

## ***Abstract***

'Symbolic Compliance' can make reforms fail. Symbolic compliance is orchestrated to façade the reality in reform implementation, leaving the objectives often unattained. This phenomenon is observed in the implementation of the Quality Assurance System introduced to the state universities in Sri Lanka. Symbolic compliance is defensive, deceptive and amoral. Such behaviour towards reforms in universities with strong moral obligations is puzzling and questionable. Within this context, the research problem that is raised in this study is "why do universities having a high moral obligation to engage in the right behaviour, orchestrate symbolic compliance towards quality assurance system". Extant literature fails to answer this puzzle. To find answers, Neo-institutional theory, Institutional Work Theory, and the Theoretical framework of Moral Maturation and Moral Conation Capacities are used as theoretical lenses. Within the Critical Realism Philosophy and qualitative research approach, a single embedded case study strategy was deployed by selecting one state university including four Faculties as embedded cases. Data was collected through in-depth semi-structured interviews, observations and document reviews. The findings indicate that symbolic compliance is orchestrated at two levels in the university and embedded faculties. One is 'symbolic implementation' and the other is 'symbolic adoption'. Symbolic implementation is associated with procedural compliance and indifferent compliance where a holistic approach and integration of quality assurance system is missing. Symbolic implementation is displayed in the form of structures, which are barely functional and lack strategic relevance. Symbolic adoption is associated with documentarily impressed compliance, quantity-based compliance, intermittent compliance, and pick-and-choose compliance. Symbolic adoption is displayed through symbolic language and fabricated performance. The study identified (a) tension arising from the collision between actors' ideologies and orthodoxy on one hand and compulsion to appear compliant for legitimacy on the other, (b) weak enforcement of the quality assurance system and (c) adverse organizational atmosphere involving internal politics, weak leadership, and weak internal monitoring mechanism, induce symbolic compliance towards reforms. Such causes however, are activated by the moral capacities (moral complexity, metacognitive ability, moral identity, moral ownership, moral efficacy and moral courage) of the university actors. When actors possess a low level of moral capacities they would resort to symbolic compliance, while actors with a

higher level of moral capacities would refrain from resorting to symbolic compliance, even if the aforesaid causes prevail against the quality assurance system. Theoretically, this study contributes to institutional studies by bringing actor morality to understand institutional behaviour, contributing to the advancement of the theoretical framework of moral maturation and moral conation capacities, and addressing the calls of Institutional Work theory through the empirical exploration of the reasons for the gap between structure and practice and why symbolic gestures are used in management. Symbolic compliance is comprehensively described in this study for the first time addressing gaps found in the literature. This study provides several managerial implications for policymakers and practitioners.

Keywords: Neo-institutional Theory; Institutional Work; Moral Capacity; Quality Assurance System; Symbolic compliance; Universities