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# Analysis of the Institutional Pillars of a Code of Conduct in a Non-Governmental Organization from the Institutional and Appreciative Perspective

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## Analysis of the Institutional Pillars of a Code of Conduct in a Non-Governmental Organization from the Institutional and Appreciative Perspective

Análise dos Pilares Institucionais de um Código de Conduta em uma Organização Não Governamental na Perspectiva Institucional e Apreciativa

Análisis de los pilares institucionales de un código de conducta en una organización no gubernamental desde la perspectiva institucional y apreciativa

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### ABSTRACT:

**Objective:** Develop an institutional and appreciative analysis applied to the study of the institutional pillars associated with a code of conduct proposed to a non-governmental organization (NGO).

**Theoretical framework:** Neo-institutionalism and Appreciative Inquiry (AI) provided support for the analysis of the institutional pillars of a code of conduct.

**Methodology:** It was developed a descriptive-exploratory research, explanatory and interpretative, with a qualitative approach. An appreciative-based protocol was adopted to assist the 5-D model in collecting and analyzing the data obtained from the collaborative group of the research. A program of interviews and workshops was carried out with the support of electronic/remote technologies, due to Covid-19.

**Originality:** The paper presents a combination of neo-institutionalism with AI put into practice through a dialogical-reflexive research strategy, facilitating the ethical-collective engagement around the code of conduct to be adopted by an NGO.

**Results:** The logical design of the research allowed to show the elements pertinent to each institutional pillar linked to the code of conduct, namely: a) regulatory - legislation influencing the internal processes of the NGO studied; b) normative - values and norms that explain the participants' beliefs, interests and points of view, providing legitimacy to their social and moral basis, c) cultural-cognitive - shared conceptions along with patterns of meanings attributed to the future code of conduct. These elements were a product of an appreciative and interactionist dynamic, obtaining integration between the compliance program and the code of conduct, according to the proper stage of institutionalization found therein.

**Theoretical and practical contributions:** The paper develops an agenda of studies that has produced important insights on how the institutional pillars of a code of conduct can be constructed within an NGO, based on an appreciative *ethos* used in the empirical study.

**KEYWORDS:** Neo-institutionalism, Appreciative Inquiry, Code of Conduct, Compliance, Non-Governmental Organization.

### RESUMO:

**Objetivo:** Desenvolver uma análise institucional e apreciativa aplicada ao estudo dos pilares institucionais associados a um código de conduta proposto a uma organização não governamental (ONG).

**Enquadramento teórico:** O neoinstitucionalismo e a Investigação Apreciativa (IA) deram suporte à análise dos pilares institucionais de um código de conduta.

**Metodologia:** Desenvolveu-se uma pesquisa descritivo-exploratória, explicativa e interpretativa, com abordagem qualitativa. Um protocolo de base apreciativa foi adotado para subsidiar o modelo de 5-D na coleta e análise de dados obtidos junto ao grupo colaborativo da pesquisa. Um programa de entrevistas e oficinas foi realizado com o apoio de tecnologias eletrônicas/remotas, devido à Covid-19.

**Originalidade:** O trabalho apresenta a combinação do neoinstitucionalismo com a IA posta em prática mediante uma estratégia de pesquisa dialógico-reflexiva facilitadora do engajamento ético-coletivo em torno do código de conduta a ser adotado por uma ONG.

**Resultados:** O desenho lógico da pesquisa permitiu evidenciar os elementos pertinentes a cada pilar institucional ligado ao código de conduta, a saber: a) regulativo - legislação influente nos processos internos da ONG estudada; b) normativo - valores e normas que explicitam crenças, interesses e visões dos participantes, provendo legitimidade à sua base social e moral, c) cultural-cognitivo - concepções compartilhadas junto com os padrões de significados atribuídos ao futuro código de conduta. Esses elementos foram produtos de uma dinâmica apreciativa e interacionista, obtendo-se a integração entre o programa de *compliance* e o código de conduta, conforme o estágio próprio de institucionalização neles encontrados.

**Contribuições teóricas e práticas:** O artigo desenvolve uma agenda de estudos que tem produzido *insights* importantes sobre como os pilares institucionais de um código de conduta podem ser construídos em uma ONG, com base em um *ethos* apreciativo utilizado no estudo empírico.

**PALAVRAS-CHAVE:** Neoinstitucionalismo, Investigação Apreciativa, Código de Conduta, Compliance, Organização Não Governamental.

## RESUMEN:

**Objetivo:** Desarrollar un análisis institucional y apreciativo aplicado al estudio de los pilares institucionales asociados a un código de conducta propuesto a una organización no gubernamental (ONG).

**Marco Teórico:** El Neoinstitucionalismo y la Indagación Apreciativa (IA) sustentaron el análisis de los pilares institucionales de un código de conducta.

**Metodología:** Se desarrolló una investigación descriptiva-exploratoria, explicativa e interpretativa, con enfoque cualitativo. Se adoptó un protocolo basado en la apreciación para respaldar el modelo 5-D en la recolección y el análisis de los datos obtenidos del grupo colaborativo de investigación. Se realizó un programa de entrevistas y talleres con apoyo de tecnologías electrónicas/remotas, debido al Covid-19.

**Originalidad:** El trabajo presenta la combinación del neoinstitucionalismo con la IA puesta en práctica a través de una estrategia de investigación dialógico-reflexiva que facilita el compromiso ético-colectivo en torno al código de conducta a ser adoptado por una ONG.

**Resultados:** El diseño lógico de la investigación permitió destacar los elementos relevantes para cada pilar institucional vinculado al código de conducta, a saber: a) normativa - legislación influyente en los procesos internos de la ONG estudiada; b) normativo - valores y normas que explican las creencias, intereses y visiones de los participantes, legitimando su base social y moral, c) cultural-cognitivo - concepciones compartidas junto con las normas de significado atribuidas al futuro código de conducta. Estos elementos fueron producto de una dinámica apreciativa e interaccionista, logrando la integración entre el programa de cumplimiento y el código de conducta, según el estado específico de institucionalización en que se encuentren.

**Aportes teóricos y prácticos:** El artículo desarrolla una agenda de estudio que ha producido importantes reflexiones sobre cómo se pueden construir los pilares institucionales de un código de conducta en una ONG, a partir de un *ethos* apreciativo utilizado en el estudio empírico.

**PALABRAS CLAVE:** Neoinstitucionalismo, Indagación Apreciativa, Código de Conducta, Cumplimiento, Organización No Gubernamental.

## 1 INTRODUCTION

The third sector represents an important mainstay of modern society, justifying its relevance in academic and political debates, as well as the visibility given to non-profit entities and associations before different audiences (Madeira & Biancardi, 2003).

It is also noted the effort of non-governmental organizations (NGOs) in search of professionalization, as well as the establishment of partnerships with the State, in view of the dependence on resources that affect them (Miranda & Oliveira, 2019). It is recommended being in line with the mission of each institution, although it is inescapable to promote their adaptation to the changes that have been occurring on a global scale (Melo, 2020).

Regarding the codes of conduct, the review by Pope et al. (2018) identifies that their emergence correlates with a considerable degree of intersectoral isomorphism in progress within the current neoliberal order. Raynard, Johnson, and Greenwood (2015) suggest that this is due to normative prescriptions arising from the

State, analysts, consultants, the media, and other players, with their ideas and beliefs that shape managerial conduct. However, it is known that organizations do not adapt properly to environments for reasons of efficiency, but especially in search of legitimation. Even the emergence of institutional entrepreneurs dedicated to facing these challenges is observed (DiMaggio, 1988; DiMaggio; Powell, 1983).

For Mendonça and Machado Filho (2004), the institutional environment plays a vital role in inhibiting opportunistic management attitudes, being advisable to pay attention to social norms indicating the reach of legitimacy. Scott (2013) proposes that three institutional pillars (regulatory, normative and cultural-cognitive) respond to the bases of compliance and ordering required for organizations to obtain favorable responses to their performance. It also suggests that they act together as a form of mutual reinforcement to build a social context of acceptance.

Institutions are governed by rules, while also embracing standards and values that coexist with cultural-cognitive elements, aiming at the obtainment of resources and vital forces for their existence (Scott, 2013). Even when it comes to adopting a code of conduct, it is imperative that NGOs seek to rely on an ethical culture based on values, besides what regulators suggest as a source of objective evidence (Hodges & Steinholtz, 2017). It is assumed to be important to focus on standards, values, culture and ethical behavior, and not just emphasize compliance with the rules.

Thus, the use of Scott's institutional pillars (2013) refers to the so-called assessment tools adopted by organizations, especially those that seek to comply with the current rules, and it is necessary to verify whether the internal processes are ethically solidified and congruent with values aligned with their institutional mission. From them, it is expected that they reflect integrity and confidence construction, consistent with a given *status* of compliance considered as a regulatory or normative requirement established according to contractual, social or cultural standards (Manning, 2020).

As institutions seek to accommodate the legitimacy requirements of their main stakeholders, efforts to achieve compliance require interventions that consider the behavioral component of individuals within the organizational environment (Hodges & Steinholtz, 2017).

For Hodges and Steinholtz (2017), there are organizations in which leaders aim at acting consciously and consistently in order to create an effective ethical culture, as well as for their employees to do the right thing, based on ethical values supported by cultural norms in force within other institutions in the field. There is no doubt that it is valid the discussion about codes of conduct as institutionalized organizational structures that generate some form of legitimacy to organizations (Long & Driscoll, 2008).

Burdon and Sorour (2018) argue that the formation of a compliance culture feeds on isomorphic forces that pressure organizations thanks to the regulators' sanctions aimed at maintaining their reputation and legitimacy in the market.

Walters and Tacon (2018) also detected that adopting a code of conduct allows the creation of legitimacy by external forces, respect from the employees and identity with the management style adopted by a third sector organization. In Brazil, the Brazilian Bar Association - Federal District Chapter (OAB-DF) (2018) lists the code of conduct as one of the requirements in its booklet, which it considers appropriate for organizations adhering to the adoption of a compliance program, knowing that it may be required by external instances. It is understood, then, why third sector organizations have been, gradually, incorporating the codes of ethics into their management tools (Melo et al., 2021).

The fact is that, increasingly, the political-ethical focus and the agency aligned with compliance have come to occupy an important place in neo-institutionalism that analyzes structures shaped by shared ways of life and focused on practices identified with the common good (Klemsdal & Wittusen, 2021).

Similarly, Appreciative Inquiry (AI) has also contributed to organizations in developing a shared meaning of ethics, legitimately and congruent with their own moral values (Van Vuuren & Crous, 2005). In the literature, ethical commitment to compliance has a strong connection with the construction of cultures based on value and respect for compliance (Sekerka, Comer & Godwin, 2014; Leape et al., 2012; Tyler,

Dienhart & Thomas, 2008; Van Vuuren & Crous, 2005; Tilley, 2005). This inserts AI into the domains of positive behavioral studies as well as the field of business ethics.

The philosophical incursions of AI have been combined with the theoretical bases of neo-institutionalism, both of which having been directed to the research field dedicated to third sector organizations, in which there are gaps to be filled when taking the codes of conduct as an object of study *vis à vis* the specificity of this almost unexplored theme as surveyed in the main academic portals (Google Scholar, Qualis-Periodics of Capes).

The study is configured as a work-in-progress applied to the specific case of the Movimento Pró-Criança (MPC), which has a compliance program and is preparing itself to introduce a future code of conduct (Coelho, 2020). The MPC is a non-profit organization created in 1993 by the Archdiocese of Olinda and Recife, whose activities are dedicated to complementary education through pedagogical and psychosocial support actions, including the families of its beneficiaries (children, adolescents and youngsters).

Since its creation, the entity has served more than 40,000 beneficiaries, working to implement various public policies, through complementary education, fighting, as a priority, school dropout in municipal and state public schools (MPC, 2021; 2020). Choosing the MPC was intentional, due to a non-probabilistic sampling for convenience, considering that it is an institution partnered with the academy, with which the authors have an institutional vinculation related to the development of a research agenda linked to compliance in organizations with social purposes (Coelho, 2020; Nilsson, 2009).

The focus of the study lays on the institutional pillars outlined by Scott (2013), whose legal and normative, ethical and behavioral components (and practices) are bases of compliance constituting a code of conduct. In this regard, it was understood that, in the case of the MPC, the combination of neo-institutionalism with AI fully meets the requirement of this study, as an ally to the legitimacy of compliance and the collective engagement around the code of conduct examined within the research.

In light of the foregoing, this paper is aimed at developing an institutional and appreciative analysis applied to the study of the institutional pillars associated with a code of conduct proposed to a NGO.

This is a survey that provided to MPC an ethical-cultural support and conformity with the institutionalization processes it is going through, relying on the engagement of its employees for the proposition of a code of conduct.

## 2 REFERENCE

### 2.1 Code of conduct: main precepts

Recently, the use of codes of conduct requires organizations to strive so as to not violate rules, regulations or standards (Miller, 2014). This affects entities in the third sector, especially those concerned with their reputation and who see codes of conduct as a line of defense, due to problems that may arise if they do not have one prepared (Lloyd, 2005). Another result may be the achievement of higher levels of internal/external governance, in addition to more adequate accountability. In addition, Naidoo (2004) considers the impossibility of legislating on the culture of ethics and accountability, making necessary a process of self-reflection and learning.

According to Lloyd (2005), although almost all codes of conduct are only principles, a diversity of structures and processes coexist, aiming at their effective applicability, result of self-regulation systems, of a voluntary nature.

The objective is to obtain legitimacy with employees encouraged to abide by the rules and regulations, since they are regarded to be fair. For Verhezen (2010), an attitude of responsibility is seen, implying that mere conformity is transcended and transformed into a higher moral level of integrity. Only in this way, the

codes of conduct can be institutionalized, matching what means to be a more ethical player in non-profit organizations, enabling the fundraising from its supporters (Pope et al., 2018).

In turn, for Melo et al. (2021), one of the critical factors for the success of the analysis of an application model for a compliance program depends on the methodology based on ethics, standards and procedures congruent with each other.

Lacruz et al. (2019) emphasize the importance of formal policies, encouraging employees to report unethical behavior, avoiding possible conflicts of interest, especially if there is a guide to raise the level of governance within the third sector. Benefits outweigh the difficulties arising from information asymmetry and non-diffusion of integrity values. An increase in trust on the part of donors may occur, as they see the contribution that it brings to the promotion of the institutional mission of NGOs.

The demand for codes or certifications as enabling criteria to projects or for receiving donations seems to be firming up at the moment (Melo et al., 2021; Pope et al., 2018; Lloyd, 2005). Thus, it is correct the idea that a code of conduct in NGOs allows greater legitimacy or even the confidence necessary for management, aligned with conformity regarding the objectives and the institutional mission (Bjelland & Steiner, 2010). Self-regulation is expected to produce the results desired.

However, the inappropriate use of the code of conduct (as a symbolic artifice) should be avoided, to prevent notorious reputation and a false impression of integrity, opposed to the achievement of legitimacy (Bjelland & Steiner, 2010; Boiral, 2008). There are also those situations in which sanctions are not applied, a fact that weakens the advantages of having a code of conduct.

## 2.2 Neo-institutionalism: an appeal to legitimacy and basic foundations of the institutional pillars

This article addresses the institutional theory in its neo-institutionalist aspect, developed in the late 1970s as a counterpoint to “old” institutionalism, which sees organizations as rational entities, responding exclusively to economic pressures for resources (Suddaby, Seidl & Lê, 2013). According to neo-institutionalism, much of what occurs in organizational behavior means a response to social pressures arising from the symbolic environment created by other organizations (DiMaggio & Powell, 1983; Meyer & Rowan, 1977).

According to this discussion, manifestations of institutional rules, standards and ideas would correspond to rationalized myths, indicating that their implementation would be more due to reasons of legitimacy than necessarily to their impact on efficiency (Meyer & Rowan, 1977). Thus, the organizational pursuit of legitimacy is one of the central themes of neo-institutionalism (Suchman, 1995; Tolbert & Zucker, 1983).

More than that: rationalized myths of performance would become diffuse in the organizational fabric, regardless of the results achieved (Tolbert & Zucker, 1983). DiMaggio and Powell (1983) consider this phenomenon as being one of the structural effects of isomorphism, disseminated insofar as organizational fields face institutionalization processes. There would even be a spread of mutual consciousness among those involved (suppliers, consumers, investors, regulatory agencies and other organizations), associated with a given sectoral sphere, shaping a recognized institutional order, that is, a field (DiMaggio & Powell, 1983).

Such a dynamic would result from coercive, mimetic and normative means of social reproduction. For DiMaggio and Powell (1983), isomorphism can be the fruit of formal sanctions applied as a consequence of non-compliance with expected standards (coercive isomorphism), behaviors that lead an organization to be efficacious in managing environmental uncertainty (mimetic isomorphism) and the adoption of certain strategies favorable to adherence to relevant professional standards (normative isomorphism).

According to Meyer and Rowan (1977), institutional artifacts would be adopted ceremonially, so that an organizational structure, as previously stated, would not always originate from strictly rational choices, because of institutional isomorphism, responsible for the similarities found within the organizational fields.

For Scott (2013, 2008), institutions are formed by pillars (regulatory, normative and cultural-cognitive), foundations of the bases for order and conformity, each with its indicators that express legitimacy (Figure 1). In short, conforming to the institutional environment provides legitimacy in a given field (Suchman, 1995).

Institutional pillars	Regulatory	Normative	Cultural-cognitive
Compliance bases	Capability to establish rules and verify compliance status	Includes values and standards that are in accordance with social obligations	Emphasis on internal interpretative mechanisms and processes consistent with organizational culture
Indicators	Rules, laws, bylaws	Certification, approved by a specialized professional body	Sharing experiences and symbolic meanings around a theme to be accepted by a group




Figure 1: Institutional pillars, compliance bases and their indicators

Source: adapted from Scott (2013).

Scott (2013) points to the regulatory element of legitimacy, such as the one involving prescriptions that society obliges an institution to comply with, like laws, codes, rules, directives, regulations and control structures that determine restrictions on the operations of organizations. It should be borne in mind that they are not always formalized; however, they may imply the use of coercion or threat of punishment exercised by a higher authority.

The second element, of a normative nature, combines two fundamental concepts that are standards (how something must be done) and values (what is preferred, desired). Together, both provide the moral and practical relevance of the obligations that allow one to appreciate legitimacy and its sources, providing them with grounds for action. What is admissible or not is discussed. It is cited, as an example, the description of operational procedures, functional and occupational standards, **codes of conduct**, professional standards, curricula of schools and educational institutions (Scott, 2013, emphasis added).

The cultural-cognitive element comprises the shared or professed symbolic representations, expressed in sets of collective meanings to be deciphered by the organizational actors and disseminated around them. This pillar translates thoughts and actions that are culturally supported by the internal or external public (Scott, 2013).

For Burdon and Sorour (2018), the identification of how an organization deals with regulatory, normative and cognitive-cultural pressures provides foundation for legitimacy claims on the part of stakeholders.

The framework used here applies to third sector organizations that develop similar models of self-regulation, standardize similar processes and resort (or not) to incentives or sanctions. There are even possibilities to help focus efforts that increase donors' confidence and improve performance in such organizations (Bies, 2010).

### 3 METHODOLOGY

#### 3.1 Research strategy and scope

This is a descriptive-exploratory research as regards the objective, with a qualitative approach in relation to the problem studied, materialized by the philosophical foundations of the AI 5-D model, in English/Portuguese: 1-D Definition/*Definição*, 2-D Discovery/*Descoberta*, 3-D Dream/*Sonho*, 4-D (Design/*Planejamento*) and 5-D (Destiny/*Destino*). This model is associated with the lenses of positive psychology and social constructionism (Souza, McNamee & Santos, 2010; Cooperrider, Whitney & Stavros, 2009).

As aforementioned, the case study was carried out in the MPC, which has three branches located in Recife (district of Coelhos, which is its headquarters; district of Recife Antigo, the cultural center of the institution) and in Jaboatão dos Guararapes (district of Piedade). Its staff brings together about 111 employees formed by social workers, social educators, pedagogues, psychologists, trainees and volunteers (MPC, 2020).

To enable the implementation of its Institutional Action Plan – 2021/2022, the MPC intends to invest about nine million reais, whose sources arise from donations from its partners and various contributors. As a justification, the entity identifies the overcoming of challenges related to its political-pedagogical project aimed at the educational development of its beneficiaries, especially regarding the incentive to continuity and monitoring of school evolution, as well as their access to employability, culture and sports, among other aspects.

The support of civil society to the MPC is expressed through the donations made by about 475 thousand individuals, users of electricity (Celpe) and water (Compesa) bills. The minimum amounts donated correspond to BRL 2.00/monthly account, on average. Such donations accounted for 84.5% of the entity's revenue in 2018, which reached the amount of BRL 903,932.61 (MPC, 2018).

The MPC was the object of a previous study carried out by Coelho (2020), referring to the emergence of compliance still in the initial phase of institutionalization, carried out with support of the appreciative reference, implying that the staff of this NGO already knows the 5-D model. So, it counted on a precedent background in which stands out its engagement with the dialogic and reflective processes used for data collection and analysis (including documentary).

The research design is of a regulatory, normative and cultural-cognitive nature, related to the institutional pillars of Scott (2013), examined under different perceptions, to ensure data consistency (Yin, 2001).

The difference that marks the current research concerns its application in times of Covid-19 pandemic, since it was carried out in March and April 2021, through a program of individual appreciative interviews and validation meetings (online and in person), predominating the use of electronic/remote access resources, namely: e-mails, cell phones, WhatsApp, Google Meet, Google Docs and Google Forms, adapted to an online fieldwork (Silva & Ribeirinha, 2020).

The research protocol described in Figure 2 was submitted to the MPC staff, intermediated by an Informed Consent Term, signed by all nine participants of a collaborative group invited to take part in the research. It was sought to ensure confidentiality and anonymity to the participants' personal data.

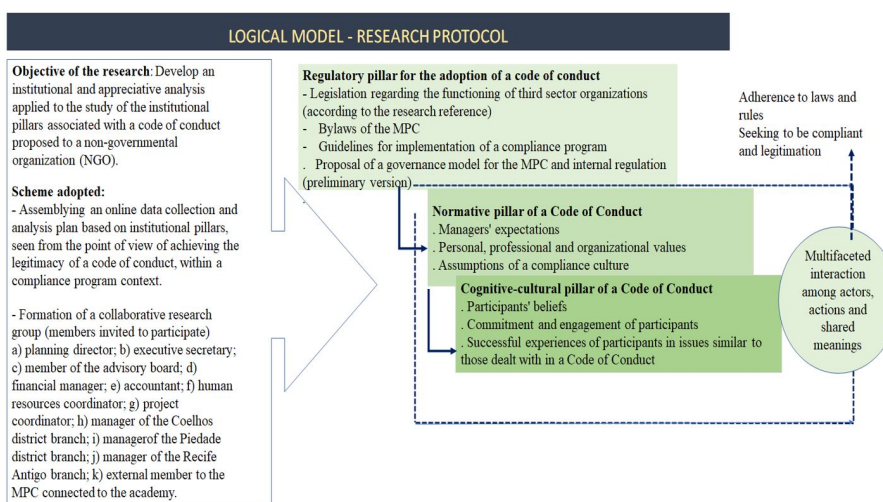


Figure 2: Protocol adopted for the research

Source: Own preparation.

Collective work dynamics enabled the emergence of shared meaning patterns, sharpened by the reinforcement of behavioral ties (Hodges & Steinholtz (2017)). According to the institutional perspective



adopted, ethnography was dealt with - a research method designed to study actions and interactions (Zilber, 2020). The subject is discussed in more detail as follows.

### 3.2 Methodological note on data collection and analysis according to the 5-D model

The construction of this institutional research ties itself to the appreciative bias, whose starting point lies in sensitizing the participants and their engagement by means of forming a collaborative group that attended face-to-face and online meetings on pre-established dates and times, lasting approximately one and a half hours, among other relational schemes already mentioned.

In the study, the scheme adopted covered three perspectives of analysis: empirical data collected, dialogue with the research actors and interactionist analysis with the environment. There was more than one data collection strategy, such as interviews, workshops, observations of researchers and reading of the organization's documents (Marcondes & Brisola, 2014; Denzin, 1973).

Through AI, it becomes possible to carry out organizational and social engagement based on questions and dialogues involving participants, taking into account: (a) the context and its interdependencies; (b) the openness to manifest freely; and (c) value the empowerment of participants (Moriggi et al., 2020).

Cooperrider, Whitney and Stavros, (2009) argue that the five appreciative principles should be taken as a reference (Table 1), which are important to build the various strategies for interpreting reality (Berger & Luckmann, 1985), in addition to providing the theoretical and empirical foundations that make up the 5-D model.

Table 1: Principles of Appreciative Inquiry

Principle	Statement
Constructionist	Organizations should be seen as organic, because both human and organizational knowledge are intertwined besides being historically and socially constructed
Simultaneity	The process of change begins with the questions made in the application of AI. The questioning itself is already an intervention, which generates changes
Poetic	Organizations are not machines but an open book, constantly under construction according to events that interconnect past, present and future
Anticipatory	The desired positive future is anticipated in positive images that are created
Positive	Positive questions lead to positive changes

Source: adapted from Cooperrider, Whitney and Stavros (2009).

The 5-D model expresses the AI cycle (Figure 3), and it should be understood that these are stages linked according to assumptions related to the social construction of reality (Berger & Luckmann, 1985). It should be noted that the study advanced up to 3-D, according to a joint decision made by collaborative group and researchers, since steps 4-D and 5-D would involve an activity of a more face-to-face nature (prohibitive at the time of the research) and operational demand, with an impact on the time limits of an academic study.



Figure 3: Scheme adapted from the 5-D model

Source: Own preparation.

The idea of a series of steps resembles the action research approach. However, according to the paradigm of AI, it is not part of the problems to be solved, but of the existing strengths in the organization. Thus, it is sought the adoption of positive behaviors and structures in relation to the organizational approach, placing problematic or negative aspects as secondary (Cooperrider & Whitney, 2006). The appreciative research focuses and “seeks to understand how narratives of success were possible, for example” (Souza, McNamee & Santos, 2010, p. 603).

In the design, the 1-D definition establishes the scope and objectives of the inquiry, preceded by the formulation of an affirmative topic leading to the direction adopted (Cooperrider & Whitney, 2006). The 2-D discovery aims to identify and discuss stories, narratives and successful experiences that enable the development of an institutional work (Zilber, 2020). The 3-D dream, that is, visualize the future, aimed at creating enthusiasm, connection and commitment of those who participate in relation to the new perspectives of the organization. 4-D planning involves designing plans, specifying standards, resources, schedules and processes, in addition to choosing which approaches/alternatives will be more appropriate and applicable to the reality found, since the research advances by better knowing the context and possibilities of its evolution (Souza, McNamee & Santos, 2010). The 5-D delivery takes advantage of the options according to which the design was produced and establishes the forms of incorporation by groups, communities and organizations (Cooperrider & Whitney, 2006).

## 4 DATA ANALYSIS

### 4.1 Implementation of the appreciative cycle of the research

An online meeting started the works, in which the affirmative research topic (1-D – definition) was defined, whose emphasis was on the study of the three institutional pillars, according to the outline established in the research protocol (Figures 1 and 2). In the discussion with the collaborative group, the focus was predominantly on society's demand for greater transparency, accountability and constant dialogue with stakeholders from the third sector. This internal reflection propitiated the debate that justified the elaboration of two affirmative topics (Table 2).

Table 2: Affirmative Topic built by the collaborative group (1-D)

Affirmative topic	Description
<b>Affirmative topic "a"</b>	The elaboration of the MPC's code of conduct will allow establishing the ethical principles and standards of behavior that should guide both internal and external relations of all members of the institution, regardless of hierarchical level, taking into account all current legal standards, and allowing greater transparency in relations. The expectation is that it can <b>consolidate and raise</b> the MPC's reputation and credibility, in order to strengthen its image as a solid and reliable institution before society (emphasis added by the group)
<b>Affirmative topic "b"</b>	The elaboration of the MPC's code of conduct will allow the establishment of standards of behaviors and ways of acting that should reflect the ethical and cultural values of this organization, as well as respect the current legal standards and principles that guide the conduct of its activities, aligning with the mission, values and vision that define its identity, both internally and externally.

Source: Record of the online workshop referring to step 1-D.

At this stage, stands out the speech of the human resources coordinator, who, despite the delicate period of the pandemic, declared that the moment was opportune and should be used to build a code of conduct. The CEO of the MPC highlighted the great responsibility towards society and the need for greater

communication with the public and the professionalization of its employees, with objective criteria for management in cases of internal conflicts with all stakeholders of the institution.

It was decided that further changes should be made to the internal regulations of the MPC, with the inclusion of these normative precepts. The proposal to obtain greater financial credibility has also been established, aiming at consolidating the organization's reputation (Verhezen, 2010).

One of the participants (planning director) suggested that affirmative topics seemed to be well suited to a non-profit entity. In his opinion, the content in preparation should emphasize the presence of the institution's culture, objectives and mission, without forgetting that the MPC is not a company but an organization of the third sector, well-regarded and that serves society. The researchers had the task of compiling, adjusting and exposing the text on the screen of Google Meet, after having everyone agreed about the two affirmative narratives validated by the group.

The two affirmative topics boosted the work continuity, by means of sending e-mail containing a script of questions formulated on Google Forms in the sphere of 2-D, whose answers were consolidated and presented by the researchers to the members of the collaborative group, in a subsequent online meeting. Respondents were not identified, maintaining the confidentiality to each member, and using a codification known only to the researchers. The 2-D workshop provided the identification of values and positive elements for understanding the institutional bases of the organization (Table 3).

Table 3: Step 2-D: question and consolidated answers from the collaborative group

<p>Respect for legal standards in force is fundamental in a process of legitimation before society. In the organization's environment and especially in its industry, what positive experiences would you highlight as indispensable to maintaining compliance with current standards?</p>
<p>Consolidated answers:</p> <ul style="list-style-type: none"> <li>● Transparency; (Participants 01, 02, 03, 05 and 08)</li> <li>○ Communication with the team through email, WhatsApp, folder sharing; (Participant 03)</li> <li>○ Formalization of decisions, minutes of meetings to give greater transparency to the board and the other ones; (Participant 03)</li> <li>○ Communicative tables of monthly planning; (Participant 03)</li> <li>○ Presenting the rules to the team, allowing a reflection about the current ones (Participant 01)</li> <li>● Annual and monthly planning, goals, contingency plans; (Participant 03)</li> <li>● Constant training: it is important to use Information and Communication Technologies (ICTs) to expand our knowledge and strengthen the team; (Participants 03 and 04)</li> <li>● Steady promotion of new ideas for the future of the organization; (Participant 03)</li> <li>● Faithful fulfillment of the agreed commitments; (Participants 05 and 07)</li> <li>● Punctuality in accountability; (Participants 05 and 07)</li> <li>● Teamwork. (Participants 03 and 05)</li> <li>● Respect for interdependencies among sectors; (Participant 05)</li> <li>● Proactivity; Resilience; (Participant 03)</li> <li>● Consistency with current standards: Consolidation of Labor Laws (CLT), Transparency Law, Child and Adolescent Statute (ECA), Organic Law of Social Assistance (LOAS), as well as the Canonical Decree (Catholic Church); accounting and financial standards, among others. (Participants 06 and 07)</li> </ul>

Source: Record of the online workshop referring to step 2-D.

In another question formulated (Table 4), ethical and moral behaviors were evidenced, which should be valued in the scope of work for the elaboration of a code of conduct in the MPC. In the group's reports, the understanding is that strategies for the implementation of a code of conduct should be as follows: “collective discussions, collective construction of documents, constant collective evaluations, which shall precede a final result of the code of conduct established”. It was recognized that “in the same way, changes are constructed. Not remaining just on paper”.

Table 4: Question for step 2-D: question and consolidated answers from the collaborative group

Given the Movimento Pró-Criança's mission of promoting the right to citizenship for children, adolescents and young people in situations of risk and abandonment, what ethical and morally inclusive behaviors should be prized in the work environment, in order to contribute positively to the development of a code of conduct?
<p>Consolidated answers:</p> <ul style="list-style-type: none"> <li>● Honesty, clarity and accountability; (Participants 02 and 07)</li> <li>● Communication, interpersonal relationships, respect for hierarchy; proactivity; (Participant 03)</li> <li>● Adoption of a "Coexistence Agreement" by educators in the classroom; (Participant 03)</li> <li>● Respect for differences; (Participant 03, 05 and 08)</li> <li>● Self-determination, self-control (Participant 04)</li> <li>● Ethics; (Participant 04)</li> <li>● Focus on mission, objectives and values; (Participant 03 and 05)</li> <li>● Valuation of life; promotion of rights for children and adolescents and their families. Full reception. (Participants 01, 06 and 07 e 08)</li> </ul>

Source: Record of the online workshop referring to step 2-D.

Participant 02 recognized that rules and procedures inhibit people, as breaking the rules may harm the functioning of the organization. When defining formal guidelines, it was understood that the work will have a better evolution, thus allowing the MPC to develop the preparation of its accountability with greater tranquility, thus increasing quality and credibility as regards partners and sponsors (Lloyd, 2005; Verhezen, 2010).

Participant 08, in turn, mentioned everyone's responsibility regarding the accountability of the donated amounts, in view of the expectations from society. Participant 06 also considered that there are certain mandatory rules to be followed. His narrative expressed the case of the rules for the MPC's purchasing sector, indicating that there would be an improvement in intersectoral communication. In addition, it would be a duty to inform each employee about procedures adopted regarding the particularities of the sectors, being it vital for the organization's growth. Quality in the accountability could provide better response to demands from donors, having them publicized whenever necessary.

The participants realized that most of the answers pointed to values related to transparency and communication, aiming at strengthening the institution. A point was raised, referring to possible bureaucratization resulting from the implementation of a code of conduct. For the group, the future code of conduct should serve as a facilitator and advisor in the search for better results within the standards and procedures shared by all.

It was also remembered that engagement of the organization to make the code of conduct functional also depended on internal work (training and persuasion) with employees, to institutionalize the compliance desired by all. This factor converges with the thought of Nilsson (2009), *id est*, it is not enough a mere inclusion of values in the speech (symbolic legitimacy). Persuading the collaborators is necessary. Otherwise, there is a risk of this coming to be a hindering factor. Programs and practices generate legitimacy through the social construction of reality, in progress.

In the next step 3-D, a positive and promising future takes place through collective dreams and desires. The vision of future processes, according to the transformational purpose, allows the development of meaning around what is desirable for institutional processes (Zilber, 2007). This dynamic mobilized participants around three desires that would become real with the implementation of a code of conduct in the MPC. It was sought the collaborative group to make use of imagination and openness to innovation, obtaining the answers consolidated in Table 5.

Table 5: Step 3-D - Desires regarding the implementation of a code of conduct

Could you mention three wishes that would become reality after the implementation of the Code of Conduct in the Movimento Pró-Criança?
<p>Consolidated answers:</p> <ul style="list-style-type: none"> <li>● Commitment to the mission, values established and hierarchy; (Participants 01, 02, 06, 07 and 09)</li> <li>● Awareness about the duty of moral and ethical behavior necessary for teamwork; (Participants 01, 03, 06, 08 and 09)</li> <li>● Improvement of the organizational atmosphere; (Participants 02, 03, 04 and 05)</li> <li>● Board even more accountable for its action to serve users; (Participant 08)</li> <li>● Greater visibility within the society; (Participant 08)</li> <li>● Physical structure in accordance with the "accessibility act"; (Participant 05)</li> <li>● Better internal communication; (Participants 02, 03, 04, 06 and 07)</li> <li>● Creation of a career and salary plan; (Participant 06)</li> <li>● Alignment of sectors and people; (Participants 02, 03 and 05)</li> <li>● Improvement of procedures; (Participants 04, 06 and 07)</li> <li>● Internal regulations revised and implemented; (Participant 09)</li> <li>● Creation of a unified organizational culture; (Participant 09)</li> </ul>

Source: Record of the online workshop referring to step 2-D.

Thus, among the wishes expressed, with the possible improvement of the procedures (according to three of the participants), the effective adoption of compliance would allow the simplification of processes, contributing to the achievement of efficiency and functioning as a line of defense for the institution. In this context, there is an increment to good practices, for example, in people management policies, by prizing ethical values and improving internal control standards, enabling a healthier and more efficient atmosphere (Grazzioli & Paes, 2018). That would be the case for the MPC. The next section focuses on the identification and analysis of institutional pillars.

## 4.2 Analysis of the institutional pillars of the MPC Code of Conduct

That was the time to analyze the regulatory, normative and cultural-cognitive elements linked to the MPC's future code of conduct, according to the contents that could be validated both symbolically and in an experimental way (Nilsson, 2009). It was observed during interdependent activities based on workshops surrounded by dialogues and reflectiveness of the testimonies and comments recorded and concatenated in the research.

The analysis of the material obtained (Table 6) indicates that the regulatory pillar has had a strong influence on the internal processes of the MPC, even reaching the contingency plans made during the pandemic, along with compliance routines, even if still lacking in greater formalization. As for the normative pillars, it is said that the actors' values and conceptions made it possible to point out a presence of small improvements that have been made to enable the legitimacy of the actions.

The interpretation is that one is faced with a behavior of the MPC consistent with a frank adherence to the rules, explained by the literature about institutional adequacy to what it is applicable. In this case, current legislation relevant to the third sector in the country (regulatory pillar) was mapped. In voluntary behavior studies, scholars suggest that effectiveness, receptivity and response to rules are associated with the perception that they should be appropriate to the contexts in which they are inserted (Ostrom, 2005). In practical terms: compliance for some NGOs ensures the maintenance of the tax immunity provided for in the Brazilian Federal Constitution (Grazzioli & Paes, 2018).

Table 6: Synopsis of the institutional pillars relevant to the MPC's code of conduct

Regulatory	Normative	Cultural-cognitive
Statute of the Child and Adolescent - ECA (Act 8069/90);	Draft Internal Regulations, containing standards of conduct;	Discourses aimed at valuing life, welcoming the assisted ones, valuing ethics and family values;
Organic Law of Social Assistance - LOAS (Act No. 8,742/1993);	External audit of financial statements;	A positive atmosphere in the work environment;
Access to Information Law - AIL (Act No. 12.527/2011);	Implementation of a Customer Service;	Participation and support for the dissemination of changes;
Anti-Corruption Law (Act No. 12.846/2013).	Accountability of projects;	Strengthening of the organizational culture;
Accessibility Law (Act No. 10.098/2000);	Strategic Plan;	Respect for differences;
Brazilian Law for the Inclusion of Persons with Disabilities (Act No. 13.146/2015)	Digital education tools;	Actions such as the "coexistence agreement"
Law for the Hiring of Persons with Disabilities in Companies (Act No. 8.213/1991)	Annual activity report;	Team engagement; feeling of belonging and that everyone has an assistance and socio-educational role;
Consolidation of Labor Laws - CLT (Decree-law No. 5.453/1942);	Individual evaluative monitoring by competencies;	The commitment to the duties and standards of behavior, assuming the responsibility of being role models;
Accounting and financial standards	Tools to control donations from large projects;	Teamwork, interdependence of sectors and alignment in the construction of decisions;
Canonical decrees.	Well-defined objectives, mission and vision	Concern about the image of the institution, especially the connection with the Archdiocese;
MPC's bylaws	Continuing education policies	Value of continuing education;
Contingency plans prepared for the pandemic		Value graduates' success stories in the MPC;
		Partnerships with other institutions;
		Respect for the values of creativity, innovation, proactivity and self-control;
		Commitment to mission and institutional success;
		Development of assistance actions for beneficiaries and their families to face the pandemic
		Involvement of the advisory board in the day-to-day work of the MPC.

Source: Own preparation.

Another assessment made is that these meetings of the appreciative cycle were aligned with the background derived from the work of Coelho (2020), this time directed toward the code of conduct. This led the group to reiterate the positivity of this practice open to cultural-cognitive rationality and ethical behavior. Internal dialogue had been strengthening existing normative ties, as a sign of support and acceptance, and it can be said that this also expressed adherence to compliance.

As an example, we cited the progress of the draft to the new internal regulations currently in progress within the advisory board and the board of directors. The synopsis in Table 6 shows the significant support

for the regulatory, normative and cultural-cognitive precepts emerging from the consolidation of the material resulting from the immersion in the data collected and validated by all.

The analysis also points to the voluntary use of some transparency rites before its internal members and stakeholders who have access to management reports. The adoption of biennial action plans, one of them valid for the period 2021-2022 (MPC, 2021), shows that they refer to the promotion of strategic planning, which is a guideline, especially for internal controls of results and institutional performance, expressed in the semi-annual and annual reports. Discussions about objectives, mission and vision of the future, which supplement management policies and are a governance tool, are quite frequent. Suggestions made by the researchers regarding the implementation of an ombudsman and a controllership in the MPC were well received.

It is observed, therefore, how is the occurrence of assertive management movements that reveal routinized (more or less institutionalized) action *scripts* duly adjusted to the contingencies of the moment (Emirbayer & Mische, 1998).

This critical reading was extracted from online conversations, in which different participants mentioned the creation of a Customer Service (which brought donors closer to the organization); diligent routines for accountability of projects, especially to funders; frequent individual evaluative monitoring by skills; salutary effects of continuing education policies, which influences employees, in the face of concurrence of pressures inherent to a constantly evolving labor market.

During the pandemic, the behavior of the MPC reveals that several adjustments were made in relation to the institutional environment, so that it explains the performance in search of legitimacy, guarantee of public support and support by its stakeholders (Volberda et al., 2012; DiMaggio & Powell, 1983; Meyer & Rowan 1977). To this end, the MPC prepared more than one contingency plan, as mentioned in Table 6.

With this, the use of digital education tools that part of the institution already dominated was expanded and it assisted its technical staff in launching a Remote Learning (EaD) platform, to serve its own employees and beneficiaries (although only a restricted portion had access to such resources). In addition, it has become imperative to develop applications, as well as introducing updates and promoting improvements for instruments to control donations of the major campaigns from Celpe and Compesa.

However, it is known that there is much to be done to overcome the constant lack in communication (internal and external), which is why the Institutional Action Plan 2021-2022 includes institutionalization of training policies, booster training for current and future employees (MPC, 2021). The research opened the way for the normative expectations outlined by participants, who suggested using more objective recruitment criteria and the adoption of management policies capable of lessen internal conflicts.

Moreover, the experience acquired from this study suggests that it can be achieved by means of collaboration, participation and dialogue, through which an ethical and normative culture can be created (Van Vuuren & Crous, 2005). The cultural-cognitive pillar, situated "more or less" in the subjective plane, was explained in those moments of everyday life, related to lived and implied experiences in symbolic representations (gestures, attitudes, words and signs), which shape the meanings attributed to singular events, difficult to capture.

At this point in the analysis, it is corroborated the assumption that, in order to achieve the effectiveness of a code of conduct, it is necessary to ensure its application, which often requires support from the cultural system and senior management (Lloyd, 2005). These are situations in which the strength of the MPC's mission accentuated rooted cultural-cognitive values, whether directly or indirectly. That is, even when it came to regulatory issues, matters related to the valuing of life, reception of the assisted, ethics and family values, which constitute the institutional essence of the MPC's mission, were discussed.

The three pillars outlined by Scott (2013) show that institutions are governed by rules, but need to receive support from standards and customs they adopted over the time, along with cultural-cognitive elements

(cultural values and beliefs) that provide them with resources and strength that they rely on to ensure their existence in a given context of reference.

Internally, a striking sign of organizational culture and respect for differences is reflected in its "coexistence agreement" elaborated by employees, educators and beneficiaries, as strategies for commitment of the work teams and the sense of belonging, which gives force to the social assistance function of the MPC. It exists, even if the focus is on complementary education and the constant professionalization of its staff. The dialogue between these contrasts is expressed in the commitment of all, reaching the audience with which the MPC deals. There is inevitably an instruction for welcoming, present in teamwork practices, in the knowledge and acknowledgement that everything is coupled with the interdependence of sectors and in the alignment for construction of decisions concerning to them.

During the pandemic, the concern about institutional image was well worked out when trying to reconcile the fact that part of the entity has been acting in person was a smaller group, since March 2020, while the vast majority of the staff worked remotely, through lives, virtual meetings and the use of WhatsApp.

Here the role of contingency plans is resumed, one of which arising from the strategy to manage the essential social distancing of beneficiaries and their families during the pandemic, which brought great challenges for everyone, divided between the face-to-face and the online working. Among the campaigns carried out by the MPC, we highlight the elaboration of virtual folders, disseminated through social networks, aiming to bring information to the communities surrounding the MPC, about how to prevent Covid-19. At the same time, a mobilization was initiated to distribute food baskets, hygiene and cleaning materials and other products, such as the delivery of musical instruments to young people included in the programs promoted (MPC, 2020).

In fact, we also sought to serve one of the sponsors of the MPC, through its Digital Inclusion Center, by producing about 200 face shields by means of using 3-D printers installed in its premises and delivering to employees of *Indústrias Reunidas Raymundo da Fonte*, located in Recife (MPC, 2020).

It is understood that these moments marked a firm engagement of both staff and management of the MPC, in line with their responsibility and appreciation of ethics, based on the normative and cultural-cognitive pillars. Certainly, the appeal to ethical behavior within the institution impacts on the formation of individual conceptions, professional experiences and the intellectual ideology of the internal public, symbolizing its institutional integrity.

According to De La Torre-Castro and Lindström (2010), regulatory pillars (rules, regulations and sanctions) can undergo changes more rapidly, while normative and cultural-cognitive pillars tend to be more stable. In the MPC, it does not seem to be different and generates promising expectations that the cultural-cognitive elements will reinforce the institutionalization of the future code of conduct. Its spectrum ranges from the support to organizational beliefs reflected in the spirit of belonging and welcoming of young people, to the valorization of ethical behaviors pertinent to the internalization of routines within the organization's environment. Some procedural shortcomings should not be neglected, such as improving the fulfillment of project deadlines and providing greater transparency and clarity as regards the activities and tasks of each sector, as recognized by the collaborative group.

However, it is analyzed that the research reflects the participants' genuine motivation, observed in their engagement and adherence to an academic project of institutional and appreciative basis.

## 5 CONCLUSION

This research developed an institutional and appreciative analysis applied to the study of the institutional pillars associated with a code of conduct proposed to a NGO.

The context of the study took as reference the pre-existence of a compliance program still in progress because it is a work-in-progress integrated into an agenda of neoinstitutional and appreciative studies that



has been advancing and producing important insights on how a code of conduct can be constructed on the sphere of third sector organizations.

In empirical terms, the findings suggest how robust evidence can be obtained in relation to meeting basic regulatory requirements, additionally to those considered normative and cultural-cognitive, taking as object of study the preparation of a code of conduct. The scope of the theme covers phenomena, processes and institutional structures ranging from macro to micro levels (society, organization, individuals and groups), in which codes of conduct constitute an intersectoral isomorphism phenomenon (Pope et al., 2018).

It is noteworthy that the intent was to focus on local and contextual specificities of the MPC, whose institutional environment faces the arduous battle of conformity as a new rule of the game in its appreciative experience regarding the institutionalization of compliance. It is configured as a limitation regarding the generalization of the study results. Moreover, according to the perspective adopted, do not exist "two Appreciative Inquiry processes that are identical. Each one is created to address a unique strategic challenge faced by the organization [...]" (Cooperrider & Whitney, 2006, p. 27).

The findings show that this process is constructed socially, according to the terms of reference of institutional legitimacy, analyzed according to ethical and conformity bases, subsidized by the appreciative model of 5-D, which made possible to observe the dynamic and joint interaction of researchers and the collaborative group from the MPC. Attention is drawn to the fact that this is a dialogic-reflective case study conducted in the midst of Covid-19 pandemic, based on the narratives of the participants, through interactions and shared meanings.

For this reason, it is argued to be considerable the importance attributed by the MPC to the code of conduct given the regulatory, normative and cultural-cognitive content identified in its practices, values, standards and positions related to a future code of conduct. The appreciative research strategy had an important role added to the engagement and encouragement of people so that the outcomes achieved in the middle of the pandemic could be obtained.

That said, the article received contributions from the neo-institutionalist reference in order to be able to explore the possibilities of legitimizing a transformative change, with repercussions on the organizational system itself and its functioning (Zandee, 2015). The procedure adopted is understood as being of main importance, necessary for developing an institutional work of a collective and discursive nature, encouraged by appreciative logic and, mainly, dialogic-reflexive (Suddaby, 2010; Nilsson, 2009).

From this perspective, it is argued that the regulatory pillar identified the types of pressures, sanctions and even rewards to which actors may be subject. In the face of a process of compliance institutionalization, the list of regulatory evidence found coexisted with the concern of the MPC to act in a consistent manner due to the requirements of a health/humanitarian contingency, which aggravated the state of vulnerability of beneficiaries and their families, causing the institution to have to offer them a different reception than usual. The connection between welfare and complementary education delimited the institutional debate, highlighting the values that support it.

In a way, this moment of pandemic made the MPC to question what is its reason of existence, what are its objectives and how they should be achieved. Here, we return to the two affirmative topics of the research, in which elements of the normative pillar were predominant, from the collection to the data analysis, carried out simultaneously with the collaborative group, serving as guiding elements for discussing about the code of conduct and conformity, emphasizing the moral and social basis of the institution.

It can be said that both affirmative topics exposed the actors' conceptions and the guiding ideas that favored the legitimacy of organizational actions in favor of the code of conduct, being up to them to go ahead through the appropriate means to be constructed in order to achieve this purpose, within the scope of the institutional pillars.

Elements associated with cultural-cognitive phenomena related to the most subjective point of view, evaluating that the symbolic and experiential legitimacy was noticed in the stimulus given to the speeches of

the participating actors who referred to rites of transparency and communication that need improvement. The members of the group did not shirk about making demands for changes in the implementation of people management policies or to be proud of the coexistence agreement renewed every work year.

This is seen as salutary for the advancement of internal controls, whose integrity policy has regulatory, normative and cultural-cognitive support, as demonstrated and seeming to be something positive for the institutionalization of a code of conduct. The research efforts benefited from the professionalization of the existing structure, surrounded by an ethical environment governed by the values in force within the institution, supporting a conscious, committed and responsible behavior, alongside the social and educational skills of the research participants.

The adoption of a code of conduct, known to have as one of its conditions the strong ethical component, which requires behaviors and actions aimed at a practice based on a good governance structure to deal with its regulation, having the support of the entity's senior management (Melo & Vasconcelos, 2017).

Finally, it is concluded that it was a study that not only focused on the institutional pillars, but also managed to give visibility to the intentionality of assertive actors for the creation of a future code of conduct. In the case of the MPC, from the appreciative point of view, its members were motivated and committed to ensuring that the institution will be recognized as a practitioner of the compliance that will enable its future code of conduct, whose nature reinforces its normative social purpose (Nilsson, 2009).

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