



Challenges in Changing Healthcare Resource Allocation – Separation, Integration, or Diversification of Institutional Logics

Villy Angelsen¹ and Solrun Holm²

Scandinavian Journal of
Public Administration
Vol. 30 No. 2 (2026)
p. 59 - 94

DOI:
<https://doi.org/10.58235/sjpa.27637>

Keywords:

resource allocation;
healthcare;
institutional logics;
governance logics;
organizational change

Abstract

This study explores how resource allocation practices in healthcare have been applied and discussed under the governance logics of Public Administration (PA), New Public Management (NPM), and New Public Governance (NPG), and how these logics interact with and manage conflicting field-level logics, particularly the medical-professional and market-managerial logics. A systematic literature review (SLR) is performed, following the PRISMA framework, using the databases Web of Science Core Collection (WoS) and Scopus. 55 articles out of 816 potentially relevant studies published within a broad range of disciplines between 2005 and 2025 met the inclusion criteria. The SLR reveals that governance logics not only inspire new resource allocation practices but also embody distinct rationalities for managing field-level conflicts. Under PA, field-level logics are separated through layering, NPM attempts integration through blending of field-level logics, and NPG introduces bridging field-level logics to accommodate diversity. Despite extensive research, there is limited understanding of how governance logics manage co-existing and conflicting field-level logics. This knowledge gap undermines effective resource allocation policy design and implementation. The study contributes by clarifying the vertical interplay between governance and field-level logics and by offering insights into how healthcare resource allocation can improve by aligning new practices with institutional contexts.

Practical Relevance

- The paper contributes to the institutional logics literature by analysing the vertical relationship between governance logics and field-level logics in relationship to a set of material practices within an organizational field.
- The paper contributes to the research on public sector governance, by showing how co-existing and conflicting field-level logics are managed within different governance logics, through separation under PA, integration under NPM and diversification under NPG.
- For practitioners, the paper highlights the complexity of the healthcare field, challenges in changing resource allocation practices, and possible strategies to address them.

¹*Corresponding Author:* [Villy Angelsen](#) , Ph.D Candidate at Nord University Business School, with a Cand. Polit. in Health Economics. He has been working in different managerial and advisory positions in Vestvågøy municipality since 1996. His research centers on public sector budgeting, municipal healthcare, and institutional theory. His Ph.D work continues on a large research project on sustainable governance of municipal healthcare, in collaboration with universities, municipalities, hospitals and patient organizations in the Lofoten region.

²**Solrun Holm** , Ph.D, is researcher in Vestvågøy municipality. She has extensive experience since 1975 as nurse, nurse lecturer, researcher, and principal investigator on large research projects. Her research centers on municipal healthcare, service innovation, and quality improvement. Her current research project is on medication routines for people with disabilities.

Article first published as an article in press: March 26, 2026
Article published in Vol. 30 No. 2: June 15, 2026

Introduction

Changes in resource allocation practices within the healthcare field have been influenced both by evolving governance logics, such as Public Administration (PA), New Public Management (NPM), and New Public Governance (NPG), and by conflicting field-level logics, most notably the medical-professional logic and the market-managerial logic.

The healthcare field has for decades been challenged by increasing demand from an aging population, evolving expectations, and medical innovations, coupled with constrained supply, including financial limitations and recruitment challenges. These characteristics have prompted numerous new resource allocation practices within healthcare provision (Cutler, 2002; Pollitt & Bouckaert, 2017). These new practices have been rooted in different governance logics (Wiesel & Modell, 2014), with their “own embedded social norms for the creation of meaning, behaviors and decision-making” (Waldorff et al., 2014, p. 71). Resource allocation within PA focus on inputs and policy execution, within NPM the focus is output and market exchange, while NPG has an outcome focus and highlights network coordination (Wällstedt & Almqvist, 2017), whilst diversity evolves as “practices may form more context-specific configurations that blend elements of such logics” (Wiesel & Modell, 2014, p. 177).

The healthcare context is characterized by institutional complexity in terms of organization, financing, professions, practices, and field-level logics (Greenwood et al., 2011), which challenges introduction of new resource allocation practices, embedded in different and distinct governance logics. The seminal work of Scott et al. (2000) describe the rivalry between two dominating field-level logics, the medical-professional and the market-managerial logics, and their influence on organizing and financing of the healthcare in the San Francisco Bay area. Later literature describes a multiplicity of field-level logics in this context, often linked to the introduction of new practices (Mountford & Cai, 2022).

While research across disciplines like public administration, public sector budgeting, and management control has examined how governance logics have both inspired new resource allocation practices and interacted with field-level logics, there remains a lack of systematic understanding of how conflicting field-level logics is managed under different governance logics.

The literature on public administration and governance emphasizes the evolving nature of governance logics and their dynamic interplay with institutional contexts, such as national settings and sectoral differences, and the interplay with new practices (Pollitt & Bouckaert, 2017; Torfing et al., 2020). Several literature reviews within accounting underscores this. Damayanathi and Gooneratne (2017), highlight how emerging practices within management control, performance management and budgeting both reflect wider settings (like governance logics), while these practices simultaneously are changed by logics in the institutional field. De Waele et al. (2021) emphasize how performance management builds upon the governance logics, combining elements from bureaucracy, market, and democracy, while also interplaying with contextual elements like organizational purpose and its actors. Mattei et al. (2021) shows how public sector auditing has transformed, tracing a shift in governance logics from PA to NPM to NPG, while calling for research on how field-level logics combined with everyday practices influence auditing.

So, even though the literature has explored the complex interplay between governance logics, field-level logics in different institutional contexts, and emerging resource allocation practices, there seems to lack a systematic knowledge of how the co-existence of conflicting field-level logics is managed under different governance logics. More specific within a healthcare context; has the conflict between the medical-professional and market-managerial logics (Scott et al., 2000) been managed differently under PA, NPM and NPG, and has this conflict been influenced by new emerging field-level logics?

The limited understanding of how governance logics simultaneously influence field-level logics, shape practices, and embody different rationalities for managing conflicts between dominant field-level logics in healthcare, may complicate and hinder successful design and implementation of new resource allocation practices.

Initiatives to change practices within health care often fail because policymakers lack an understanding of potential conflicts between the governance logics underpinning the new

practices and the dominating field-level logics, and the consequences of such tensions (Bayat et al., 2023). This may lead to a low degree of alignment between the change strategies and the institutional contexts, altering both design and implementation of change initiatives (Debie et al., 2022). The understanding of this interplay, and how tensions are managed under different governance logics, is therefore crucial.

By synthesizing empirical research results from healthcare contexts that employ institutional logics as a theoretical framework, *this SLR aims to explore the relationships between resource allocation practices and field-level logics in the healthcare field, as shaped and managed over time under the governance logics of PA, NPM, and NPG*. This review gathers peer-reviewed research evidence on the relationships between governance logics, field-level logics, and resource allocation practices in a healthcare context at different points of time and explores the evolution in these relationships over time. It highlights the reciprocal relationship where logics not only guide and imbue practices with meaning, but practices also constitute and reshape these logics (Lounsbury et al., 2021; Ocasio et al., 2017).

The paper contributes to the research literature by examining how governance logics not only influence emerging resource allocation practices but also embody different rationalities for managing conflicting field-level logics. It shows that the medical-professional and the market-managerial field-level logics are separated through layering within the governance logic of PA, the strong attempts to integrate them through blending within the NPM logic, and a possible diversification through introduction of new bridging logics within the NPG logic. This answer calls for research on the vertical dimension between logics at different levels (Mountford & Cai, 2022). Furthermore, it contributes to the healthcare field by enhancing understanding of how new practices can be aligned with institutional contexts to support effective design and implementation. A deeper understanding of the institutional complexity within the healthcare field regarding resource allocation practices, field-level logics, governance logics, and management of tensions between these is crucial in addressing the challenges facing this sector.

The paper begins by outlining existing knowledge from theoretical literature, followed by a description of the review methodology. It then presents the findings from the empirical literature regarding logics and practices, before discussing management of conflicting field-level logics under different governance logics.

Theoretical Framework

Institutional logics

Institutional logics is commonly defined as “the socially constructed, historical pattern of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality” (Thornton & Ocasio, 1999, p. 804). A similar definition is “the belief systems and associated practices that predominate in an organizational field” (Scott et al., 2000). Both definitions emphasize the belief systems (assumptions, values, rules), the practices (actions) associated with these, and the institutional framework surrounding them. Logics are interconnected to practices (i.e., human actions), as logics guide and give meaning to practices, and practices constitute and shape logics (Lounsbury et al., 2021; Ocasio et al., 2017).

Institutional logics have been studied on several different levels, either at a society level, linked to the societal institutions of family, community, religion, state, market, profession and corporation (Friedland & Alford, 1991; Thornton et al., 2012), in organizational fields like healthcare (Scott et al., 2000), within single organizations, or among (groups of) individuals (Johansen & Waldorff, 2017). This SLR will explore institutional logics at two levels, governance logics within the public sector, and field-levels logics within the healthcare field.

The public administration literature (i.e., De Waele et al., 2021; Pollitt & Bouckaert, 2017; Torfing et al., 2020) link reforms and changes to archetypes like Public Administration (PA), New Public Management (NPM) (Hood, 1991) and New Public Governance (NPG) (Osborne, 2006). Theoretical literature on institutional logics does not emphasize these archetypes, nor their influence on field-level logics or practices (i.e., Greenwood et al., 2017; Thornton et al., 2012).

Wiesel and Modell (2014) combine the public administration and institutional logics research streams by describing PA, NPM and NPG as *governance logics*, with distinct features regarding citizen interests, legislative preferences, structures and forms of organizing, primary tasks of agencies and aspects of control and performance. Waldorff et al. (2014, p. 71) describe how these governance logics have their “own embedded social norms for the creation of meaning, behaviors and decision-making”. Framing PA, NPM and NPG as distinctive governance logics, not only enriches the conceptual understanding of these archetypes, but also provides analytical tools for interpreting institutional complexity, particularly in contexts where these governance logics intersect, and underpins different practices (Waldorff et al., 2014).

Healthcare is a field with such institutional complexity, confronted by “incompatible prescriptions from multiple institutional logics” (Greenwood et al., 2011, p. 318). Scott et al. (2000) described two distinct *field-level logics in healthcare*, a medical-professional and a market-managerial, the latter linked to a neoliberal trend of marketization, but without applying the label NPM to this. The dichotomy between these two logics have been studied both in and between organizations within the field of healthcare (Alvehus & Andersson, 2018), but later research has revealed a multiplicity of logics, for instance a care logic, highlighting integrated, patient-centred care, a science logic, emphasizing evidence-based medicine, and a democratic logic, focusing on inclusion and equity in provision (Mountford & Cai, 2022).

Are institutional logics (regardless of level) real-world phenomena, or just analytical concepts defined by researchers? Following the argument of Ocasio et al. (2017), logics are real in the same way as bureaucracy or culture is real. The analytical representation of logics on the other hand, either as archetypical governance logics or as a multitude of field-level logics, are defined and constructed by researchers, and their validity is an empirical question (Ocasio et al., 2017, p. 511). It is these analytical representations of the logics that are applied as interpretive tools in the empirical literature.

The co-existence of conflicting and conflating logics on different levels has urged a large stream of literature, exploring how such co-existence is handled in different contexts, and possible consequences thereof (Ocasio et al., 2017; Thornton & Ocasio, 1999; Thornton et al., 2012). Co-existence can lead to replacement, whereby an emerging logic displaces a previously dominant logic, to blending, where competing logics are combined and modified to a new logic where the elements of the original logics no longer are observable, or to layering, where logics are combined like sediments in different parts or levels within a field or an organization (Polzer et al., 2016).

The term hybrid logic is often applied to a new logic formed by the blending of two conflicting logics in a given level or context (Thornton & Ocasio, 2008). But, the terms ‘hybrids’ or ‘hybridization’ is applied to several different phenomena “produced out of two or more elements normally found separately” (Miller et al., 2008, p. 943), from hybrid logics incorporating different rationalities (Pache & Santos, 2013), hybrid practices combining actions associated with different logics (Battilana et al., 2017), hybrid organizational forms embedded in different logics (De Waele et al., 2021), hybrid processes integrating elements from different logics into a specific context (Wiesel & Modell, 2014), to hybrid expertise where distinctive knowledge and skills are combined (Miller et al., 2008). In this SLR the type of hybrid phenomenon referred to in the included literature will be specified.

Resource allocation under different governance logics

Resource allocation practices are studied across multiple academic disciplines, such as public administration and political studies where a core theme is distribution of scarce resources, in management accounting literature where resource allocation principles are an important issue in any management control system (Paulsson, 2016), and in accounting and budgeting literature where resource allocation is a fundamental function of public sector budgeting (Anessi-Pessina et al., 2016). In addition, other practices, like quality improvement or process design, can imply changes in the way resources are allocated. This interdisciplinary relevance provides an opportunity in this SLR to integrate and compare insights from diverse scholarly perspectives.

The governance logics of PA, NPM and NPG guides and give meaning to different resource allocation practices. Table 1 is the authors’ compilation from the studies by Wiesel and Modell

(2014), Waldorff et al. (2014) and Wällstedt and Almqvist (2017), highlighting the different rationalities, principles, foci, and aspects, as well as providing examples of resource allocation practices related to these governance logics.

The PA logic builds on a processual rationality, where policy decisions are executed by hierarchic, centralized bureaucratic public agencies. Resource allocation is traditional, based on incremental adjustments in cash budgets from last year, focus is on input control and intra-organizational processes, and performance is measured in degree of compliance to budgets and plans (Osborne, 2006).

Table 1. Governance logics, and related resource allocation practices. Authors' compilation.

	Public Administration (PA) logic	New Public Management (NPM) logic	New Public Governance (NPG) logic
Dominant rationality	Processual Traditional	Instrumental Transactional	Communicative Relational
Structuring principles	Execution by hierarchic bureaucracies	Exchanges in competitive markets	Coordination in collaborative networks
Control focus	Inputs Intra-organizational processes	Outputs Market transactions	Outcomes Inter-organizational processes
Performance aspects	Compliance with rules and regulations	Efficiency Financial results	Effectiveness Citizen satisfaction.
Resource allocation practices	Incremental cash budgeting. Plans and programmes.	Accrual budgeting. Performance measurement. Marketization (purchaser-provider). Corporatization.	Participatory budgeting. Resource pooling. Stakeholders. Co-production and co-creation.

The NPM logic build on neo-liberal principles and was in the 1980s presented as an alternative to “bureaucracy” associated with low efficiency and waste. It builds on an instrumental rationality, where public agencies facilitate and involve in exchanges in competitive markets. Resource allocation is transactional, and the task of decentralized, competitive organised public agencies is market exchange. Performance is measured in efficiency, as output (units produced) in relation to input (resources spent), and other financial results based on accrual accounting. Marketization is applied, either with contracting out to private providers, or by internal quasi-markets with competition between public corporations (purchaser-provider-split) (Hood, 1991; Osborne, 2006).

NPG evolved as a counterreaction to NPM (Osborne, 2006), building on a communicative rationality, where collaborative public agencies engage in network coordination. Focus is on intra-organizational processes, and performance is measured in effectiveness, as outcome (results for citizens) in relation to input (resources spent). Resource allocation is dialogue-based, applying tools like participatory budgeting with involvement of stakeholders, resource pooling across organizational borders, and involvement of the civil society through co-production and co-creation (Osborne, 2006; Wiesel & Modell, 2014).

Table 1 is in the method section employed to identify relevant categories of resource allocation practices for inclusion of literature, while the table throughout the findings sections will be expanded both with the main field-level logics described in the literature and resource allocation practices applied in a healthcare context, before the discussion on how coexisting and conflicting field-level logics within healthcare are managed, under the different governance logics.

Method

This SLR follows the PRISMA framework (Moher et al., 2009; Page et al., 2021). It applies a qualitative content analysis. The authors have defined the aim of the SLR, written a research protocol, determined the studies to include and carried out a comprehensive literature search, developed a coding framework, coded the articles and ensured reliability, and critically analysed and discussed the results (Massaro et al., 2016). This outline indicates that a SLR is a linear process, but in practice it is iterative (Moher et al., 2009), where the different elements are performed and re-performed in a cyclical way.

The first author was responsible for the search, screening, and coding of the studies. In each step of the process the second author engaged in discussions about procedure, in screening and coding of a sample of the studies, in developing criteria for inclusion/exclusion, as well as in quality assurance (decision of inclusion/exclusion when doubt).

The aim of the SLR covers several research disciplines, as resource allocation practices are studied within both public administration, political studies, management accounting, and public sector budgeting (see above), while institutional logics theory originates from sociology, and the research context is healthcare. Based on university librarians' supervision, the literature search was therefore performed in databases that cover a broad range of research fields. We chose Web of Science Core Collection (WoS) from Clarivate and Scopus from Elsevier, both multi-disciplinary abstract and citation databases.

Three dimensions in the aim of the study (see above) guided the search terms, with *institutional logics* as theoretical approach, *healthcare* as context, and *resource allocation* as studied practice. We performed several rounds of initial searches to secure that all three dimensions - theory, context, and practice - were included and that the searches identified relevant literature, without excluding studies prior known to the authors. Regarding theoretical approach, the final search term was expanded with synonyms to: ("Institutional logic*" OR "professional logic*" OR "medical-professional logic*" OR "care logic*" OR "managerial logic*" OR "market logic*" OR "network logic*" OR "partnership logic*" OR "business-like logic*"). Also, the final search term for research context was expanded to: ("Health care" OR health-care* OR healthcare* OR hospital* OR "nursing home*" OR "care home*" OR "home care*" OR "home nursing*" OR "home care service*" OR "general pract*").

The initial searches indicated challenges in identifying search terms that comprehensively captured the variety of practices related to resource allocation. This difficulty stems, in part, from the interdisciplinary nature of resource allocation research, which employs varied terminologies across fields. Additionally, resource allocation is a function within broader practices, such as management control systems and public sector budgeting (see above). Consequently, we could not pre-determine a set of categories (for an example of this approach, see van Helden et al., 2008), and adopted an inclusive approach during the identification phase (see figure 1), selecting all studies that applied institutional logics as theoretical framework and healthcare as the empirical context. The assessment on inclusion/exclusion of studies based on relevant resource allocation practices was done retrospectively in the screening stage (see below).

The final search, on institutional logics and healthcare (with synonyms, see above) was performed in August 2025 and identified 381 items in WoS and 435 in Scopus.

The identified studies were sorted by author, publication year and title, and duplicates were removed, leaving 520 unique items for the three-step screening process (Page et al., 2021). In the first step, 15 unauthored conference proceedings, and 31 studies with other languages than English were disclosed, leaving 474 studies. In the second step, both authors performed a screening of title, keywords, and abstracts, and excluded 67 studies from other contexts than healthcare (e.g., where the search term "hospital*" left articles on hospitality within tourism), and 195 studies where the main theoretical lens was not institutional logics. After developing criteria (see below) 105 studies were excluded because they study practices not related to resource allocation, leaving 107 studies for further assessment (see Figure 1).

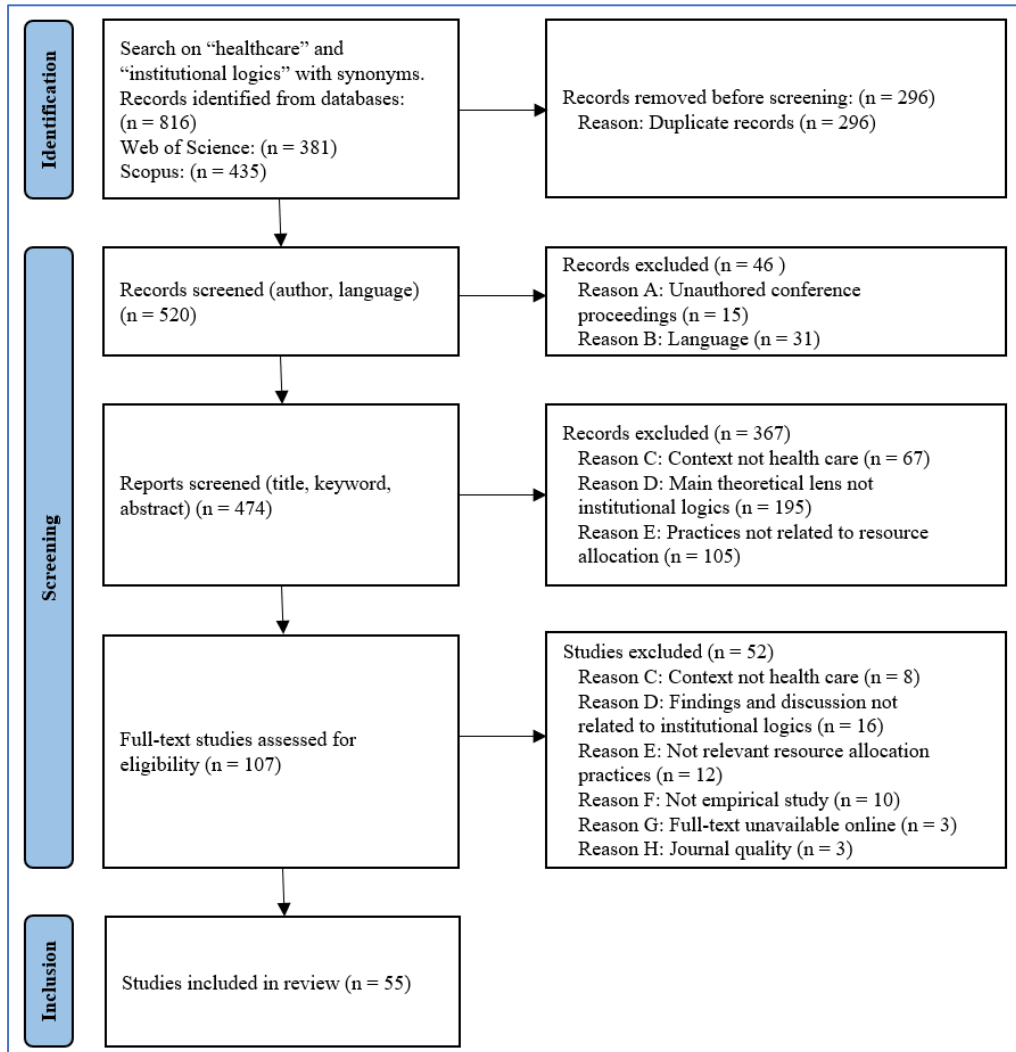
The inclusion and exclusion of studies based on relevant resource allocation practices required further elaboration and were conducted through an iterative process involving both authors. This process entailed evaluating the body of literature in relation to the study's overarching aim. Studies on practices commonly discussed within the governance logics literature (see Table 1) were included, such as marketization and corporatization (including public-private partnerships), performance measurement, and management, as well as co-production and co-creation (including patient involvement and multi-disciplinary organizations). Studies addressing quality improvement initiatives (including Lean) were also deemed relevant, as they demonstrated how resource allocation is shaped by such practices. Furthermore, studies on two specific healthcare practices, integrated care pathways and value-based healthcare, were included due to their explicit focus on transforming resource allocation. The included practices are further elaborated in the Findings section.

Table 2. Inclusion and exclusion criteria in the screening phase

	Context	Theoretical lens	Practices	Other criteria
Inclusion	Health care.	Institutional logics is main theoretical approach or one of the main approaches in the study and is included in findings and discussion.	Practices related to resource allocation, and initiatives aiming to change resource allocation. Marketization and corporatization (including public-private-partnerships). Performance management. Co-creation and co-production (including patient involvement and multi-disciplinary organization). Quality improvement. Integrated care pathways. Value-based healthcare.	Empirical studies. Peer-reviewed articles, serials, and book sections. Studies available online. Studies in English language.
Exclusion	Public sector in general. Other contexts.	Institutional logics seems peripheral and is not included in findings or discussion. Other main theoretical approaches.	Studies that cannot be related to resource allocation, nor to initiatives aiming to change resource allocation. Pure ICT-related studies.	Theoretical or conceptual studies. Historical studies. Literature reviews. Commentaries. Studies unavailable online. Studies in other languages.

To minimize the risk of misinterpretation, the inclusion and exclusion criteria were explicitly formulated in both positive and negative terms (Belur et al., 2021). As mentioned, the criteria were developed through an iterative process involving multiple rounds of definition and refinement (Moher et al., 2009), and the final set of criteria is presented in Table 2.

Figure 1. The process of the SLR, following PRISMA framework (Moher et al., 2009, Page et al., 2021)



The 107 studies were retrieved in full text, and the third screening step involved a close reading of each article, focusing on the introduction, methodology, and conclusion. A qualitative coding framework was applied to summarize key dimensions, including design/methods, country, context, participants, theoretical lens, practice studied, and findings (see Appendix 1). Subsequent assessment led to the exclusion of 10 studies that did not constitute empirical studies, 3 that were not accessible online, 8 that addressed contexts outside of healthcare, 16 whose findings and discussions were not related to institutional logics, and 12 that did not explore relevant resource allocation practices. Finally, a quality assessment of journals was conducted using the ‘Norwegian Register for Scientific Journals, Series and Publishers,’ resulting in the exclusion of 3 studies published in non-listed journals. In total, 55 studies were included in the final review. The screening process is summarized in Figure 1, and the included studies are detailed in Appendix 1.

The included studies were then thoroughly reviewed, descriptions were supplemented, and a new qualitative coding on how the institutional logics perspective has been applied and how the described changes can be related to the three governance logics was added (see appendix 1). Descriptive characteristics were summarized regarding types of journals, regions, practices, and their connection to the governance logics. From this the interplay between resource allocation practices, field-level logics and governance logics are elaborated, the management of conflicting

field-level logics under different governance logics are discussed, and theoretical and practical implications are outlined.

Limitations

This SLR has focused on empirical literature applying the institutional logics perspective in studies of resource allocation practices in healthcare. The restriction in terms of theoretical perspective, context, and practices may result in the exclusion of literature relevant for either appliance of logics, or for healthcare resource allocation. On the other hand, the chosen focus allowed a deeper understanding of the application of this theoretical perspective in relation to a set of specific practices in an institutionally complex setting.

The review applies three archetypes of governance logics. Although this is based in literature, there are other analytical representations of this, identifying several more governance logics and assigning other names or descriptions to these (e.g., Grossi & Argento, 2022; Torfing et al., 2020). Although further refinement could provide a more nuanced analysis, priority was given to the simplicity of this trichotomy and its widespread use in literature.

Given the aim of the paper, the focus is placed on the main field-level logics identified in several of the included studies. This implies that field-level logics mentioned in one or a few studies are not highlighted or elaborated upon in the findings or discussion. To also include those in the analysis could contribute to an even deeper understanding of the institutional complexity of the field.

Findings

Descriptive analysis

The studies included in this SLR were published between 2005 and 2025, with a noticeable increase in publication volume over the two decades (see table 3). Although no restrictions were placed on publication year during the search process, only ten studies published prior to 2005 were identified, none of which met the inclusion criteria outlined above. This trend aligns with previous literature reviews on the institutional logics perspective (e.g., Lounsbury et al., 2021), particularly regarding its application in healthcare settings (Mountford & Cai, 2022). While the institutional logics framework originates from the foundational work of Friedland and Alford (1991), its seminal application within healthcare is widely attributed to Scott et al. (2000) (see Lounsbury et al., 2021).

The 55 articles were published in 35 different journals. Following the journals' own descriptions of their aim, they were classified into the fields of accounting, management, social sciences in general, healthcare, and interdisciplinary journals (see Table 3). Most occurrences were in "Financial Accountability and Management" (6 articles) but also journals that combine social sciences and healthcare have several occurrences, like "Journal of Health Organization and Management" (5), "Social Science and Medicine" (2), "Journal of Health and Social Behavior" (2) and "Sociology of Health & Illness" (2).

The empirical studies included in this review were conducted across 16 different countries, including two cross-national comparative studies. The institutional logics perspective was originally developed and first empirically applied within healthcare in the United States and Canada (e.g., Reay & Hinings, 2005). However, the geographical locus of recent research appears to have shifted toward Northern Europe. Of the 55 studies reviewed, 39 were conducted in Scandinavian countries (Denmark, Sweden, Finland, and Norway), the United Kingdom, and the Netherlands, indicating a growing concentration of scholarship in these regions.

All studies included in this review employed qualitative research methods. Three of these studies adopted a mixed-methods approach, integrating qualitative techniques with quantitative data. Approximately one-fourth of the studies relied on a single qualitative method, such as document analysis, interviews with healthcare professionals, managers, and/or patients, or observational techniques. Observations typically focus on interactions either among professionals and managers or between patients and professionals. The majority of studies, however, utilized a combination of these three qualitative methods, reflecting a triangulation approach to data collection.

Some of the most frequently cited contributions on institutional logics are longitudinal studies that trace the “rise and fall” of dominating logics over time (Ocasio et al., 2017). In this review, 14 studies follow change processes over a period of 3 to 6 years, offering insights into the dynamics of institutional transformation. The remaining studies are cross-sectional in design, examining one or more cases at a single point in time.

Table 3. Studies included in the SLR by type of journal, study region, and publication period.

	#	Type of journal						Region			
Years	Number of studies	Accounting	Management	Social science	Social science - healthcare	Healthcare	Inter-disciplinary	Scandinavian countries	Northern Europe	Northern America	Other
2005-2009	1	0	0	1	0	0	0	0	0	1	0
2010-2013	6	1	1	2	2	0	0	4	1	2	0
2014-2017	13	1	5	3	4	0	0	5	7	0	1
2018-2021	18	0	0	5	5	6	2	10	4	2	2
2022-2025	17	10	2	1	3	1	0	7	1	1	8
Total	55	12	8	12	14	7	2	26	13	6	11

A large part of the literature applies a “pattern matching” approach (Reay & Jones, 2016), where logics from literature are compared to field-level data, especially shown in studies of the rivalry between the market-managerial and the medical-professional logics. The studies that apply a “pattern inducing” approach (Reay & Jones, 2016), seems to reveal several new emerging field-level logics.

Field-level logics connected to different governance logics

This SLR aims to synthesize empirical research results from healthcare contexts that employ institutional logics as a theoretical framework and explore the relationships between resource allocation practices and field-level logics, as shaped and managed over time under the governance logics of PA, NPM, and NPG. The following part will elaborate on the field-level logics described in the included literature, and their links to the governance logics.

A large majority of the studies describe a *medical-professional logic*, highlighting professional discretion in clinical decision-making, autonomy in individualizing customised treatment for each patient, and authority over other actors (Bailey et al., 2020; Nigam & Ocasio, 2010). This field-level logic is in most of the studies associated with physicians and the medical profession, although some studies identify separate field-level logics for nurses (Van Den Broek et al., 2014) or physiotherapists (Eriksson et al., 2021), and some studies emphasize the need for an interdisciplinary holistic field-level logic beyond the borders of different professions (Arman et al., 2014; Cain, 2019; Eriksson et al., 2021; Liff & Andersson, 2011).

Most studies do not link this field-level logic to a governance logic, as it is associated with the 'initial state' prior to initiatives to change resource allocation practices. This 'initial state' fits undoubtedly the description of PA with “the hegemony of the professional in the service delivery system” (Osborne, 2006, p. 378) but is implied rather than thoroughly elaborated. But, a few studies do explicitly link the medical-professional logic to PA, with descriptions like: “The professional logic in healthcare can be characterized as the dominance of professionals over not just clinical but organizational decision-making, and deference among others (managers, patients and lower-status clinicians) to (medical) professional knowledge” (Martin et al., 2017, p. 108), or “purchasers played the role of passive financiers, giving physicians’ strong authority over clinical decisions that drove resource use” (Nigam & Ocasio, 2010, p. 831). In line with this, Major et al. (2025, p. 4) state that “the public administration logic

reinforces the perspective that clinical practice is a form of public service, providing legitimization for physicians' professional dominance and autonomy".

This shows how the roles of medical professionals and other actors (managers, purchasers, etc) were separated under a PA logic, and how their corresponding field-level logics was layered in different domains of the organizations or the organizational fields, with the medical-professional logic superior to other field-level logics.

The other field-level logic included in most studies is the *market-managerial logic*. The various terms used to denote this field-level logic illustrate its different aspect, like productivity (Börjesson et al., 2021), cost-efficiency (Bishop & Waring, 2016; Kokko & Laihonen, 2022; Oksavik et al., 2021), cost-savings (Arman et al., 2014), accountability (Armstrong et al., 2018), management control (Kantola & Järvinen, 2012; Wolf et al., 2024), finance (Bailey et al., 2020), economic-administrative (Mæhle et al., 2021; Mæhle et al., 2020), for-profit (Villani et al., 2017) and business-like (Gurses & Danisman, 2021; Reay & Hinings, 2005; Van Den Broek et al., 2014).

This field-level logic is described as embedded mainly among managers on different levels and positions, but also among staff with other administrative roles, like accounting and control, purchasing and contracting, as well as organizing.

The market-managerial logic is undoubtedly linked to the governance logic of NPM, with principles and tools adopted and adapted from private-sector management (Osborne, 2006). Nearly half of the studies do explicitly describe changes as rooted in NPM, for the rest the connection is implicit but still clear through descriptions of new logics and practices that have the characteristics of NPM (Hood, 1991).

The rivalry between the market-managerial and the medical-professional logics are a core theme in much of the included literature. This dichotomy is shown when the governance logic of NPM both underpins new resource allocation practices and gives prominence to the market-managerial logic in the studied field, and these deviate from the principles and prescriptions of the dominating medical-professional logic. This dichotomy is utilized to analyse and explain resistance to change, ceremonial adaptation of new practices (Van Den Broek et al., 2014), or development of disguised practices (Gurses & Danisman, 2021; Ryngelblum et al., 2019).

Several studies show how the NPM logic encompasses an integration of the market-managerial and the medical-professional logics through blending of these field-level logics. One key to this seems to be professionals going into managerial roles, becoming "hybrid managers." This is described in terms of hybrid nurse managers sensemaking of contradictory logics (Kristiansen et al., 2015), doctors hybridizing expertise including and combining accounting competence and information in their practice (Pettersen & Solstad, 2014). Another key can be professional collegiums, shown to be important in hybridization of contradictory principles (like standardization versus individualization) (Martin et al., 2015). The rivalry between the field-level logics is sought solved by integration either on individual or organizational level (Andersson & Liff, 2018). On an organizational level it is shown how these conflicting field-level logics are integrated and blended through negotiations on organizational design, activities, culture, and recruitment (Bishop & Waring, 2016), or through common adaption of NPM principles from both different professional groups and managers (Liff & Andersson, 2011).

Whereas the two most commonly described field-level logics are associated with groups involved in the provision of healthcare, the *patient logic* is aligned with the perspective of service recipients, highlighting both the process and the result for the patient.

The patient logic can be linked to all three governance logics, depending on highlighted aspects. Some studies describe a patient logic embedded in professional values, where high quality for the patient is secured by professionals acting on behalf of the patient (Kokko & Laihonen, 2022; Mæhle et al., 2020; Oksavik et al., 2021; Tørseth, 2021). This aspect of the patient logic is clearly PA-inspired. Others highlight the NPM-inspired aspect of patient choice, where both quality and efficiency are secured by patients acting as consumers choosing treatment in a healthcare market (Bailey et al., 2020). And finally, some studies highlight involvement of patients as active partners in their own treatment (Börjesson et al., 2021; Eriksson & Andersson, 2024; Mæhle et al., 2021; Ten Dam & Waardenburg, 2020; Waldorff & Madsen, 2022), inspired by the NPG governance logic. A few studies explore several aspects of

this, describing a market and a managerial logic emphasizing the ‘patient flow’, and a professional and a patient-centred logic emphasizing the ‘patients journey’ (Olsen et al., 2021), or a logic of care highlighting quality and patient needs, and a logic of business highlighting efficiency and patient as a consumer (Conceição et al., 2023).

While the three described field-logics are associated with groups of actors (doctors, managers, patients), the *partnership logic* is associated with the relationship between actors, either through partnerships and networks (Shaw et al., 2017; Wankah et al., 2022), through teams (Kelly et al., 2023) or consultation (Ten Dam & Waardenburg, 2020). The partnership logic demands a reinterpretation of professional roles and is described as a prerequisite in managing conflicts between other logics, either between other field-level logics (see above), or conflicting governance logics inherent in new practices (see below). The partnership logic has a potential to bridge these conflicting field level logics through relational work, dialogue, and consultation in networks.

The patient logic is partially rooted in NPG, while the partnership logic is clearly inspired by the NPG governance logic. By introducing new field-level logics, either drawing on all three governance logics to emphasize diverse patient perspectives, or aiming to bridge existing field-level logics through collaborative partnerships grounded in mutual respect and equality, the NPG governance logic appears to manage conflicting field-level logics by acknowledging their diversity, and mobilize them to transcend beyond the dichotomy of the medical-professional and the market-managerial logics.

It is worth mentioning that none of the included studies explicitly mention NPG, even though they describe field-level logics and practices that are clearly aligned with descriptions of this governance logic (Osborne, 2006). Some mention post-NPM approaches, like public value or a public service logic (Eriksson & Andersson, 2024). The absence of a commonly accepted denomination for this governance logic, especially when contrasted with the widespread and standardized use of NPM, reflects the theoretical literature characterizing the post-NPM era as lacking a dominant model (Pollitt & Bouckaert, 2017), or as marked by a plurality of models (Torfing et al., 2020).

Resource allocation practices inspired by different governance logics

Table 4. Resource allocation related practices studied – related to governance logics

	#	Resource allocation related practices					
Years	Number of studies	Marketization Corporatization	Performance management	Quality improvement	Co-production Co-creation	Integrated care pathways	Value-based health care
2005-2009	1	1	0	0	0	0	0
2010-2013	6	1	2	0	3	0	0
2014-2017	13	3	3	5	0	2	0
2018-2021	18	3	0	1	7	6	1
2022-2025	17	2	6	2	2	1	4
Total	55	10	11	8	12	9	5
Governance logics		New Public Management =====> New Public Governance					

This SLR aims to explore the relationships between resource allocation practices, field-level logics, and governance logics, and following part will elaborate on the included resource allocation practices in the healthcare context, and their embeddedness in different governance logics (see descriptions below). Based on this, the practices are placed on a continuum from NPM-inspired to NPG-inspired, and a summary of this is shown in table 4. The included studies describe changes either from PA towards NPM, from PA towards NPG, or from NPM towards NPG-inspired resource allocation practices. Table 4 shows a clear temporal progression from

studies of emerging practices rooted in NPM towards studies of new practices rooted (at least partly) in NPG.

10 articles study *corporatization and marketization*, with studies published evenly in all periods. These change initiatives are clearly rooted in NPM-logics (see table 1), with reorganization of entire organizational fields to more independent corporations managed by market mechanisms (Nigam & Ocasio, 2010; Reay & Hinings, 2005), local implementations (or non-implementation) of such change initiatives (Gurses & Danisman, 2021; Martin et al., 2017; Ryngelblum et al., 2019), introducing new market-inspired accounting frameworks (Makrygiannakis et al., 2025), combining organizational forms in public-private partnerships (Danisman & Özseven, 2025; Martin et al., 2017; Villani et al., 2017), and effects of market-like arrangements with patient choice (Dunér & Gustafsson, 2020). The first of these studies perform the analysis on an organizational field level, while several of the latter analyse the organizational level, as practices and logics on different levels affect and are affected by each other.

11 articles explore *performance management*, and show different aspects and practices related to this core element of the NPM logic, and how performance management practices influence and are influenced by the field-level logics. Two Finnish studies show different purposes of management accounting, either rooted in a managerial logic, to support management control and support decision-making, or a political logic, to support a public owners' control (Kantola & Järvinen, 2012; Rautiainen et al., 2022). Norwegian studies of hybrid first-line managers showed that a triangle of enterprise (instrumental) logic, professional logic and political (communicative) logic guided their management control practices (Pettersen & Solstad, 2014), and coping with contradictory demands from the managerial control system through sensemaking (Kristiansen et al., 2015) or enabling practices (Ahlgren et al., 2025). Studies of activity-based costing (ABC) in Portugal reveals that this new accounting practice enabled clinical decision-making, bridging the tensions of conflicting logics (Conceição et al., 2023), and the role of both cognition and emotions in this process (Major et al., 2025). In the British NHS, a population-based medicine logic, including both financing and performance measurement, challenges the medical-professional logic (McDonald et al., 2013). While an Italian study of performance measurement in hospitals reveals that both communication coherence and value coherence are important to understand compatibility between administrative and health professionals logics (Leotta & Ruggeri, 2022), an Irish study on performance monitoring in hospitals shows that a team-based managerial logic among multidisciplinary teams could bridge conflicting field-level logics (Kelly et al., 2023). A central feature of performance management is quantification, which can lead to a hierarchization of logics, where a managerial logic dominates professional logic, through the powerful legitimacy of measurement (Arman et al., 2014).

Quality improvement (QI) is the main scope of 8 included articles, all from the last decade. Earlier funding and regulatory authorities demanded high quantity and cost effectiveness from healthcare providers, assuming that health professionals ensured quality, but now change initiatives like QI programs have increased. These can change resource allocation practices through improvement of production processes, standards, and involvement of employees. In this dataset there are studies about implementation of Lean (Akmal et al., 2022; Eriksson, 2017), patient safety programs (Armstrong et al., 2018), national report on quality comparisons (Blomgren & Waks, 2015), hospital accreditation (Conceição et al., 2022), employee engagement in QI (Gadolin & Andersson, 2017), professional collegiums (Martin et al., 2015), and the program '*Productive Ward: Releasing Time to Care*' (Van Den Broek et al., 2014). These initiatives have multiple goals, for "using quality improvement (QI) tools to enhance patient outcomes through delivering timely, safe, efficient and effective service" (Akmal et al., 2022, p. 356) or "quality improvement (QI) work aiming to improve healthcare efficiency and productivity" (Gadolin & Andersson, 2017, p. 410), or providing various actors information "on the quality and resource efficiency of public services" (Blomgren & Waks, 2015, p. 87). They draw on both NPM-elements of efficiency and productivity in service production, as well as NPG-elements of quality and patient outcomes.

12 articles explore different forms of *co-production and co-creation*. This is shown through patient involvement and collaboration in different stages of their treatment process, explored in the context of end-of-life care (Bailey et al., 2020), housing and support for persons with mental illness (Börjesson et al., 2021), insurance for persons with disabilities (Salignac et al., 2024), hospital care (Ten Dam & Waardenburg, 2020), cancer care (Eriksson & Andersson, 2024), intermediate care (Kvaal et al., 2019), and primary care for elderly (Oksavik et al., 2021). The studies illustrate how such practices both are inspired by the PA governance logic, with professionals translating, applying, and enacting patient involvement, and inspired by a NPG governance logic, highlighting patient empowerment and collaboration. It is also shown through multidisciplinary teams (intra- or inter-organizational) organized to face complex healthcare challenges, both in healthcare centers in Denmark and Canada (Waldorff, 2013; Waldorff et al., 2013), child and adolescent psychiatric outpatient care in Sweden (Andersson & Liff, 2018; Liff & Andersson, 2011), and in hospices in US (Cain, 2019). These are clearly embedded in the NPG logic, embodying ideas of collaboration, partnerships, and networks (see table 1).

Also 9 articles about *integrated care pathways (ICP)* are included, the majority from the last years. This healthcare-specific practice adapts ideas of production planning and value chains to meet challenges from a fragmented healthcare system, regarding professions, (sub)specializations, funding, governmental levels, organizations, technology, etc. ICP have a threefold goal of quality, consumer satisfaction, and economic efficiency, and can alter resource allocation through change of funding arrangements, collaboration between levels and sectors, and standardized plans and timeframes (Kinsman et al., 2010; Kodner & Spreeuwenberg, 2002; WHO, 2016). The enclosed articles study integrated pathways for different patient groups in need of integrated services from different providers, like mental health (Allen, 2014; Mansfield et al., 2021; Tørseth, 2021), cancer (Mæhle et al., 2021; Mæhle et al., 2020) and elderly with complex needs (Olsen et al., 2021; Shaw et al., 2017; Wankah et al., 2022), as well as from a purchasers viewpoint (Noort et al., 2021). ICP as a practice combines NPM elements of efficiency and standardization with NPG elements like quality and outcome for patients.

5 articles, all from the last 5 years, analyse a transition in financing from activity-based to *value-based healthcare (VBHC)*. VBHC was introduced by Porter (2010), claiming that high value for patients, defined as health-related outcomes (measured both by improved health-related quality of life and by patient satisfaction) in relation to cost, is the overarching goal for healthcare delivery. This definition is the same as the NPG concept of effectiveness (outcome/cost) and follows the NPG focus on user satisfaction (see table 1). The studies shows different responses to this new programme, either micro-tactics like disregard, maintenance and displacement (Waldorff & Madsen, 2023), hybridization of management and accounting systems (Kokko & Laihonon, 2022), change in the relative dominance of logics of different healthcare professionals (Eriksson et al., 2021), shift from a “managerial control logic of care production” to a “professional care and cure logic” (Wolf et al., 2024), and clinical managers combining a qualitative professional understanding and an instinctive cost approach (Moberg & Malmlose, 2024).

Several of the practices described above, clearly inspired by NPG, are nonetheless categorized exclusively as NPM-inspired, either in studies of QI (Conceição et al., 2022; Gadolin & Andersson, 2017), ICP (Tørseth, 2021) or VBHC (Moberg & Malmlose, 2024; Wolf et al., 2024). These studies tend to attribute all changes involving measurement and quantification in healthcare to NPM, regardless of what is being measured or the purpose of the quantification. As illustrated in Table 1, both NPM and NPG can involve quantification, NPM typically focuses on production metrics (outputs), while NPG emphasizes outcomes such as health effects, quality, and patient satisfaction. Practices within QI, ICP, and VBHC inherently require attention to both outcomes and processes. When changes inspired by NPG are implemented within an NPM-dominated framework, and only the introduction of new metrics is highlighted, without acknowledging the role of interdisciplinary collaboration, inter-organizational networks, and patient involvement, such initiatives risk being interpreted as extensions of NPM rather than genuine NPG-driven changes.

Concluding Discussion

Managing conflicting field-level logics and practices under different governance logics

The findings above show the plurality of field-level logics and resource-allocation practices within a healthcare context described in empirical literature over the last two decades, as shaped by the shifting governance logics of PA, NPM and NPG. It shows a temporal evolution from studies of practices rooted in NPM towards practices rooted in NPG, but also an entanglement with practices combining both PA, NPM and NPG elements. In the following we discuss how tensions and conflicts between the field-level logics and practices in the healthcare context are addressed and managed under different governance logics, highlighting the different strategies employed within PA, NPM and NPG.

Although no studies focus exclusively on PA, it is consistently described as the foundation from which NPM- and NPG-inspired changes emerge. Several studies elaborate on PA-inspired field-level logics and practices, revealing a distinct *separation* between the field-level logic embedded in the medical profession and among managers (the market element of the latter was introduced later by NPM). These two field-level logics are often compartmentalized or layered within organizations, with the medical-professional logic taking precedence over the managerial logic in both clinical and organizational decision-making (Major et al., 2025; Martin et al., 2017). Within this framework, autonomous clinical decisions made by individual physicians aggregate into resource allocation patterns at the organizational level, where managers primarily serve to secure resources, normally through traditional cash budgets, for activities prescribed by doctors (Nigam & Ocasio, 2010). Given constraints on inputs, such as personnel, infrastructure, equipment, or funding, such resource allocation practice is frequently criticized for contributing to issues like overspending and long waiting lists (e.g., Martin et al., 2015), thereby creating momentum for NPM-inspired reforms. Moreover, potential synergies from involving other professionals, organizations, and patients remain largely untapped.

The included literature discussing implementation of new resource allocation practices inspired by NPM, reveals a strategy of *integration* of the medical-professional and the market-managerial logics, through blending of these logics. The main tool for such integration is engagement of healthcare professionals into managerial positions (hybrid managers), adding managerial and accounting skills to their professional competence (hybrid skills), and facilitate for the application of cost-information and other metrics in their clinical decisions (hybrid processes) (Conceição et al., 2023; Pettersen & Solstad, 2014).

The literature shows several positive effects of such integration, with engagement in managerial teams (Danisman & Özseven, 2025; Kelly et al., 2023), facilitation of negotiations and other tools for balancing complex demands (Ahlgren et al., 2025; Bishop & Waring, 2016; Kristiansen et al., 2015), empowerment in an increasing range of decisions (Pettersen & Solstad, 2014), improved communication and alignment of values (Conceição et al., 2023; Leotta & Ruggeri, 2022) as well as attention to professional identity and emotions (Major et al., 2025). But, the literature also provides examples of failure in integration of these field-level logics, leading to high level of intra-organizational or inter-organizational conflict, new practices that are not (sufficiently) implemented and intended goals of efficiency and quality that are not achieved (Gurses & Danisman, 2021; Liff & Andersson, 2011; Ryngeblum et al., 2019; Van Den Broek et al., 2014). There are also examples that the separation of these field-level logics associated with PA persists, where they co-exist in different domains of the organization (Kantola & Järvinen, 2012), in different aspects of work (McDonald et al., 2013), or are hierarchized through quantification (Arman et al., 2014). Also, possible synergies from broader involvement are not utilized.

Within the NPG framework the aim is *diversification*, introducing new field-level logics of partnership and patient involvement, aiming to bridge the gap between the medical-professional and the market-managerial logics. By “opening up” this relationship with other organizational and professional actors (Allen, 2014; Van Den Broek et al., 2014; Waldorff et al., 2013), as well as patients (Cain, 2019; Eriksson & Andersson, 2024; Martin et al., 2015; Oksavik et al., 2021), new roles and new dynamics can evolve. Diversification, with adaption of multiple field-level logics, involvement of different public, non-profit and private organizations (Villani et al.,

2017), inclusion of several professions (Eriksson et al., 2021), and acknowledgement of knowledge from both patients, employees, and managers (Eriksson & Andersson, 2024; Waldorff et al., 2013), can contribute to flexibility and agility in solving the complex challenges facing healthcare. As stated in one of the studies:

Indeed, the diverse resources and capabilities brought into these collaborations are a function of the institutional and organizational differences among the collaborators and allow these hybrid organizations to create value in a way that each of the partners alone could not (Villani et al., 2017, p. 877).

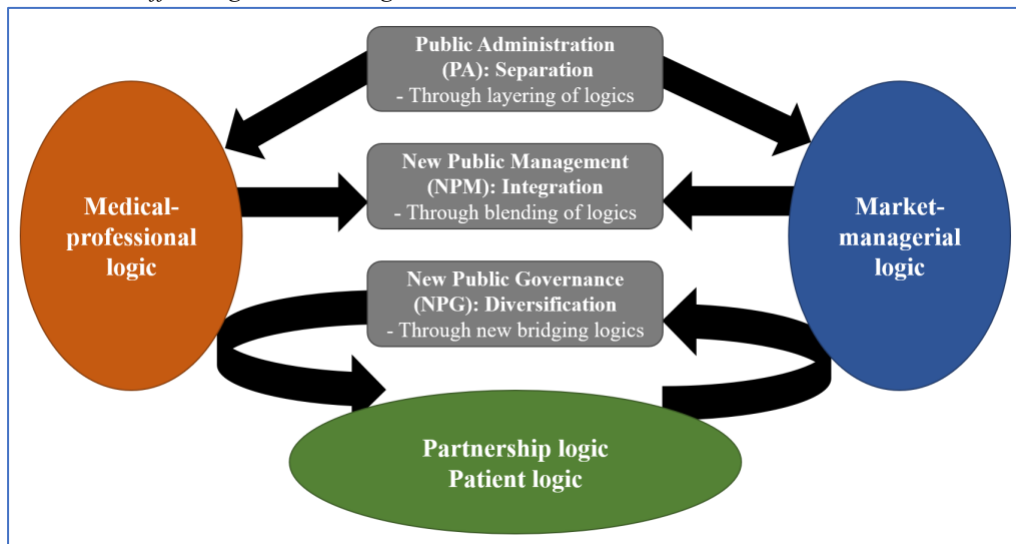
The identification of a separate partnership logic aiming to bridge the conflicting field-level logics is a clear sign of such diversification (Shaw et al., 2017; Wankah et al., 2022). Also, the evolving hybrid practices, like QI, ICT and VBHC point to diversification, as they combine and draw on element from different governance logics. This is also shown on an individual level, where actors apply NPM-inspired arguments (like measurements and control) to address NPG-inspired expectations (like public value and relations) (Eriksson & Andersson, 2024).

The research shows some promising results regarding resource allocation following this NPG logic, from the perspectives of many of the engaged actors. But the long-term effects are yet to be proved. One danger is that this diversification adds complexity, regarding more field-level logics, more professions, more organizations, more measurements, and more funding arrangements, to an already institutionally complex context. On the other hand, complex problems require diversified and sophisticated strategies. The NPM approach, which seeks to address complex issues through simplistic market-based solutions, has demonstrated its limitations (Pollitt & Bouckaert, 2017).

Another issue is austerity, as resource constraints seem to increase conflicts between the field-level logics (McDonald et al., 2013). Resource allocation practices following NPG, with inclusion of a diversity of field-level logics and actors, therefore seems to be vulnerable for austerity. This is shown when cutback demands can lead to more simplistic practices highlighting (perceived) cost control (Cain, 2019), underbudgeting undermining participatory budgeting (Rautiainen et al., 2022), or more costly services from including other professions leads to a fallback to the dominance of the medical-professional logic (Eriksson et al., 2021)

The differences between the governance logics regarding the management of conflicting field-level logics are illustrated in figure 2.

Figure 2. The main field-level logics described in the review, and the interconnections between them under different governance logics



Summary

By systematically reviewing literature across disciplines this study offers insight into the evolution of new resource allocation practices and field-level logics within healthcare over the last two decades, and the interconnections between these and the governance logics of PA, NPM, and NPG. The SLR demonstrates how governance logics not only influence emerging resource allocation practices but also embody different rationalities for managing conflicting field-level logics. The findings regarding field-level logics and resource allocation practices within healthcare, and the discussion on how these have been shaped and managed over time under the governance logics of PA, NPM, and NPG, are summarized in table 5.

Table 5. Governance logics, field-level logics, resource allocation practices and management of conflicting logics and practices within healthcare - based on findings and discussion in the SLR

	Public Administration (PA) logic	New Public Management (NPM) logic	New Public Governance (NPG) logic
Dominant field-level logics in healthcare	Medical-professional logic.	Market-managerial logic.	Patient logic (also linked to PA and NPM). Partnership logic.
Resource allocation practices in health care	Cash budgeting.	Corporatization and marketization. Performance management. Quality improvement (also NPG inspired). Integrated care pathways (also NPG-inspired).	Co-production and co-creation (also NPM-inspired). Value-based healthcare.
Management of co-existing and conflicting logics and practices	Separation – through layering of logics. Medical profession dominance over decision-making.	Integration – through blending of logics. Professionals in managerial positions. Use of accounting and other metrics in clinical decisions.	Diversification – through new bridging logics. Inclusion of other healthcare professions, patients, organizations, etc. in decisions and provision.

Further research

The healthcare field has been recognized for its institutional complexity, and the literature demonstrates that many NPM-inspired changes have failed for not recognizing this. Nevertheless, despite some promising results from the NPG-inspired changes embracing diversity by including new field-level logics and new resource-allocation practices embedded in several governance logics, the long-term effects of such changes are yet to be demonstrated. This calls for further research, especially in context with resource scarcity and austerity. Also, the introduction of NPG-inspired practices highlighting only quantification of outcome, without changing processes and relationships between actors, is an interesting research topic.

Acknowledgements/Funding

The authors want to thank prof. Anatoli Bourmistrov, prof. Birgit Abelsen, prof.em. Inger Johanne Pettersen and two anonymous reviewers for valuable comments to earlier versions of this paper. The study is supported by The Research Council of Norway (ref.nr. 327219), through a Public Sector PhD Project in collaboration with Vestvågøy municipality and Nord University Business School.

Disclosure Statements

None.

References

- Ahlgren, P. C., Mo, I. G., & Nyland, K. (2025). Formalization in Health Care: The Role of Hybrid Professionals. *Financial Accountability & Management*, 41(2), 274-292. <https://doi.org/10.1111/faam.12414>
- Akmal, A., Foote, J., Podgorodnichenko, N., Greatbanks, R., & Gauld, R. (2022). Understanding resistance in lean implementation in healthcare environments: an institutional logics perspective. *Production Planning & Control*, 33(4), 356-370. <https://doi.org/10.1080/09537287.2020.1823510>
- Allen, D. (2014). Lost in translation? 'Evidence' and the articulation of institutional logics in integrated care pathways: from positive to negative boundary object? *Sociology of Health & Illness*, 36(6), 807-822. <https://doi.org/10.1111/1467-9566.12111>
- Alvehus, J., & Andersson, T. (2018). A new professional landscape: entangled institutional logics in two Swedish welfare professions. *Nordic Journal of Working Life Studies*, 8(3), 91-109. <https://doi.org/https://doi.org/10.18291/njwls.v8i3.109542>
- Andersson, T., & Liff, R. (2018). Co-optation as a response to competing institutional logics: Professionals and managers in healthcare. *Journal of Professions and Organization*, 5(2), 71-87. <https://doi.org/10.1093/jpo/joy001>
- Anessi-Pessina, E., Barbera, C., Sicilia, M., & Steccolini, I. (2016). Public sector budgeting: a European review of accounting and public management journals. *Accounting, Auditing & Accountability Journal*, 29(3), 491-519. <https://doi.org/10.1108/aaaj-11-2013-1532>
- Arman, R., Liff, R., & Wikstrom, E. (2014). The hierarchization of competing logics in psychiatric care in Sweden. *Scandinavian Journal of Management*, 30(3), 282-291. <https://doi.org/10.1016/j.scaman.2014.01.001>
- Armstrong, N., Brewster, L., Tarrant, C., Dixon, R., Willars, J., Power, M., & Dixon-Woods, M. (2018). Taking the heat or taking the temperature? A qualitative study of a large-scale exercise in seeking to measure for improvement, not blame. *Social Science & Medicine*, 198, 157-164. <https://doi.org/10.1016/j.socscimed.2017.12.033>
- Bailey, S., Hodgson, D., Lennie, S. J., Bresnen, M., & Hyde, P. (2020). Managing death: navigating divergent logics in end-of-life care. *Sociology of Health & Illness*, 42(6), 1277-1295. <https://doi.org/10.1111/1467-9566.13095>
- Battilana, J., Besharov, M., & Mitzinneck, B. (2017). On hybrids and hybrid organizing: A review and roadmap for future research. In *The SAGE handbook of organizational institutionalism* (2 ed., pp. 128-155).
- Bayat, M., Kashkalani, T., Khodadost, M., Shokri, A., Fattahi, H., Ghasemi Seproo, F., Younesi, F., & Khalilnezhad, R. (2023). Factors Associated With Failure of Health System Reform: A Systematic Review and Meta-synthesis. *Journal of Preventive Medicine and Public Health*, 56(2), 128-144. <https://doi.org/10.3961/jpmph.22.394>
- Belur, J., Thompson, L., Thornton, A., & Simon, M. (2021). Interrater Reliability in Systematic Review Methodology: Exploring Variation in Coder Decision-Making. *Sociological Methods & Research*, 50(2), 837-865. <https://doi.org/10.1177/0049124118799372>
- Bishop, S., & Waring, J. (2016). Becoming hybrid: The negotiated order on the front line of public-private partnerships. *Human Relations*, 69(10), 1937-1958. <https://doi.org/10.1177/0018726716630389>
- Blomgren, M., & Waks, C. (2015). Coping with contradictions: hybrid professionals managing institutional complexity. *Journal of Professions and Organization*, 2(1), 78-102. <https://doi.org/10.1093/jpo/jou010>
- Börjesson, U., Skillmark, M., Bülow, P. H., Bülow, P., Vejklint, M., & Wilińska, M. (2021). "It's about Living Like Everyone Else": Dichotomies of Housing Support in Swedish Mental Health Care. *Social Inclusion*, 9(3), 276-285. <https://doi.org/10.17645/si.v9i3.4314>
- Cain, C. L. (2019). Agency and Change in Healthcare Organizations: Workers' Attempts to Navigate Multiple Logics in Hospice Care. *Journal of Health and Social Behavior*, 60(1), 3-17. <https://doi.org/10.1177/0022146518825379>

- Conceição, A., Major, M., & Clegg, S. (2023). Project ABC: Unanticipated affinities and affect in hospital health care. *Financial Accountability & Management*, 39(3), 569-592. <https://doi.org/10.1111/faam.12366>
- Conceição, A., Picoito, C., & Major, M. (2022). Implementing an hospital accreditation programme in a context of NPM reforms: Pressures and conflicting logics. *Public Money and Management*. <https://doi.org/10.1080/09540962.2022.2133202>
- Cutler, D. M. (2002). Equality, Efficiency, and Market Fundamentals: The Dynamics of International Medical-Care Reform. 40(3), 881-906. <https://doi.org/10.1257/002205102760273814>
- Damayanthi, S., & Gooneratne, T. (2017). Institutional logics perspective in management control research. *Journal of Accounting & Organizational Change*, 13(4), 520-547. <https://doi.org/10.1108/jaoc-01-2017-0002>
- Danisman, A., & Özseven, M. (2025). Institutional logics, social interactions and management of tensions in public-private partnership organizations. *Journal of Health Organization and Management*. <https://doi.org/10.1108/JHOM-11-2023-0355>
- De Waele, L., Polzer, T., Van Witteloostuijn, A., & Berghman, L. (2021). “A little bit of everything?” Conceptualising performance measurement in hybrid public sector organisations through a literature review. *Journal of Public Budgeting, Accounting & Financial Management*, 33(3), 343-363. <https://doi.org/10.1108/jpbafm-05-2020-0075>
- Debie, A., Khatri, R. B., & Assefa, Y. (2022). Successes and challenges of health systems governance towards universal health coverage and global health security: a narrative review and synthesis of the literature. *Health Research Policy and Systems*, 20(1). <https://doi.org/10.1186/s12961-022-00858-7>
- Dunér, A., & Gustafsson, G. (2020). Manoeuvring challenging demands: care managers, the Free Choice System and older users of home care services with reduced decision-making capacity. *International Journal of Care and Caring*, 4(4), 479-495. <https://doi.org/10.1332/239788220X15966470345919>
- Eriksson, E., & Andersson, T. (2024). The ‘service turn’ in a new public management context: a street-level bureaucrat perspective. *Public Management Review*, 26(7), 2014-2038. <https://doi.org/https://doi.org/10.1080/14719037.2023.2241051>
- Eriksson, N. (2017). Hospital management from a high reliability organizational change perspective: A Swedish case on Lean and Six Sigma [Article]. *International Journal of Public Sector Management*, 30(1), 67-84. <https://doi.org/10.1108/IJPSM-12-2015-0221>
- Eriksson, T., Levin, L.-Å., & Nedlund, A.-C. (2021). Centrality and compatibility of institutional logics when introducing value-based reimbursement. *Journal of Health Organization and Management*, 35(9), 298-314. <https://doi.org/10.1108/jhom-01-2021-0010>
- Friedland, R., & Alford, R. R. (1991). Bringing society back in: Symbols, practices and institutional contradictions. In W. Powell & P. Dimaggio (Eds.), *The new institutionalism in organizational analysis* (pp. 232-263). University Of Chicago Press.
- Gadolin, C., & Andersson, T. (2017). Healthcare quality improvement work: a professional employee perspective. *International Journal of Health Care Quality Assurance*, 30(5), 410-423. <https://doi.org/10.1108/ijhcqa-02-2016-0013>
- Greenwood, R., Meyer, R. E., Lawrence, T. B., & Oliver, C. (2017). *The Sage handbook of organizational institutionalism*.
- Greenwood, R., Raynard, M., Kodeih, F., Micelotta, E. R., & Lounsbury, E. R. (2011). Institutional Complexity and Organizational Responses. *Academy of Management Annals*, 5(1), 317-371. <https://doi.org/10.5465/19416520.2011.590299>
- Grossi, G., & Argento, D. (2022). The fate of accounting for public governance development. *Accounting, Auditing & Accountability Journal*, 35(9), 272-303. <https://doi.org/10.1108/aaaj-11-2020-5001>
- Gurses, S., & Danisman, A. (2021). Keeping institutional logics in arm's length: emerging of rogue practices in a gray zone of everyday work life in healthcare [Article]. *Journal of Professions and Organization*, 8(2), 128-167. <https://doi.org/10.1093/jpo/joab004>

- Hood, C. (1991). A public management for all seasons? *Public Administration*, 69(1), 3-19. <https://doi.org/https://doi.org/10.1111/j.1467-9299.1991.tb00779.x>
- Johansen, C. B., & Waldorff, S. B. (2017). What are institutional logics – and where is the perspective taking us? In G. Krücken, C. Mazza, R. E. Meyer, & P. Walgenbach (Eds.), *New Themes in Institutional Analysis* (pp. 51-76). Edward Elgar Publishing. <https://doi.org/10.4337/9781784716875.00007>
- Kantola, H., & Järvinen, J. (2012). Analysing the Institutional Logic of Late DRG Adopters. *Financial Accountability & Management*, 28(3), 269-285. <https://doi.org/10.1111/j.1468-0408.2012.00545.x>
- Kelly, R., O'Donohoe, S., & Doyle, G. (2023). Key forces compelling the monitoring of hospital performance: An exploratory study. *Financial Accountability & Management*, 39(3), 616-635. <https://doi.org/10.1111/faam.12372>
- Kinsman, L., Rotter, T., James, E., Snow, P., & Willis, J. (2010). What is a clinical pathway? Development of a definition to inform the debate. *BMC Medicine*, 8(1), 31. <https://doi.org/10.1186/1741-7015-8-31>
- Kodner, D. L., & Spreeuwenberg, C. (2002). Integrated care: meaning, logic, applications, and implications – a discussion paper. *International Journal of Integrated Care*, 2(4). <https://doi.org/10.5334/ijic.67>
- Kokko, P., & Laihonon, H. (2022). Performance management and hybridization of healthcare - case of the accountable care organization. *Journal of Public Budgeting Accounting & Financial Management*, 34(3), 411-429. <https://doi.org/10.1108/jpbafm-04-2021-0066>
- Kristiansen, M., Obstfelder, A., & Lotherington, A. T. (2015). Nurses' sensemaking of contradicting logics: An underexplored aspect of organisational work in nursing homes. *Scandinavian Journal of Management*, 31(3), 330-337. <https://doi.org/10.1016/j.scaman.2015.04.003>
- Kvaal, L. A. H., Debesay, J., Bye, A., & Bergland, A. (2019). Health-care professionals' experiences of patient participation among older patients in intermediate care-At the intersection between profession, market and bureaucracy [Article]. *Health Expectations*, 22(5), 921-930. <https://doi.org/10.1111/hex.12896>
- Leotta, A., & Ruggeri, D. (2022). Coherence in the use of a performance measurement system and compatibility between institutional logics in public hospitals. *Qualitative Research in Accounting & Management*. <https://doi.org/10.1108/qram-08-2020-0123>
- Liff, R., & Andersson, T. (2011). Integrating or disintegrating effects of customised care: the role of professions beyond NPM. *Journal of Health Organization and Management*, 25(6), 658-676. <https://doi.org/https://doi.org/10.1108/14777261111178547>
- Lounsbury, M., Steele, C. W. J., Wang, M. S., & Toubiana, M. (2021). New Directions in the Study of Institutional Logics: From Tools to Phenomena. *Annual Review of Sociology*, 47, 261-280. <https://doi.org/https://doi.org/10.1146/annurev-soc-090320-111734>
- Major, M., Clegg, S., & Conceição, A. (2025). Issues of Identity and Emotions in the Hybridization of NHS Hospitals: The Role of Activity-Based Costing as a Strategy. *Financial Accountability & Management*, 41(4), 651-671. <https://doi.org/https://doi.org/10.1111/faam.12437>
- Makrygiannakis, G., Dalla, K., & Lois, P. (2025). Introducing IPSAS-based standards to Greek public hospitals: the influence of organisational culture. *Journal of Accounting and Organizational Change*. <https://doi.org/10.1108/JAOC-03-2024-0095>
- Mansfield, E., Sandercock, J., Dowdoff, P., Martel, S., Marcinow, M., Shulman, R., Parks, S., Peters, M.-L., Versloot, J., Kerr, J., & Zenlea, I. (2021). Implementing integrated care pilot projects in hospital settings – an exploration of disruptive practices. *Journal of Integrated Care*, 29(2), 126-140. <https://doi.org/10.1108/jica-12-2019-0051>
- Martin, G., Currie, G., Weaver, S., Finn, R., & McDonald, R. (2017). Institutional Complexity and Individual Responses: Delineating the Boundaries of Partial Autonomy. *Organization Studies*, 38(1), 103-127. <https://doi.org/10.1177/0170840616663241>
- Martin, G. P., Armstrong, N., Aveling, E.-L., Herbert, G., & Dixon-Woods, M. (2015). Professionalism Redundant, Reshaped, or Reinvigorated? Realizing the “Third Logic” in

- Contemporary Health Care. *Journal of Health and Social Behavior*, 56(3), 378-397. <https://doi.org/10.1177/0022146515596353>
- Massaro, M., Dumay, J., & Guthrie, J. (2016). On the shoulders of giants: undertaking a structured literature review in accounting. *Accounting, Auditing & Accountability Journal*, 29(5), 767-801. <https://doi.org/10.1108/aaaj-01-2015-1939>
- Mattei, G., Grossi, G., & AM, J. G. (2021). Exploring past, present and future trends in public sector auditing research: a literature review. *Meditari Accountancy Research*. <https://doi.org/10.1108/MEDAR-09-2020-1008>
- McDonald, R., Cheraghi-Sohi, S., Bayes, S., Morriss, R., & Kai, J. (2013). Competing and coexisting logics in the changing field of English general medical practice [Article]. *Social Science and Medicine*, 93, 47-54. <https://doi.org/10.1016/j.socscimed.2013.06.010>
- Miller, P., Kurunmäki, L., & O'Leary, T. (2008). Accounting, hybrids and the management of risk. *Accounting, organizations and society*, 33(7-8), 942-967. <https://doi.org/10.1016/j.aos.2007.02.005>
- Moher, D., Liberati, A., Tetzlaff, J., & Altman, D. G. (2009). Preferred Reporting Items for Systematic Reviews and Meta-Analyses: The PRISMA Statement. *PLoS Medicine*, 6(7), e1000097. <https://doi.org/10.1371/journal.pmed.1000097>
- Mountford, N., & Cai, Y. (2022). Towards a flatter ontology of institutional logics: How logics relate in situations of institutional complexity. *International Journal of Management Reviews*. <https://doi.org/10.1111/ijmr.12313>
- Mæhle, P. M., Hajdarevic, S., Håland, E., Aarhus, R., Smeland, S., & Mørk, B. E. (2021). Exploring the triggering process of a cancer care reform in three Scandinavian countries. *The International Journal of Health Planning and Management*, 36(6), 2231-2247. <https://doi.org/10.1002/hpm.3278>
- Mæhle, P. M., Small Hanto, I. K., & Smeland, S. (2020). Practicing Integrated Care Pathways in Norwegian Hospitals: Coordination through Industrialized Standardization, Value Chains, and Quality Management or an Organizational Equivalent to Improvised Jazz Standards. *International Journal of Environmental Research and Public Health*, 17(24), 9199. <https://doi.org/10.3390/ijerph17249199>
- Moberg, K. D., & Malmmoose, M. (2024). A value-based healthcare approach: Patchy institutionalized logics infusing managers' VBHC perceptions. *Financial Accountability and Management*. <https://doi.org/10.1111/faam.12402>
- Nigam, A., & Ocasio, W. (2010). Event Attention, Environmental Sensemaking, and Change in Institutional Logics: An Inductive Analysis of the Effects of Public Attention to Clinton's Health Care Reform Initiative. *Organization Science*, 21(4), 823-841. <https://doi.org/10.1287/orsc.1090.0490>
- Noort, B. A. C., Van Der Vaart, T., & Ahaus, K. (2021). Orchestration versus bookkeeping: How stakeholder pressures drive a healthcare purchaser's institutional logics. *Plos One*, 16(10), e0258337. <https://doi.org/10.1371/journal.pone.0258337>
- Ocasio, W., Thornton, P. H., & Lounsbury, M. (2017). Advances to the Institutional Logics Perspective. In R. Greenwood, C. Oliver, T. B. Lawrence, & R. E. Meyer (Eds.), *The SAGE handbook of organizational institutionalism* (2 ed., pp. 509-531). SAGE Publishing. <https://doi.org/10.4135/9781446280669.n20>
- Oksavik, J. D., Aarseth, T., Solbjør, M., & Kirchhoff, R. (2021). 'What matters to you?' Normative integration of an intervention to promote participation of older patients with multi-morbidity – a qualitative case study. *BMC Health Services Research*, 21(1). <https://doi.org/10.1186/s12913-021-06106-y>
- Olsen, C. F., Bergland, A., Debesay, J., Bye, A., & Langaas, A. G. (2021). Patient Flow or the Patient's Journey? Exploring Health Care Providers' Experiences and Understandings of Implementing a Care Pathway to Improve the Quality of Transitional Care for Older People. *Qualitative Health Research*, 31(9), 1710-1723. <https://doi.org/10.1177/10497323211003861>
- Osborne, S. P. (2006). The New Public Governance? *Public Management Review*, 8(3), 377-387. <https://doi.org/10.1080/14719030600853022>

- Pache, A.-C., & Santos, F. (2013). Inside the hybrid organization: Selective coupling as a response to competing institutional logics. *Academy of Management Journal*, 56(4), 972-1001. <https://doi.org/10.5465/amj.2011.0405>
- Page, M. J., Moher, D., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D., Shamseer, L., Tetzlaff, J. M., Akl, E. A., Brennan, S. E., Chou, R., Glanville, J., Grimshaw, J. M., Hróbjartsson, A., Lalu, M. M., Li, T., Loder, E. W., Mayo-Wilson, E., McDonald, S., . . . McKenzie, J. E. (2021). PRISMA 2020 explanation and elaboration: updated guidance and exemplars for reporting systematic reviews. *BMJ*, n160. <https://doi.org/10.1136/bmj.n160>
- Paulsson, G. (2016). Process orientation and management control in health care organizations. In *Modernizing the Public Sector* (pp. 83-95). Routledge.
- Pettersen, I. J., & Solstad, E. (2014). Managerialism and profession-based logic: the use of accounting information in changing hospitals. *Financial Accountability & Management*, 30(4), 363-382. <https://doi.org/10.1111/faam.12043>
- Pollitt, C., & Bouckaert, G. (2017). *Public management reform: A comparative analysis-into the age of austerity*. Oxford university press.
- Polzer, T., Meyer, R. E., Höllerer, M. A., & Seiwald, J. (2016). Institutional Hybridity in Public Sector Reform: Replacement, Blending, or Layering of Administrative Paradigms. In *How Research in the Sociology of Organizations* (volume 48, part B, pp. 69-99). Emerald Group Holdings Ltd. <https://doi.org/10.1108/s0733-558x201600048b003>
- Porter, M. E. (2010). What is value in health care? *New England Journal of Medicine*, 363(26), 2477-2481. <https://doi.org/https://doi.org/10.1056/NEJMp1011024>
- Rautiainen, A., Mättö, T., Sippola, K., & Pellinen, J. O. (2022). Accounting, microfoundations, hybridization and longitudinal conflict in a Finnish health care organization. *Accounting, Auditing and Accountability Journal*, 35(3), 863-886. <https://doi.org/10.1108/AAAJ-12-2019-4313>
- Reay, T., & Hinings, C. R. (2005). The recomposition of an organizational field: Health care in Alberta. *Organization Studies*, 26(3), 351-384. <https://doi.org/10.1177/0170840605050872>
- Reay, T., & Jones, C. (2016). Qualitatively capturing institutional logics. *Strategic Organization*, 14(4), 441-454. <https://doi.org/10.1177/1476127015589981>
- Ryngelblum, A. L., Giglio, E. M., & Silva Corrêa, V. (2019). Disguise mechanisms in regulation definitions: the private health system. *International Journal of Organizational Analysis*, 27(3), 613-629. <https://doi.org/10.1108/ijoa-07-2018-1495>
- Salignac, F., Barkemeyer, R., Franklin-Johnson, E., & Dzhengiz, T. (2024). Understanding the evolution of competing institutional logics in the marketization of care: A stage model analysis of Australia's National Disability Insurance Scheme. *Health Policy*, 149. <https://doi.org/10.1016/j.healthpol.2024.105173>
- Scott, W. R., Ruef, M., Mendel, P. J., & Caronna, C. A. (2000). *Institutional change and healthcare organizations: From professional dominance to managed care*. University of Chicago Press.
- Shaw, J. A., Kontos, P., Martin, W., & Victor, C. (2017). The institutional logic of integrated care: an ethnography of patient transitions. *Journal of Health Organization and Management*, 31(1), 82-95. <https://doi.org/10.1108/jhom-06-2016-0123>
- Ten Dam, E. M., & Waardenburg, M. (2020). Logic fluidity: How frontline professionals use institutional logics in their day-to-day work. *Journal of Professions and Organization*, 7(2), 188-204. <https://doi.org/10.1093/jpo/joaa012>
- Thornton, P., & Ocasio, W. (2008). Institutional logics. In R. Greenwood, O. C., & S. R. (Eds.), *The SAGE handbook of organizational institutionalism* (pp. 99-128). SAGE Publications Ltd. <https://doi.org/10.4135/9781849200387.n4>
- Thornton, P. H., & Ocasio, W. (1999). Institutional Logics and the Historical Contingency of Power in Organizations: Executive Succession in the Higher Education Publishing Industry, 1958-1990. *American Journal of Sociology*, 105, 801-843. <https://doi.org/https://doi.org/10.1086/210361>
- Thornton, P. H., Ocasio, W., & Lounsbury, M. (2012). *The Institutional Logics Perspective: A New Approach to Culture, Structure and Process*. Oxford University Press.

- Torfig, J., Andersen, L. B., Greve, C., & Klausen, K. K. (2020). *Public governance paradigms: Competing and co-existing*. Edward Elgar Publishing.
- Tørseth, T. N. (2021). Organizing as negotiation: the construction of a pathway in Norwegian mental health services. *International Journal of Mental Health Systems*, 15(1). <https://doi.org/10.1186/s13033-021-00451-5>
- Van Den Broek, J., Boselie, P., & Paauwe, J. (2014). Multiple Institutional Logics in Health Care: 'Productive Ward: Releasing Time to Care'. *Public Management Review*, 16(1), 1-20. <https://doi.org/10.1080/14719037.2013.770059>
- van Helden, G. J., Johnsen, Å., & Vakkuri, J. (2008). Distinctive research patterns on public sector performance measurement of public administration and accounting disciplines. *Public Management Review*, 10(5), 641-651. <https://doi.org/https://doi.org/10.1080/14719030802264366>
- Villani, E., Greco, L., & Phillips, N. (2017). Understanding Value Creation in Public-Private Partnerships: A Comparative Case Study. *Journal of management Studies*, 54(6), 876-905. <https://doi.org/10.1111/joms.12270>
- Waldorff, S. B. (2013). Accounting for organizational innovations: Mobilizing institutional logics in translation. *Scandinavian Journal of Management*, 29(3), 219-234. <https://doi.org/10.1016/j.scaman.2013.03.010>
- Waldorff, S. B., Kristensen, L. S., & Ebbesen, B. V. (2014). The complexity of governance: challenges for public sector innovation. In *Public innovation through collaboration and design* (pp. 70-88). Routledge.
- Waldorff, S. B., & Madsen, M. H. (2022). Translating to Maintain Existing Practices: Micro-tactics in the implementation of a new management concept. *Organization Studies*. <https://doi.org/10.1177/01708406221112475>
- Waldorff, S. B., & Madsen, M. H. (2023). Translating to Maintain Existing Practices: Micro-tactics in the implementation of a new management concept. *Organization Studies*, 44(3), 427-450. <https://doi.org/10.1177/01708406221112475>
- Waldorff, S. B., Reay, T., & Goodrick, E. (2013). A tale of two countries: How different constellations of logics impact action. In *Research in the Sociology of Organizations* (Vol. 39 Part A, pp. 99-129): Emerald Group Holdings Ltd.
- Wankah, P., Breton, M., Steele Gray, C., & Shaw, J. (2022). Enhancing inter-organisational partnerships in integrated care models for older adults: a multiple case study. *Journal of Health Organization and Management*. <https://doi.org/10.1108/jhom-02-2022-0055>
- WHO. (2016). *Integrated care models: an overview* (Working document, Issue. https://www.euro.who.int/__data/assets/pdf_file/0005/322475/Integrated-care-models-overview.pdf
- Wiesel, F., & Modell, S. (2014). From new public management to new public governance? Hybridization and implications for public sector consumerism. *Financial Accountability & Management*, 30(2), 175-205. <https://doi.org/10.1111/faam.12033>
- Wolf, A., Erichsen, A., Wikström, E., & Bååthe, F. (2024). Untangling the perception of value in value-based healthcare - an interview study. *Leadership in Health Services*, 37(5), 130-141. <https://doi.org/10.1108/LHS-07-2023-0051>
- Wällstedt, N., & Almqvist, R. (2017). Budgeting and the construction of entities: struggles to negotiate change in Swedish municipalities. *Public Management Review*, 19(7), 1022-1045. <https://doi.org/10.1080/14719037.2016.1243815>

Appendix 1

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
T. Reay, C. R. Hinings	The recomposition of an organizational field: Health care in Alberta	2005	Organization Studies	Marketization Corporatization	Empirical, qualitative, longitudinal case study, using document analysis	Canada	Health care system		Institutional logics. Structuration theory.	Change and recomposition in an organizational field, from 200 hospitals, nursing homes and public health boards to 17 regional health authorities, that provide HC in a more business-like way.	Change from one dominant institutional logic to another, was a process relying on the purposeful actions of one key actor (government) and the calculated responses from another key actor (physicians).	Dichotomy between medical-professional and market-managerial logic. Transition from one dominant logic to another dominant logic.	Describe an NPM-inspired reform. New organizing principles of corporatization and marketization of HC services in a region. Transition from PA-based organizing, based on bureaucratic principles and professional autonomy.
A. Nigam, W. Ocasio	Event attention, environmental sensemaking, and change in institutional logics: An inductive analysis of the effects of public attention to Clinton's health care reform initiative	2010	Organization Science	Marketization Corporatization	Empirical, qualitative case study, using document analysis	United States	Health care system		Institutional logics. Sensemaking.	President Clintons health care reform. How events create opportunities for cognitive realignment and transformation in institutional logics.	A bottom-up process of environmental sensemaking led to the emergence and adoption of a logic of managed care, which provided new organizing principles in the hospitals' organizational field.	Dichotomy between medical-professional and market-managerial logic. Transition from one dominant logic, through a phase of contradictory logics, to emergence and dominance of a new logic. Field-level logics grounded in societal logics.	NPM-inspired reform (although NPM not mentioned explicit), new organizing principles of HC services in a nation.
R. Liff, T. Andersson	Integrating or disintegrating effects of customised care: The role of professions beyond NPM	2011	Journal of Health Organization and Management	Co-production Co-creation	Empirical, qualitative, case study, using interviews, and observation	Sweden	Child and adolescent psychiatric (CAP) outpatient care	Managers and professionals in 3 CAP units, and cooperating institutions (schools, social services, habilitation)	Institutional logics. Professions.	Examine the work practices and cultures of child and adolescent psychiatric care units (CAP) charged with providing customised care in collaboration with other organizations.	Internally, the professions adapt to productivity-enhancing NPM principles, resulting in integration between the different professions and administrative management. Externally, they exercise professional dominance over the cooperating organizations, and their resistance to customised care principles caused disintegration problems among the different organizations.	Triangle of a professional logic, an NPM logic and a logic of customised care, which neither determine the actions of professionals. Institutionalisation of NPM elements blocks the adoption of customised care practices. The professional logic is interdisciplinary across professional groups and administrative managers, integrating different groups within this organization, but dominates over other organizations, thereby failing to integrate across organizational borders.	PA is implicit referred to as "the old control models" pre NPM. NPM principles are explicitly discussed (control, productivity, market), as well as challenges (disintegration, coordination, to professional logic). The practice of client-oriented customized care is both integral provision of NPM, and a compensation for NPM problems. These are clearly NPM-inspired, with strengthened patient perspective, a more holistic view of the patient, intra-organizational multi-professional teams and inter-organizational professional collaboration.
H. Kantola, J. Jarvinen	Analysing the Institutional Logic of Late DRG Adopters	2012	Financial Accountability and Management	Performance management	Empirical, qualitative study, using interviews, observation, and document analysis	Finland	Hospital sector.	14 actors at organizational level, organizational field level (hospital districts) and political level.	Institutional logics.	Explain the (late) timing of the DRG accounting system adoption. The ways in which changes in the organizational field affect the adoption and timing of the management accounting innovation.	Independence logic (i.e., management accounting serves the hospital's decision-making - promote management control) and municipal extension logic (management accounting serves the hospital's municipal owner - promote public control).	Do not study the dominant institutional logics of health care, but the dominant logics of a management accounting system applied in health care. Actors on different levels have different logics, according to their use of this management accounting system.	NPM-inspired reform (although NPM not mentioned explicit), with new management accounting practices.
R. McDonald, S. Cheraghi-Sohi, S. Bayes, R. Morriss, J. Kai	Competing and coexisting logics in the changing field of English general medical practice	2013	Social Science and Medicine	Performance management	Empirical, qualitative, longitudinal case study, using document analysis, and interviews	Great Britain	General practitioners practices	101 primary care doctors (GPs) in 52 practices, 70 nurses and other staff members.	Institutional theory. Institutional logics	Change in incentive and accountability structures towards "population based medicine".	Logic of medical professionalism and logic of population medicine. Different dimensions of organizational activity reflect different logics. Resource constraints are likely to increase conflict between logics.	Dichotomy between a medical-professional and a "sort of" market-managerial logic, inherent in a reform. Reforms try to shift the dominant logic in an organizational field, explores compliance and convergence to this. Competing logics can coexist as different aspects of work are governed by different logics. Describes layering without using the term.	NPM-inspired reform (although NPM not mentioned explicit), with new incentive (financing) and accountability (performance measurement) structures.

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
S. B. Waldorff	Accounting for organizational innovations: Mobilizing institutional logics in translation	2013	Scandinavian Journal of Management	Co-production Co-creation	Empirical, mixed methods study, using document analysis, interviews, and survey.	Denmark	Primary health care centers	18 politicians, 20 administrators, 20 managers, 17 doctors, 16 hospital professionals, 5 other partners in 18 municipalities	Institutional logics. Actor-network theory (translation)	Health care centers as organizational innovation, from government reform to local translation. How multiple institutional logics are used in this translation.	Municipalities mobilized multiple legitimizing logics, corporation, profession, and state logic embedded in the national reform, and a community logic embedded at the local level, and they created different organizational forms.	Institutional logics as a resource for organizational actors, to legitimize different outcomes. Mobilizing different constellations of societal logics inherent in the reform gave a variation in organizational forms on a local level.	Governance logics are not mentioned. The reform contains elements of both a PA logic (professions and state), NPM logic (corporation) and NPG logic (community).
S. B. Waldorff, T. Reay, E. Goodrick	A tale of two countries: How different constellations of logics impact action	2013	Research in the Sociology of Organizations	Co-production Co-creation	Empirical, qualitative case study, using document analysis, and interviews	Denmark and Canada	Primary health care centers	152 people in Denmark and 62 people in Canada, involved in design and operationalization of the initiative	Institutional logics. Constellation of logics.	Change from individual family physicians work independently providing services and referring to other professionals, to collaborative service delivery by multidisciplinary teams of health professionals.	Constellation of state, professional, corporate, community and market logics. Different combinations or constellations of logics link to social actors. Actions or constraints on action were related to the constellation of logics.	Institutional logics as a resource for organizational actors, to legitimize different outcomes. Coexisting logics as both competitive and cooperative.	Governance logics are not mentioned. The reform contains elements of both a PA logic (professions and state), NPM logic (corporation) and NPG logic (community).
D. Allen	Lost in translation? 'Evidence' and the articulation of institutional logics in integrated care pathways: from positive to negative boundary object?	2014	Sociology of Health & Illness	Integrated care pathways	Empirical, qualitative study, using document analysis, interviews, and observation	Great Britain	Hospitals and primary care	27 nurses, nurse assistants, other professionals	Institutional logics. Boundary object theory.	Integrated clinical pathways as a model for implementation of clinical governance, integrating logics of evidence-based practice (top-down) and logics of quality improvement (bottom-up). Role of nurses v/s role of doctors.	Contradictory logics in pathway philosophy. Logics of evidence-based practice (top-down, guidelines, audits, performance management). Logics of quality improvement (bottom-up, employees control over performance, responsibility for quality).	Do not study the dominant institutional logics of health care, but a dichotomy of dominant logics within a governance reform implementing ICP. The translation of this concept to infrastructural technology depends on the relative strength of these.	Governance logics are not mentioned. The reform contains a movement from a PA logic (autonomy of the medical profession) to a combination of NPM logic (management and standards) and an NPG logic (involvement of other professions).
R. Arman, R. Liff, E. Wikström	The hierarchization of competing logics in psychiatric care in Sweden	2014	Scandinavian Journal of Management	Performance management	Empirical, qualitative case study, using interviews, and observation	Sweden	Child and adolescent psychiatric (CAP) outpatient care	3 units, 6 managers, 54 healthcare professionals	Institutional logics	Day-to-day work of managers and professionals, how organizational members deal with competing logics in decision-making situations.	Managerial logics (of efficiency and cost-savings) dominates professional logics (of customized and holistic care). Quantitative measurement has powerful legitimacy, in hierarchization of logics.	Dichotomy between medical-professional and market-managerial logic. Co-existence of conflicting logics through hierarchization, by use of quantification. Field-level logics from literature, studied on individual level, and between groups.	Managerial logics are linked specific to NPM. Describe practices like quantification for accountability and transparency, performance measurement, purchaser-provider arrangements, formal contracts, etc.
J. van den Broek, P. Boselie, J. Pauwe	Multiple Institutional Logics in Health Care: 'Productive Ward: Releasing Time to Care'	2014	Public Management Review	Quality improvement	Empirical, qualitative, longitudinal case study, using document analysis, interviews, and observation	The Netherlands	Hospital	15 nurses, project leaders and managers.	Institutional logics. Innovation	Adoption / implementation of an apparently hybrid practice (quality improvement program) in a context where multiple institutional logics are at play.	Institutional logics complicate adoption / implementation. Nursing professional logic, business-like logic. Ceremonial adaption of new practice, no internalization.	Dichotomy between nurse-professional and market-managerial logic. Ceremonial adaption of new practice (decoupling). Intentions of implementing a hybrid practice, reality is following a business-like logic. Field-level logics from literature, studied on individual level, and between groups.	The business-like logic is linked specific to NPM. Program aimed to hybridize PA-inspired professional logic with NPM-inspired Business-like logic. Some NPG-inspired elements in empowering more professions (nurses).
I. J. Pettersen, E. Solstad	Managerialism and Profession-Based Logic: The Use of Accounting Information in Changing Hospitals	2014	Financial Accountability and Management	Performance management	Empirical, mixed methods study using survey and interviews	Norway	Three large hospitals	Clinical managers (29 respondents, 9 interviewees)	Institutional logics. Management accounting and control practices in HC	Resource allocation linked to performance indicators and payment systems, giving managers the power and right to make an increasing range of decisions at department levels. The kinds of logic that guide clinical managers' perception of their management control practices when including	Enterprise (instrumental) logic, professional logic and political (communicative) logic. A triangle of logic guiding clinical managers, and that this logic may change and form different patterns according to different contexts and differences in the professional background of the clinical managers.	A triangle of logics guiding hybrid clinical managers, linked to management accounting information. Field-level logics from practice field, studied on individual and group level.	The enterprise logic is linked specific to NPM. Hybrid clinical management accounting information links to both a PA-inspired professional and an NPM-inspired enterprise logic. Is the political logic linked to PA or NPG? The external accountability aspect is more PA-inspired.

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
										accounting information in decisions.			
M. Blomgren, C. Waks	Coping with contradictions: Hybrid professionals managing institutional complexity	2015	Journal of Professions and Organization	Quality improvement	Empirical, qualitative case study, using document analysis, and interviews.	Sweden	Health care system	Managers (county, primary care, hospital, departments), QI administrators (37)	Institutional logics. Hybridization. Translation theory	The introduction of a national report on quality comparisons, suggesting that a new type of soft, institutionally embedded, actor—the hybrid professional—is likely to be influential in organizations characterized by institutional complexity.	The report itself was inspired by a market logic, the introduction phase was dominated by a democratic logic, the processing phase was dominated by a professional logic, and the executing phase was dominated by a managerial logic. The dominating logic in each phase had an impact on the organization of the hybrid professionals' work.	A square of professional, managerial, market and democratic logics. Different logics activated throughout a translation process, where a new practice (quality report), is translated to new contexts and new actors. To recruit and activate already hybridized professionals is a precondition for managing institutional complexity.	Links market and managerial logics in healthcare to NPM. Place already established hybridized professionals as a result of two decades of NPM reforms, with contradictory institutional logics.
M. Kristiansen, A. Obstfelder, A. T. Lotherington	Nurses' sensemaking of contradicting logics: An underexplored aspect of organisational work in nursing homes	2015	Scandinavian Journal of Management	Performance management	Empirical, qualitative case study, using interviews, and observation	Norway	Nursing homes	18 nurse managers and nurses, 3 nursing homes.	Institutional logics. Organizational work. Sensemaking	Standardization and efficiency demands in nursery homes.	Sensemaking enables contradicting managerial and professional logics to co-exist. Making sense through adjusting to tight budgets, through adjustment of documentation, and through working harder.	Dichotomy between professional and managerial logic. Co-existence of contradicting logics are enabled through hybrid nurse managers sensemaking. Field-level logics from literature, studied on individual level, and between groups.	Governance logics are not mentioned. The hybrid nurse managers work environment are strongly influenced by NPM-inspired managerial demands of financial targets, outcome focus, task-oriented procedures, standardisation and performance monitoring.
G. P. Martin, N. Armstrong, E. L. Aveling, G. Herbert, M. Dixon-Woods	Professionalism Redundant, Reshaped, or Reinvigorated? Realizing the "Third Logic" in Contemporary Health Care	2015	Journal of Health and Social Behavior	Quality improvement	Empirical, qualitative case study, using document analysis, interviews, and observation	Great Britain	Hospitals and primary care	126 doctors, managers, etc. 3 quality improvement programs	Institutional logics. Professionalism	New professionalism as mean to engage physicians in quality improvement	Alignments of professional logic with managerialist and market logics may be productive. The authority of the professional collegium is central in distinguishing professionalism from other logics.	Dichotomy between medical-professional and market-managerial logic. Institutional logics that are in decline may continue to affect field practices. Introduces "new professionalism" as a "third logic", bridging the dichotomy. Field-level logics from literature, studied on field level.	Governance logics are not mentioned. Traditional professionalism is clearly PA-inspired, and the market-managerial logic clearly linked to NPM. The "new professionalism" as a "third logic" has clear NPG-inspiration, with active patients and wider networks.
S. Bishop, J. Waring	Becoming hybrid: The negotiated order on the front line of public-private partnerships	2016	Human Relations	Marketization Corporatization	Empirical, qualitative case study, using document analysis, interviews, and observation	Great Britain	Hospital, Public-Private-Partnership	38 doctors, nurses, assistants and managers.	Institutional logics. Hybridization. Negotiated orders	Hybrid organizations, tensions between logics in everyday work. Hybridization that links macro-institutional tensions to micro-level negotiations and the resultant hybrid form.	The source of tension and disagreement is the context with combinations of institutional logics. Logic tensions result in specific workplace disagreements within the hybrid organizational context.	Dichotomy between medical-professional and market-managerial logic. Linking negotiations on an individual level, hybridization on organizational level, and institutional tensions on societal level. Negotiations lead to mediation, blending or segregation of competing logics on organizational level.	Governance logics are not mentioned. The studied change initiative is clearly NPM-inspired, aiming to hybridise PA and NPM through hybrid organizational forms, funding arrangements, etc
C. Gadolin, T. Andersson	Healthcare quality improvement work: a professional employee perspective	2017	International Journal of Health Care Quality Assurance	Quality improvement	Empirical, qualitative case study, using interviews, and observation	Sweden	Hospital	18 nurses, doctors, other professionals	Institutional logics. Institutional work	Quality improvement, engagement from employees	Alignment of quality improvement logics and professional logics, must involve empowerment of employees	Dichotomy of professional and managerial logics. Contradictory logics inherent in a quality improvement programme. Institutional logics applied to explain institutional robustness, and institutional work applied to understand institutional change.	Links new quality improvement programs to a NPM-inspired managerial logic. The employee perspective, with elements like cross-professional teams, empowerment, etc is clearly NPG-inspired.
G. Martin, G. Currie, S. Weaver, R. Finn, R. McDonald	Institutional Complexity and Individual Responses: Delineating the Boundaries of Partial Autonomy	2017	Organization Studies	Marketization Corporatization	Empirical, qualitative, longitudinal case study, using interviews	Great Britain	Health care system	83 health care professionals	Institutional logics. Institutional complexity	Local implementation of national change initiatives, influence from different logics, in English healthcare from 2005-2011.	Professional, market and corporate logics. Actor autonomy depended greatly on mediating factors at the organizational level. Organizations as a prism which could act to transmit field-level institutional	Dichotomy of professional logic and marked-corporate logic (although the two latter are separated). Institutional logics on an organization field level both facilitate and restricts change. The organizational level translates and transforms	Market and corporate logics are linked to NPM-inspired changes.

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
											prescriptions into individual constraints or refract them into something more pliable and productive.	organizational field logics and prescriptions into individual level logics and practices. Organizational-level configurations of different carriers of logics, and different constellations of logics, are crucial to explain stability and change.	
J. A. Shaw, P. Kontos, W. Martin, C. Victor	The institutional logic of integrated care: An ethnography of patient transitions	2017	Journal of Health Organization and Management	Integrated care pathways	Empirical, qualitative case study, using document analysis, interviews, and observation	Great Britain	Hospital, health care centre, home care services	16 health care professionals, 11 managers, 3 patients.	Institutional logic. Institutional entrepreneurship	How different levels (micro-meso-macro) inter-relate in implementation of a new integrated care programme. Inter-relationships between macro-level ideas in national health policy context, meso-level strategies of organizational leaders, and micro-level practices of integrated care in the region.	Partnership logic implemented on national level to solve conflicting logics, and on local level in the form of community hubs. The importance of institutional entrepreneurs in implementation.	Linking between ideas in national health policy context, strategies of organizational leaders, and practices in the region. How this enable or constrain a change initiative. The importance of interpersonal relations in this process. The role of institutional entrepreneurs in the process of understanding and translating over levels. Partnership logic that bridges contradictory logics in the change initiative.	Governance logics are not mentioned. The incentive part of the integrated care, with fines for delayed discharges, are clearly NPM inspired, while other parts, like partnerships, collaboration and networks are more NPG-inspired. A partnership logic can be seen as an attempt to introduce an NPG-logic to an NPM-practice.
N. Eriksson	Hospital management from a high reliability organizational change perspective: A Swedish case on Lean and Six Sigma	2017	International Journal of Public Sector Management	Quality improvement	Empirical, qualitative, longitudinal case study using document analysis, and interviews	Sweden	Two hospitals	Nurses (17)	Institutional logics. High reliability organizations (HRO)	Describe and analyse nurses' perceptions and evaluations of healthcare developmental work after the introduction of new efficiency and quality working methods (Lean and Six Sigma)	Professional's logic collides with management's logic. Expert knowledge (top-down approach) without nurses' local knowledge (bottom-up approach) can lead to problems. Balance standardization and flexibility.	Dichotomy of professional and managerial logics. Contradictory logics inherent in a quality improvement programme, with both standardization (top-down) and flexibility (bottom-up)	Governance logics are not mentioned. Quality improvement initiatives like Lean and Six Sigma are clearly NPM-inspired, although there are described some NPG-elements of empowerment.
E. Villani, L. Greco, N. Phillips	Understanding Value Creation in Public-Private Partnerships: A Comparative Case Study	2017	Journal of Management Studies	Marketization Corporatization	Empirical, qualitative case study using document analysis, interviews and observation	Italy	Hospital, Public-Private-Partnership	Government, constructors, contractors, financial partners, advisors (27))	Institutional logics. Hybridization. Business model design	RQ: How can key business model characteristics moderate the challenges of institutional complexity and support value creation in Public-Private-Partnerships (PPPs)?	Government logic, business logic (for-profit), civil society logic (non-profit). The establishment of more successful PPPs relies on the capacity of the government to foster the consolidation of a co-operative framework among partners, that draw upon the diversity of their logics, resources and capabilities.	Explore how the creation of a hybrid organizational form (PPP), incorporating organizations with a diversity of institutional logics, is carried out, and how tensions between logics are resolved, to reach value creation for stakeholders. A triangle of a government logic, a business logic and a civil society logic is revealed.	Governance logics are not mentioned. The identified logics has clear links, the government logic PA, the business logic to NPM, and the civil society logic to NPM The PPPs can be regarded as linked to NPM, incorporating market mechanisms into public sector. But the high-lighted governance structures with integrative management, networking and cooperation have clear links to NPG ideas. Value has different meaning for different stakeholders according to their logics.
N. Armstrong, L. Brewster, C. Tarrant, R. Dixon, J. Willars, M. Power, M. Dixon-Woods	Taking the heat or taking the temperature? A qualitative study of a large-scale exercise in seeking to measure for improvement, not blame	2018	Social Science and Medicine	Quality improvement	Empirical, qualitative case study, using document analysis, interviews, and observation	Great Britain	Hospital, health care centre, home care services	19 care organizations, 126 frontline staff, leaders and experts	Institutional logics	Implementation of patient safety program. The program included public reporting and financial incentives.	Logic of measurement for improvement, logics of accountability and managerialism.	Dichotomy of professional and managerial logics. Contradictory logics inherent in a measurement practice, with a professional logic for improvement, and a managerial logic for accountability. The intended professional logics was overwhelmed by managerial logics, and practices	Logic of accountability, and practices of performance measurement linked to NPM. Logic of improvement can be inspired both from PA (professional) and NPG (patient-related).

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
												like public reporting and financial incentives.	
T. Andersson, R. Liff	Co-optation as a response to competing institutional logics: Professionals and managers in healthcare	2018	Journal of Professions and Organization	Co-production Co-creation	Empirical, qualitative, case study, using interviews, and observation	Sweden	Child and adolescent psychiatric (CAP) outpatient care	52 managers, secretaries and professionals in 3 CAP units.	Institutional logics. Professions.	Study the interplay between the medical logic and the managerial logic, in a context of multi-professional teams. RQ: how does an interchange of strategies and strategic elements between cooperating actors from the medical profession and managers occur in healthcare?	Describe and explain how managers co-opted elements of professional logics and professionals co-opted elements of managerial logic in their attempts to support their own interests. Even if co-optation is performed to protect the home logic, the co-opted elements ultimately change it. Describe and explain how co-optation can be a dynamic response to competing logics at the individual actor level.	Dichotomy between a managerial logic and various professional logics. Research explains co-existence at organizational level and individual actor level. Co-optation, where actor adopts a strategic element from another logic that retains the most important elements of its own logic, can explain the coexistence of conflicting logics, but it also causes changes in the underlying logics.	The managerial logic is explicitly linked to NPM. The professional logics are not linked to any governance logic, but the discussion of patient-centredness has clear links to both to PA, with professional dominance, and to NPG, with a wider definition of patient-centredness in forms of collaboration with other care providers and holistic approaches that are in patients' best interests.
C. L. Cain	Agency and Change in Healthcare Organizations: Workers' Attempts to Navigate Multiple Logics in Hospice Care	2019	Journal of Health and Social Behavior	Co-production Co-creation	Empirical, qualitative, longitudinal case study, using interviews, and observation	United States	Hospice	41 healthcare workers in interdisciplinary teams: physicians, nurses, assistants, social workers, chaplains, administrators	Institutional logics	Implementing macrolevel policies, workers' micro-interactions during times of change. How change affects team practice, due to shift in logics.	Medical, holistic and managerial logics. Organizational pressures from policy change, leads to new division of labour, and workers fall back on medical logics that prioritize physicians' authority.	Triangle of medical, holistic and managerial logics. First-line workers drew on different logics to make decisions. Changing national policies, increase the organizational pressure, and causes a shift among managers and workers. External and internal pressures favour a hierarchical medical logic over an interdisciplinary holistic logic.	Governance logics are not mentioned. The descriptions of the logics shows that medical logics is NPM-inspired, while the holistic logic has clear NPG inspiration (involving different professions, involving the patients network, etc)
L. A. H. Kvæl, J. Debesay, A. Bye, A. Bergland	Health-care professionals' experiences of patient participation among older patients in intermediate care—At the intersection between profession, market and bureaucracy	2019	Health Expectations	Co-production Co-creation	Empirical, qualitative study, using interviews	Norway	Intermediate care.	18 front-line healthcare professionals, 3 institutions	Institutional logics. Professional work	How health-care professionals experience patient participation. How they balance between the patient's needs, available resources and regulatory constraints (conflicting institutional logics).	NPM-inspired process of corporatization (market logic), the policy of deinstitutionalization (bureaucratic logic) and the valuing of professionalism (professions logic).	Triangle of market, bureaucratic and professional logics. Professional logic as "the third logic"; as professionals commitment to quality in work. To facilitate patient participation within conflicting institutional logics, professionals must be given discretion to decide, and as well as room for interaction with patients within established pathways.	Market and bureaucratic logics are linked to NPM-inspired changes. "Underlying, yet powerful, mechanisms identified are the NPM-inspired process of corporatization, the policy of deinstitutionalization and the valuing of professionalism, representing the market, bureaucracy and the profession."
A. L. Ryngelblum, E. M. Giglio, V. Silva Corrêa	Disguise mechanisms in regulation definitions: the private health system	2019	International Journal of Organizational Analysis	Marketization Corporatization	Empirical, qualitative case study, using document analysis, and interviews	Brazil	Private health care field	Different actors such as health plan companies, service providers, medical associations, unions, regulatory agency, consumer organizations and the judiciary	Institutional logics	The mechanisms used by the actors to disguise the fact that they are not prioritizing non-prevailing logics. Actors, while following the prescriptions of a prevailing logic, might have to disguise not following the prescriptions of other logics; and seek for mechanisms to do so.	Field actors pursue exerting influence in defining the outcomes of the institutional logics prevailing at each event. In this pursuit, they work to keep representative parts of prescribed practices non-transparent to allow them a margin in which to maneuver when confronted with a non-prevailing logic.	Identifies multiple logics in an organizational field. Field-level actors involved in defining outcomes of the institutional logics prevailing at each event, keeping representative parts of prescribed practices non-transparent, allowing room to act when confronted with a non-prevailing logic. Can be interpreted as decoupling of logics and practices.	Governance logics are not mentioned. The descriptions of the logics shows that medical logics is PA-inspired, and the market logic is NPM-inspired. The public logic is also NPM-inspired, with patients as consumers, but also NPG-inspired, with concerns about fair treatment. The consumer protection logics is NPM described, avoiding market imperfections harming patients.
S. Bailey, D. Hodgson, S. J. Lennie, M. Bresnen, P. L. Hyde	Managing death: navigating divergent logics	2020	Sociology of Health & Illness	Co-production Co-creation	Empirical, qualitative, longitudinal case study,	Great Britain	End-of-life care	21 managers and professionals, 3 focus groups.	Institutional logics	End-of-life care and patient choice ("place to die"). The recursive relationship between logics and values,	3 clusters of logics. The logic of finance (finance) shapes the meaning and practice of 'patient choice' (market), intersecting with	Dichotomy of professional logic and market-finance logic (although the two latter are separated). Change initiatives to promote a specific practice	Governance logics are not linked to the observed field-level logics. While the professional logic is PA-inspired and the finance logic have NPM-inspirations, the logic of

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
	in end-of-life care				using interviews					wherein values are nested within particular logics, which in turn shape the enactment of particular values.	the logic of professional authority (professions) in order to shape choices that are in the 'best interest' of the patient.	(patient choice in end-of-life care) are rooted in different logics, that both defines the practice (patient choice), give meaning to it (financial justification), and define the possible outputs (possible choices). The interplay of these logics both limit and afford actions.	patient choice is more unclear. It has NPM inspiration, with patient as consumer in a market, but also NPG-inspiration with involvement of more professions and patients network.
P. M. Mæhle, I. K. S. Hanto, S. Smeland	Practicing integrated care pathways in norwegian hospitals: Coordination through industrialized standardization, value chains, and quality management or an organizational equivalent to improvised jazz standards	2020	International Journal of Environmental Research and Public Health	Integrated care pathways	Empirical, qualitative case study, using document analysis, and interviews	Norway	Hospitals	66 key personnel in 4 hospitals	Coordination, standardization, etc. Institutional logics?	Practicing of Integrated Care Pathways (ICP), Coordination through Standardization, Organizational Fit, and Reduced Variation.	Economic administrative logic, and medical and patient-related logics.	Dichotomy of medical-professional (patient-related) logic and a managerial (economic-administrative) logic. ICP are rooted in industrial standardization, promoted top-down by formal structures. Semi-formal structures working bottom-up applies collegial communities, networks, boundary spanners, and physical proximity, to allow improvisation.	Governance logics are not mentioned. The descriptions of the logics shows that medical-professional logics is PA-inspired, and the economic-administrative logic is NPM-inspired.
E. M. Ten Dam, M. Waardenburg	Logic fluidity: How frontline professionals use institutional logics in their day-to-day work	2020	Journal of Professions and Organization	Co-production Co-creation	Empirical, qualitative case study, using interviews, and observation	The Netherlands	Hospital	20 frontline professionals, managers, and staff members.	Institutional logics. Sensemaking through vocabulary of practice and narratives	Use of institutional logics in day-to-day work. Patient involvement in healthcare. RQ: How do frontline professionals in healthcare give meaning to a new principle – patient collaboration – in an environment with multiple institutional logics?	5 logics: Medical-professional, managerial, commercial, consultation, patient-centred. Professionals use vocabularies of practice to assemble narratives to navigate between a plurality of logics. Professionals move fluently from one narrative to another.	Multiple logics in frontline professionals sensemaking of a new practice of patient collaboration. These actors use vocabularies of practice to assemble narratives that help them to navigate between a plurality of logics. Logics can be recognized by their narratives and frontline professionals play a role in the institutionalization of new logics when they use these logics. Professionals are not embedded in a single logic but moves fluently between narratives (and logics).	Governance logics are not mentioned. The descriptions show PA-inspiration in the medical-professional logic, NPM inspiration in the managerial and commercial logics, and NPG inspiration in the consultation and patient-centred logics.
A. Duner, G. Gustafsson	Manoeuvring challenging demands: care managers, the Free Choice System and older users of home care services with reduced decision-making capacity	2020	International Journal of Care and Caring	Marketization Corporatization	Empirical, qualitative case study using interviews	Sweden	Home care services,	Clinical managers (24 in 3 groups). Policymakers, professionals, user representatives (3 seminars) in 4 municipalities	Institutional logics. Theories of choice. Ethics.	How care managers experience and manage the Free Choice System (marketization and consumer choice) in relation to older users of home care services with reduced decision-making capacity.	Market logic, logic of public administration, and logic of care. Care managers used various strategies, and justifications for them, based on coexisting logics.	A triangle of logics guiding care managers, linked to management of a quasi-market system of free choice for older users of home care services. The strategies managers apply, and their justifications for them, are rooted in different logics.	Governance logics are not mentioned. The describe practice has clear link to NPM, with quasi-market arrangements. The described market logic is linked to NPM, the professional logic and the logic of public administration to PA.
U. Börjesson, M. Skillmark, P. H. Bülow, P. Bülow, M. Vejlø, M. Wilén	"It's about living like everyone else": Dichotomies of housing support in Swedish mental health care	2021	Social Inclusion	Co-production Co-creation	Empirical, qualitative case study, using interviews	Sweden	Home care services for mental illness	5 workers, 12 managers, in 3 focus groups.	Institutional logics	People with severe mental illness, moving from inpatient care to supported housing in a municipality. Workers and managers organizing the service and setting service level.	Dichotomies or contradictions in practice, originating from different logics. Dichotomies lead to redefinition of different logics. There is a discrepancy between grand visions and what happens in practice.	Institutional logics applied to analyse the change initiative of a new practice, housing support. The practice inherent dichotomies in work and organizing, process and product, independence and dependence, and flexibility and structure.	Governance logics are not linked to the observed field-level logics. Based on the descriptions logic of productivity and efficiency is clearly NPM-inspired, while a patient-centred logic can be both PA and NPG-inspired depending on perspective.

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
T. Eriksson, L. A. Levin, A. C. Nedlund	Centrality and compatibility of institutional logics when introducing value-based reimbursement	2021	Journal of Health Organization and Management	Value-based healthcare	Empirical, qualitative case study, using interviews	Sweden	Hospital	34 doctors, nurses, physiotherapists, managers	Institutional logics. Neo-institutional theory.	Value-based reimbursement programme. Local adaption of national reforms. "The aim of this paper is to identify institutional logics within healthcare-providing organizations. Further, we aim to analyse how the centrality and compatibility of the identified logics affect institutionalisation of external demands"	Managerial logic and surgeon logic. Transition from physician dominated logic to an interdisciplinary, holistic logic. Centrality and compatibility of logics affect institutionalisation of external demands.	Apply institutional logics to analyse a change initiative implementing a new hybrid practice of VBHC, which aims to integrate both financial incentives, professional values and patient quality, in a holistic perspective. The centrality and compatibility of identified logics in the practice field affects how this new practice is enacted.	Governance logics are not mentioned. The described logics are linked to groups of actors and can thereby be linked to their role in different governance logics, with surgeons (medical-professional in PA), managers (in NPM) and physiotherapists and nurses (interdisciplinarity in NPG).
S. Gurses, A. Danisman	Keeping institutional logics in arm's length: emerging of rogue practices in a gray zone of everyday work life in healthcare	2021	Journal of Professions and Organization	Marketization Corporatization	Empirical, qualitative case study, using document analysis, and interviews	Turkey	General practitioners practices	64 physicians.	Institutional logics. Professions.	Government-owned and controlled medical treatment facilities in Turkey and the everyday work practices of physicians.	Medical-professional logic, Business-like logic, State logic, and Rogue practice patterns (logics). While ground level actors incorporate unconventional schemas of action; namely rogue practices, into their embodied practical activity, which over time become routinized in their day-to-day work lives.	Frontline professionals managing multiple and conflicting logics in day-to-day practice. The actors develop disguised practices, based on private motives, that develops into a specific logic. These practices and this logic are decoupled from the dominating and "visible" logics in the organizational field. Physicians, as strong social actors, plays a crucial agentic role in creating, embodying, and enacting new logics within organizations.	Governance logics are not mentioned. The descriptions show PA-inspiration in the medical-professional logic, NPM inspiration in the business-like logic, and both PA and NPG inspiration in state logic. The rogue practice logic cannot be linked to any governance logic.
E. Mansfield, J. Sandercock, P. Dowdoff, S. Martel, M. Marcinow, R. Shulman, S. Parks, M. L. Peters, J. Versloot, J. Kerr, I. Zenlea	Implementing integrated care pilot projects in hospital settings – an exploration of disruptive practices	2021	Journal of Integrated Care	Integrated care pathways	Empirical, qualitative case study, using interviews	Canada	Hospital	24 healthcare professionals.	Institutional logics. Institutional work	Implementation of integrated physical and mental care	Existing logics must be considered in implementation. Integrated care models may disrupt existing institutional logics and require extensive engagement and service innovation work by frontline service providers. Practices can challenge and disrupt professional and managerial logics.	Dichotomy of logics, adopted from literature. Logics is applied to analyse the implementation of a new practice (integrated care). Established logics were interrupted by this new practice, through increased workload, altered patient-provider relationships, and disrupted team relations. Importance of considering existing logics, practices and actors in implementation.	Governance logics are not mentioned. The descriptions show PA-inspiration in the medical-professional logic, NPM inspiration in the managerial logic, while the new practice of integrated care seems NPG-inspired.
P. M. Mæhle, S. Hajdarevic, E. Håland, R. Aarhus, S. Smeland, B. E. Mørk	Exploring the triggering process of a cancer care reform in three Scandinavian countries	2021	International Journal of Health Planning and Management	Integrated care pathways	Empirical, qualitative case study, using document analysis, and interviews	Denmark, Norway, Sweden	Health care system	26 key public actors.	Institutional logics.	Triggering of a reform, with politically initiated 'integrated care pathways', due to long waiting times for cancer patients.	Economic-administrative, the medical and the patient-related logics. Reform initiatives in health care might be explained and characterised by a situation of urgency where four dimensions are at least apparently aligned; content of reform, direction of change, interpreting time for action and actor involvement in three prevailing institutional logics.	'Triangle of a medical-professional, a patient-related, and a managerial (economic-administrative) logic. Apply logics, and interplay between institutional logics, to analyse the discourse leading to a change initiative of Integrated Care Pathways (ICP). Change initiatives on national level demands urgency with alignment of content of reform, direction of change, interpreting time for action and actor involvement in three prevailing logics.	Governance logics are not mentioned. The descriptions of the logics shows that medical-professional logics is PA-inspired, the economic-administrative logic is NPM-inspired, while the patient-related logic is NPG-inspired.

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
B. A. C. Noort, T. van der Vaart, K. Ahaus	Orchestration versus bookkeeping: How stakeholder pressures drive a healthcare purchaser's institutional logics	2021	PLoS ONE	Integrated care pathways	Empirical, qualitative, longitudinal case study, using interviews, and observation	The Netherlands	Health care system	25 purchaser's employees, medical professionals, hospital managers.	Institutional logics. Stakeholder theory	How healthcare purchasers (insurers and government) are expected to strategically manage chronic care chains, with conflicting logics, controlling short-time costs v/s health outcomes and long-time costs	Improving purchaser-provider relationships facilitate the adoption of an orchestrator's logic, while pressure to control costs limits this process and explains the falling back into a bookkeeper's logic.	Dichotomy of field-level logics. Analyse how implementation of change initiatives, like chronic care chains, are altered by actors in this chain embedded in different logics. Change is then initiated but not transformed to regular practice.	Governance logics are not mentioned. The purchaser-provider framework is clearly NPM-inspired, while the identified bookkeepers logic has clear PA elements (budget compliance, regulations, output), and the orchestrator logic is more NPG inspired (patient perspective, community focus, joint efforts, outcome).
J. D. Oksavik, T. Aarseth, M. Solbjør, R. Kirchhoff	'What matters to you?' Normative integration of an intervention to promote participation of older patients with multi-morbidity – a qualitative case study	2021	BMC Health Services Research	Co-production Co-creation	Empirical, qualitative case study, using document analysis, interviews, and observation	Norway	Health care system	24 health professionals in 4 focus groups.	Institutional logics	Vertical normative integration of an intervention. Patient participation. How logics that justified patient participation varied between levels.	National level: 7 logics justified freedom of choice and individualization of service: professional, market, family, community, religious, state and corporate. Organizational: dominated by state logic (equal services) and professional logic (participation meant maintaining patients' physical abilities). Individual: mixed with corporate logic (cost-efficiency).	Multiple logics activated and mobilized on different levels, to justify a new practice of patient participation. In the national documents all seven societal logics are identified, on an organizational level documents were dominated by a state logic (equal services) and a medical professional logic (maintain patients' physical abilities), and these two were on an individual level combined with a corporate logic (cost-efficiency). The number of logics in play was reduced in the translation through the levels, and the goals behind the change shifted from individualization to standardization.	Governance logics are not mentioned. The change initiative of patient participation is clearly NPG-inspired, the same is the state logic (equal services). The professional logic is linked to PA and the corporate logic to NPM.
C. F. Olsen, A. Bergland, J. Debesay, A. Bye, A. G. Langaas	Patient Flow or the Patient's Journey? Exploring Health Care Providers' Experiences and Understandings of Implementing a Care Pathway to Improve the Quality of Transitional Care for Older People	2021	Qualitative Health Research	Integrated care pathways	Empirical, qualitative case study, using interviews, and observation	Norway	Hospitals, nursing homes and home care services	20 health-care providers and 3 administrators, in learning network for good patient pathways	Institutional logics. Care pathways	Implementation of care pathway. Explore health care providers' experiences and understandings of implementing a care pathway to improve the quality of transitional care for older people.	Public management logic and market logic influencing patient flow. Health care profession logic and patient-centred logic influencing patients journey. Negotiating conflicting logics are a central part of implementation.	Identifying multiple logics among frontline professionals, related to implementation of a new practice of integrated care pathways (ICP). While the health care professional and the patient-centred logics emphasize the aspect of the patient journey (individualization), the public management and the market logics highlights the patient flow (standardization). Actors draw on different logic (logic fluidity) to negotiate between conflicting logics.	The public management and the market logics are described as parts of NPM. The describe health-care professional logic are both PA- and NPG-inspired, while the patient-centred logic have clear NPG-inspiration.
T. N. Tørseth	Organizing as negotiation: the construction of a pathway in Norwegian mental health services	2021	International Journal of Mental Health Systems	Integrated care pathways	Empirical, qualitative case study, using document analysis	Norway	Mental health services	Members of work group responsible for a clinical pathway. Mental health professionals and politicians.	Institutional logics.	Implementing a new clinical pathway. RQ: How do actors in the field of Norwegian mental health services interpret and understand the concept of CPs, and in what ways did this affect the construction of a pathway?	Managerial and professional logics. The case study and discourse analysis enables categorization of textual Care Pathways (ICP). The discourse became a complex negotiation process between the two logics and where actors on both sides were able to retain their core values.	Dichotomy of a professional/patient logic and a political logic, in the discourse of a change initiative of Integrated Care Pathways (ICP). The discourse became a complex negotiation process between the two logics and where actors on both sides were able to retain their core values. The new practice was changed, from clinical to logistic pathway, through this negotiation.	Links the new practice of ICP to evidence-based medicine and to NPM. The political logic is clearly associated with this governance logic. The professional/patient logic of discretion and autonomy is inspired by both PA and NPG.
A. Akmal, J. Foote, N. Podgorodnic henko, R.	Understanding resistance in lean implementation in healthcare	2022	Production Planning and Control	Quality improvement	Empirical, qualitative case study, using interviews	New Zealand	District Health Boards, Hospitals	47 quality improvement managers	Institutional logics	Implementing quality improvement programs using Lean thinking	Medical professional logic, logics of care, managerial (Lean) logics. Resistance against Lean due to mismatch between its basic	Dichotomy of medical professional and managerial (Lean) logics. Apply logics to identify causes of resistance against a QI and develop	Place both Lean Thinking and managerial reforms in a NPM tradition. Resistance is described by elements associated with PA (professional power and autonomy),

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
Greatbanks, R. Gauld	environments: an institutional logics perspective										assumptions from managerial logic, and medical professional logics.	approaches to manage resistance. Resistance explained by clash between logics in the practice field (medical-professional and logics of care) and logics in QI thinking (managerial). Resistance is due to professionals sensemaking of QI. Logics are compartmentalized, not hybridized in the practice field. Seeking common ground between QI and clinical practice (and these logics) can favour implementation.	or by elements in LT that are contradictory to PA (economic not professional reasoning) or NPG (manufacturing not care thinking).
A. Rautiainen, T. Mättö, K. Sippola, J. O. Pellinen	Accounting, microfoundations, hybridization and longitudinal conflict in a Finnish health care organization	2022	Accounting, Auditing and Accountability Journal	Performance management	Empirical, qualitative, longitudinal case study, using document analysis, interviews, and observation	Finland	Basic health care organization	36 nurses, doctors, managers, accounting professionals.	Institutional logics. Cognitive microfoundations theory. Hybridization	Conflicting logics regarding accounting techniques. RQ: How do individual-level cognitive microfoundations aggregate to professional-level institutional logics in a basic health care context where hybridization pressures include the use of accounting techniques?	3 separate institutional logics were observed: Health care (medical), administrative and political institutional logics. Inconsistent political logic hindered attempts to achieve hybridization between professional logics.	Triangle of medical-professional, managerial and political logics. Explores the individual-level interpretations and emotions towards new practices of accounting and budgeting, as the microlevel foundations of professional institutional logics, and as cause for lack of hybridization of logics.	The accounting and budgeting practices, and several change initiatives (ABC, BSC, ERP) are described as NPM-inspired. Participatory budgeting has clear NPG-inspiration but was not seen appropriate due to austerity (under-budgeting). Administrative and professional recommendations blocked by political decisions can be linked to a PA-inspired institutional regime.
P. Wankah, M. Breton, C. Steele Gray, J. Shaw	Enhancing inter-organisational partnerships in integrated care models for older adults: a multiple case study	2022	Journal of Health Organization and Management	Integrated care pathways	Empirical, qualitative case study, using document analysis, and interviews	Canada	Health care system	65 policymakers, managers and providers	Institutional logics. Institutional entrepreneurship. Sensemaking, social capital and power.	The practices enacted by entrepreneurial healthcare managers to enhance the implementation of a partnership logic in integrated care models.	Managers created new roles, negotiated mutually beneficial agreements and co-located staff to foster inter-organizational partnerships between public, private and community organisations in the continuum of care.	Introduction and implementation of a new institutional logic (partnership) to bridge existing logics and actors. Introduction of new logic to support the implementation of a new practice (integrated care across levels and organizations). The role of institutional entrepreneurs (healthcare managers) in this process.	Governance logics not mentioned. The new practice (integrated care), and the supporting partnership logic, has clear NPG inspiration.
A. Leotta, D. Ruggeri	Coherence in the use of a performance measurement system and compatibility between institutional logics in public hospitals	2022	Qualitative Research in Accounting and Management	Performance management	Empirical, qualitative, longitudinal case study using document analysis, and interviews	Italy	Hospital	Administrative managers and staff, medical managers, physicians and clinical staff	Institutional logics. Management accounting in HC.	How the use of a performance measurement system (PMS) reflects the compatibility between institutional logics at different levels.	Communication coherence played a significant role in reflecting the compatibility between the logics involved. Value coherence in the use of the PMS occurred, which reflected the inconsistency of the core values and beliefs of the administrative and health professional logics.	Dichotomy of medical-professional and managerial (administrative) logic but extends this by links to societal logics. Explores compatibility and centrality of logics when introducing a new practice (performance measurement). Compatibility is studied with logics both at societal and field level. The importance of both value and communication coherence is highlighted.	Describes how traditional governance (PA) was challenged by NPM to enhance efficiency and effectiveness. Describe the new practice (performance measurement) as NPG-inspired, with multiple stakeholders, meeting interorganizational and interactive demands.
A. Conceição, C. Picoito, M. Major	Implementing an hospital accreditation programme in a context of NPM reforms: Pressures and conflicting logics	2022	Public Money and Management	Quality improvement	Empirical, qualitative, longitudinal case study using document analysis, interviews, and observation	Portugal	Hospital	Clinical staff, politicians and managers (32)	Institutional logics.	How an accreditation programme emerged and developed in a hospital in the context of New Public Management reforms	Medical-professional and business-administrative logic. Quality improvement can facilitate the coexistence of logics when maintaining professional identity and autonomy, promoting trust between collaborators, and through legitimacy and leadership.	Dichotomy of medical-professional and market-managerial (business administrative) logics. A new practice (quality improvement through accreditation) can bridge conflicting logics. Respect for professional identity and autonomy of key actors is a key factor.	New practices of quality improvement and accreditation are described as NPM-inspired. Professional autonomy is clearly PA-inspired.

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
P. Kokko, H. Laihonon	Performance management and hybridization of healthcare - case of the accountable care organization	2022	Journal of Public Budgeting Accounting & Financial Management	Value-based healthcare	Empirical, qualitative case study using document analysis, and interviews	Finland	Hospital	Healthcare professionals from both the strategic and operative levels of healthcare (8)	Institutional logics. Hybridity. Management accounting in HC	Whether and how value-based healthcare principles lead to hybridization. The design of performance management and accounting systems as healthcare organizations reorganize their care processes applying value-based healthcare principles	Increased hybridity gave a new organizational modes/roles, managerial tools for performance management, and need to develop the capability to account and measure entire integrated care processes. Enabling factors were commitment created in dialogue, voluntary-based trust and technology to generate factual shared information.	Explore how introduction of a new hybrid practice (value-based healthcare) can lead to hybridization, both of logics, values, organizational forms, information, etc. This process demands dialogue, voluntary-based trust and technology enabling shared information.	Governance logics are not mentioned. The identified logics has clear links, the logic of care to PA, and the logic business to NPM. The new practice of ABC enabled a more "peaceful" co-existence of these logics.
S. B. Waldorff, M. H. Madsen	Translating to Maintain Existing Practices: Micro-tactics in the implementation of a new management concept	2022	Organization Studies	Value-based healthcare	Empirical, qualitative, longitudinal case study using document analysis, interviews, and observation	Denmark	Hospital	Hospital directors, clinical managers, administrative staff, doctors (9+21+65)	Institutional logics. Translation theory	How the transition from activity-based financing to value-based healthcare was translated at a hospital. RQ: What micro-tactics do translators develop, and how do translators use them to navigate their heterogeneous institutional context?	Three micro-tactics: disregard, maintenance and displacement, grounded in their narration of practice changes. Collaborating translators need to agree on whether and what practice change is valuable for the organization, and change is only possible when they interpret that they have the leverage to align a new idea with dominant institutional logics	Explore how introduction of a new hybrid practice (value-based healthcare) is translated by actors into a context with multiple logics. Identifying micro-level tactics of disregard (new idea is meaningful but unrealistic - maintain existing practices), modification (of selected practices), and displacement (new idea is illegitimate - maintain existing practices). New practices must be aligned with dominating logics to be enacted.	Governance logics are not mentioned. The identified logics has clear links, the logic of care to PA, and the logic business to NPM. The new practice of ABC enabled a more "peaceful" co-existence of these logics.
A. Conceição; M. Major; S. Clegg	Project ABC: Unanticipated affinities and affect in hospital health care	2023	Financial Accountability and Management	Performance management	Empirical, qualitative case study using interviews	Portugal	Hospital	Board members (3), managers (8), medical staff (9), healthcare academics (3), consultant (1)	Institutional logics. Paradox theory.	RQ: how do different professional actors engaging with ABC respond to its demand for cost control in the context of a coexisting and interdependent logic of care in the public healthcare sector?	The acceptance of activity-based financing (ABC) proved to be influenced by relations for clinical decision-making; where actors enjoyed ability for decision-making and where ABC enabled them to exert it better, successful bridging and embracing of tensions occurred, despite awareness of contradictions. We argue that competing logics may coexist and explain how doctors were able to do so in this case.	Dichotomy of medical-professional (care) logic and a managerial (business) logic, coexisting in an organizational field. Change initiatives of ABC gave tensions between logics for professionals. This new calculative practice both improved communications, aligned interests and motivation among actors, and gave ability to affect decision-making, and was therefore perceived as adding value.	Governance logics are not mentioned. The identified logics has clear links, the logic of care to PA, and the logic business to NPM. The new practice of ABC enabled a more "peaceful" co-existence of these logics.
R. Kelly; S. O'Donohoe; G. Doyle	Key forces compelling the monitoring of hospital performance: An exploratory study	2023	Financial Accountability and Management	Performance management	Empirical, qualitative case study using interviews and document analysis.	Ireland	Hospitals	Clinical (8) and non-clinical (16) hospital managers	Institutional theory. Institutional logics. Performance management.	Exploring key drivers compelling hospitals to monitor their performance.	Earlier, a dominant professional logic persisted and coupled with a lack of compulsion to engage, resulted in little clinician involvement in management. This has been replaced by a team-based managerial logic where doctors now engaged as part of a multidisciplinary executive team accepting responsibility for all aspects of hospital performance. This change from professional to business like logic is due to strong NPM pressures coupled with the intro of performance measurement.	Dichotomy of medical-professional and managerial logic, where the latter is linked to interdisciplinary teams. Explores a shift from one dominating to a new dominating logic, due to both pressures of new practices (performance management) and institutional elements (demands from efficiency at economic and political level translated through the organizational field down to organizations, facilitating and demanding the new practice). Both historical factors (legislative and religious influence on organizing) and external shocks (financial	The described initial situation is clearly PA-inspired (autonomous clinical decision-making, divided from management), although the influence of the societal logic of religion is highlighted. NMP pressures are applied to both analyse and explain the introduction of a new practice (performance measurement), and links this to other private-sector practices introduced in public sector. The interdisciplinary team-based management approach can be seen as NPG-inspired.

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
												crisis) explains the timing of the new practice.	
A. Wolf; A. Erichsen; E. Wikström; F. Bååthe	Untangling the perception of value in value-based healthcare - an interview study	2024	Leadership in Health Services	Value-based healthcare	Empirical, qualitative case study using interviews	Sweden	Hospital	19 clinicians and non-clinicians involved in the implementation of VBHC	Institutional logics.	Explore the perception of value among different stakeholders involved in the process of implementing VBHC to support leaders to be more efficient and effective when developing health care. Value is the result of patients' experienced outcome from the care that was provided, divided by the cost to deliver that outcome, and is referred to as "the value quota".	The clinicians appear to have a dominant influence on the professional logic. Observed a shift from the managerial control logic of care production (volume and flow) towards more focus on medical outcomes and the professional cure and care logic. Improving clinical outcomes was the most important way to improve the value of health care provided. Improvement of outcomes was prioritised over cost containment or cost reduction. Health-care leaders need to ensure the patients' and the non-clinicians' perceptions of value are integrated and balanced with the clinical perception.	Dichotomy of a professional (cure and care) logic and a managerial (control) logic (of care), in implementation of VBHC. The study explores actors perception of the core idea of the new practice (value as outcome for patient divided by cost to produce this outcome). Depending on the dominating logics among the actors, they highlight different aspects of the new practice (doctors focus on improved outcomes for patient, neglecting costs, managers focus on improvements and governance from interplay between outcome and cost).	Governance logics are not mentioned. The described logics has clear PA-inspiration (professional logics of cure and care), and NPM-inspiration (managerial control logic). The new practice (value-based healthcare) is inspired by NPG (focus on outcome for patient).
K. D. Möberg; M. Malmosse	A value-based healthcare approach: Patchy institutionalized logics infusing managers' VBHC perceptions	2024	Financial Accountability and Management	Value-based healthcare	Empirical, qualitative case study using interviews and document analysis.	Denmark	Healthcare region	Directors and managers from heath region (3), hospital (2) and hospital department (4)	Institutional logics.	How managers perceive the shift from an emphasis on productivity to a patient-oriented quality focus within a local governance model based on the principles of value-based health care (VBHC). RQ: How do healthcare managers relate their understanding of VBHC to their efforts in balancing cost and quality?	Department managers approach the value concept in a patient-centred manner, leaning upon a professional logic, seeking a more qualitative understanding. They simultaneously seek to maintain a profound intuitive form of cost-conscious approach to decision-making, remodelling a managerial logic. We know little about this instinctive cost approach, how managers may approach cost considerations in decision-making without narrowly focused cost accounts.	Dichotomy of a professional and a managerial (control) logic (of care), in implementation of VBHC. The study explores the perceptions of the new accounting practice among actors (managers) at different levels, and the difficulties in adding a new perspective (of patients). Due to lack of expertise (financial) and information (costs), managers are highlighting some aspects (outcome and improves quality), neglecting other aspects (cost related to outcome). VBHC is translated and interpreted on different organizational, depending on different logics.	Relates new practices balancing cost and quality to NPM. The described logics has clear PA-inspiration (professional logics), and NPM-inspiration (managerial logic). The new practice (value-based healthcare) is inspired by NPG (focus on outcome for patient).
F. Salignac; R. Barkemeyer ; E. Franklin-Johnson; T. Dzhengiz	Understanding the evolution of competing institutional logics in the marketization of care: A stage model analysis of Australia's National Disability	2024	Health Policy	Co-production Co-creation	Empirical, mixed methods study using document analysis.	Australia	National funding		Institutional logics. Institutional change	This article aims to explore the evolution of competing logics in the context of care and healthcare. We go beyond event-based and actor-centric explanations by examining how competing logics evolve through a partially	Market logic guides supply and demand interactions for resource allocation and service delivery, aiming for efficiency. Social welfare logic emphasizes protecting the vulnerable from market instability, critiquing its fit with social services and highlighting the shift towards a business model	Dichotomy of a social welfare logic versus a market logic, developing through implementation of a new funding scheme. Describe the evolution of these competing logics through different stages of implementation, highlighting the attention given to them both	Governance logics are not mentioned. The new funding programme are clearly described as a marketization of care, placing it within NPM, while the social welfare logic contains many PA elements. The elements of free choice for patients (and relatives) have more NPM characteristics (of consumer choice and co-production)

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
	Insurance Scheme									scripted set of stages. We propose a stage model approach to explain the evolution of competing logics.	approach to disability services, contrary to social work values	by actors and by the public (through media).	than of NPG (of dialogue and co-creation).
E. Eriksson, T. Andersson	The 'service turn' in a new public management context: A street-level bureaucrat perspective	2024	Public Management Review	Co-production Co-creation	Empirical, qualitative case study using interviews	Sweden	Healthcare region, testing citizen coproduction, inter-organizational collaboration, and inter-sectorial innovation.	67 frontline professionals or managers, and other actors (higher level managers, patients, business-owners, association representatives, politicians)	Institutional logics. Public management.	Study implementation of a public services logic (PSL) among street-level bureaucrats (SLB). RQ: (1) How do SLBs respond to co-existing and competing demands of PSL practices and demands related to the NPM-influenced context? (2) What kind of hybrid approaches appear in response to the two different demands?	The service logic ideal is practically unreachable in a context impregnated by NPM. Instead, we suggest that street-level bureaucrats often need to address service logic expectations (public values, relationship-building, etc.) using an NPM logic (measurements, control, etc.).	A public service logic (PSL), addressing the complexity of creating value in the public sector. Highlights citizens as active co-producers of value, and value-creation in complex networks including actors across sectors. The PSL logic of horizontal coordination also involving actors outside the organization is contrasted to a NPM logic highlighting vertical coordination and intra-organizational focus.	The field-level logics are equalled to governance logics. NPM are explicitly described. PSL is described as one of the post-NPM approaches. The description of PSL aligns with NPG descriptions, regarding the active citizen, inter-organizational collaboration, and emphasis on more collective forms of values rather than individualized ones.
P. C. Ahlgren; I. G. Mo; K. Nyland	Formalization in Health Care: The Role of Hybrid Professionals	2025	Financial Accountability & Management	Performance management	Empirical, qualitative, longitudinal case study, using interviews, observation and document analysis	Norway	Municipal emergency care unit	Managers, advisors (11)	Institutional logics. Hybrid professionals	This article explores the introduction of a new formalized management control system (MCS) where formal control had previously been limited. It seeks a better understanding of why formal controls may become perceived as enabling.	Rather than being a question of whether the MCS is "good or bad," the question of whether the system is perceived as enabling or coercive is, among other things, dependent upon the efforts of key individuals in balancing the complexity of multiple logics. In practice, this act of balancing is, in this case, about the system reflecting both the managerial logic and the logic of medical professionals.	Dichotomy of the managerial and the medical-professional logic, in design, implementation and use of a managerial control system. Hybrid clinical managers balancing these two logics, making the system reflecting both logics, is a key to a system that is perceived as enabling. The managers are described as doing "practices of hybridization".	The managerial control system is placed within a NPM logic. The PA logic is not mentioned, but the medical-professional logic is clearly within this.
A. Danisman; M. Özseven	Institutional logics, social interactions and management of tensions in public-private partnership organizations	2025	Journal of Health Organization and Management	Marketization Corporatization	Empirical, qualitative, case study, using interviews and observation.	Turkey	Hospital, Public-Private-Partnership	Managers, doctors and nurses (39)	Institutional logics. Social interactions and relationships.	Aimed to understand the link between field-level institutional logics and practice-level social interactions and relationships between public and private actors and their influences on the responses and resolutions to the issues causing tensions in the hospitals established as PPPs.	Tensions arising between public and private actors in PPPs are primarily responded to by private actors mainly with avoidance, defiance or decoupling and subsequently resolved by their joint efforts through informal collaboration, formalization, formalized collaboration, enforcement or coercive pressure, depending on how the state and market logics are enacted within the hospitals and how social interactions and relationships between public and private side actors are formed accordingly.	Dichotomy of a state and a market logic in public-private partnerships. Apply the logics perspective to explore the interactions between field-level logics and practice-level social interactions. How tension between actors is resolved depends upon how the logics are enacted within the studied organizations, being either compatible, complementary and contradictory.	Reforms in national health systems are linked to NPM, with more private hospitals, more control systems in public hospitals, and establishment of PPS hospitals. PA are not explicitly mentioned but are referred to as a situation with "determination and performance of health services under the control of the medical profession".
G. Makrygiannakis; K. Dalla; P. Lois	Introducing IPSAS-based standards to Greek public hospitals: the influence of organisational culture	2025	Journal of Accounting and Organizational Change	Marketization Corporatization	Empirical, qualitative, case study, using interviews.	Greece	Hospitals	Managers and professionals at different levels (27)	Institutional logics. Institutional economics. Organizational culture.	The paper explores the influence of organizational culture and the institutional logics in the healthcare hierarchy to the forthcoming implementation of an accounting framework based on the	Differing administrative logics in the Ministry of Health and the hospitals are to influence the reform. Organizational culture is not only considered as the main obstacle, but that cultural change is suggested as a condition for the utilisation of the new standards. The	Plurality of logics both in central government, and in hospitals. The same administrative logic can be interpreted and enacted differently on different governmental levels. Organizational compliance to changes can be either purposeful or passive, reforms	Change is linked to NPM, as accounting reforms following the New Public Financial Management (NPFM) will promote the NPM principles and values. Classic bureaucratic logics, logics of discipline and logics of hierarchy are mentioned, all elements clearly linked to PA.

Author(s)	Title	Year	Journal	Resource allocation practice	Design and methods	Country	Context	Participants	Theoretical lens	Studied changes	Main findings	Description of field-level logics	Links to governance logics
										International Public Sector Accounting Standards (IPSAS) in Greek Public Hospitals.	capabilities for interventions in the elements affecting culture are mainly placed in higher levels of hierarchy, yet active agency towards cultural change is expected by the management. Passive adoption and ceremonial change are the most likely outcomes.	may need to follow procedures dominated by existing logics to enhance the possibilities of purposeful compliance. These logics may then be influenced later on. Even if underlying logics of change are accepted, organizational culture can be an obstacle to reforms.	
M. Major; S. Clegg; A. Conceicao	Issues of Identity and Emotions in the Hybridization of NHS Hospitals: The Role of Activity-Based Costing as a Strategy	2025	Financial Accountability & Management	Performance management	Empirical, qualitative, longitudinal case study, using interviews and document analysis	Portugal	Hospital sector	Managers and professionals at different levels (45) in Ministry of Health and 5 hospitals	Institutional logics. Hybridization.	Implementation of Activity-Based Costing (ABC). RQ1: how are accounting technologies, such as ABC, deployed to introduce a new institutional logic creating a hybridization process? RQ2: what role do actors' identity and emotions play in organizational fields becoming hybridized?	Constructing a new hybrid institutional logic within a field is a complex endeavour that spans multiple levels of analysis and that actors at the intraorganizational level play a central role in shaping institutional processes. Our findings highlight the role of clinicians' emotions and identity change in the construction of a new hybrid logic.	Logics residing at different levels (societal, field, organizational, and individual) require interactions across levels if they are to create the commonality of meaning that accompanies a coherent field. Emotions play a crucial role in this processes, "the flexibility with which individuals adopt or change logics depends on the depth of emotional commitment to different logics, both to the institutional values and goods they produce and to the people who hold them".	The initial state is characterized by a PA logic, while the new accounting framework is grounded in a managerial logic originating from NPM.