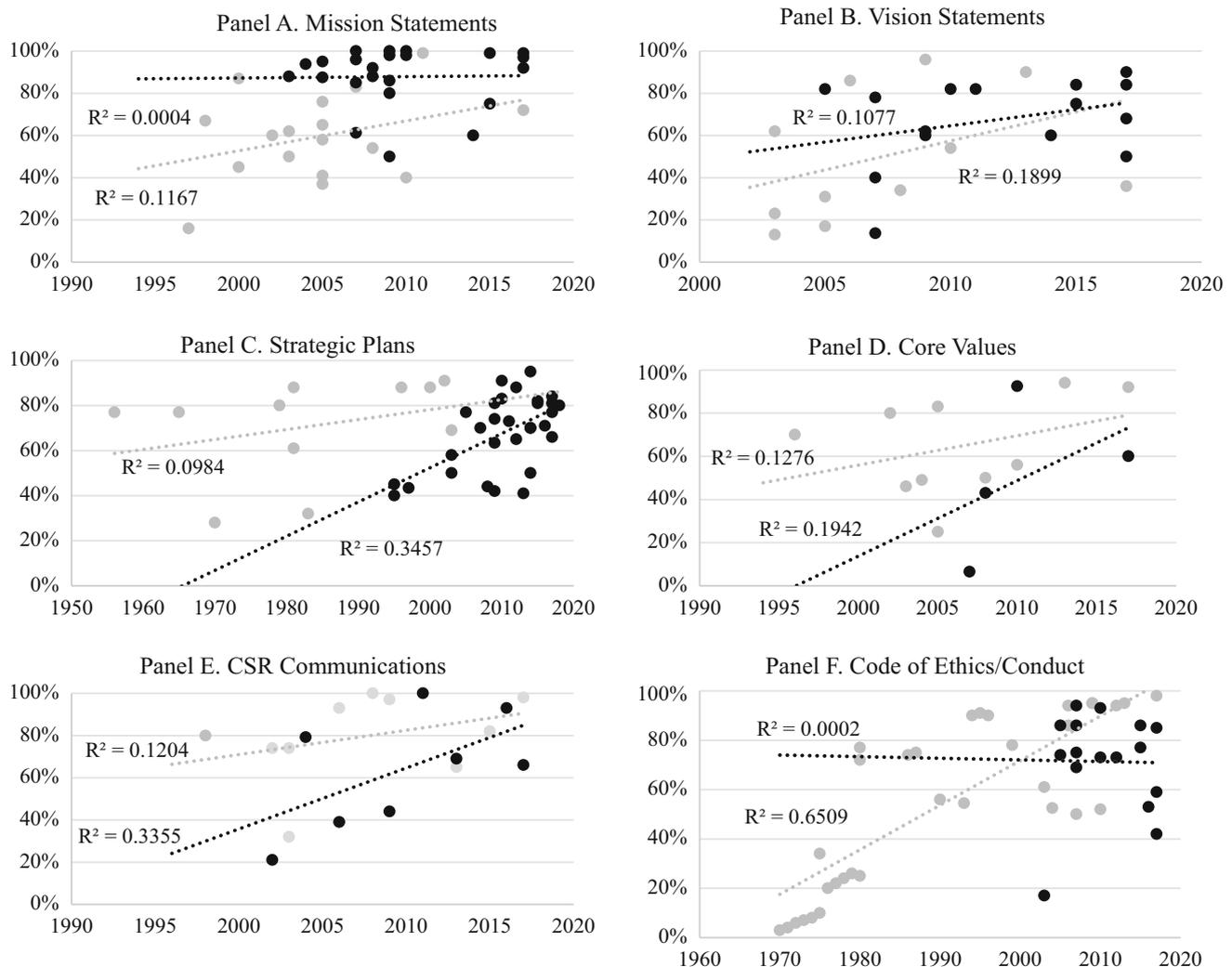


Fig. 3 Estimates from extant surveys of the incidences of actorhood and responsibility structures within companies (grey circles and lines) and nonprofits (black circles and lines)

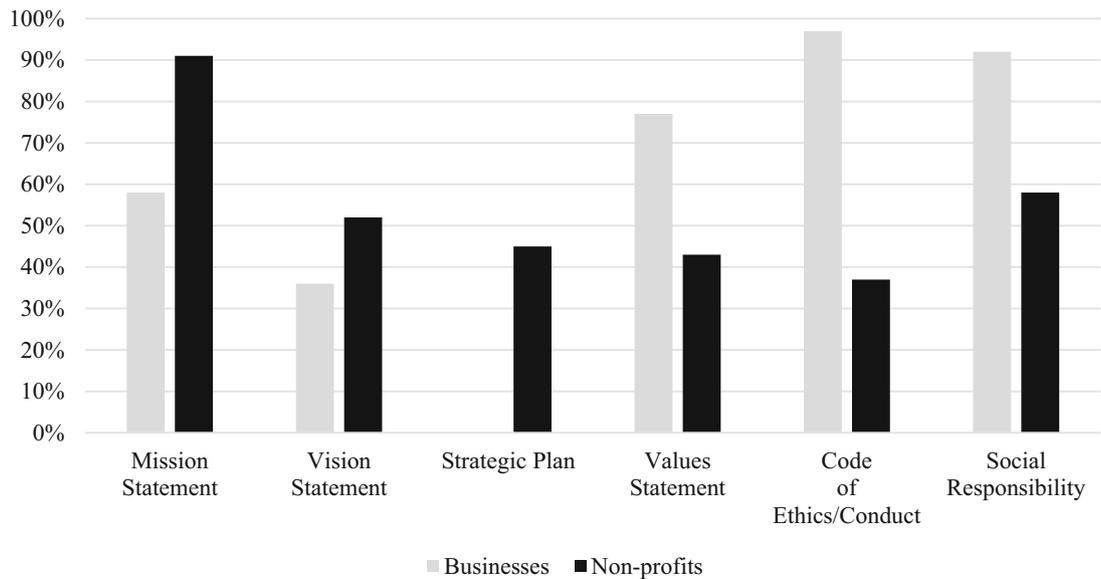
site content analysis reinforces the metastudy by finding a similar ordering of adoption rates for the respective documents as has been found historically, e.g., for some time, nonprofits appear to have had slightly higher adoptions of mission and vision statements. However, the Web site analysis also serves to place limits on the interpretation of the metastudy, showing that the convergence toward actorhood and responsibility is far from complete, with substantial differences remaining in the incidences of the six formal structures across sectors.

Discussion and Conclusion

In recent decades, social arenas of all sorts have increasingly become structured into fields of formal, rationalized organizations. For nonprofits, previously incommensurate

forms such as charities and churches, schools and cities, hospitals and sports clubs now adopt similar structures—becoming autonomous, responsible decision-makers. This transformation has increased in scholarly and practical significance as nonprofits have grown in number at domestic and global levels, commanded greater resources, and addressed themselves to a wider array of social purposes.

If nonprofits have the prerogative and resources for consequential decision-making, questions of legitimacy and accountability arise. Questions of this type have been posed very sharply in the business world in recent decades, where the self-interest of corporations is obvious, and the result has been an exploding worldwide CSR movement. Less recognized has been the parallel movement in which nonprofits, as well, are increasingly responding to questions about the legitimacy of their amplified actorhood. In



Z score (difference in means)	5.35***	2.27*	N/A ¹	4.91***	9.02***	5.55***
-------------------------------	---------	-------	------------------	---------	---------	---------

Fig. 4 Actorhood and responsibility on homepages of Fortune 100 companies & Forbes 100 charities. *Note 1:* See the discussion in the text about our coding of strategic plans

this paper, we have analytically labeled and discussed the major movements in the evolution of nonprofit responsibility, empirically documented the upward trajectory of actorhood and responsibility documents among nonprofits, and compared the incidences of these documents with businesses.

Our findings point to an organizational responsibility movement (“OSR”) that is about organizations in general rather than particular types, whether businesses, nonprofits, or bureaucracies. Popular CSR initiatives, indeed, are now extant that gather together multiple stakeholders to unite the movement across organizational forms. Apart from the Global Compact and Global Reporting Initiative, there is also the ISO 26000 Standards, ISO 14000 standards of Environmental Management, and the World Economic Forum, each of which enables all sorts of organizations to participate in the wider responsibility movement through processual, certification, or reporting frameworks.

What we have observed in this paper could be called the “blurring of boundaries” between traditional sectors (Bromley and Meyer 2017) and strongly relates to the notion of “organizational hybridity” in the nonprofit literature (Alter 2005; Aoyama and Parthasarathy 2016; Jäger and Schröder 2014; Johanson and Vakkur 2017). The hybridity literature has tended to emphasize the cross-fertilization of businesses and nonprofits by logics that have been previously contained to a single sector, and has sometimes focused on the blending of these logics at the level of the organizational form, yielding such new social

arrangements as the Benefit Corporation, social entrepreneurship, networked governance, public–private partnerships, and the cause–brand alliance. Much like the standard approach in the hybridization literature, we have traced the cross-sectoral spread of organizational logics, namely, actorhood and social responsibility. More broadly, our general view is that the emergence of hybrid organizational forms stems from organizational efforts to respond structurally to the multiple logics at play—including rationality, efficiency, actorhood, and social responsibility.

Future research could take the ideas in this paper in new directions. Whereas our Web site content analysis had binary data to indicate the presence or absence of a responsibility or actorhood structure, subsequent scholars could use more sophisticated text processing methods to analyze the actual content of the documents in question. Do core values statements, mission statements, and vision statements include fundamentally different language across companies and nonprofits? Follow-on studies could also trace the diffusion or analyze the content of additional structures of organizational responsibility. Whereas our study has pertained to only a few example responsibility structures, there are many more that could be imagined as having responsibility content, including letters to the shareholders, annual reports, impact reports, and various other corporate filings, statements, policies, and by-laws.

Lastly, although our main storyline has been about isomorphism, our metastudy and secondary content analysis suggest some persistent cross-sectoral differences in

the adoption of actorhood and responsibility structures. Our scatterplots suggested, further, that nonprofits and companies have been converging upon the structures that we analyzed, but from different directions, with nonprofits having had more adoptions of mission and vision statements, and with companies, for example, having had greater adoptions of statements of core values. Future researchers might proceed from these findings to theorize different types of actorhood across sector, rather than assume that actorhood is a singular construct. Do nonprofits exhibit mostly *purposive actorhood*—emphasizing their socially legitimated goals (mission) and their positive outcomes (vision), whereas companies exhibit mostly *autonomous actorhood*—emphasizing guidelines rather than goals, conduct more than ethics, and character more than consequences? Their greater purposiveness around goals with high social legitimation might explain why nonprofits have had a measurably lower participation in structures that emphasize social responsibility beyond the immediate task or vision. For companies, the autonomy of their actorhood toward the abstract, industry-neutral, potentially socially deleterious objective of profits might explain why they have devoted so much energy into developing highly bounded identities that stress the capacity for responsible decision-making.

In conclusion, the nonprofit is now constructed as a responsible citizen within a very wide, sometimes global, social order. The renowned neoliberal hollowing out of the state has put power in the hands of an expanded organizational system, but has called attention to the expanded responsibilities involved. As nonprofits increasingly adopt the posture of organizational actorhood, they increasingly articulate and stress their missions, but also their conformity to legal (and natural) environments and their respect for expanded human rights. In addition, there is an expanded focus on transparency, accountability, and trustworthiness—and more positively, on values, citizenship, and leadership. Since these forces are rooted in a neoliberal order shared by all organizations that increasingly operates at the global level, the result has been a considerable degree of cross-sectoral organizational isomorphism: Both nonprofits and companies move toward the standard model of responsible organizational actorhood—a dominant social form in the contemporary world.

References

- Abrahamson, E., & Fairchild, G. (1999). Management fashion: Lifecycles, triggers, and collective learning processes. *Administrative Science Quarterly*, 44(4), 708. <https://doi.org/10.2307/2667053>.
- Alter, S. K. (2005). Social enterprise models and their mission and money relationships. In A. Nicholls (Ed.), *Social entrepreneurship: New models of sustainable change*. Oxford: Oxford University Press.
- Aoyama, Y., & Parthasarathy, B. (2016). *The rise of the hybrid domain: Collaborative governance for social innovation*. Ann Arbor, MI: Edward Elgar Publishing Inc.
- Arvidson, M., & Lyon, F. (2014). Social impact measurement and non-profit organisations: Compliance, resistance, and promotion. *Voluntas*, 25(4), 869–886. <https://doi.org/10.1007/s11266-013-9373-6>.
- Bartley, T. (2007). Institutional emergence in an era of globalization: The rise of transnational private regulation of labor and environmental conditions. *American Journal of Sociology*, 113(2), 297–351.
- Beck, C. J., Drori, G. S., & Meyer, J. W. (2012). World influences on human rights language in constitutions: A cross-national study. *International Sociology*, 27(4), 483–501. <https://doi.org/10.1177/0268580912443575>.
- Boli, J., & Thomas, G. M. (1997). World culture in the world polity: A century of international non-governmental organization. *American Sociological Review*, 62(2), 171–190.
- Booth, A. (2008). Unpacking your literature search toolbox: On search styles and tactics. *Health Information and Libraries Journal*, 25(4), 313–317. <https://doi.org/10.1111/j.1471-1842.2008.00825.x>.
- Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. *European Law Journal*, 13(4), 447–468. <https://doi.org/10.1111/j.1468-0386.2007.00378.x>.
- Bromley, P., & Meyer, J. W. (2015). *Hyper-organization*. Oxford: Oxford University Press.
- Bromley, P., & Meyer, J. W. (2017). “They are all organizations”: The Cultural roots of blurring between the nonprofit, business, and government sectors. *Administration & Society*, 49(7), 939–966.
- Bromley, P., Meyer, J. W., & Ramirez, F. O. (2011). Student-centeredness in social science textbooks, 1970–2008: A cross-national study. *Social Forces*, 90(2), 547–570. <https://doi.org/10.1093/sf/sor004>.
- Bromley, P., & Orchard, C. D. (2015). Managed morality: The rise of professional codes of conduct in the U.S. nonprofit sector. *Nonprofit and Voluntary Sector Quarterly*. <https://doi.org/10.1177/0899764004265718>.
- Bromley, P., & Powell, W. W. (2012). From smoke and mirrors to walking the talk: Decoupling in the contemporary world. *The Academy of Management Annals*, 6(1), 483–530.
- Bromley, P., & Sharkey, A. (2017). Accounting, organizations and society casting call: The expanding nature of actorhood in U. S. firms, capital. *Accounting, Organizations and Society*, 59, 3–20. <https://doi.org/10.1016/j.aos.2017.06.001>.
- Brunsson, N., & Sahlin-Andersson, K. (2000). Constructing organizations: The example of public sector reform. *Organization Studies*, 21(4), 721–746.
- Campbell, D. (2002). Outcomes assessment and the paradox of nonprofit accountability. *Nonprofit Management and Leadership*, 12(3), 243–259. <https://doi.org/10.1002/nml.12303>.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34, 39–48.
- Carson, P. P., Lanier, P. A., Carson, P. P., & Brandi, G. (2000). Clearing a path through the management fashion jungle: Some preliminary trailblazing. *Academy of Management Journal*, 43(6), 1143–1158.
- Costa, E., Ramus, T., & Andreaus, M. (2011). Accountability as a managerial tool in non-profit organizations: Evidence from Italian CSVs. *Voluntas*, 22(3), 470–493.

- Cyert, R. M., & March, J. G. (2006). *A behavioral theory of the firm*. Englewood Cliffs, NJ: Prentice-Hall.
- Desai, M. A., Foley, C. F., & Hines, J. R. (2006). The demand for tax haven operations. *Journal of Public Economics*, 90(3), 513–531. <https://doi.org/10.1016/j.jpubeco.2005.04.004>.
- Drori, G. S., Delmestri, G., & Oberg, A. (2013). *Branding the university: Relational strategy of identity construction in a competitive field* (Vol. C). London: Portland Press.
- Drori, G. S., Jang, Y. S., & Meyer, J. W. (2006). Sources of rationalized governance: Cross-national longitudinal analyses, 1985–2002. *Administrative Science Quarterly*, 51, 205–229. <https://doi.org/10.2189/asqu.51.2.205>.
- Drori, G. S., Meyer, J. W., & Hwang, H. (2009). Global organization: Rationalization and actorhood as dominant scripts. In P. W. Renate, E. Meyer, K. Sahlin, & M. J. Ventresca (Eds.), *Institutions and ideology (research in the sociology of organizations, Volume 27)* (Emerald Gr, pp. 17–43). [https://doi.org/10.1108/S0733-558X\(2009\)0000027003](https://doi.org/10.1108/S0733-558X(2009)0000027003).
- Drori, G. S., Meyer, J. W., Ramirez, F. O., & Schofer, E. (2003). *Science in the modern world polity: Institutionalization and globalization*. Stanford, CA: Stanford University Press.
- Ebrahim, A. (2003). Accountability in practice: Mechanisms for NGOs. *World Development*, 31(5), 813–829. [https://doi.org/10.1016/S0305-750X\(03\)00014-7](https://doi.org/10.1016/S0305-750X(03)00014-7).
- Ebrahim, A. (2010). The many faces of accountability. In *The Jossey-Bass Handbook of nonprofit leadership and management* (pp. 101–121).
- Fan, Y. (2006). Branding the nation: Towards a better understanding. *Place Branding and Public Diplomacy*, 6(2), 97–103.
- Friedman, M. (1970). The social responsibility of business is to increase its profits. *The New York Times Magazine*, (September), 32–33, 122, 124, 126.
- Gabel, M., & Bruner, H. (2003). *Global Inc.: An atlas of the multinational corporation*. New York: New Press.
- Gibelman, M., & Gelman, S. R. (2004). A loss of credibility: Patterns of wrongdoing among nongovernmental organizations. *Voluntas*, 15(4), 355–381.
- Glass, G. V., McGaw, B., & Smith, M. L. (1981). *Meta-analysis in social research*. Beverly Hills: Sage.
- Grayson, D., & Nelson, J. (2013). *Corporate social responsibility coalitions: The past, present and future of alliances for sustainable capitalism*. London: Greenleaf Publishing.
- Greenwood, R., Oliver, C., Lawrence, T. B., & Meyer, R. E. (2017). *The Sage handbook of organizational institutionalism*. Beverly Hills: Sage.
- Gugerty, M. K., & Prakash, A. (2010). *Voluntary regulation of NGOs and nonprofits: An accountability club framework* (1st ed.). Cambridge: Cambridge University Press. <https://doi.org/10.1007/s11266-013-9366-5>.
- Guijarro, S. (2013). The monastic ideal of discipline and the making of clerical rules in late medieval castile. *Journal of Medieval Monastic Studies*, 2, 131–150. <https://doi.org/10.1484/J.JMMS.1.103651>.
- Hasselbladh, H., & Kallinikos, J. (2000). The project of rationalization: A critique and reappraisal of neo-institutionalism in organization studies. *Organization Studies*, 21(4), 697–720.
- He, J. (2006). Pollution haven hypothesis and environmental impacts of foreign direct investment: The case of industrial emission of sulfur dioxide (SO₂) in Chinese provinces. *Ecological Economics*, 60, 228–245. <https://doi.org/10.1016/j.eco>.
- Hood, C. (1995). The “new public management” in the 1980s: Variations on a theme. *Accounting, Organizations and Society*, 20(2–3), 93–109. [https://doi.org/10.1016/0361-3682\(93\)E0001-W](https://doi.org/10.1016/0361-3682(93)E0001-W).
- Hwang, H., & Colyvas, J. A. (2013). Actors, actors! actors? The proliferation of the actors and its consequences. In *European group for organization studies annual meetings*. Montreal, Canada.
- Hwang, H., & Powell, W. W. (2009). The rationalization of charity: The influences of professionalism in the nonprofit sector. *Administrative Science Quarterly*, 54(2), 268–298. <https://doi.org/10.2189/asqu.2009.54.2.268>.
- Jäger, U. P., & Schröer, A. (2014). Integrated organizational identity: A definition of hybrid organizations and a research agenda. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 25(5), 1281–1306. <https://doi.org/10.1080/09297040802385400>.
- James, C. L. R. (1956). *Every cook can govern: A study of democracy in ancient Greece its meaning for today* (Vol. 2). Retrieved from <http://www.marxists.org/archive/james-clr/works/1956/06/every-cook.htm>. Accessed 15 Mar 2018.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs, and ownership structure. *Journal of Financial Economics*, 3, 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X).
- Johanson, J.-E., & Vakkur, J. (2017). *Governing hybrid organisations* (Vol. 3). London: Routledge. <https://doi.org/10.1002/ejoc.201200111>.
- Kavaratzis, M. (2004). From city marketing to city branding: Towards a theoretical framework for developing city brands. *Place Branding*, 1(1), 58–73. <https://doi.org/10.1057/palgrave.pb.5990005>.
- King, B. G., Felin, T., & Whetten, D. A. (2010). Perspective—Finding the organization in organizational theory: A meta-theory of the organization as a social actor. *Organization Science*, 21(1), 290–305. <https://doi.org/10.1287/orsc.1090.0443>.
- King, B. G., & Whetten, D. A. (2008). Rethinking the relationship between reputation and legitimacy: A social actor conceptualization. *Corporate Reputation Review*, 11(3), 192–207. <https://doi.org/10.1057/crr.2008.16>.
- Krucken, G., & Meier, F. (2006). Turning the university into organizational actor. In H. H. Gili, S. Drori, & J. W. Meyer (Eds.), *Globalization and organization: World society and organizational change* (pp. 241–257). Oxford: Oxford University Press.
- Liddel, P. (2007). *Civic obligation and individual liberty in ancient Athens*. Oxford: Oxford University Press. <https://doi.org/10.1093/acprof>.
- Lin-Hi, N., Hörisch, J., & Blumberg, I. (2015). Does CSR matter for nonprofit organizations? Testing the link between CSR performance and trustworthiness in the nonprofit versus for-profit domain. *Voluntas*, 26(5), 1944–1974. <https://doi.org/10.1007/s11266-014-9506-6>.
- Matten, D., & Moon, J. (2008). “Implicit” and “explicit” CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, 33(2), 404–424. <https://doi.org/10.5465/AMR.2008.31193458>.
- Mead, J. (2008). Confidence in the nonprofit sector through Sarbanes-Oxley-style reforms. *Source: Michigan Law Review*, 106(5), 881–900. Retrieved from <http://www.jstor.org/stable/40041642>.
- Meyer, J. W. (2010). World society, institutional theories, and the actor. *Annual Review of Sociology*, 36(1), 1–20. <https://doi.org/10.1146/annurev.soc.012809.102506>.
- 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., & Höllerer, M. A. (2010). Meaning structures in a contested issue field: A topographic map of shareholder value in Austria. *Academy of Management Journal*, 53(6), 1241–1262.
- Meyer, J. W., Ramirez, F. O., & Soysal, Y. N. (1992). World expansion of mass education, 1870–1980. *Sociology of Education*, 65(2), 128–149.

- Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology*, 83(2), 340–363.
- Murtaza, N. (2012). Putting the lasts first: The case for community-focused and peer-managed NGO accountability mechanisms. *Voluntas*, 23(1), 109–125. <https://doi.org/10.1007/s11266-011-9181-9>.
- Nijman, J. E. (2016). Renaissance of the city as global actor: The role of foreign policy and international law practices in the construction of cities as global actors. In *The transformation of foreign policy: Drawing and managing boundaries* (p. 35).
- Polanyi, K. (1944). *The great transformation*. Toronto: Farrar & Rinehart Inc.
- Pope, S., & Meyer, J. W. (2015). The global corporate organization. *Management and Organization Review*, 11(02), 173–177. <https://doi.org/10.1017/mor.2015.28>.
- Ramirez, F. O., Bromley, P., & Russell, S. G. (2009). The valorization of humanity and diversity. *Multicultural Education in Global Perspectives: Policy and Institutionalization*, 1(1), 29–54. https://doi.org/10.1007/978-981-10-2222-7_3.
- Rhyne, L. C. (1986). The relationship of strategic planning to financial performance. *Strategic Management Journal*, 7(5), 423–436.
- Ruggie, J. G. (2001). global_governance.net: The global compact as learning network. *Global Governance*, 7, 371–378.
- Saxton, G. D., & Guo, C. (2011). Accountability online: Understanding the web-based accountability practices of nonprofit organizations. *Nonprofit and Voluntary Sector Quarterly*, 40(2), 270–295.
- Schofer, E., & Meyer, J. W. (2005). The worldwide expansion of higher education in the twentieth century. *American Sociological Review*, 70(6), 898–920. <https://doi.org/10.1177/000312240507000602>.
- Sidel, M. (2005). The guardians themselves: A comparative perspective on nonprofit self-regulation. *Chicago Kent Law Review*, 80(2), 803–835.
- Smith, S. R. (2014). Hybridity and nonprofit organizations: The research agenda. *American Behavioral Scientist*, 58(11), 1494–1508. <https://doi.org/10.1177/0002764214534675>.
- Strang, D., & Meyer, J. W. (1993). Institutional conditions for diffusion. *Theory and Society*, 22(4), 487–511. <https://doi.org/10.1007/BF00993595>.
- Stride, H. (2006). An investigation into the values dimensions of branding: Implications for the charity sector. *International Journal of Nonprofit and Voluntary Sector Marketing*, 11(2), 115–124. <https://doi.org/10.1002/nvsm.44>.
- Thompson, K. (1980). The organizational society. In G. Salaman & K. Thompson (Eds.), *Control and ideology in organizations* (pp. 3–23). Cambridge: Open University Press/MIT Press. <https://doi.org/10.1111/j.1467-9299.1964.tb01736.x>.
- Wallerstein, I. (1979). *The capitalist world economy*. Cambridge: Cambridge University Press.
- Weber, M. (1922). *Economy and society*. Berkeley: University of California Press.
- Weidenbaum, M. (2009). Who will guard the guardians? The social responsibility of NGOs. *Journal of Business Ethics*, 87(Suppl. 1), 147–155. <https://doi.org/10.1007/s10551-008-9813-1>.
- Whetten, D., & Mackey, A. (2002). A social actor conception of organizational identity and its implications for the study of organizational reputation. *Business and Society*, 41(4), 314–393.
- Williams, A. P., & Taylor, J. A. (2013). Resolving accountability ambiguity in nonprofit organizations. *Voluntas*, 24(3), 559–580.
- Winkler, A. (2018). “Corporations as people” is built on an incredible 19th-century lie. *The Atlantic*. <https://www.theatlantic.com/business/archive/2018/03/corporations-people-adam-winkler/554852/>. Accessed 15 June 2018.
- Young, D. R., Koenig, B. L., Najam, A., & Fisher, J. (1999). Strategy and structure in managing global associations. *Voluntas: International Journal of Voluntary and Non-Profit Organizations*, 10(4), 323–343.