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Unnecessary organizational burden: a conceptual framework

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Abstract

This paper investigates the mechanisms that lead organizations to impose *unnecessary burdens* on their actors. The prevailing narrative in the literature is that unnecessary organizational burden (UOB) is created either on purpose—as a way for an organizational actor to assert control—or inadvertently through the passage of time as layers of policies, rules, and processes accumulate. Based on a wide review of relevant literature, we propose a different explanation: in our conceptual framework, the onset and mitigation of unnecessary burdens are explained, respectively, by organizational decision-makers' weaknesses and strengths. Our framework combines (1) a typology of unnecessary burdens with (2) a typology of factors influencing the likelihood of UOB mitigation, and (3) a typology of managerial mitigation responses to such burdens. The conceptual framework, and a series of 12 propositions, aim to offer researchers and practitioners a shared language to empirically investigate unnecessary organizational burden, and implement effective solutions.

Keywords Unnecessary organizational burden, Red tape, Multiple logics

Introduction

A rich literature explores the creation of unnecessary burden in organizations under concepts such as red tape [8, 14], coercive bureaucracy [6], administrative burden [26, 52], sludge [65], ordeals [80], over-formalization [11], unnecessarily complex organizational structure [27, 68], over-collaboration [34], unnecessary pursuits [58], means-ends decoupling [13], and goal displacement [28]. This paper, which is the result of a broad review of relevant literature, presents a comprehensive and integrative framework to explain the mechanisms at play in the onset and mitigation of unnecessary burdens, joining the academic conversation on the "puzzling paradox" of organizations creating more burden than would be in their own interest [38: 8].

To start our integration endeavour, we bring together disparate concepts under the umbrella term *unnecessary organizational burden* (UOB). We define a burden as any organizational element that demands an effort from organizational actors; and we define unnecessary organizational burden as a burden that is not deemed to contribute to the achievement of the organization's purpose. We are guided by the following research question: What mechanisms are responsible for the development of unnecessary organizational burden and its mitigation? Our central theoretical contribution is in the proposition that organizational actors' managerial strengths and weaknesses play a greater role in the mitigation and creation of UOB than they have been credited for so far.

Note that while we use "unnecessary organizational burden" as our umbrella concept throughout this paper, this expression also refers to the unnecessary *parts* of an organizational burden—mindful of the fact that "unambiguously negative frictions are hard to find" [38: 11]. Moreover, note that, given the broad scope of our inquiry, which spans multiple concepts, thematic threads, and disciplinary boundaries, our literature review aligns more

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closely with the principles of a scoping review [54] than with those of a systematic literature review. Our methodology is exploratory, driven by a quest to uncover and organize a spectrum of concepts, theories, and perspectives. Employing a meticulous snowball approach, we heed Wohlin's [78] guidance, utilizing reference lists and citations to iteratively unearth additional relevant literature. This method affords us the agility to conduct a comprehensive *discovery* of our research domain.

Theoretical base

Our conceptual framework is underpinned by two theoretical conversations. The first, within institutional theory, is concerned with organizational responses to the pressure of *multiple institutional logics* [44, 46, 47, 55]; this theoretical underpinning allows us to investigate UOB created under pressure from internal and external organizational stakeholders. The second conversation theorizes the mechanisms at play in the onset of UOB. Here, actors are conceptualized as active rule agents—as opposed to passive rule followers—working (or failing) to reduce unnecessary organizational burden and its impact on performance [14, 73]. In this protean theoretical approach [38], we build more specifically on the insights of the *administrative burden* literature in our discussion of intentional UOB creation [26], and on *red tape* literature regarding UOB identification and action [8, 31]. Our contribution to the literature is a comprehensive and integrative framework that federates disparate concepts under a clear theoretical umbrella.

Our review of the literature reveals that the discussion of UOB's onset mechanisms links closely to six overlapping scholarly discussions. A first conversation is on determinants (origins) of UOB and circumstances under which UOB arises, hence looking at UOB as a dependent variable and seeking to identify moderating contingencies [14, 38, 52, 53]. A second conversation involves the consequences of unnecessary burdens, where UOB is studied as an independent variable [16, 71]. A third conversation relates to the distinction between the necessary and unnecessary nature of organizational burdens [1, 11]. A fourth conversation discusses the objective or subjective nature of organizational burdens' necessity or lack thereof [49]. A fifth conversation examines factors that may mitigate UOB onset [2]. And finally, a sixth conversation deals with factors that may influence a decision-maker's approach to mitigation [72]. In our framework, all of these find a place.

Conceptual framework

The conceptual framework presents three typologies that, together, explain the onset of UOB: (1) a typology of unnecessary burdens; (2) a typology of managerial mitigation responses to such burdens; and (3) a typology of factors influencing the likelihood of UOB mitigation. The framework also accounts for the intentional creation of UOB, a phenomenon governed by specific mechanisms. To be clear, our purpose is not to add UOB-onset related variables to the already large stock that can be found in the extant literature [76], but rather to map the variables known to be at play, develop their linkages, clarify the underlying (often implicit) assumptions that drive our understanding, and organize knowledge through a comprehensive and integrative lens.

The conceptual framework is summarized in Fig. 1. The rest of the paper follows the structure of the framework, presenting in turn the three typologies, then developing detailed theoretical argumentation and propositions, and finally looking at implications and avenues for further research.

A typology of unnecessary organizational burden

As illustrated in Fig. 2, our typology of UOB is organized along two dimensions. The first dimension is a specification of the reason for which a burden is deemed *unnecessary*: is it because it serves an unnecessary goal, because it is in itself unnecessary, or because it mandates an unnecessary process? This distinction, not explicitly present in the extant literature, is an essential building block of our understanding of UOB. The second dimension is the objective versus subjective nature of a burden's lack of necessity: is it factually unnecessary, or is it only perceived to be so by some organizational actors? We look at these two dimensions in turn.

Organizational burdens, the goals they serve, and the processes they mandate

Early work on red tape [8] focussed on the burden itself as manifested in objective UOB, when a burden adopted into the organization purports (but fails) to serve a necessary goal. Bozeman [9: 12] defined red tape as "rules, regulations, and procedures that remain in force and entail a compliance burden but do not serve the legitimate purposes the rules were intended to serve". This can be the case, for example, when implemented policies "have a weak relationship to the core tasks of an organization" [13: 485].

But by qualifying as "legitimate" the purpose that a rule purports to serve [9: 12], the early definition of red tape risks obfuscating unnecessary burden that originates not in the burden itself, but in the *goal* it serves—a goal that may not be legitimate or "desirable" [2: 1657]. Here, a burden is unnecessary not because it is an ill-conceived way to pursue a legitimate (necessary) goal, but rather because the very goal that the burden pursues is deemed to be unnecessary.

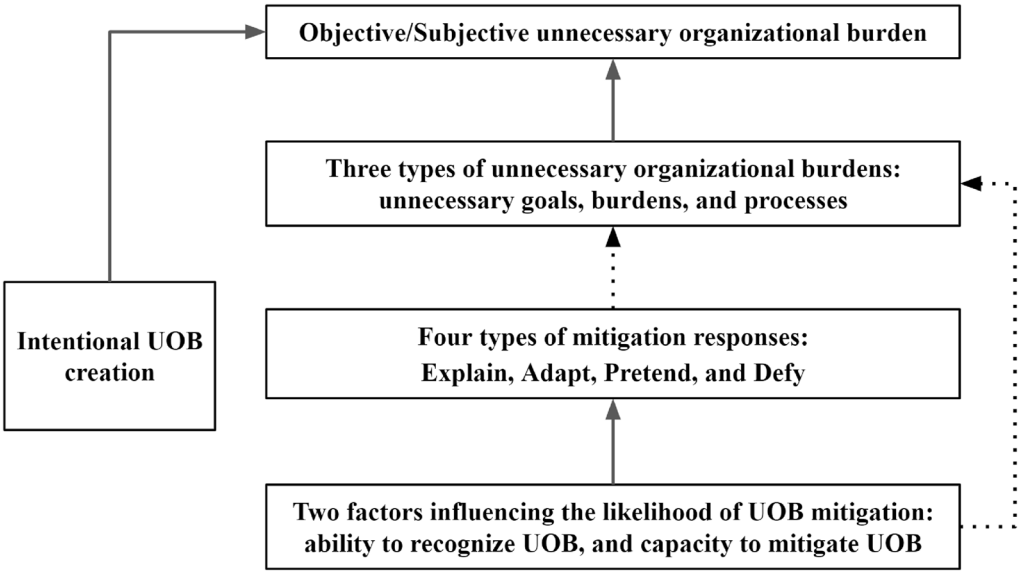

Fig. 1 UOB onset mechanisms: outline of a proposed conceptual framework (Throughout, plain arrows suggest a positive relationship between variables and dotted arrows a negative one.)

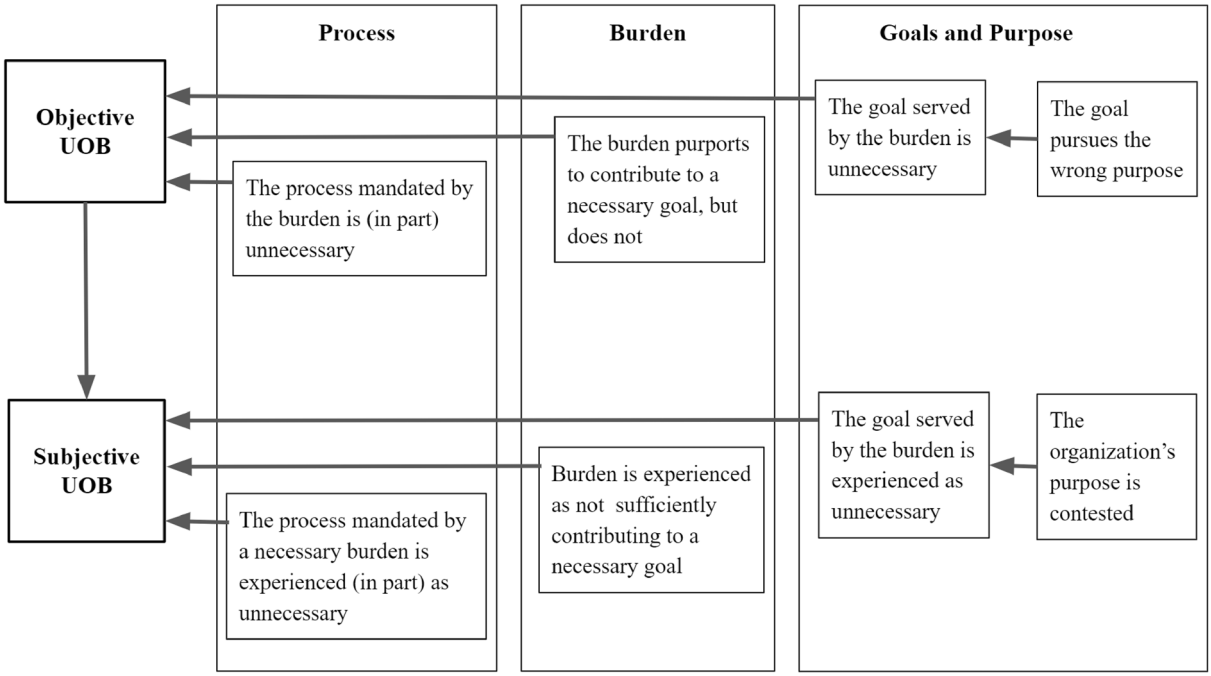

Fig. 2 A two-dimensional typology of UOB

We propose that, objectively, an unnecessary goal be defined as a goal that does not contribute to the organization's legitimate purpose [2], but the purpose itself is actor-defined, time- and context-dependent, and is constantly negotiated and re-negotiated [39], making it difficult—except in rare cases—to identify objectively unnecessary goals. Subjectively, an unnecessary goal relies on an individual's perception that (1) the goal pursues a contested purpose or (2) is otherwise, in itself, not seen as legitimate [66]. An example may illustrate this argument. Under point (1) above, if organizational actors believe that the organization exists to pursue purpose *X*

and has 'lost its way' by focussing on purpose *Y*, these actors are likely to contest goals they understand to be serving purpose *Y*, and to consider that the organizational burdens created under these goals are unnecessary. Under point (2), organizational actors may consider, for instance, that a compliance goal adds no value; these actors will therefore be led to consider, by extension, that the organizational burden under this 'illegitimate' goal is unnecessary.

Burden-related and goal-related UOB can be thought of as *substantive UOB*: the very substance of the organizational burden is (or is experienced as) unnecessary, reducing the organization's effectiveness by focussing actors' efforts on 'not the right thing' [64]. By contrast, in *processual UOB*, the organizational burden is necessary and is experienced as such, but the process mandated by the burden is (or is experienced to be) unnecessary. By 'process', we refer to the formalization through which an organizational burden—and the effort it demands—is operationalized. Process-related UOB thus reduces the organization's efficiency, focussing actors on doing the right thing, but 'not in the right way' [64]. Process-related UOB is closely linked to questions of over-burdening formalization [38], coercive bureaucracy [6, 11], and sludge [65]. In their discussion of formalization and over-formalization, Adler and Borys [1: 61] distinguish written rules, procedures, and instructions that sometimes increase effectiveness and provide "needed guidance", from those that weigh down organizations and stifle innovation.

Objective and subjective UOB

The second dimension of our UOB typology concerns the objective or subjective nature of an organizational burden's *lack of necessity*. It can be drawn from the literature that an organizational burden is composed of one, two, or three parts of varying sizes, as visualized in Fig. 3. A first part may be objectively necessary and viewed as such by organizational actors; a second part may be objectively unnecessary (*objective UOB*), when the burden factually does not serve the organization's purpose [2, 8, 14], and a third part, unsettled and possibly overlapping with the first two parts, may be contested—considered by some actors as necessary and by others as unnecessary (*subjective UOB*) [8, 26, 31, 38, 50]. Pandey and Kingsley [48: 782] talk about "impressions on the part of managers that formalization (in the form of burdensome rules and regulations) is detrimental to the organization".

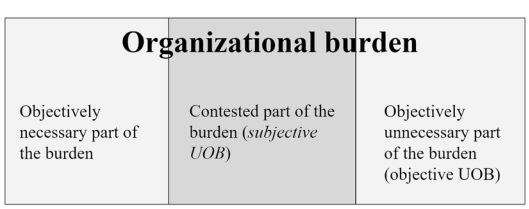

Fig. 3 Three parts of an organizational burden

A rich literature on objective and subjective unnecessary organizational burdens [2] spans questions of UOB measurement [49], the difficulty of identifying and measuring objective UOB [38], and factors that influence the perception of *necessity*—for example, outcome favorability (the extent to which actors feel that they got out of a process what they were hoping to get—Kaufmann and Feeney [32, 41]), the alignment of outcomes with one's job-related values [71], the extent to which actors feel disconnected from the organization [48], process transparency [31], political preferences [7], and the observed rule-breaking behaviour of others in the organization [16].

Three points in the objective/subjective dichotomy are of particular relevance to our discussion of UOB onset. The first concerns ways in which the onset mechanisms of subjective and objective UOB are similar or dissimilar [31]. Our conceptual framework suggests broad similarities, with two notable differences. The first difference is that subjective UOB (as opposed to objective UOB) can be reduced by information-sharing activities aimed at promoting a convergence of views among organizational actors [71]. The second difference is that objective UOB touches everyone who interacts with the burden (all efforts deployed towards an unnecessary part of a burden are unnecessary), while subjective UOB only weighs on those who consider that the burden lacks necessity [38: 5]. The second point relates to a decision-maker's perception of the necessity of the burden that he or she prepares to adopt. The literature is overwhelmingly focussed on the subjectivity of downstream actors who bear the brunt of UOB-related efforts—how they understand, interpret, and experience the burden [16, 48, 60]. Yet the subjectivity of decision-makers is central to our understanding of UOB onset: it will not only determine whether the burden is or is not eventually introduced into the organization—it may also influence whether the decision-maker seeks other views on the UOB-potential of that burden, and what UOB-mitigations he or she puts in place as the burden is introduced.

The third point is to underscore the importance of providing researchers and practitioners with a common language to discuss the necessary or unnecessary nature of a burden. Madsen et al. [38: 376] propose a determination based on "the potential benefits of frictions relative to their costs", and Campbell et al. [14: 307] discuss the weighing of "compliance burden against rule effectiveness in a rational benefit–cost calculation… a fitting of the module made of dysfunction evaluation with the module

made of burden evaluation" (see also [61, 71]). For the purposes of our conceptual framework and theory development, we propose a *UOB ratio* capturing a burden's added value in relation to the effort it mandates—with a higher ratio corresponding to higher UOB:

UOB ratio = effort/added value

Objectively, 'added value' refers to the burden's contribution to the organization's purpose, and subjectively to an actor's assessment of that contribution. Objectively, 'effort' refers to the level of effort mandated by the burden, and subjectively to an actor's sense of that mandated effort. We will refer to this ratio in subsequent developments.

The intentional creation of UOB

There is ample evidence in the UOB literature, and in particular in literature on ordeals [80] and administrative burdens [25], that some objective unnecessary organizational burdens are created intentionally, being deliberately imposed on organizational actors and other stakeholders. The aim of such intentional UOB creation may be to limit access to services [26] talk about "policy-making by other means"), to isolate specific actors [80], to assert power [21, 63], or to exert managerial over-control [73].

The how and why of *intentionally created UOB* onset seems clear [38: 8]: a decision-maker wants—and has the authority—to subject other actors to unnecessary organizational burden. In this scenario, questions of mitigation will be irrelevant at this decision-maker's level, since he or she wants the UOB to exist, but will be relevant for other actors affected by the unnecessary burden thus created. When intentionally created, UOB can be seen as an instrument in the context of organizational politics, and its onset mechanisms need to be understood in light of the motives of those intentionally creating it.

The universality of UOB

The typology above suggests that an organizational burden may be unnecessary in at least four circumstances: (1) the organization pursues the wrong purpose; (2) goals are unnecessary; (3) the organizational burden does not serve a necessary goal; or (4) mandated processes are in part unnecessary to the delivery of a necessary organizational burden, sometimes as a result of intentional UOB creation. And even when these four circumstances are objectively absent, subjective UOB may still exist when actors (wrongly) retain a subjective sense that specific burdens, goals, or processes are unnecessary.

It may thus be tempting to conclude that UOB is created as if by default, as part of the normal decision-making process in organizations [70]. And indeed, a rich literature finds evidence of significant UOB in a host of organizations such as hospitals [62], universities [10], and private firms [18]. Our full conceptual framework, however, presents a different story—one in which decision-makers play a central role in the onset and mitigation of UOB. We now turn to the bottom layer of our conceptual framework (Fig. 1, above): factors influencing the likelihood of UOB mitigation.

Factors influencing the likelihood of UOB mitigation

The literature identifies two prerequisites to UOB mitigation: a decision-maker's capacity to *recognize* unnecessary burdens and to *act* on them.

Recognizing UOB

In the arguments below, we conceptualize organizations as composed of units and layers [24, 69, 70]. Horizontally, units can be co-located but relatively siloed, weakly linked, and seeking to reach functional aims that may not have much in common. Vertically, units have their own stack of hierarchical layers and command structure, where managers have subordinates who may in turn have subordinates of their own. Our conceptual framework suggests two explanations for why a decision-maker may not be able to recognize UOB: (1) a general lack of interest in whether UOB is created or not, and (2) an assessment of the burden that suggests a necessity where, objectively or in the eyes of others, there is none.

A general lack of interest in UOB

Peeters [52: 568] sees one origin of administrative burden in "benign neglect", defined as "the failure of organizations to look at the impact of their procedures and practices on citizens": decision-makers not concerned with the potential creation of UOB will be unlikely to pay attention to a burden's necessity or lack thereof, to look at the UOB impact of their decisions on other actors, or to seek UOB-related knowledge. A decision-maker may also be overly focussed on the finality of the decision, to an extent that obfuscates the negative/unnecessary effects of a burden [29]. We summarize these arguments in a first proposition:

Proposition 1. *Unnecessary organizational burden will increase in an organization when decision-makers are less aware of, or less concerned about, the objective consequences of their decisions on downstream actors or the subjective experience of downstream actors in relation to a burden.*

A misaligned UOB assessment

In line with the UOB ratio presented above, a decision-maker's likelihood of assessing an organizational burden as unnecessary will be the direct result of his or her ability to assess the burden's added value to the organization's purpose as low and/or the burden's mandated effort as high. We look at the two parts of this proposition in turn.

An organization's purpose is at times described as the foundation of the organization's mission [51, 59], chosen by the organization itself and bringing focus to its actions [20, 33]. In reality, complex organizations often pursue a myriad of aims associated with the original purpose—aims that may jointly be referred to as a *purpose cloud*, composed of both the purpose itself (as described above) and key supporting aims (or derivative goals) that direct the organization both on *how* the purpose is pursued and *what else* needs to be accomplished in order to achieve the purpose [33]. Examples of supporting aims or derivative goals may include, to mention but a few, risk management, compliance requirements [42], change initiatives [75], fraud reduction [7], or pursuits aimed to deflect pressures stemming from external demands [23]. The phenomenon of goal-displacement [28] may lead to supportive aims or derivate goals displacing the organization's original purpose, or to aims and goals in the purpose cloud shifting in their relative importance.

We suggest that while parts of the purpose cloud (for example, the existential or primary purpose) will tend to be known to, and understood and accepted by, successively lower layers of downstream organizational actors (or actors located in siloed units), the justification for other parts of the cloud, such as supportive aims or derivative goals, may be lost or misunderstood as we travel further down from the organization's apex. Kerschbaum [33: 7] notes that holistic knowledge of the organizational purpose may be reserved to a few actors "who are actually involved in the core business" of the organization; others may have an incomplete understanding of the purpose [73: 267] or a different understanding of the prioritization of elements in the purpose cloud, with the sense that decision-making, concentrated near the top of an organization, is not sensitive to their needs. This argument relates to Oliver Williamson's theory of control-loss driven by the garbling of information that travels across an organization's hierarchy, as applied to the issue of ultimate organizational failure [70].

To illustrate, let us take the example of an actor at level $L+1$, high up in the organization's hierarchy, with a holistic understanding of the organization's purpose cloud, who delegates the pursuit of distinct aspects of that cloud to actors at the next lower-level L. These actors, in turn, in their respective spheres of control, create aims, goals, and burdens mandating effort from actors at yet the next lower-level $L-1$. In such a situation, it is possible to imagine that an actor at level $L-1$, with an incomplete understanding of the purpose cloud, may view the aim or goal (and associated burden) created at level L as unnecessary, bemoaning "the tendency for some organizations to concentrate upon activities and programs that contribute relatively little to the attainment of their major goals" [74: 539]. This feeling will increase when different aspects of the cloud are siloed and $L-1$'s own hierarchical layer is less able to explain and justify burdens created under other purpose cloud elements. [2: 1658] suggest that individuals at lower levels of the organization's hierarchy "will experience burdensomeness but likely have less (or no) notion of the functionality and effectiveness of the relevant rules". It should be noted that while downstream organizational actors may have less understanding of the higher-up purpose being pursued, these actors may nonetheless construct their own image of the "functionality and effectiveness" of a burden—or in other words, their own *UOB ratio*—based on the "local knowledge" available to them [79: 23].

Turning to the effort part of the UOB ratio, following a similar logic, we suggest that actors' higher level or apex-closer location in the organization will increase the distance that separates them from the site where burden-related effort is to be rendered, thus possibly limiting their understanding of the full mandated effort [19]. Downstream actors, or those in specific silos, possessing local knowledge and being closer to the actual action, would in contrast have a better understanding of the effort mandated by the organizational burden [48].

The arguments spelled out above lead to a second (compounded) proposition:

Proposition 2. *UOB will increase when decision-makers assess a burden's added-value as higher, and/or the effort created by the burden as lower, than is objectively warranted or subjectively experienced by downstream actors. This is more likely to occur when …*

Proposition 2.1. *… downstream actors have a lesser understanding of the organization's 'purpose cloud', a lower capacity to link burdens to necessary goals, and thus a lower capacity to understand the burden's added value.*

Proposition 2.2. *… decision-makers are higher up in the organization's hierarchy, further away from the site at which burden-related efforts will be rendered, and thus less likely to fully understand the extent of these efforts.*

In contrast, when a decision-maker pays attention to alternative assessments of an organizational burden's added value and mandated effort, particularly

assessments emanating from organizational actors further removed from the source of the burden, then his or her likelihood of identifying UOB increases. We touch here upon the broad issue of employee participation—"the extent to which an employee is involved, formally or informally, in decisions covering various domains in their own work role and organizational settings" [77: 3200]. A radical form of participation takes the idea of participation one step further, combining employee participation, shared responsibility, and democratic decision-making rules and governance models. Examples can be found in non-hierarchical or democratic organizations (see, e.g. [17, 36]). Research has shown that several types of meaningful formal or informal participation can have positive effects on an organization's performance [36]. Participation has been called "a mess that organizations can't afford to avoid" [5: 203], and its importance in minimizing unnecessary organizational burden has been highlighted [2]. In the same vein, van de Mandele and van Witteloostuijn [70] argue that such participation can reduce control-loss related to information garbling—vertically across an organization's hierarchy and horizontally across disconnected units. This leads us to a third proposition:

Proposition 3. *By taking account of other actors' views of an organizational burden's added value and mandated level of effort, especially when these actors are positioned further away from the purpose cloud and closer to the effort, a decision-maker increases his or her likelihood of recognizing UOB.*

Figure 4 summarizes our arguments regarding the first prerequisite to UOB mitigation—its recognition by decision-makers.

Acting to mitigate the onset of UOB

Having recognized UOB, will the decision-maker decide to act and engage in mitigation responses? We suggest that UOB mitigation will be influenced by two sets of factors, one concerned with an organizational actor's individual strengths and weaknesses, and the other with organizational incentives. We first turn to psychological factors and mechanisms [2] that make decision-makers more likely to recognize unnecessary organizational burden and to subsequently take mitigating actions. Davis and Pink-Harper [16: 182] note that few studies "have sought to elucidate the psychological processes that shape the way people understand, interpret, and experience rule burden and outcomes". From our review of the literature, this holds true for both actors subjected to UOB and those creating UOB.

We suggest that decision-makers' level of *ambidexterity* increases the likelihood that they take active steps towards UOB recognition and mitigation. Ambidexterity is defined as a person's or an organization's ability to simultaneously engage in two pursuits requiring different capabilities [35]—for example, exploitation and exploration [45, 67]. We argue that an organizational actor mindful of (and actively mitigating) unnecessary organizational burden will, in a similar fashion, need to balance two simultaneous and competing priorities: on the one hand, making decisions that move the organization forward; and on the other hand, ensuring that burdens

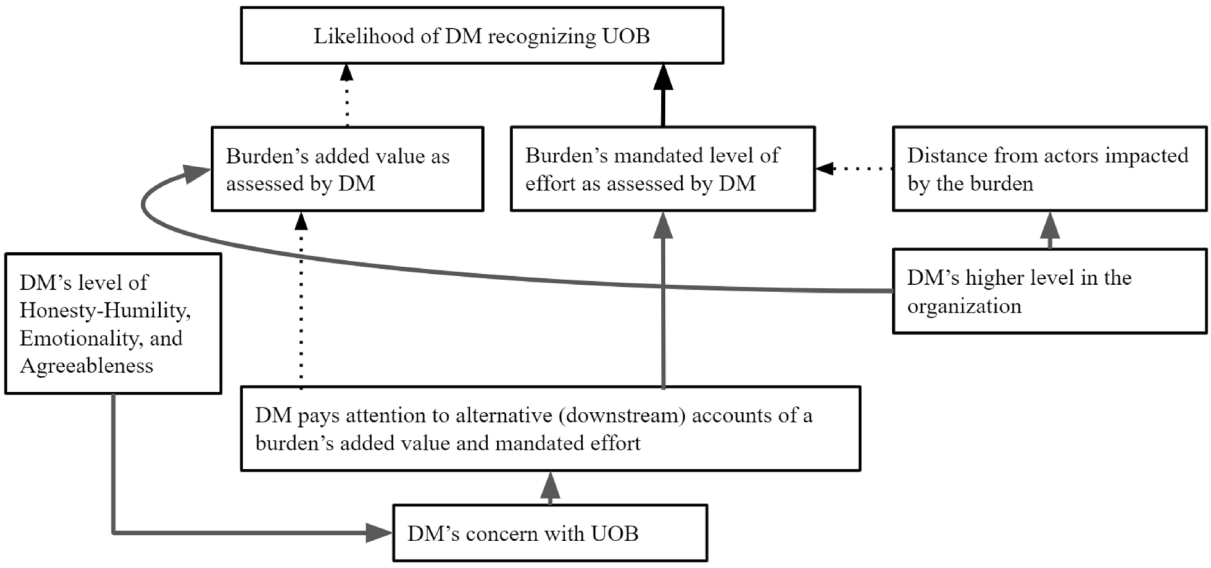

Fig. 4 Recognizing UOB (DM: decision-maker)

created through these decisions are not unnecessary [48]. Ambidextrous UOB mitigators thus balance decision-making (the creation of burdens) with a commitment to necessity, efficiency, and effectiveness (following [47]).

Ambidexterity is but one trait that influences an organizational actor's approach to UOB. By way of illustration, we build on van Witteloostuijn et al. [72] for another potentially influential attribute—the positive influence of the personality traits of Honesty-Humility, Emotionality, and Agreeableness on what is known as 'Public Service Motivation' in the public administration and management literature. Similarly, we suggest that the same personality traits will lead an organizational actor to show greater concern for UOB, greater propensity for ambidexterity, a higher likelihood of listening to other views than one's own in relation to the necessary/unnecessary nature of burdens, a greater capacity to question one's own decisions, and a higher likelihood of attempting UOB mitigation. These arguments lead to the following proposition:

Proposition 4. *UOB will tend to decrease when …*

Proposition 4.1. *… decision-makers are ambidextrous, able to balance decision-making* (*the creation of burdens*) *with a commitment to necessity, efficiency, and effectiveness.*

Proposition 4.2 *. … decision-makers show the personality traits of Honesty-Humility, Emotionality, or Agreeableness.*

A second series of factors influencing UOB onset involves the structure of organizational incentives around UOB creation and reduction [12]. An organizational culture that values simplicity and efficiency is likely to push organizational decision-makers towards more effort in recognizing and acting upon subjective and objective UOB [3, 36, 79]. Sunstein [65], for example, advises organizations to conduct "sludge audits" to identify and reduce sludge such as excessive paperwork burdens. In line with a culture of simplicity, we expect that an increased number of elements in the purpose cloud, and their increasing degree of separation from one another, will increase the likelihood of subjective UOB creation: as the organization creates burdens in pursuit of goals that some actors do not consider as 'legitimate' (possibly because they do not fully understand their purpose), the sense of rendering unnecessary efforts will increase. Conversely, we expect that the creation of subjective UOB will decrease in an organization that promotes a simpler purpose cloud and communicates sufficiently to explain and justify elements in the cloud, specifically the goals and burdens that these elements give rise to. These arguments give the following proposition:

Proposition 5. *UOB will tend to decrease when the organizational culture promotes simplicity and when, in particular, elements in the organization's purpose cloud are less numerous, more interconnected, and/or better explained to downstream actors.*

Building on Figs. 4 and 5 summarizes our arguments regarding the likelihood of UOB-mitigation action by an organizational decision-maker. We now move to the middle layer of our conceptual framework, to explore strategies employed by organizational actors for UOB mitigation.

A typology of UOB mitigation responses

The institutional logics literature [23, 44, 46, 47, 55] provides a robust theoretical framework for our analysis and exploration of UOB mitigation strategies, and helps conceptualize UOB mitigation responses when an actor is under pressure to either adopt or implement UOB. However, we need to highlight four key differences between typologies of responses to multiple institutional logics and responses to UOB. First, unlike external logics, UOB does not always involve an element of external pressure: in our framework, decision-makers may be called on to mitigate potential UOB in their own decisions. Second, in terms of their scope, institutional logics play a role at the highest organizational level, while UOB can be created at the level of the logic/purpose, goals, burdens, or processes; we may therefore be discussing lower-level pressures when discussing UOB than when examining institutional logics. Third, the response to institutional logics is primarily organizational, whereas responses to UOB can be organizational or individual. And fourth, the pressure of institutional logics originates, by definition, outside of the organization, whilst UOB can be born out of external pressures, but also out of internal burden-creating decisions. The literature identifies four UOB mitigation strategies, which we propose to explore in turn: Explain, Adapt, Defy, and Pretend.

The *explain* response

In this first mitigation approach, an organizational decision-maker tries to influence other actors' perception of a burden, which they believe is unnecessary, by presenting it as necessary [71]. Literature touching on this mitigation response discusses a number of possible 'explanations': rule rationale and process transparency [31], output legitimacy [2], or information on the clarity and legitimacy of organizational goals [43]. The *Explain* response is relevant to the mitigation of both accumulated UOB

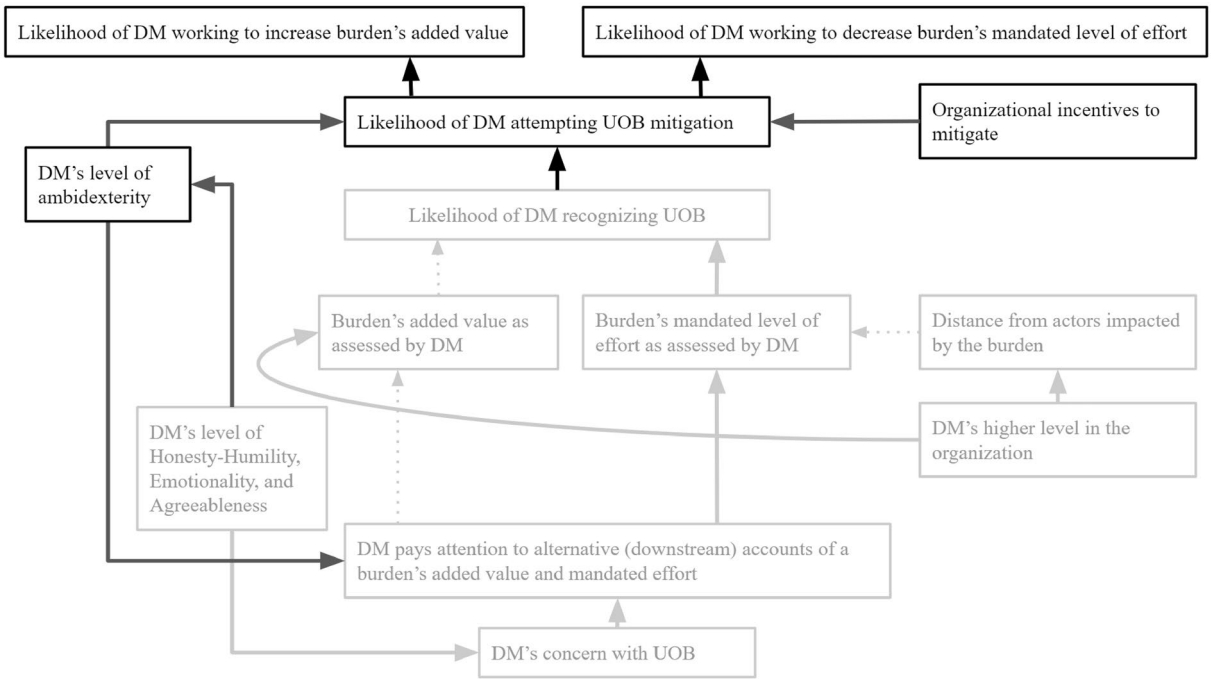

Fig. 5 Acting to mitigate UOB (DM: decision-maker)

and UOB under creation; it is also relevant to the mitigation of UOB created by the actual mitigator or by others. However, when a decision-maker is under pressure from above to adopt an unnecessary burden, the *Explain* response is not an available mitigation option.

In the case of *Explain* there is no actual modification to the organizational burden—only an attempt to bring the views of downstream or siloed actors (who consider that the organizational burden is unnecessary) into increased alignment with the decision-maker (who considers the burden as necessary); this alignment is sought either by increasing these actors' view of the burden's added value—for example, by convincingly explaining the prioritization of the associated goal in the purpose cloud—or by reducing their assessment of the burden's mandated effort. In the context of multiple institutional logics, Pache and Santos [47: 649] suggest that such an approach calls for "high levels of emotional competence" and an ability "to understand the expectations and requirements of multiple institutional constituencies".

The *Explain* response will only mitigate *subjective* UOB: all the decision-maker can do is work to reduce the gap between his/her (correct or incorrect) UOB assessment and that of other actors; no matter how convincing the decision-maker is about objective UOB *actually being necessary*, the reality of its lack of necessity will not be reduced. We visually summarize our *Explain* argument in Fig. 6, and put forward the following proposition:

Proposition 6. *Subjective UOB among organizational actors may be mitigated by the provision of information explaining the burden's justification and adoption process, or downplaying the effort mandated by the burden.*

The *adapt* response

With the *Adapt* response, the decision-maker recognizes the existence of UOB and constructively works to decrease the UOB ratio—increasing the burden's added value and/or decreasing the mandated level of effort. *Adapt* can be used in all cases of UOB creation: when the burden is created by the mitigator herself/himself or by others, and when it is created willingly or under pressure from above.

The first instance sees a decision-maker mitigate *accumulated UOB* that he or she has had no hand in creating and is under no pressure to maintain—a mitigation that does not involve self-questioning (questioning one's own past actions) nor issues of power (e.g. resisting pressure). Mitigation here simply aims at reducing the unnecessary [56], and ensuring that the complexity of the organization fits the complexity of its environment [37]. The mitigated organizational burdens here are seen as having become useless, strained, or less effective [73], they are seen to have accumulated, passively and unintentionally, "through the exercise of habit, convention, convenience, or social obligation" [44: 151], the ossification of

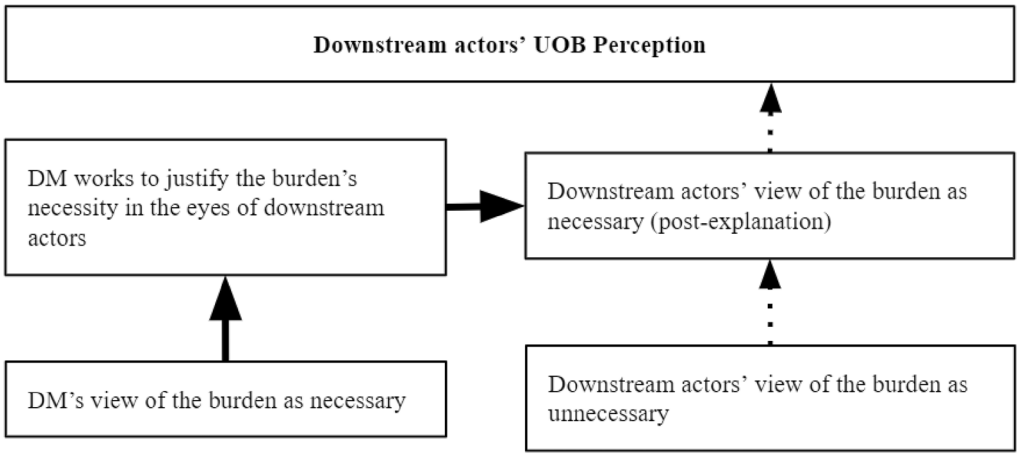

Fig. 6 The Explain response (DM: decision-maker)

processes and structures [56], or simply through the passage of time [3].

A decision-maker able to recognize and tackle accumulated UOB makes a cost–benefit analysis about the tackling effort itself, but takes little risk in terms of questioning his or her own decisions or those of higher-level actors, or organizational actors elsewhere in the organization's structure. Accumulated UOB—at times described by organizational actors as "stupid rules and low-value activities… time-wasters" [4: 12], "high management costs and bureaucracy", 79:5], or "useless complexity" [57: 59]—is often not protected by any constituency; this example of "rule death" [30: 148], when it occurs, is rarely followed by a period of mourning.

The second instance sees decision-makers mitigate through an *Adapt* response UOB created *in their own decisions*. This involves a response in which decision-makers need to internalize and act on alternative accounts of UOB across the organization, horizontally and vertically, that contradict their own initial account. This instance of mitigation calls for a decision-maker's capacity to seek different points of view, to subsequently engage in self-questioning, rethink his or her own assumptions, and change course [22]—quite a challenge indeed.

In the third instance, the organizational decision-maker tries adapting *under pressure*—namely changing the content of external or internal demands that he or she considers unnecessary, and redefining the rules of the game in a way that better fits with his or her own worldview. In this *manipulation-oriented* response [47: 652], an effort will be required to convince the source of the pressure that the adaptation makes sense—an effort more likely to succeed when the decision-maker's standing in the organization is higher, and the source of the pressure is "relatively malleable" [47: 652]. If that fails, the decision-maker's mitigation response may switch to *Defy*. We visually summarize our *Adapt* argument in Fig. 7, and put forward the following propositions:

Proposition 7. *The likelihood of a decision-maker mitigating UOB in his or her own decisions will increase with his or her greater capacity for self-questioning, rethinking, and changing.*

Proposition 8. *The likelihood of a decision-maker mitigating UOB in decisions that he or she makes under pressure will increase with the increase in his or her higher standing in the organization, and the malleability of the source of pressure.*

UOB cascades and waves

Before we present the *Defy* and *Pretend* responses, we need to say a few words about UOB cascades and waves—inspired from similar arguments in the red tape literature (see, e.g. [30]). While burden-creating decisions can be standalone events, the mechanisms of UOB creation may resemble a cascade in which "populations of rules are interrelated at different rule-making levels in a hierarchical way" [30: 651].

A *vertical* cascade emerges when a burden is introduced into the organization at a certain level of the organizational hierarchy, and then cascades down the hierarchy through a series of decisions/adoptions at lower levels. At each level, the adoption of the burden will give rise to varying levels of pressure, resistance, and participation, as well as the possible creation of UOB. Our framework suggests that through this vertical trickle-down, the UOB ratio should increase [30: 646] as

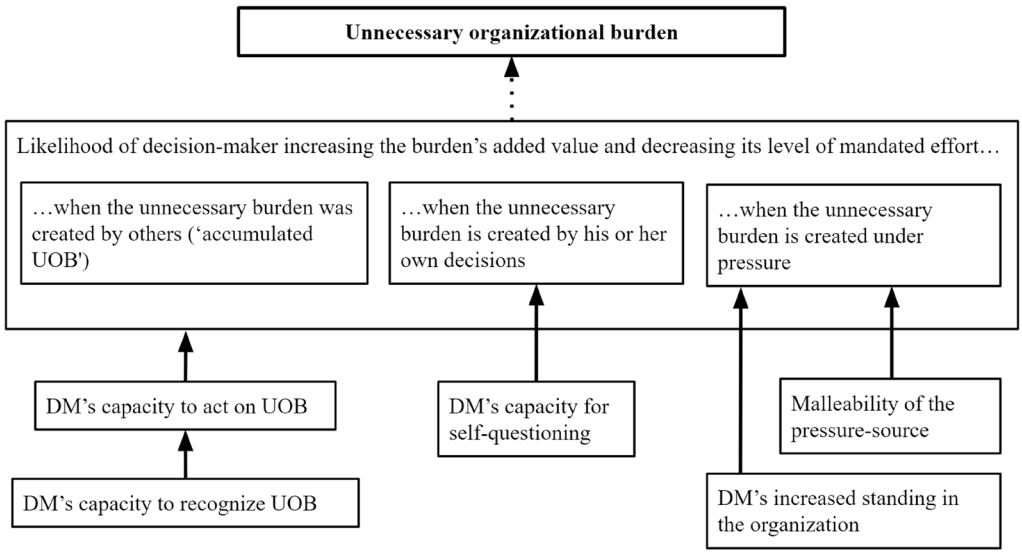

Fig. 7 The Adapt approach (DM: decision-maker)

actors have a better view of the effort to be rendered, a less clear understanding of the purpose cloud, and possibly less room for *Adapt*, *Defy*, or *Pretend* responses. UOB may also generate a *horizontal* wave when a unit, motivated by its local goals, introduces a burden that other units may view as unnecessary. An example could be the creation by a compliance unit of a procedure imposed on Finance and HR that actors in these two units view as over-formalized, overly bureaucratic, and unnecessary.

The *Defy* response

In the third mitigation approach, *Defy*, we look at an organizational actor facing an organizational burden, introduced from elsewhere (horizontally) or above (vertically), that he or she considers unnecessary, but with the actor being under pressure to either adopt (as a decision-maker in the *decision cascade*) or implement the burden (as an actor at the receiving end).

With the *Defy* response, the actor attempts to minimize the burden by openly disagreeing with its adoption and trying to "exact some concessions" to have it modified [44: 154]. The opposite of *obedient adoption* [44: 152], defiance is at play when individuals "resist the pressure to engage with multiple logics and use only one logic to guide their actions" [66: 1307]. Defiance strategies can see the decision-maker dismiss, ignore, challenge, contest, attack, or denounce a burden [44], the response can take the form of negotiation or compromise, frontal confrontation, or using various influence tactics [55]. It "may work when the institutional referents are relatively weak … or have little means of retaliation for noncompliance" [47: 651]—and we would thus expect that the degree of coerciveness of the pressure will come to reduce an actor's capacity to defy.

The decision to adopt a *Defy* response, and an actor's degree of defiance (from minor adaptations to pure rejection), may be influenced by the extent to which the actor assesses the burden to lack necessity, and by the perceived cost of "active departure from expected behaviour" [44: 158]—what the actor believes he or she may lose by displaying antagonism. Meyer and Rowan [40: 356], for example, warn that rejection may lead to challenges in "documenting efficiency." Because the decision-maker's defiance response goes against the flow of the decision cascade, we expect questions of standing and "impression management" [47: 651] to play a central role. We suggest that, in the spirit of *social capital* understood as a resource for action (see [15]), organizational actors possess a symbolic form of capital on which they draw to defy burdens. This 'defiance capital' will be depleted by instances of defiance (and increasingly depleted by increasingly radical forms of defiance). Conversely, it will be replenished by instances of obedience and displays of competence, both being appreciated by upstream actors. Pache and Santos [47: 651] hint at another source of replenishment: the legitimacy that defiance provides to the decision-maker in the eyes of downstream and same-level actors ("constituencies who also resent the pressures"), who may feel that the *Defy* response buffers them from the consequences of UOB. We visually summarize our *Defy* argument in Fig. 8, and put forward the following propositions:

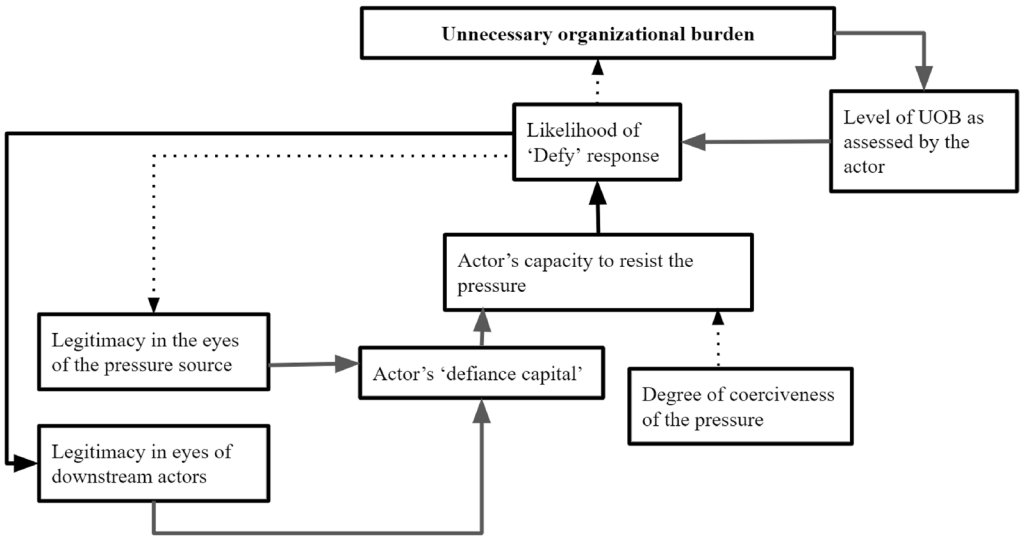

Fig. 8 The Defy mitigation response

Proposition 9. *When an organizational actor is under pressure to adopt a burden that he or she considers unnecessary, his/her ability to successfully defy the adoption will …*

Proposition 9.1. *… increase with increasing levels of defiance capital;*

Proposition 9.2. *… increase with the actor's assessment of the burden's increased lack of necessity; and.*

Proposition 9.3. *… decrease when the degree of coerciveness of the pressure to introduce this burden increases.*

The *Pretend* response

In the fourth mitigation approach, *Pretend*, an organizational decision-maker does not substantively comply with an organizational burden assessed as unnecessary, but only pretends to comply, and decouples the reality from the appearance of compliance [40, 44, 46]. Meyer and Rowan [40] highlight the importance of coordinating actions in violation of formal rules that would, if applied, generate internal inconsistencies. The mechanisms of the *Pretend* mitigation approach hold similarities with those of *Defy*, in particular in relation to the degree of coerciveness of the pressure (and thus the level of scrutiny exerted by institutional referents), the distance of referents from the site of the *Pretend* response, and the level of UOB as assessed by the decision-maker (see [47]). When the decoupling remains invisible from the pressure source, a decision-maker's organizational standing or defiance capital will play a smaller role than in the case of *Defy*. However, when the pressure source becomes aware of the decoupling, we would expect the decision-maker's defiance capital to decrease, possibly dramatically, because of a possible perception of duplicity.

An interesting point can be made here regarding the perception of ceremonial compliance by *downstream* actors: Oliver [44: 154] notes that an organization may "establish elaborate rational plans and procedures in response to institutional requirements in order to disguise the fact that it does not intend to implement"—a case of *creating burden to avoid burden* [47: 650]. If downstream and/or siloed actors understand that the decision-maker is only pretending to adopt the burden, they may understand that UOB has been averted, but if they only see the (ceremonial) effort and do not understand its deflecting rationale, the ceremonial part of the conformity may be lost on them, and the adoption may increase their subjective sense of UOB. We visually summarize our *Pretend* argument in Fig. 9, and put forward the following propositions:

Proposition 10. *When an organizational actor is under pressure to adopt a burden he or she considers unnecessary, his/her ability to 'pretend' will …*

Proposition 10.1. *… increase with the actor's assessment of the burden's increased lack of necessity; and.*

Proposition 10.2. *… decrease when the degree of coerciveness of the pressure to introduce this burden increases.*

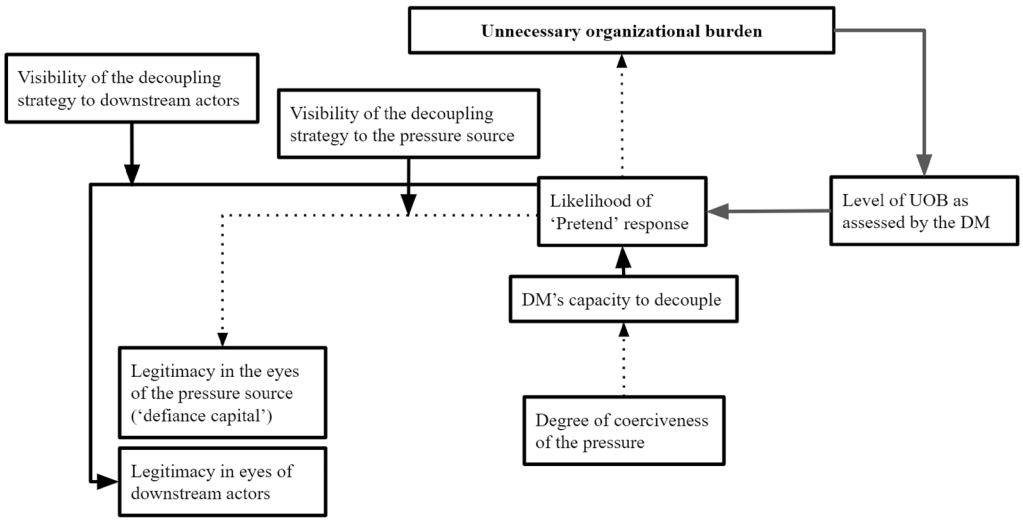

Fig. 9 The Pretend mitigation response (DM: decision-maker)

Proposition 11. *A Pretend response may substantially deplete an actor's defiance capital when the source of the pressure to adopt a burden discovers the ceremonial* (*Pretend*) *nature of this actor's compliance.*

Mitigating intentionally created UOB

As we conclude this section, we briefly touch upon the mitigation of intentionally created UOB by an actor lower down in the organization's hierarchy without coercive power. Organizational actors willingly creating unnecessary burden are unlikely to try to mitigate it themselves [14: 11], and the high level of coercion connected with this type of UOB, its high level of formalization, and its targeting of the lowest actors in the UOB cascade, would probably make it very challenging for downstream actors to mitigate.

Proposition 12. *If UOB has been intentionally created higher up in the organizational hierarchy, the likelihood of successful mitigation by downstream actors will be low.*

Conclusion

This paper's starting point was the absence of a comprehensive and integrative account, in the academic literature, of the onset mechanisms of—and mitigation responses to—unnecessary organizational burden (UOB). This absence may explain why research on UOB reduction is still considered insufficient [31]. To fill that gap, we have proposed a conceptual framework composed of three layers. The first layer helps define a typology of unnecessary burdens: it clarifies that an unnecessary burden can be created intentionally or unintentionally; can be objectively or subjectively unnecessary; and can be deemed unnecessary because it serves an unnecessary goal, because it is in itself unnecessary, or because it mandates an unnecessary process. The second layer looks at factors influencing the likelihood of UOB mitigation by organizational actors. And the third layer presents a typology of four mitigation responses to such burdens: *Explain*, *Adapt*, *Defy*, and *Pretend*.

Our theoretical contribution highlights the fundamental role played by organizational decision-makers in the onset, prevention, mitigation, and reduction of UOB. In so doing, we depart from the idea of UOB onset as a natural and inevitable phenomenon, and tease out the managerial strengths and weaknesses that may lead decision-makers to not identify organizational burden as (potentially) unnecessary, not act to reduce the UOB they are aware of, not question the UOB consequences of their own decisions, and not resist internal or external pressure to create UOB.

This contribution has immediate practical ramifications. In today's organizational practice, while functions related to risk, compliance, or human resource management are often assigned to dedicated organizational actors, the identification and mitigation of UOB continues to rest, at least implicitly, on the shoulders of some of the organization's busiest actors—decision-makers who already carry the bulk of organizational responsibilities. Our framework suggests that organizations may be well advised to provide support to decision-makers in identifying and acting on UOB. One recommendation could be the creation of a Chief Purpose Officer role, in charge of UOB identification and mitigation; the Chief

Purpose Officer would sensitize organizational actors to UOB, receive reports of unnecessary burdens that these actors identify, would assess, from different vantage points, added value and mandated effort, would advise decision-makers in relation to real-time mitigation and post hoc reduction, and would share information within the organization to socialize the rationale for decisions, processes, and pursuits ('UOB reduction by design').

Our paper suggests future research avenues. More thinking and analysis could be applied to several points discussed above, particularly with an eye on follow-up empirical research. A few examples relate to the operationalization of the 'UOB ratio' and its use in organizations; further exploration of actors' understanding of the 'purpose cloud' and of how such understanding impacts assessments of burdens' added value at different levels of the organization; and consideration to the idea of a 'defiance capital', to explore how such a concept could guide our understanding of UOB mitigation under pressure. Empirical research could helpfully test the logic of our framework and suggest corrections and additions. Research could look at the relationship between objective and subjective UOB; the construct of *decision-makers' concern* for UOB and mitigation action; and the place of UOB ambidexterity as an antecedent to mitigation. Empirical research could also investigate other individual and organizational variables that motivate/demotivate and incentivize/disincentivize the mitigation of unnecessary organizational burden, as well as variables that influence a decision-maker's capacity to question his or her own decisions in response to alternative accounts of UOB-creation. Finally, future research could attempt to model the flow of the entire framework through a computer simulation in order to move the UOB discussion forward and see how the framework could be further improved for use in theory development and practice.

Abbreviations

DM Decision-maker
UOB Unnecessary organizational burden

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