

Article

Building a Taxonomy of Hybridization: An Institutional Logics Perspective on Societal Impact

Tasneem Sadiq ^{1,2,*}, Rob van Tulder ^{1,3} and Karen Maas ^{4,5}

- ¹ Rotterdam School of Management, Erasmus University Rotterdam, 3062 PA Rotterdam, The Netherlands
 - ² Rotterdam Business School, Rotterdam University of Applied Sciences, 3063 ND Rotterdam, The Netherlands
 - ³ Partnerships Resource Centre, Erasmus University Rotterdam, 3062 PA Rotterdam, The Netherlands
 - ⁴ Department of Accounting and Finance, Open University, 6419 AT Heerlen, The Netherlands
 - ⁵ Impact Centre Erasmus, Erasmus University Rotterdam, 3062 PA Rotterdam, The Netherlands
- * Correspondence: sadiq@rsm.com or m.t.a.sadiq@hr.nl
- † Current address of first author: Mandeville Building T11-54, Thomas Morelaan, 3062 PA Rotterdam, The Netherlands.

Abstract: The hybridization movement reflects the shift and convergence of market-focused corporations on the one hand and social oriented organizations on the other towards more integrated value-creating hybrid arrangements. Hybridity is usually defined as the combination of two different and usually contradicting institutional logics. However, the hybridity literature is incongruent, inconsistent and seemingly addressing different spheres of hybridity, rendering the institutional construct ineffective for empirical analysis between organizations of varied natures. The purpose of this study is to arrive at a conceptualization of hybridity from an institutional perspective that allows for empirical analysis and comparison of the hybrid nature of organizations across time and contexts. Adopting a taxonomical approach based on the societal triangle, a systematic review (n = 109) is conducted to identify characteristics, issues and challenges of eight archetypical hybrid and non-hybrid organizations. Consequently, the authors propose a thematic mapping of relevant issues into five clustered themes. This thematic map can be helpful in guiding the analysis of and comparison between a broad range of different hybrid organizations. This study adds to the existing definitional and terminological debate in the hybridity literature by shifting the focus from a typological classification towards a taxonomical approach of hybridity.

Keywords: hybridity; hybrid organizations; institutional logics; taxonomy; social entrepreneurship



Citation: Sadiq, T.; Tulder, R.v.; Maas, K. Building a Taxonomy of Hybridization: An Institutional Logics Perspective on Societal Impact. *Sustainability* **2022**, *14*, 10301. <https://doi.org/10.3390/su141610301>

Academic Editor: Bing Ran

Received: 29 April 2022

Accepted: 9 August 2022

Published: 18 August 2022

Publisher's Note: MDPI stays neutral with regard to jurisdictional claims in published maps and institutional affiliations.



Copyright: © 2022 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

1. Introduction

1.1. Introducing This Study

The hybridization movement reflects the shift of social-oriented organizations on the one hand and purely profit-driven companies on the other towards a mix of social and financial value creation, resulting in a more integrated organizational structure [1]. The hybrid nature of organizations has been studied by various scholars, who have been—for the most part—closely following the institutional logics paradigm. However, a challenging problem that arises with this approach is that this paradigm seems to be too fuzzy to be useful as an analytical tool for hybridization. To our knowledge, no previous study has yielded an empirically useful classification across time, place and contexts aiming to meaningfully compare between various different hybrid arrangements. To overcome this problem, we alternatively propose to adopt the societal triangle paradigm as a point of departure. This approach, based on a taxonomy instead of typology, helps in demarcating hybridity more precisely and minimizes terminological controversy. We describe eight archetypes and perform a systematic literature review to identify issues and challenges of each hybrid and non-hybrid archetype.

This paper is organized as follows. First, we introduce and contextualize hybridity and then follow-up with two theoretical frameworks that are vital to this study, i.e., institutional logics and institutional spheres (organized within a societal triangle). In the next section, the methodology is explained, and insight is provided into the different phases of the systematic review based on the PRISMA diagram. The results section shows our findings. First, the different terms in the reviewed literature associated with hybridity are detailed, and the identified issues and challenges connected to each archetype (1 to 8) are described. In discussing these results, a clustered thematic overview is provided that can be helpful in subsequent empirical investigations. Finally, the main conclusion develops this line of argumentation further, while pointing out limitations and areas for further research.

1.2. Hybridization Movement

The hybridization literature does not regard hybridity as a finite set of possibilities but more as a continuum with possible configurations and dimensions. The first influential attempt to articulate these various dimensions was a study by Battilana and Lee [2] in which they identified five dimensions of hybridity, i.e., inter-organizational relationships, culture, organizational design, workforce composition, and organizational activities. An organization might be pinpointed on each of these dimensions according to a scale between differentiated and integrated, pointing to the integration between commercial and social aspects. They contend that social enterprises are ideal types of hybridity, as they combine and balance the organizational forms of business and charity. Although the idea of these dimensions was well articulated, it had some vagueness to be useful in empirical settings. Taking this up as a challenge, Kolk and Lenfant [3] argued for an empirically somewhat more sensitive model detailing six dimensions that define a hybrid business model. These include addressing social goals in the mission, positive leadership, perception of mutual benefits, long-term relationships with stakeholders, perception of progressive interactions, and balancing business goals with societal contributions. One study took the measurement of hybridity a step further, describing a 3×3 cube model classifying sector resources, organizational location, and type of sustainability at its three axes using a set of 15 indicators for the measurement and organizational comparison of hybridity [4]. Looking at the hybridity literature, we find that the different studies and their results are incomparable with each other, not building enough on prior knowledge and seemingly addressing different levels of questions and spheres of hybridity. For the most part, this is a definitional and terminological problem, as the literature describes concurrent approaches towards hybridity. Following the excellent overview of Battilana and Lee [2], and including their own distinct approach to hybridity, at least four types of hybridization are identified in various studies within this field: (1) hybridity in organizational identity [5–7], (2) in organizational form [8–10], (3) in ways of organizing [2], and (4) hybridity in institutional logics [11,12]. As the current dominant perspective within organizational studies is neo-institutionalism, with institutional logics being the most influential strand compared to ‘institutional work’ and ‘institutional entrepreneurship’ [13], it is not surprising to find hybridity usually defined in terms of institutional logics [9,14–18]. Hybrid forms are accordingly based on at least two different logics, creating an organizational form that allows values and artifacts from different categories to exist in its structures and practices [15]. A non-hybrid is then an organizational form that fully adheres to one logic, an ideal type with distinctive characteristics [8]. It seems that out of the four hybridity types that Battilana and Lee [2] describe, the institutional logics perspective on hybridity is more grounded and accepted within the organizational studies community compared to the perspectives of ‘organizational identity’, ‘organizational form’ and ‘ways of organizing’.

1.3. Institutional Logics

The construct of institutional logics is based on a societal model that divides society into institutional orders or groups of institutions, each with their own distinctive logic and rationality. The literature approaches institutional logics in various ways, calling

it ‘humanly devised constraints’ [19], or a ‘set of material practices and symbolic constructions’ [20]. The most elaborate definition of institutional logics was formulated by Thornton and Ocasio [21]: “... socially constructed, historical patterns of cultural symbols and material practices, including assumptions, values and beliefs, by which individuals and organizations provide meaning to their daily activity, organize time and space, and reproduce their lives and experiences.” (p. 101). The development of the institutional logics perspective culminated in its description as a metatheory, conceptualizing it as an ‘inter-institutional system’ consisting of multi-level practices and cross-level mechanisms, reflected in eight ideal-type categories, i.e., the logics of family, community, religion, state, market, profession, and corporation [12]. Each of these ideal-typical logics can be described in a mutual exclusive way by using nine elemental categories, i.e., root metaphor, sources of legitimacy, sources of authority, sources of identity, basis of norms, basis of attention, basis of strategy, informal control mechanisms, and ecosystem. Thus, a corporation might be described with the root metaphor of ‘corporation as hierarchy’, deriving legitimacy from its ‘market position’, using ‘organization culture’ as an informal control mechanism, and having ‘managerial capitalism’ as its economic system [12]. According to this narrative, a thorough conception of institutional logics emerges when elements from various theories and literatures are integrated. In building this metatheory, multiple academic disciplines are therefore involved, in particular behavioral science, but also insights from cognitive and social psychology, supplemented by various literature on sensemaking, decision-making, identity and practice.

From the perspective of the inter-institutional lens, hybridity occurs when the cultural content of two or more orders, constituting symbols, norms and structures, is mixed [22]. Hybridization then should be possible to quantify by measuring and closely following the change of the cultural content at the categorical level of the institutional orders. However, the inter-institutional approach paints a picture of a vibrant and contingent nature of institutional logics, making it nearly impossible to define, compare and/or measure logics across time and contexts. Furthermore, most of the empirical studies within this field take institutional logics as given and pre-determined [23], and change in institutional logics within organizations and within social interactions is hardly studied. Part of the reason is that typological classifications, as is Thornton et al.’s [12], are not necessarily based on empirical facts and realities, nor are the characteristics of ideal-types observable in reality [24,25]. This is evident when, for instance, we look at the category of ‘economic system’ where the cultural content for each of the seven institutional orders is described as family capitalism, cooperative, welfare, occidental, market, personal, and managerial capitalism [12]. These classifications are conceptual and not directly observable in empirical reality, posing many analytical problems. Adding to that, scholars point out that a terminological confusion arises with the use of ‘institutional logics’, ‘institutions’, and ‘institutional orders’, as they seem to do the same thing, namely, influence the behavior of organizations and individuals [26]. Furthermore, the relationship and friction between logics is well understood, but the institutional logics perspective seems to be less concerned with the social consequences and societal impact of the different logics [13]. The fuzziness of the institutional logics construct, at least with the goal in mind to arrive at a useful analytical tool for hybridization, is further attested to by scholars arguing that “... much recent work has invoked logics as analytical tools, focusing on their impacts, and that it would be fruitful to study logics as complex phenomena that are ever changing...” [27] (p. 274). Lounsbury et al. call for a return to studying institutional logics as complex phenomena in their own right instead of treating logics as concrete objects and/or using them as heuristic or explanatory tools. Taking this critique into account, an alternative is sought by using the ‘societal triangle’ paradigm [28–32], instead of Thornton et al.’s [12] interinstitutional system, in order to meaningfully study and analyze the processes, change-trajectories, and challenges that organizations face in their hybridization. The societal triangle approach is based on a taxonomical classification instead of a typological approach of ideal-types. The main differences between both classification approaches is summarized in Table 1.

Table 1. Main differences between a typology and taxonomy, based on [24,33,34].

Typology	Taxonomy
Conceptual, addressing abstract concepts	Based on empirical observations
Multidimensional	Often hierarchical
Highlights characteristics not existing in reality	Describes measurable dimensions and characteristics
Not reliably predictive	Provides prescriptions rather than explanations

1.4. Societal Triangle: Identifying Institutional Spheres

The societal triangle taxonomy, i.e., archetypical institutional orders and spheres of the state, market and civil society, assists in approaching hybridity in a more organized and structured manner. Earlier usages of the societal triangle include Roustang et al. [35], who explored the development of a new social contract from the perspective of the monetary economy, dividing it in market economy (private sector), non-market (public sector), and non-monetary economy (private household). Zijderveld [32] applied it as a ‘democratic triangle’ in understanding the decline of the welfare state and viewed morality, defining it as values, norms and meanings, as occupying a central position in the re-institutionalization of the democratic triangle. Pestoff [36] used the societal triangle to delineate the Third sector and used three axes to divide the welfare mix: public/private, profit/non-profit, and formal/informal. In his model, the Third sector is comprised of private, formal, non-profit organizations.

A more elaborate societal model, better suited as an analytical approach for understanding hybridization, was reconstructed on the basis of four basic hybridization interfaces by van Tulder with van der Zwart [31] and upgraded by van Tulder and van Mil [37]. Compared to Pestoff’s model, the ‘formal/informal’ axis was substituted by the ‘governmental/non-governmental’ interface, and the ‘public/private’ dimension was further subdivided into ‘public/private organizations’ and ‘public/private goods’. This restructuring adds to a more precise delineation of organizational forms. Each of the three institutional orders—state, market and civil society—result in three principal, non-hybrid organizational forms: archetype 1 being a state-run public agency, archetype 3 being a non-hybrid societal organization, and archetype 6 as a purely profit-driven, usually publicly listed, corporation (Figure 1). At the interfaces between the three orders, five additional hybrid forms are identified. One is at the state-civil society interface (archetype 2), a private non-profit organization that is usually state-funded but with a management that is relatively independent (e.g., public universities, hospitals and legal institutions). Two hybrid archetypes are identified at the market-civil society interface through delineating along the profit/ non-profit line. Examples of these organizations are cooperatives (type 4), operating as a non-profit private organization and providing private goods. Family-owned firms (archetype 5) are also private organizations providing private goods but operate as a for-profit organization. Social enterprises are usually type 4 organizations, depending on how they deal with profits and profit distribution. The last two hybrid archetypes (7 and 8) are located at the market-state interface: for-profit governmental organizations providing private goods (e.g., state-owned companies, archetype 7), and for-profit governmental organizations providing public goods (e.g., public-private partnerships, archetype 8). Figure 1 summarizes this taxonomy. Adopting this conceptual model adds to the understanding of the specific characteristics, governance challenges, and typical strengths and weaknesses of each of the hybrid arrangements. Although van Tulder with van der Zwart did provide an overview and substantiation of related factors, it is insufficient for our purpose of a structured approach of hybridity. To contribute to this gap and understanding regarding the characteristics and challenges arising from the hybrid nature of diverse hybrid arrangements, a systematic literature review was performed and synthesized into an overview of issues and challenges, useful for empirical analyses.

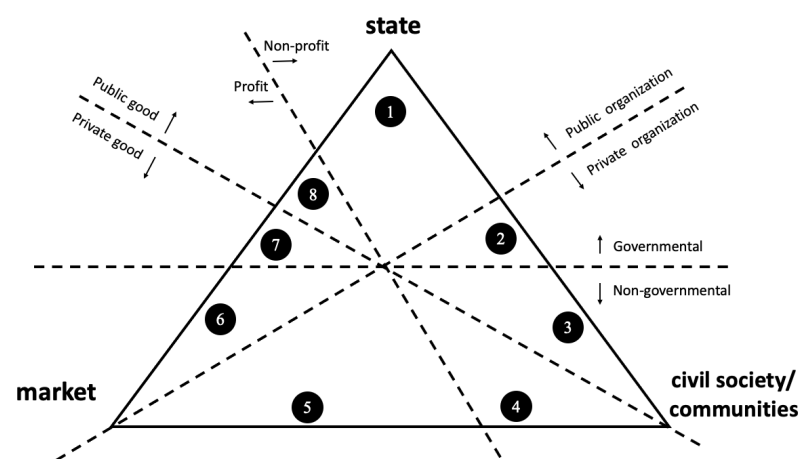


Figure 1. Taxonomy of hybridity from the perspective of the societal triangle of state, market and civil society based on van Tulder with van der Zwart [31] and van Tulder and van Mil [37]. It results in three principal non-hybrid archetypes (1, 3 and 6) and five hybrid archetypes (2, 4, 5, 7 and 8). Reprinted/adapted with permission from [31]

2. Materials and Methods

The main focus of this systematic review is to understand the hybridization trend in society through the institutional logics lens, focusing on specific characteristics and challenges of the different archetypes, as described in Figure 1. This systematic review was performed during 2019, and the PRISMA reporting standard [38]—an abbreviation of Preferred Reporting Items for Systematic Reviews and Meta-Analyses—was used as a structured guideline (see Figure 2). Scopus has been used for the systematic literature search. The reason for this, to the exclusion of the Web of Science (WoS) database, was primarily due to the fact that Scopus has a wider coverage of journals, whereas WoS is more selective [39]. Furthermore, Scopus is featured as a single database, without further restrictions regarding the availability of content [40], whereas WoS functions as a platform linking to various other databases with varying degrees of accessibility. The following eligibility criteria were formulated: (a) subject area of ‘business, management and accounting’; (b) English language; and (c) articles published in journals, excluding books and conference papers. It is acknowledged that this choice may have caused a bias in the selection of records. The rationale for excluding books and conference papers is because of our focus on peer-reviewed research only, as to facilitate a strong foundation in building our thematic mapping of the issues and challenges involved. Conference papers are not always peer-reviewed and might contain preliminary results and conclusions with the aim to receive feedback from peers. Based on these eligibility criteria, searching for the keyword ‘institutional logics’ resulted in 238 documents, and searching for ‘hybridization’ resulted in 114 documents. Using the ‘keyword’ functionality in Scopus, thirteen additional keywords were identified for institutional logics, and twelve were identified for hybridization (Table 2).

In the next phase, the institutional logics keyword list was reduced to two keywords, as all other keywords are correlated with either of these, or with both, that described the theoretical lens best: institutional logics and institutional theory. These two keywords were then combined through the Boolean expression AND with each of the fifteen hybridization keywords. Applying the eligibility criteria and excluding duplicates, this keyword combination search resulted in 113 relevant publications. After a first reading of the title and abstract, four articles were identified as probably inadequate for our review. This was confirmed after a full reading, and these items were excluded from the final list. One article only focused on methodologies for entrepreneurship research, and the remaining three articles had no theoretical or empirical relevance. The third phase consisted of closely reading the remaining 109 articles and identifying the archetypal form examined in the article and the discussed issues and/or challenges. Phases one and two of this systematic

review, formulating eligibility criteria, keyword identification and selection, and excluding the four items, were performed by the first author and reviewed by the second author. During the third phase of identifying the archetypical form, issues and challenges, all three authors were involved in checking, improving and rearranging the results into clustered themes. See the section on ‘author contributions’ at the end of this article for the division of labor among the authors. An overview of the main results is provided in Appendix A, Table A1. No specific software was used, other than Microsoft Excel, to collect the results of the keyword searches, analyzing the overlap of results, and creating the datamatrix as presented in Appendix A.

Table 2. Identified keywords for ‘institutional logics’ and ‘hybridization trend’ through Scopus database.

Institutional Logics	Hybridization Trend
Institutional logic(s)	Hybridization
Conflicting institutional logics	Hybridity
Competing institutional logics	Hybrid(s)
Institutional change	Hybrid organization(s)
Institutional complexity	Hybrid organizing
Institutional approach	Hybrid model
Institutional theory	Economic and social effects
Institutional work	Environmental impact
Institutional entrepreneurship	Societies and institutions
Organizational institutionalism	Hybrid governance
Institutional framework	Hybrid method
Institutional voids	Hybrid management
Institutionalization	

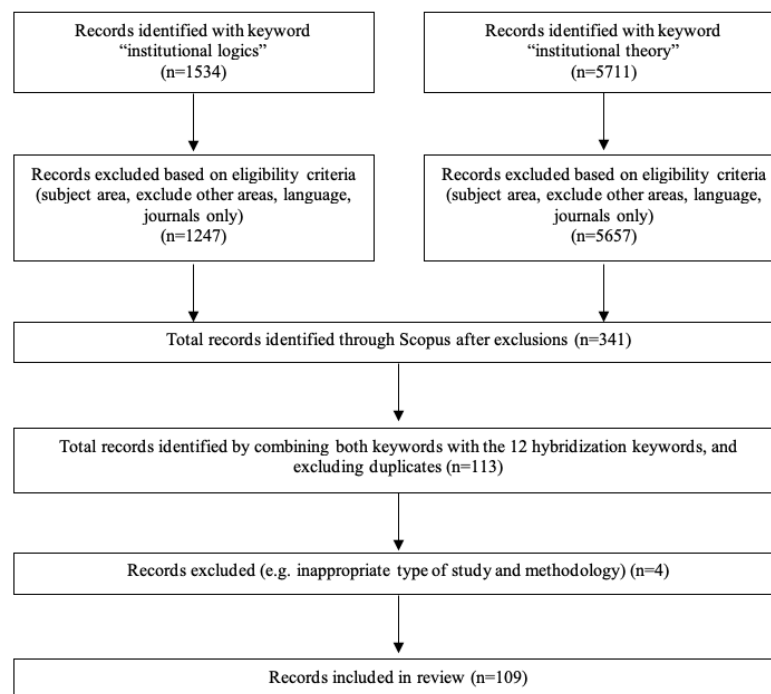


Figure 2. PRISMA diagram for identifying, screening and including records in systematic reviews.

3. Results

3.1. Hybridity Terminology

Using the taxonomical approach based on the societal triangle, we first identified the various terms that are used to describe hybridization within these 109 items. We

found 16 different terms within our sample, pointing to various levels and categories of hybridization. From the description of each term, as given by the source, we identified the level that the utilized hybridity term was referring to and chose the most appropriate categorical description. Ten terms were categorized under governance, keeping in line with the definition as used internationally by the OECD (Organisation for Economic Co-operation and Development) [41]. One term was mission-related, three were connected to partnerships, and one term was referring to the business model. See Table 3 for the resulting overview, including the source, a description as mentioned by the author(s) of the source, the hybridity category as identified by us, and the aim of the hybridity. The aim column is derived directly from the mentioned source, so as to contextualize the use of the various hybridity terms.

Categorizing these terms thematically, we find that the majority are linked to the governance of firms, including stakeholder management, strategic planning, monitoring and control, whereas ‘hybrid collaboration’ [42], ‘hybrid organizing’ [43], and ‘shadow hybridity’ [42] are all linked to partnerships. The term ‘interest orientation hybrid’ [44] is used in relation to hybridity at the level of an organization’s mission, linking the choice of scaling strategies to either benefitting their own members or the broader interest of society. At the operational or business model level, the term ‘hybrid organizational form’ [45] is used, and hybridity at socio-cultural level is described by the term ‘cultural hybridization’ [46].

These results demonstrate that hybridity is ambiguously defined, although 10 out of 16 terms are related to governance issues. Even then, adjectives are needed to describe the intent of the researcher(s).

Table 3. Terms connected to hybridization within our sample.

Term	Source	Description	Hybridity Category	Aim: for What?
Blended hybrids	[47]	Multiple logics are combined uniformly throughout the organization. The logics multiplicity is primarily traced through: goals, target population, management principles, organizational form, governance mechanism and professional legitimacy.	Governance	ND ¹
Structural hybrids	[47]	Different logics dominate in different compartments within the organization. Hybridity in this case is traced through the nature of work, task allocations, use of output and individual rewards.	Governance	Commercial benefits
Interest orientation hybrids	[44]	Mutual interest (providing benefits to the members of the organization) and general (benefits for groups other than the members) interest—continuum.	Mission	Scale-up benefitting either group or society
Hybrid collaboration	[48]	Alliance between three social enterprises and a local council.	Partnership	Attain shared objectives
Hybrid organizing	[43]	Organizational settings characterized by multiple institutional logics, i.e., an energy corporation engaging in research partnerships.	Partnership furthering energy transition	
Hybrid organizational form	[45]	Combining social and welfare logic by looking at who is served, who is employed, what is sold, and to what extent a change is sought and/or revenue generation is pursued.	Operational/businessmodel	Securing funding

Table 3. Cont.

Term	Source	Description	Hybridity Category	Aim: for What?
Shadow hybridity	[42]	Informal partnership between local government organization and a football club.	Partnership	Sustaining value for local community
Symbolic hybrids	[49]	Adopting (parts of) institutional logics discourse to better appeal to funding agencies but keeping day-to-day operations according to own preferences.	Governance	Achieving SDGs
Integrated hybrids	[49]	Multiple logics are merged to forge a new way of organizing.	Governance	Achieving SDGs
Dysfunctional hybrids	[49]	Dysfunction due to contradictory demands from internal stakeholders, creating extensive internal conflicts.	Governance	Achieving SDG's
Cultural hybridization	[46]	Mixing, intermingling and fusion of cultures.	Culture	ND ¹
Hybridity of form	[50]	Structure: combination of for-profit with non-profit organization.	Governance	ND ¹
Hybridity of substance	[50]	Combination of a for-profit workplace and a human agency service.	Governance	Reducing unemployment
Hybrid organization	[51]	Organizations that incorporate multiple institutional logics. Focuses mainly on governance and legitimacy issues of mutual insurance companies.	Governance	Maximize mutual interest
Welfare hybridity	[52]	State shows openness to the market as a social services provider, leading to hybrid organizations that possess characteristics/rationalities of more than one sector.	Governance	Proving welfare
Hybrid governance	[53]	Institutional combination of an authority structure and of a coordination architecture in presence of pooled strategic assets.	Governance	Maximizing joint value, minimizing org. costs

¹ ND = Not Defined.

3.2. Overview of the Archetypes

Following the identification of hybrid terminology, we then proceeded to the following. Using the societal triangle taxonomy, i.e., state-market-society, the results of our systematic literature review can be plotted according to archetypes 1 to 8. Reading the items, we identified the characteristics of the empirical context. Applying the four interfaces of governmental/non-governmental, public/private organizations, profit/non-profit, and public/private goods, we arrived at a resulting archetype according to our taxonomy. The complete analysis is presented in Appendix A. It was observed that each of the eight archetypes are represented in the publications, with a skew towards social enterprises with 34 publications and family businesses/cooperations with 18 publications (Table 4).

Table 4. Results of the systematic literature review arranged according to archetypical classification 1 to 8 of all 109 items.

Archetype Number	Type of Organization	Number of Articles
1	State	4
2	Public hospitals, universities and implementation bodies	10

Table 4. Cont.

Archetype Number	Type of Organization	Number of Articles
3	Civil society/communities	6
4	Social enterprises/hybrid organizations	34
5	Family businesses, cooperations	18
5 or 6	Profit/nonprofit orientation not defined	9
6	Firms, corporations	11
7	Partly or wholly state-owned public organizations	3
8	Public-private partnerships and state-owned enterprises with a public utility function (e.g., electricity, water, rails)	8
Diff	Not defined within the publication	6
Total		109

3.3. Aims, Challenges and Issues

Looking at our sample from the perspective of the archetypal forms, we can trace/identify ‘why’ questions related to hybridization as to what is the purpose of the hybrid arrangement or organizational form in each of the 69 cases where a hybrid arrangement is identified? Hybridity at the state-civil society interface (Type 2, $n = 10$) usually aims, according to our sample of publications, for effectiveness. This is not surprising, as these type of organizations, e.g., public hospitals, have been privatized with the intent to create more impact but without the usual constraints of a bureaucratic environment. The issues and challenges that are associated with this type of hybridity are typically transparency-related. This could be either at performance assessment level [54], at the powerplay level, with public sector managers or politicians that are either enabling or constraining hybridity [55], and at the work-relational level by employing either collaboration or manipulation strategies [56] but also building or breaking linkages and trust [57].

Type 4 hybrid organizations ($n = 34$) report dual value creation, or variations of this theme like ‘mutual interest’ and ‘common cause’, as their main goal. Availing of a business opportunity and acting as a change agent are also mentioned. None of the cases in our sample are expressively aiming for societal or institutional impact, with the possible exception of Gidron [50], having ‘reducing poverty’ as one of its dual aims. This type of hybridity prevails in extant studies, judging by the amount of publications in our sample. Reported issues and challenges are thereby primarily related to the mission of the organization: path dependency [58] when past experiences are leading instead of looking for innovative ways to tackle tenacious societal problems; mission drift [59], usually towards commercialization [45]; moral dilemmas that are masked as pricing challenges [60]; and credibility issues that arise due to an absence of mission statements and/or annual reports [61]. Adding to that, dominant stakeholders influencing accountability [62] is also mentioned as a challenge. When looking at legitimacy issues, they are generally connected to identity, ownership and authenticity [46]. The final set of issues for type 4 hybridity are scaling [63] and finance-related issues, e.g., increasing earned income versus other income, balancing social and financial expertise at the board level [15], and hiring and socializing policies [14].

Family firms, art ventures and the like (Type 5, $n = 18$), are described as aiming for a broad array of aims, including commercial value [44,47,59], artistic goals [64], cooperative payoffs [65], ecological aims [66], and even claiming to pursue a change-agent role towards sustainable entrepreneurship [67]. The literature reports the following issues: change issues towards sustainable entrepreneurship [67], in particular present in businesses that are

pushed towards sustainability; balancing divergent goals of, e.g., family and business [68]; accounting practices taking a mediating role [69]; and incumbent power relations [70].

Within the sample, only three publications were found at the Type 7 hybridity level, i.e., at the state-market interface. Among the aims of this hybridity type are efficiency, dual value, and market orientation. Associated challenges include market decoupling due to legitimacy seeking [71] and management accounting challenges due to multiple pressures and expectations [72]. The second type of hybridity at this interface, Type 8 ($n = 8$), focuses, according to extant studies, on sustainable partnerships, political gains, stakeholder value, addressing complex problems, and legitimacy. Challenges for this hybridity type are the facilitation of social interaction between partners [73]; political issues, in particular preferred policy cloaked as public interest [74]; business model effectiveness issues [75]; governance complexity [76]; and the paradox of performing: what outcomes represent success/failure [77]. Our findings are summarized in Table 5 for all eight principal and hybrid archetypes. We list characteristics of each, give examples of typical organizations and summarize the issues and challenges that are associated with each archetype.

Table 5. Description and main issues/challenges of the archetypal organizational forms 1 to 8, based on the systematic literature review.

Archetype	Description	Issues/ Challenges
1 (Non-hybrid)	Public organizations, non-profit oriented, governmental, providing public goods. Example: government, defense force, regional greenhouse gas initiative, public sector.	Bureaucratic challenges, reliance on legislation, centralization of power, focus on hierarchy and vertical subordination [78]; restrictive regulatory power [79].
2 (Hybrid)	Private organizations, non-profit oriented, governmental dependent, providing public goods. Example: public universities/hospitals, implementation bodies, municipal companies, crime prevention council.	Transparency of performance assessment [54]; collaboration vs. manipulation strategies [56]; influence of public sector managers/politicians that can be either enabling or constraining for hybridity [55]; relational work challenges: building linkages, trust, and collaboration [57].
3 (Non-hybrid)	Private organizations, non-profit oriented, non-governmental, providing public or social/club goods. Example: civil society organizations, football clubs, activist coalitions	Issues regarding utility maximization instead of profit maximization [48]; commodification of participants' needs, pragmatic management of issues [52]; uncertainty of funding [80]; role of expert employees, rigidity of governance instruments that are otherwise effective in for-profit environments [81].
4 (Hybrid)	Private organizations, non-profit oriented, non-governmental, providing private goods. Example: renewable energy cooperatives, social enterprises, microfinance organizations, fair-trade organizations, mutual insurance companies	Mission drift [59]; commercialization [45]; credibility issues due to absence of mission statements and/ or annual reports [61]; entrepreneur ability and desirability [82]; path dependency [58]; moral dilemmas masked as pricing challenges [60]; influence of dominant stakeholders in accountability [62]; legitimacy issues: identity, ownership, authenticity [46]; scaling issues [63]; earned income vs. other income, balance between social and financial expertise at board level [15]; hiring and socializing policies [14].

Table 5. Cont.

Archetype	Description	Issues/Challenges
5 (Hybrid)	Private organizations, profit oriented, non-governmental, providing private goods. Example: family-owned enterprises, art ventures, university-business cooperation, sustainable business investors.	Change issues towards sustainable entrepreneurship [67]; balancing divergent goals of, e.g., family and business [68]; mediating role of accounting practices [69]; incumbent power relations [70].
6 (Non-hybrid)	Public organization, profit oriented, non-governmental, providing private goods. Example: firms, joint-stock companies, corporate venturing programs, business incubators.	Remuneration governance issues [83]; effectiveness of governance practices [84]; competitive advantage issues [85], e.g., profit-driven, value creation issues, high risk-taking; CSR pressures [86]; local legitimacy for MNCs [87].
7 (Hybrid)	Public organizations, profit oriented, (partly) governmental ownership, providing private goods. Example: listed state-owned companies and enterprises, privatized businesses with the state as shareholder.	Market decoupling due to legitimacy seeking [71]; management accounting challenges due to multiple pressures and expectations [72].
8 (Hybrid)	Public organizations, profit oriented, (partly) governmental ownership, providing (semi) public goods. Example: public-private partnerships, full state-owned enterprises, state-owned multinational energy companies.	Facilitation of social interaction between partners [73]; political issues: preferred policy cloaked as public interest [74]; business model effectiveness issues [75]; governance complexity [76]; paradox of performing: what outcomes represent success/failure [77].

4. Discussion

This article argued that the literature on hybridity runs the risk of comparing incomparable configurations of hybridity by abstracting away from different levels of analysis, related content questions on the aims of these organizations, and what we call ‘spheres of hybridity’. For the most part, this is due to definitional and terminology problems, as hybridity is usually defined using the institutional logics perspective. However, the institutional logics construct is too fuzzy and contingent in time and place in order to be useful for more advanced analytical purposes. Responding to Alvesson and Spicer’s plea to bring analytical clarity and empirical sensitivity in the institutional constructs that are used [26], we argued that a taxonomical approach to hybridization creates a better fit than a typological classification. This is because of its inherent characteristics—preeminently, being based on empirical observations instead of addressing conceptual and abstract concepts. The hybridization model based on the societal triangle of state-market-society, particularly the interfaces (and consequential governance challenges) that exist between these three institutional spheres, serves this purpose and can therefore be considered a more promising point of departure. The classification with eight archetypes, of which three non-hybrid and five are hybrid, allows for a useful comparison and assessment of different hybrid arrangements. Adopting this hybridization model, a systematic literature review was performed to identify the characteristic issues and challenges of each archetype 1 to 8. The findings suggest that each hybrid archetype has motives and specific challenges that can be traced to their interface tension, i.e., the interface between public/private, governmental/non-governmental, and profit/non-profit sectors. Type 2 hybridity usually aims for effectiveness and has typically transparency-related challenges. Archetype 4 has value creation as its main goal, and the literature reports primarily mission-related challenges such as mission drift, path dependency and scaling. Type 5 hybridity is motivated by commercial motives, and reported issues have mainly to do with its change towards sustainable entrepreneurship. Archetype 7 is predominantly efficiency-oriented, and reported issues are, for the most part, related to stakeholders’ expectations. Type 8 hybridity aims for stakeholder value and needs to tackle challenges that are linked to

complexity of governance, politics, communication and performing paradoxes. Most, if not all, of the characteristics that were found in this review can be grouped under the umbrella of ‘governance’. The governance concept is, despite its prolific usage in academic and professional literature, not very well defined [88]. For our purposes, we adopt the view of the Organization of Economic Co-operation and Development (OECD): “Corporate governance involves a set of relationships between a company’s management, its board, its shareholders and other stakeholders. Corporate governance also provides the structure through which the objectives of the company are set, and the means of attaining those objectives and monitoring performance are determined.” [41] (p. 9).

Accordingly, the identified issues and challenges can be clustered together and rearranged under the umbrella of five clustered governance themes (Table 6).

We find that all clustered themes are present for type 4 hybrid organizations, with ‘mission and balancing divergent goals’ and ‘accounting and financial issues’ being the dominant ones. The presence of all themes in type 4 hybridity might be explained by the fact that this type of hybridity is most studied within the social entrepreneurship literature. We found 34 studies out of 109 within our review that were placed within the context of social entrepreneurship. Added to that, SEs are regarded as an ideal setting for studying hybridity, as articulated by Battilana et al. [2]. The mission theme is furthermore present with all archetypes, except archetype 2 hybridity. This could be explained by the (financial) state-dependence of these type of organizations, e.g., public hospitals and universities, implementation bodies and municipal companies, and the clear purpose for their existence, making it unlikely to encounter challenges like mission drift [59] and credibility issues [61].

Theme 2, the leadership theme with its associated challenges, is predominantly found within archetype 4 and 8 hybrid organizations. Governance complexity [76] and the facilitation of social interaction between partners [73] is particularly mentioned as a challenge for public-private partnerships (PPS), which is a type 8 hybridity. These are usually major construction works initiated by the state, where a long-term partnership of 20 to 30+ years is sought.

The third theme, ‘hiring and employee involvement’, is only mentioned twice, in connection with type 2 [57] and 4 [14] hybridity. This could be due to the fact that both types of hybridity have strong articulated combinations of logics, and employees need to be able to navigate these logics simultaneously. For type 2 hybridity, this is a combination of a strong state-logic with an equally strong market-logic, while for type 4 hybridity (usually social enterprises), this entails striking a balance between market and welfare logic. The other hybridity types are more cooperation-based, and thus can achieve results by involving different employees that are well-versed in one logic only and facilitate their mutual cooperation. We believe that this theme is underrepresented, at least in the results of our systematic review. The role of employees and their mutual cooperation is a pivotal and driving force of functional companies [89].

As mentioned earlier, the fourth emergent theme, ‘accounting and financial issues’, is predominantly found within type 4 hybridity. Social enterprises in their initial start-up phase usually seem to be dependent on non-earned income (subsidies, grants). For their survival, they need to shift to earned income originating from their own products and services [15]. This proves to be a major challenge, especially when coupled with a reported lack of balance between social and financial expertise at the board level. Accountability and governance on both social impact and financial solvency is equally important, but dominant stakeholders are reported to influence the accountability [62] by putting more importance on either one of the two. The reported challenge of the ‘mediating role of accounting practices’ [69] is uniquely reported for type 5 hybridity, e.g., cooperatives and family businesses. This element refers to hybrid organizations using accounting practices to lock parties within their own logic by demanding to report according to their own chosen standards, goals and key performance indicators. The final issue ‘management accounting challenges’ [72] within this theme refers to multiple pressures and expectations from within and outside an organization, in this case, a listed and partly state-owned enterprise. In our

view, this challenge is in line with the previous mentioned issue, albeit within the context of a type 7 hybridity, which has to deal with the state as share- or stakeholder on the one hand and the market-oriented goals as its fiduciary duty on the other.

Table 6. Clustered governance themes with rearranged issues and challenges, as derived from the literature review.

Clustered Themes	Reported Challenges from Literature, including Source
Mission and balancing divergent goals	Mission drift [59] Commercialization [45] Credibility issues [61] Legitimacy issues: identity, ownership and legitimacy [46,71] Balancing divergent goals [68] Preferred policy cloaked as public interest [55,74] Transparency of performance assessment [54]
Leadership	Entrepreneur ability and desirability [82] Path dependency [58] Incumbent power relations [70] Facilitation of social interaction between partners [73] Governance complexity [76] Collaboration vs. manipulation strategies [56]
Hiring and employee involvement	Hiring policies and socializing policies [14] Relational work challenges [57]
Accounting and financial issues	Moral dilemmas masked as pricing challenges [60] Earned income vs. other income [15] Balance between social and financial expertise at board level [15] Mediating role of accounting practices [69] Management accounting challenges [72] Influence of dominant stakeholders in accountability [62]
Future outlook	Scaling [63] Change issues towards sustainable entrepreneurship [67] Business model effectiveness [75] Paradox of performing: what outcomes represent success/failure? [77]

The final theme is categorized as ‘future-outlook’ and refers to issues as scaling and future businessmodel effectiveness. Type 8 hybridity, e.g., state-owned enterprises, multinational energy companies and public-private partnerships, is slightly more present with two challenges. Because of the state involvement, these are usually major companies and projects in terms of their scope but are also more scrutinized because of the public nature of its funding and the concerned societal benefits. The involvement of different stakeholders with different logics makes ‘businessmodel effectiveness’ [75] a major concern, i.e., how can the best value be created for all involved parties. This is strongly linked to what outcomes represent success or failure, as projects might, e.g., be financially regarded as successful but seen as a failure from the societal perspective, and vice versa. This is referred to as the paradox of performing [77].

5. Conclusions

The nature of taxonomies is to demarcate one entity from another based on a sufficient number of properties. Its aim is to establish common ground for a term, such that scrutiny or empirical reflection can take place [24], and not necessarily to describe or explain a phenomenon in its entirety. In this case, we add to the existing literature on hybridity by attempting to provide a more precise demarcation of the term ‘hybrid’ when applied to our field of investigation. In doing so, we hope to minimize terminological controversy for scholars of hybridity studies in general and the social entrepreneurship field in particular, so that more effort can be directed towards creating a refined understanding of the hybrid

nature of organizations. We also attempt to provide a point of departure for the investigation of factors of success and failure of different types of hybrid organizations. First, we provide an overview of the issues and challenges from the literature that are linked to each of the hybrid archetypes that follow from our adopted taxonomy (see Table 5). Subsequently, we rearrange the issues and present a clustered thematic overview of the reported challenges that can be used for subsequent empirical investigations (see Table 6).

It needs to be emphasized that this study is not without its limitations. The first one is that the literature search was restricted to journal articles only, while disregarding books and conference papers. Linked to that, the keyword search was only confined to the title and abstracts, possibly overlooking studies that did cover the subject but used different keywords to describe their research. The third limitation is that the search was restricted to the field of ‘business, management and accounting’ within Scopus, possibly overlooking relevant studies within, e.g., the wider field of social studies. Nevertheless, the broad range of keywords used in the search operation has enabled us to gain a good overview of hybridization from the institutional perspective. We believe that the adopted taxonomy and empirical conceptualizations can be considered a more promising point of departure for understanding the hybridization movement in society.

Based on the insights from this article, it would be beneficial to direct future research towards a more foundational approach and in-depth study of the identified challenges. The governance themes may be used as a guide to thoroughly investigate the specifics of the themes and identified challenges. However, most of the benefit for hybridity studies lies in a comparative approach by systematically identifying challenges in all eight hybrid and non-hybrid arrangements, taking the perspective as summarized in Figure 1. This requires teamwork, collaboration between scholars, and access to a multitude of cases that can be categorized within the hybridity taxonomy.

Author Contributions: Conceptualization, T.S. and R.v.T.; methodology, T.S. and R.v.T.; validation, T.S., R.v.T. and K.M.; data curation, T.S.; writing—original draft preparation, T.S.; writing—review and editing, R.v.T. and K.M.; visualization, T.S. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable.

Data Availability Statement: Not applicable.

Conflicts of Interest: The authors declare no conflict of interest.

Appendix A

Table A1. Datamatrix detailing the resulting archetypes 1 to 8 for each of the records that was included in the systematic literature review. In case the mission or aim was identifiable, it was also included.

Nr.	Private org.	Public org.	Profit	Non-Profit	Gov.	Non-gov.	Public Goods	Private Goods	Archetype Id	Mission/Aim
1 [67]	x		x			x		x	5	Change agent
2 [47]	x		x			x		x	5	Commercial
3 [73]		x	x		x		x		8	Sustainable partnership
4 [90]		x	x			x		x	6	NA
5 [59]	x			x		x		x	4	Dual value
6 [91]	—	—	—	—	—	—	—	—	diff ¹	NA
7 [44]	x			x		x		x	4	Mutual interest

Table A1. Cont.

Nr.	Private org.	Public org.	Profit	Non-Profit	Gov.	Non-gov.	Public Goods	Private Goods	Archetype Id	Mission/Aim
8 [74]		x	x		x		x		8	Political
9 [92]	x			x		x		x	4	Value creation
10 [93]	x			x		x		x	4	NA
11 [94]	x		x			x		x	5	NA
12 [82]	x			x		x		x	4	Business opportunity
13 [58]	x			x		x		x	4	Common cause
14 [65]	x		x			x		x	5	Commercial
15 [60]	x			x		x		x	4	Dual value
16 [48]	x			x		x		x	4	Common cause
17 [95]	x			x		x		x	4	Change agent
18 [71]		x	x		x			x	7	Dual value
19 [62]	x			x		x		x	4	Dual value
20 [96]	x			x		x		x	4	Dual value
21 [78]		x		x	x		x		1	NA
22 [97]	x			x		x		x	4	Dual value
23 [98]	x			x		x		x	4	Multiple value
24 [99]		x	x		x		x		8	Efficiency
25 [100]	x	x	x			x		x	5 or 6	NA
26 [43]		x	x			x		x	6	NA
27 [101]	x		x			x		x	5	Dual value
28 [102]	x			x	x		x		2	NA
29 [45]	x			x		x		x	4	Dual value
30 [103]	x			x	x		x		2	NA
31 [42]	x			x		x	x		3	NA
32 [61]	x			x		x		x	4	Dual value
33 [103]	x		x			x		x	5	NA
34 [104]	x			x		x		x	4	Dual value
35 [105]	x		x			x		x	5	NA
36 [49]	x			x		x	x		3	NA
37 [54]	x			x	x		x		2	Effectiveness
38 [68]	x		x			x		x	5	Multiple value
39 [75]		x	x		x		x		8	Stakeholder value
40 [72]		x	x		x			x	7	Efficiency, financial
41 [106]	x			x		x		x	4	Dual value
42 [107]	x			x		x		x	4	Value creation
43 [46]	x			x		x		x	4	NA
44 [108]	—	—	—	—	—	—	—	—	diff ¹	NA
45 [109]	x	x	x			x		x	5 or 6	NA
46 [110]	x			x		x		x	4	Dual value
47 [50]	x			x		x		x	4	Dual value
48 [65]	x		x			x		x	5	Cooperative pay-offs
49 [51]	x			x		x		x	4	Multiple value
50 [64]	x		x			x		x	5	Business and artistic goals
51 [69]	x		x			x		x	5	Dual value
52 [56]	x			x	x		x		2	Effectiveness
53 [111]	x		x			x		x	5	Multiple value
54 [112]		x	x		x		x		8	Addressing complex problems

Table A1. Cont.

Nr.	Private org.	Public org.	Profit	Non-Profit	Gov.	Non-gov.	Public Goods	Private Goods	Archetype Id	Mission/Aim
55 [113]	x			x	x		x		2	Science, care goals
56 [114]	x			x		x		x	4	NA
57 [66]	x		x			x		x	5	Commercial, ecological
58 [115]	x			x		x		x	4	Dual value
59 [55]	x			x	x		x		2	Effectiveness
60 [116]	x			x		x		x	4	Dual value
61 [57]	x			x	x		x		2	Effectiveness
62 [117]	x			x	x		x		2	NA
63 [118]	—	—	—	—	—	—	—	—	ND ¹	NA
64 [119]	x		x			x		x	5	NA
65 [63]	x			x		x		x	4	Dual value
66 [83]		x	x			x		x	6	NA
67 [76]		x	x		x		x		8	Stakeholder value
68 [120]		x	x			x		x	6	NA
69 [52]	x			x		x	x		3	NA
70 [121]		x	x			x		x	6	NA
71 [122]	—	—	—	—	—	—	—	—	diff ¹	NA
72 [123]		x	x		x			x	7	Multiple value
73 [16]	x		x			x		x	5	Multiple value
74 [80]	x			x		x	x		3	NA
75 [84]		x	x			x		x	6	NA
76 [85]		x	x			x		x	6	NA
77 [70]	x		x			x		x	5	NA
78 [124]	—	—	—	—	—	—	—	—	diff ¹	NA
79 [15]	x			x		x		x	4	Dual value
80 [125]	x			x	x		x		2	Dual orientation
81 [9]	x			x		x		x	4	Dual value
82 [79]		x		x	x		x		1	NA
83 [77]		x	x		x		x		8	Addressing complex problems
84 [126]	—	—	—	—	—	—	—	—	diff ¹	NA
85 [127]	x			x		x		x	4	Dual value
86 [53]	x	x	x			x		x	5 or 6	NA
87 [128]		x	x			x		x	6	NA
88 [129]	x		x			x		x	5	NA
89 [130]	x			x	x		x		2	NA
90 [131]	x	x	x			x		x	5 or 6	NA
91 [132]	x			x		x	x		3	NA
92 [133]		x		x	x		x		1	NA
93 [134]		x	x		x		x		8	Efficiency, legitimacy
94 [135]	x		x			x		x	5	Dual value
95 [136]	x			x		x		x	4	Dual value
96 [86]		x	x			x		x	6	NA
97 [81]	x			x		x	x		3	NA
98 [18]	x			x		x		x	4	Dual value
99 [14]	x			x		x		x	4	Dual value
100 [87]		x	x			x		x	6	NA

Table A1. Cont.

Nr.	Private org.	Public org.	Profit	Non-Profit	Gov.	Non-gov.	Public Goods	Private Goods	Archetype Id	Mission/Aim
101 [137]		x	x			x		x	6	NA
102 [138]		x		x	x		x		1	NA
103 [139]	x			x		x		x	4	Dual orientation
104 [140]	x	x	x			x		x	5 or 6	NA
105 [141]	x	x	x			x		x	5 or 6	NA
106 [142]		x	x		x			x	7	Efficiency, market orientation
107 [143]	x	x	x			x		x	5 or 6	NA
108 [144]	x	x	x			x		x	5 or 6	NA
109 [145]	x	x	x			x		x	5 or 6	NA

¹ In a number of publications, the archetype number was not identified. It was either not clear because of privacy or because multiple cases were used that were divergent in nature. NA = not available.

References

- Battilana, J.; Lee, M.; Walker, J.; Dorsey, C. In Search of the Hybrid Ideal. *Stanf. Soc. Innov. Rev.* **2012**, *10*, 51–55.
- Battilana, J.; Lee, M. Advancing Research on Hybrid Organizing—Insights from the Study of Social Enterprises. *Acad. Manag. Ann.* **2014**, *8*, 397–441. [\[CrossRef\]](#)
- Kolk, A.; Lenfant, F. Hybrid business models for peace and reconciliation. *Bus. Horizons* **2016**, *59*, 503–524. [\[CrossRef\]](#)
- Schmitz, B.; Glänzel, G. Hybrid organizations: Concept and measurement. *Int. J. Organ. Anal.* **2016**, *24*, 18–35. [\[CrossRef\]](#)
- Albert, S.; Whetten, D.A. Organizational Identity. In *Research in Organizational Behavior*; Staw, B.M., Cummings, L.L., Eds.; JAI Press: Greenwich, UK, 1985; pp. 263–295.
- Corley, K.G.; Harquail, C.V.; Pratt, M.G.; Glynn, M.A.; Fiol, C.M.; Hatch, M.J. Guiding Organizational Identity Through Aged Adolescence. *J. Manag. Inq.* **2016**, *15*, 85–99. doi: 10.1177/1056492605285930. [\[CrossRef\]](#)
- Pratt, M.G.; Foreman, P.O. Classifying Managerial Responses to Multiple Organizational Identities. *Acad. Manag. Rev.* **2000**, *25*, 18–42. [\[CrossRef\]](#)
- Billis, D. Towards a theory of hybrid organizations. *Hybrid Organizations and the Third Sector*; Palgrave Macmillan: Basingstoke, UK, 2010; pp. 46–69.
- Pache, A.C.; Santos, F. Inside the Hybrid Organization: Selective Coupling as a Response to Competing Institutional Logics. *Acad. Manag. J.* **2013**, *56*, 972–1001. [\[CrossRef\]](#)
- Powell, W.W.; Sandholtz, K.W. Amphibious entrepreneurs and the emergence of organizational forms. *Strateg. Entrep. J.* **2012**, *6*, 94–115. doi: 10.1002/sej.1129. [\[CrossRef\]](#)
- Besharov, M.L.; Smith, W.K. Multiple Institutional Logics in Organizations: Explaining Their Varied Nature and Implications. *Acad. Manag. Rev.* **2014**, *39*, 364–381. [\[CrossRef\]](#)
- Thornton, P.H.; Ocasio, W.; Lounsbury, M. *The Institutional Logics Perspective: A New Approach to Culture, Structure, and Process*; Oxford University Press: Oxford, NY, USA, 2012.
- Johansen, C.B.; Waldorff, S.B. What are Institutional Logics - and where is the perspective taking us? In *New Themes in Institutional Analysis-Topics and Issues from European Research*; Krücken, G., Mazza, C., Meyer, R.E., Walgenbach, P., Eds.; Edward Elgar: Cheltenham, UK, 2017.
- Battilana, J.; Dorado, S. Building Sustainable Hybrid Organizations: The Case of Commercial Microfinance Organizations. *Acad. Manag. J.* **2010**, *53*, 1419–1440. [\[CrossRef\]](#)
- Doherty, B.; Haugh, H.; Lyon, F. Social Enterprises as Hybrid Organizations: A Review and Research Agenda: Social Enterprises as Hybrid Organizations. *Int. J. Manag. Rev.* **2014**, *16*, 417–436. [\[CrossRef\]](#)
- Mair, J.; Mayer, J.; Lutz, E. Navigating Institutional Plurality: Organizational Governance in Hybrid Organizations. *Organ. Stud.* **2015**, *36*, 713–739. [\[CrossRef\]](#)
- Skelcher, C.; Smith, S.R. New development: Performance promises and pitfalls in hybrid organizations—five challenges for managers and researchers. *Public Money Manag.* **2017**, *37*, 425–430. [\[CrossRef\]](#)
- Tracey, P.; Phillips, N.; Jarvis, O. Bridging Institutional Entrepreneurship and the Creation of New Organizational Forms: A Multilevel Model. *Organ. Sci.* **2011**, *22*, 60–80. [\[CrossRef\]](#)
- North, D. Institutions and Economic Theory. *Am. Econ.* **1992**, *61*, 72–76. [\[CrossRef\]](#)
- Friedland, R.; Alford, R. Bringing Society Back In: Symbols, Practices, and Institutional Contradictions. In *The New Institutionalism in Organizational Analysis*; W. W. Powell and P. J. DiMaggio, Eds.; University of Chicago Press: Chicago, IL, USA, 1991; pp. 232–267.
- Thornton, P.H.; Ocasio, W. Institutional Logics. In *The SAGE Handbook of Organizational Institutionalism*, Greenwood, R., Oliver, C., Suddaby, R., Sahlin-Andersson, K., Eds.; SAGE Publications: Thousand Oaks, CA, USA, 2008; pp. 99–129.

22. DiMaggio, P.J.; Powell, W.W. The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *Am. Sociol. Rev.* **1983**, *48*, 147–160. [\[CrossRef\]](#)
23. Zilber, T.B. How Institutional Logics Matter: A Bottom-Up Exploration. In *Research in the Sociology of Organizations*; Gehman, J., Lounsbury, M., Greenwood, R., Eds.; Emerald Group Publishing Limited: Bingley, UK 2016; Volume 48, pp. 137–155. [\[CrossRef\]](#)
24. Hodgson, G.M. Taxonomic definitions in social science, with firms, markets and institutions as case studies. *J. Institutional Econ.* **2019**, *15*, 207–233. [\[CrossRef\]](#)
25. Marradi, A. Classification, typology, taxonomy. *Qual. Quant.* **1990**, *24*, 129–157. [\[CrossRef\]](#)
26. Alvesson, M.; Spicer, A. Neo-Institutional Theory and Organization Studies: A Mid-Life Crisis? *Organ. Stud.* **2019**, *40*, 199–218. [\[CrossRef\]](#)
27. Lounsbury, M.; Steele, C.W.; Wang, M.S.; Toubiana, M. New Directions in the Study of Institutional Logics: From Tools to Phenomena. *Annu. Rev. Sociol.* **2021**, *47*, 261–280. [\[CrossRef\]](#)
28. Donk, W.B.H.J. *De Gedragen Gemeenschap: Over Katholiek Maatschappelijk Organiseren de Ontzuiling Voorbij*; Sdu Uitgevers: Den Haag, The Netherlands, 2001.
29. Evers, A. Mixed welfare systems and hybrid organizations: Changes in the governance and provision of social services. *Int. J. Public Adm.* **2005**, *28*, 737–748. [\[CrossRef\]](#)
30. Pestoff, V. *Beyond the Market and State : Social Enterprises and Civil Democracy in a Welfare Society*; Ashgate: Brookfield, VT, USA, 1998.
31. van Tulder, R.; van der Zwart, A. *International Business-Society Management: Linking Corporate Responsibility and Globalization*; Routledge: London, UK,
32. Zijderveld, A. *The Waning of the Welfare State: The End of Comprehensive State Succor*; Transaction: New Brunswick, NJ, USA, 1999.
33. Bailey, K. *Typologies and Taxonomies*; SAGE Publications, Inc.: Thousand Oaks, CA, USA, 1994. [\[CrossRef\]](#)
34. Liebergesell, A. Morphology, Taxonomy and Typology—An Overview. 2019. Available online: https://www.academia.edu/35522955/Morphology_Taxonomy_and_Typology_An_Overview (accessed on 14 August 2019).
35. Roustang, G.; Laville, J.L.; Eme, B.; Mothé, D.; Perret, B., Eds. *Vers un Nouveau Contrat Social*; Sociologie économique; Desclée de Brouwer: Paris, France, 1996.
36. Pestoff, V.A. Third sector and co-operative services—An alternative to privatization. *J. Consum. Policy* **1992**, *15*, 21–45. [\[CrossRef\]](#)
37. van Tulder, R.; van Mil, E. *Principles of Sustainable Business: Frameworks for Corporate Action on the SDGs*; The Principles for Responsible Management Education Series; Routledge: Abingdon, UK; New York, NY, USA, 2022.
38. Fink, A. *Conducting Research Literature Reviews: From the Internet to Paper*, 4th ed.; SAGE: Thousand Oaks, CA, USA, 2014.
39. Singh, V.K.; Singh, P.; Karmakar, M.; Leta, J.; Mayr, P. The journal coverage of Web of Science, Scopus and Dimensions: A comparative analysis. *Scientometrics* **2021**, *126*, 5113–5142. [\[CrossRef\]](#)
40. Prancutè, R. Web of Science (WoS) and Scopus: The Titans of Bibliographic Information in Today's Academic World. *Publications* **2021**, *9*, 12. [\[CrossRef\]](#)
41. OECD. *G20/OECD Principles of Corporate Governance 2015*; OECD Publishing: Paris, France, 2015. [\[CrossRef\]](#)
42. Gillett, A.G.; Tennent, K.D. Shadow hybridity and the institutional logic of professional sport: Perpetuating a sporting business in times of rapid social and economic change. *J. Manag. Hist.* **2018**, *24*, 228–259. [\[CrossRef\]](#)
43. Svenningsen-Berthelem, V.; Boxenbaum, E.; Ravasi, D. Individual responses to multiple logics in hybrid organizing: The role of structural position. *M@n@gement* **2018**, *21*, 1306. [\[CrossRef\]](#)
44. Bauwens, T.; Huybrechts, B.; Dufays, F. Understanding the Diverse Scaling Strategies of Social Enterprises as Hybrid Organizations: The Case of Renewable Energy Cooperatives. *Organ. Environ.* **2019**, *33*, 108602661983712. [\[CrossRef\]](#)
45. Litrico, J.B.; Besharov, M.L. Unpacking Variation in Hybrid Organizational Forms: Changing Models of Social Enterprise Among Nonprofits, 2000–2013. *J. Bus. Ethics* **2019**, *159*, 343–360. [\[CrossRef\]](#)
46. Coskuner-Balli, G.; Ertimur, B. Legitimation of hybrid cultural products: The case of American Yoga. *Mark. Theory* **2017**, *17*, 127–147. [\[CrossRef\]](#)
47. Perkmann, M.; McKelvey, M.; Phillips, N. Protecting Scientists from Gordon Gekko: How Organizations Use Hybrid Spaces to Engage with Multiple Institutional Logics. *Organ. Sci.* **2019**, *30*, 298–318. [\[CrossRef\]](#)
48. Gillett, A.; Loader, K.; Doherty, B.; Scott, J.M. An Examination of Tensions in a Hybrid Collaboration: A Longitudinal Study of an Empty Homes Project. *J. Bus. Ethics* **2019**, *157*, 949–967 [\[CrossRef\]](#)
49. Svensson, P.G. Organizational hybridity: A conceptualization of how sport for development and peace organizations respond to divergent institutional demands. *Sport Manag. Rev.* **2017**, *20*, 443–454. [\[CrossRef\]](#)
50. Gidron, B. The Dual Hybridity of Social Enterprises for Marginalized Populations. *J. Soc. Entrep.* **2017**, *8*, 1–13. [\[CrossRef\]](#)
51. Lallemand-Stempak, N. Rethinking hybrids' challenges: The case of French mutual insurance companies. *M@n@gement* **2017**, *20*, 336. [\[CrossRef\]](#)
52. Hustinx, L.; De Waele, E. Managing Hybridity in a Changing Welfare Mix: Everyday Practices in an Entrepreneurial Nonprofit in Belgium. *Voluntas* **2015**, *26*, 1666–1689. [\[CrossRef\]](#)
53. Sauvée, L. Hybrid governance: Sketching discrete alternatives. *J. Chain Netw. Sci.* **2013**, *13*, 1–9. [\[CrossRef\]](#)
54. Olsen, T.H.; Solstad, E.; Torsteinsen, H. The meaning of institutional logics for performance assessment in boards of municipal companies. *Public Money Manag.* **2017**, *37*, 393–400. [\[CrossRef\]](#)

55. Rossi, P.; Rannisto, P.H.; Stenvall, J. Creating Innovative Public Services by Fostering Conflicts. *South Asian J. Bus. Manag. Cases* **2016**, *5*, 1–12. [\[CrossRef\]](#)
56. Aagaard, P. How to Make the Mix Matter: A Case Study of Post-Transformational Leadership in Hybrid Public Management. *Int. J. Public Adm.* **2016**, *39*, 1171–1179. [\[CrossRef\]](#)
57. Cloutier, C.; Denis, J.L.; Langley, A.; Lamothe, L. Agency at the Managerial Interface: Public Sector Reform as Institutional Work. *J. Public Adm. Res. Theory* **2016**, *26*, 259–276. [\[CrossRef\]](#)
58. Parekh, N.; Ashta, A. An institutional logics perspective to evolution of Indian microcredit business models. *Strateg. Chang.* **2018**, *27*, 313–327. [\[CrossRef\]](#)
59. Wolf, M.; Mair, J. Purpose, Commitment and Coordination Around Small Wins: A Proactive Approach to Governance in Integrated Hybrid Organizations. *Volunt. Int. J. Volunt. Nonprofit Organ.* **2019**, *30*, 535–548. [\[CrossRef\]](#)
60. McMullen, J.S.; Bergman, B.J. The promise and problems of price subsidization in social entrepreneurship. *Bus. Horizons* **2018**, *61*, 609–621. [\[CrossRef\]](#)
61. Cetindamar, D. Designed by law: Purpose, accountability, and transparency at benefit corporations. *Cogent Bus. Manag.* **2018**, *5*, 1–14. [\[CrossRef\]](#)
62. Bradford, A.; Luke, B.; Furneaux, C. Social enterprise accountability: Directions, dominance and developments. *Soc. Enterp. J.* **2018**, *14*, 156–179. [\[CrossRef\]](#)
63. Voltan, A.; De Fuentes, C. Managing multiple logics in partnerships for scaling social innovation. *Eur. J. Innov. Manag.* **2016**, *19*, 446–467. [\[CrossRef\]](#)
64. Lindqvist, K. Art ventures as hybrid organisations: Tensions and conflicts relating to organisational identity. *Int. J. Entrep. Ventur.* **2017**, *9*, 242. [\[CrossRef\]](#)
65. David, F.; van der Sijde, P.; van den Besselaar, P. Academics coping with business logic: A study at Indonesian universities. *J. Eng. Technol. Manag.* **2018**, *49*, 91–108. [\[CrossRef\]](#)
66. York, J.G.; Hargrave, T.J.; Pacheco, D.F.P. Converging Winds: Logic Hybridization in the Colorado Wind Energy Field. *Acad. Manag. J.* **2016**, *59*, 579–610. [\[CrossRef\]](#)
67. de Lange, D.E. A paradox of embedded agency: Sustainable investors boundary bridging to emerging fields. *J. Clean. Prod.* **2019**, *226*, 50–63. [\[CrossRef\]](#)
68. Aparicio, G.; Basco, R.; Iturralde, T.; Maseda, A. An exploratory study of firm goals in the context of family firms: An institutional logics perspective. *J. Fam. Bus. Strategy* **2017**, *8*, 157–169. [\[CrossRef\]](#)
69. Busco, C.; Giovannoni, E.; Riccaboni, A. Sustaining multiple logics within hybrid organisations: Accounting, mediation and the search for innovation. *Accounting, Audit. Account. J.* **2017**, *30*, 191–216. [\[CrossRef\]](#)
70. Mangen, C.; Brivot, M. The challenge of sustaining organizational hybridity: The role of power and agency. *Hum. Relations* **2015**, *68*, 659–684. [\[CrossRef\]](#)
71. Alexius, S.; Grossi, G. Decoupling in the age of market-embedded morality: Responsible gambling in a hybrid organization. *J. Manag. Gov.* **2018**, *22*, 285–313. [\[CrossRef\]](#)
72. Dai, N.T.; Tan, Z.S.; Tang, G.; Xiao, J.Z. IPOs, institutional complexity, and management accounting in hybrid organisations: A field study in a state-owned enterprise in China. *Manag. Account. Res.* **2017**, *36*, 2–23. [\[CrossRef\]](#)
73. Matinheikki, J.; Aaltonen, K.; Walker, D. Politics, public servants, and profits: Institutional complexity and temporary hybridization in a public infrastructure alliance project. *Int. J. Proj. Manag.* **2019**, *37*, 298–317. [\[CrossRef\]](#)
74. Opara, M.; Rouse, P. The perceived efficacy of public-private partnerships: A study from Canada. *Crit. Perspect. Account.* **2019**, *58*, 77–99. [\[CrossRef\]](#)
75. Villani, E.; Greco, L.; Phillips, N. Understanding Value Creation in Public-Private Partnerships: A Comparative Case Study: Understanding Value Creation in PPPs. *J. Manag. Stud.* **2017**, *54*, 876–905. [\[CrossRef\]](#)
76. Panda, D. Organizational Collaboration, Hybrid Structure, Governance and Value Creation: Evidence from Indian Public-Private Partnerships. *Emergence: Complex. Organ.* **2015**, *17*, 1–18. Available online: <https://journal.emergentpublications.com/Article/2f633a8e-5cdd-4837-9266-bdff834e786/academic> (accessed on 28 April 2022).
77. Jay, J. Navigating Paradox as a Mechanism of Change and Innovation in Hybrid Organizations. *Acad. Manag. J.* **2013**, *56*, 137–159. [\[CrossRef\]](#)
78. Khodachek, I.; Timoshenko, K. Russian Central Government Budgeting and Public Sector Reform Discourses: Paradigms, Hybrids, and a “Third Way”. *Int. J. Public Adm.* **2018**, *41*, 460–477. [\[CrossRef\]](#)
79. Dormady, N.C. The Political Economy of Collaborative Organization. *Adm. Soc.* **2013**, *45*, 748–772. [\[CrossRef\]](#)
80. Amans, P.; Mazars-Chapelon, A.; Villesèque-Dubus, F. Budgeting in institutional complexity: The case of performing arts organizations. *Manag. Account. Res.* **2015**, *27*, 47–66. [\[CrossRef\]](#)
81. Chemin, C.; Vercher, C. The Challenge of Activist Coalition Governance: Accommodating Diversity to Create Institutions—An Approach Via the Inter-Relationships Between Action, Project and Instrument. *Volunt. Int. J. Volunt. Nonprofit Organ.* **2011**, *22*, 682. [\[CrossRef\]](#)
82. Gümüşay, A.A. Unpacking entrepreneurial opportunities: An institutional logics perspective. *Innovation* **2018**, *20*, 209–222. [\[CrossRef\]](#)
83. Riaz, Z. A hybrid of state regulation and self-regulation for remuneration governance in Australia. *Corp. Governance: Int. J. Bus. Soc.* **2016**, *16*, 539–563. [\[CrossRef\]](#)

84. Greco, G.; Ferramosca, S.; Marchi, L. Governance codes and types of issuer: A global study. *Int. J. Bus. Gov. Ethics* **2015**, *10*, 28. [\[CrossRef\]](#)
85. Roh, J.J.; Yang, M.G.; Park, K.; Hong, P. Stakeholders' pressure and managerial responses: Lessons from hybrid car development and commercialisation. *Int. J. Bus. Inf. Syst.* **2015**, *18*, 506. [\[CrossRef\]](#)
86. Jamali, D.; Neville, B. Convergence Versus Divergence of CSR in Developing Countries: An Embedded Multi-Layered Institutional Lens. *J. Bus. Ethics* **2011**, *102*, 599–621. [\[CrossRef\]](#)
87. Gifford, B.; Kestler, A.; Anand, S. Building local legitimacy into corporate social responsibility: Gold mining firms in developing nations. *J. World Business* **2010**, *45*, 304–311. [\[CrossRef\]](#)
88. Ruhanen, L.; Scott, N.; Ritchie, B.; Tkaczynski, A. Governance: A review and synthesis of the literature. *Tour. Rev.* **2010**, *65*, 4–16. [\[CrossRef\]](#)
89. Mura, L.; Zsigmond, T.; Machova, R. The effects of emotional intelligence and ethics of SME employees on knowledge sharing in Central-European countries. *Oeconomia Copernic.* **2021**, *12*, 907–934. [\[CrossRef\]](#)
90. Karlsson, B.; Hersinger, A.; Kurkkio, M. Hybrid accountants in the age of the business partner: Exploring institutional drivers in a mining company. *J. Manag. Control* **2019**, *30*, 185–211. [\[CrossRef\]](#)
91. Alsharari, N.M. Management accounting and organizational change: Alternative perspectives. *Int. J. Organ. Anal.* **2019**, *27*, 1124–1147. [\[CrossRef\]](#)
92. Spieth, P.; Schneider, S.; Clauß, T.; Eichenberg, D. Value drivers of social businesses: A business model perspective. *Long Range Plan.* **2019**, *52*, 427–444. [\[CrossRef\]](#)
93. McMullin, C.; Skelcher, C. The Impact of Societal-Level Institutional Logics on Hybridity: Evidence from Nonprofit Organizations in England and France. *Volunt. Int. J. Volunt. Nonprofit Organ.* **2018**, *29*, 911–924. [\[CrossRef\]](#)
94. Ahmad, A.J.; Thornberry, C. On the structure of business incubators: De-coupling issues and the mis-alignment of managerial incentives. *J. Technol. Transf.* **2018**, *43*, 1190–1212. [\[CrossRef\]](#)
95. Rossignoli, C.; Ricciardi, F.; Bonomi, S. Organizing for Commons-Enabling Decision-Making Under Conflicting Institutional Logics in Social Entrepreneurship. *Group Decis. Negot.* **2018**, *27*, 417–443. [\[CrossRef\]](#)
96. Wry, T.; Zhao, E.Y. Taking Trade-offs Seriously: Examining the Contextually Contingent Relationship Between Social Outreach Intensity and Financial Sustainability in Global Microfinance. *Organ. Sci.* **2018**, *29*, 507–528. [\[CrossRef\]](#)
97. Pullman, M.; Longoni, A.; Luzzini, D. Emerging discourse incubator: The Roles of Institutional Complexity and Hybridity in Social Impact Supply Chain Management. *J. Supply Chain Manag.* **2018**, *54*, 3–20. [\[CrossRef\]](#)
98. Castellás, E.I.; Stubbs, W.; Ambrosini, V. Responding to Value Pluralism in Hybrid Organizations. *J. Bus. Ethics* **2018**, *159*, 635–650. [\[CrossRef\]](#)
99. Arena, M.; Azzone, G.; Mapelli, F. What drives the evolution of Corporate Social Responsibility strategies? An institutional logics perspective. *J. Clean. Prod.* **2018**, *171*, 345–355. [\[CrossRef\]](#)
100. Styhre, A. Unified economic ideas and their hybrid policies: The case of Swedish life science innovation work. *Technol. Anal. Strateg. Manag.* **2018**, *30*, 31–43. [\[CrossRef\]](#)
101. Xing, Y.; Liu, Y.; Lattemann, C. Institutional logics and social enterprises: Entry mode choices of foreign hospitals in China. *J. World Bus.* **2018**, *55*, 100974. [\[CrossRef\]](#)
102. Kaufman, M.; Covalleski, M.A. Budget formality and informality as a tool for organizing and governance amidst divergent institutional logics. *Accounting, Organ. Soc.* **2019**, *75*, 40–58. [\[CrossRef\]](#)
103. Alvehus, J. Conflicting logics? The role of HRM in a professional service firm. *Hum. Resour. Manag. J.* **2018**, *28*, 31–44. [\[CrossRef\]](#)
104. Vickers, I.; Lyon, F.; Sepulveda, L.; McMullin, C. Public service innovation and multiple institutional logics: The case of hybrid social enterprise providers of health and wellbeing. *Res. Policy* **2017**, *46*, 1755–1768. [\[CrossRef\]](#)
105. Roundy, P.T. Hybrid organizations and the logics of entrepreneurial ecosystems. *Int. Entrep. Manag. J.* **2017**, *13*, 1221–1237. [\[CrossRef\]](#)
106. Huybrechts, B.; Nicholls, A.; Edinger, K. Sacred alliance or pact with the devil? How and why social enterprises collaborate with mainstream businesses in the fair trade sector. *Entrep. Reg. Dev.* **2017**, *29*, 586–608. [\[CrossRef\]](#)
107. Mongelli, L.; Rullani, F.; Versari, P. Hybridisation of diverging institutional logics through common-note practices—An analogy with music and the case of social enterprises. *Ind. Innov.* **2017**, *24*, 492–514. [\[CrossRef\]](#)
108. Schildt, H.; Perkmann, M. Organizational Settlements: Theorizing How Organizations Respond to Institutional Complexity. *J. Manag. Inq.* **2017**, *26*, 139–145. [\[CrossRef\]](#)
109. Jamali, D.; Karam, C.; Yin, J.; Soundararajan, V. CSR logics in developing countries: Translation, adaptation and stalled development. *J. World Bus.* **2017**, *52*, 343–359. [\[CrossRef\]](#)
110. Teixeira, M.G.; De Déa Roglio, K.; Marcon, R. Institutional logics and the decision-making process of adopting corporate governance at a cooperative organization. *J. Manag. Gov.* **2017**, *21*, 181–209. [\[CrossRef\]](#)
111. Raynard, M. Deconstructing complexity: Configurations of institutional complexity and structural hybridity. *Strateg. Organ.* **2016**, *14*, 310–335. [\[CrossRef\]](#)
112. Bishop, S.; Waring, J. Becoming hybrid: The negotiated order on the front line of public–private partnerships. *Hum. Relations* **2016**, *69*, 1937–1958. [\[CrossRef\]](#)
113. Lander, B. Boundary-spanning in academic healthcare organisations. *Res. Policy* **2016**, *45*, 1524–1533. [\[CrossRef\]](#)

114. Dufays, F.; Huybrechts, B. Where do hybrids come from? Entrepreneurial team heterogeneity as an avenue for the emergence of hybrid organizations. *Int. Small Bus. J.* **2016**, *34*, 777–796. [\[CrossRef\]](#)
115. Mason, C.; Doherty, B. A Fair Trade-off? Paradoxes in the Governance of Fair-trade Social Enterprises. *J. Bus. Ethics* **2016**, *136*, 451–469. [\[CrossRef\]](#)
116. Nicholls, A.; Huybrechts, B. Sustaining Inter-organizational Relationships Across Institutional Logics and Power Asymmetries: The Case of Fair Trade. *J. Bus. Ethics* **2016**, *135*, 699–714. [\[CrossRef\]](#)
117. Gooneratne, T.N.; Hoque, Z. Institutions, agency and the institutionalization of budgetary control in a hybrid state-owned entity. *Crit. Perspect. Account.* **2016**, *36*, 58–70. [\[CrossRef\]](#)
118. Martin, G.; Farndale, E.; Paauwe, J.; Stiles, P.G. Corporate governance and strategic human resource management: Four archetypes and proposals for a new approach to corporate sustainability. *Eur. Manag. J.* **2016**, *34*, 22–35. [\[CrossRef\]](#)
119. Nicolini, D.; Delmestri, G.; Goodrick, E.; Reay, T.; Lindberg, K.; Adolfsson, P. Look What's Back! Institutional Complexity, Reversibility and the Knotting of Logics: Look What's Back! *Br. J. Manag.* **2016**, *27*, 228–248. [\[CrossRef\]](#)
120. Atkins, J.F.; Solomon, A.; Norton, S.; Joseph, N.L. The emergence of integrated private reporting. *Meditari Account. Res.* **2015**, *23*, 28–61. [\[CrossRef\]](#)
121. Biniari, M.G.; Simmons, S.A.; Monsen, E.W.; Pizarro Moreno, M.I. The configuration of corporate venturing logics: An integrated resource dependence and institutional perspective. *Small Bus. Econ.* **2015**, *45*, 351–367. [\[CrossRef\]](#)
122. Johansen, S.T.; Olsen, T.H.; Solstad, E.; Torsteinsen, H. An insider view of the hybrid organisation: How managers respond to challenges of efficiency, legitimacy and meaning. *J. Manag. Organ.* **2015**, *21*, 725–740. [\[CrossRef\]](#)
123. Klenk, T. Accountability in Practice: Organizational Responses to Public Accountability Claims. *Int. J. Public Adm.* **2015**, *38*, 983–996. [\[CrossRef\]](#)
124. Carayannis, E.; Del Giudice, M.; Rosaria Della Peruta, M. Managing the intellectual capital within government-university-industry R&D partnerships: A framework for the engineering research centers. *J. Intellect. Capital.* **2014**, *15*, 611–630.
125. Broek, J.v.d.; Boselie, P.; Paauwe, J. Multiple Institutional Logics in Health Care: 'Productive Ward: Releasing Time to Care'. *Public Manag. Rev.* **2014**, *16*, 1–20. [\[CrossRef\]](#)
126. Ansari, S.S.; Wijen, F.; Gray, B. Constructing a Climate Change Logic: An Institutional Perspective on the "Tragedy of the Commons". *Organ. Sci.* **2013**, *24*, 1014–1040. [\[CrossRef\]](#)
127. Smith, W.K.; Gonin, M.; Besharov, M.L. Managing Social-Business Tensions: A Review and Research Agenda for Social Enterprise. *Bus. Ethics Q.* **2013**, *23*, 407–442. [\[CrossRef\]](#)
128. Aoki, K.; Lennerfors, T.T. Whither Japanese keiretsu? The transformation of vertical keiretsu in Toyota, Nissan and Honda 1991–2011. *Asia Pac. Bus. Rev.* **2013**, *19*, 70–84. [\[CrossRef\]](#)
129. He, X.; Brourthers, K.D.; Filatotchev, I. Resource-Based and Institutional Perspectives on Export Channel Selection and Export Performance. *J. Manag.* **2013**, *39*, 27–47. [\[CrossRef\]](#)
130. Pache, A.C.; Chowdhury, I. Social Entrepreneurs as Institutionally Embedded Entrepreneurs: Toward a New Model of Social Entrepreneurship Education. *Acad. Manag. Learn. Educ.* **2012**, *11*, 494–510. [\[CrossRef\]](#)
131. Gauzente, C.; Dumoulin, R. Franchising choice in retail networks: A multi-level institutional framework. *Int. Rev. Retail. Distrib. Consum. Res.* **2012**, *22*, 385–396. [\[CrossRef\]](#)
132. Richardson, A.J.; Kilfoyle, E. Merging the Profession: A Historical Perspective on Accounting Association Mergers in Canada. *Account. Perspect.* **2012**, *11*, 77–109. [\[CrossRef\]](#)
133. Özen, S.; Akkemik, K.A. Does Illegitimate Corporate Behaviour Follow the Forms of Polity? The Turkish Experience. *J. Manag. Stud.* **2012**, *49*, 515–537. [\[CrossRef\]](#)
134. Zapata, M.J.; Hall, C.M. Public-private collaboration in the tourism sector: Balancing legitimacy and effectiveness in local tourism partnerships. The Spanish case. *J. Policy Res. Tour. Leis. Events* **2012**, *4*, 61–83. [\[CrossRef\]](#)
135. Landry, P. A Conceptual Framework for Studying Succession in Artistic and Administrative Leadership in the Cultural Sector. *Int. J. Arts Manag. Montréal* **2011**, *13*, 44–58.71.
136. Gençer, M.; Oba, B. Organising the digital commons: A case study on engagement strategies in open source. *Technol. Anal. Strateg. Manag.* **2011**, *23*, 969–982. [\[CrossRef\]](#)
137. Turrent, G.d.C.B.; Linares, E.A.; Pérez, M.V.L.; Ariza, L.R. Corporate governance in Latin America and Spain: A comparative study of regulatory framework. *Corp. Ownersh. Control* **2010**, *7*, 427–441. [\[CrossRef\]](#)
138. Hyvönen, T.; Järvinen, J.; Pellinen, J.; Rahko, T. Institutional Logics, ICT and Stability of Management Accounting. *Eur. Account. Rev.* **2009**, *18*, 241–275. [\[CrossRef\]](#)
139. Mars, M.M.; Lounsbury, M. Raging Against or With the Private Marketplace?: Logic Hybridity and Eco-Entrepreneurship. *J. Manag. Inq.* **2009**, *18*, 4–13. [\[CrossRef\]](#)
140. Boland, R.J.; Sharma, A.K.; Afonso, P.S. Designing management control in hybrid organizations: The role of path creation and morphogenesis. *Accounting, Organ. Soc.* **2008**, *33*, 899–914. [\[CrossRef\]](#)
141. Yoshikawa, T.; Tsui-Auch, L.S.; McGuire, J. Corporate Governance Reform as Institutional Innovation: The Case of Japan. *Organ. Sci.* **2007**, *18*, 973–988. [\[CrossRef\]](#)
142. Hua, J.; Miesing, P.; Li, M. An Empirical Taxonomy of SOE Governance in Transitional China. *J. Manag. Gov.* **2006**, *10*, 401–433. [\[CrossRef\]](#)

-
143. Delmestri, G. Streams of inconsistent institutional influences: Middle managers as carriers of multiple identities. *Hum. Relations* **2006**, *59*, 1515–1541. [[CrossRef](#)]
 144. Burns, J.; Baldvinsdottir, G. An institutional perspective of accountants' new roles—The interplay of contradictions and praxis. *Eur. Account. Rev.* **2005**, *14*, 725–757. [[CrossRef](#)]
 145. Osborn, R.N.; Hagedoorn, J.; Denekamp, J.G.; Duysters, G.; Baughn, C.C. Embedded Patterns of International Alliance Formation. *Organ. Stud.* **1998**, *19*, 617–638. [[CrossRef](#)]