

# **Symbol or Substance? A Model of Decoupled IS Use in the Context of Green IS**

## *Abstract*

This paper highlights instances of IS use that are not directly linked to performance outcomes and provides a better understanding of how this form of IS use materializes into substantive performance results. We draw our preliminary theoretical insights from decoupling theory, which illustrates how normative or prescriptive structures can be separated from their actual goals and operational structures, and propose that IS can be initially used in a symbolic way that nonetheless materializes into substantive use and performance under certain conditions.

Following a grounded theory approach, we examine these concepts by conducting a case study of an environmental sustainability (ES) transformation project in a UK food supply chain. Our study is important because it showcases the main facets of a significant amount of IS usage that has remained unaccounted for, namely IS usage that is decoupled from substantive action/performance outcomes. Moreover, it illustrates how performance outcomes can be achieved in such instances, and accordingly how individuals can realize the full spectrum of benefits arising from IS use.