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in two international  
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## Abstract

This paper discusses the organizing of setting standards in international standardization bodies. Theoretically I am interested in how such bodies construct and maintain authority. International standards are by definition voluntary, but in practice they are often perceived as compulsory. A private standard setter thus has some kind of regulatory position, similar to governmental rule setting bodies. For rules setters, the limits of their jurisdiction need to be defined, that is, within what limits rules should be developed by a certain rule setting body. In other words: the authority of a rule setter. How such authority is created by international standardization bodies is the focus of this paper. The organizational structure and debate within two such bodies have been studied. Both organizations, that today have a strong position in their respective areas, were established in the 1970s to set and publish international standards aimed at organizations: 1) Technical Committee 176 (TC 176) within the International Organization for Standardization (ISO), setting quality system standards called ISO 9000, and 2) the International Accounting Standards Committee (IASC), setting international accounting standards.

Characteristic for standardization bodies is their expert orientation and emphasis on both the rational and voluntary character of standards. Authority of a standard setter to exercise jurisdiction over a regulatory area, is partly obtained with reference to expert knowledge. The public interest in setting standards is represented by so-called experts - experts ascribed a neutral expert knowledge. However, agreement on common standards is, like agreement on governmental rules, a political process. Standard setters' emphasis on expert knowledge is effective in gaining authority, but it is not sufficient. There are also other, complementary ways of convincing others about the desirability of standards and standard setters, such as a fair and open organizational structure and set of work procedures, as well as an efficient and user oriented organization. It will be argued that the multidimensionality of standard setters, working according to several, sometimes inconsistent organizing principles, leads to tensions in the international standardization work.

Comparisons between the cases will be made, including an analysis of the influence on international standardization work of certain characteristics of a standardization field. Differences between the studied areas will be explained by contextual factors, such as the level of institutionalized public interest in regulation in the two areas and the existence of an established profession of experts.

## **A growing interest in standards**

### *Emergence of standardization bodies*

With the growing industrial specialization at the end of the last century, many engineers and capitalists perceived a need for co-ordination. Large industrial companies specialized in specific components. In order for different components to be compatible, agreements were needed about their respective functions and dimensions. Standards were seen as a solution to this problem of co-ordination. Engineers from companies, industries and various organizations gathered in working groups in so-called standard setting bodies to discuss and formulate common standards. In many countries standard setting bodies were established at the beginning of the century, such as the British Standards Institute (BSI) of 1901, the American National Standards Institute (ANSI) of 1918, Schweizerische Normen-Vereinigung (SNV) of 1919, Standardiseringen i Sverige (SIS) of 1922, and L'Association française de normalisation (AFNOR) of 1926.

The initiative of establishing such bodies often came from industry, but it was common to have some engagement and support from the state. A number of European standard setting bodies have also been established, such as the European Committee for Standardization (CEN) and the European Committee for Electro-technical Standardization (CENELEC), both founded in the 1960s. In the mid 1980s, as the EU desired to accelerate the uniformity of the internal market, the role of standard setting bodies was increased: the EU delegated to private standard setting bodies the responsibility for deciding how the common directives were to be fulfilled (Jacobsson 1993, 1998). This meant that standardization experts, rather than politicians, formulated the harmonized set of rules within the EU.

As more economic activities today are conducted at the global level, international standard setting bodies are perceived as important authorities to facilitate and regulate global transactions. Standards in particular become attractive for global co-ordination, as there is no supranational actor with responsibility and authority to formulate global rules (Meyer 1994). Some characteristics of standards, such as their rationalistic and technical character, also make them powerful (Boli 1998). Private standard setting bodies, which to an increasing extent focus on international standards, fit this reasoning well. For example multinational companies welcome international accounting standards to replace highly variable national accounting rules.

A number of international standard setting bodies were formed already in the early 1900s, such as the International Electrotechnical Commission (IEC) founded in 1906. After World War II more international standard setting bodies were established, such as the International Organization for Standardization (ISO) in 1947, together with a number of other international non-governmental organizations (Loya and Boli 1998). These organizations have expanded substantially since their

establishment. For example, ISO has today over 200 technical committees responsible for different technical areas, with around 30,000 experts active in various working groups.

*Analysis of how standardization bodies create authority*

The interest in standards has thus expanded during the 20th century at both the national, European and global levels. It is not only for industrial and market coordination that the need for standards is perceived. Legislation is also being replaced by standards, which means that so-called experts obtain a more powerful role in governance. The process of setting standards can always be described as a political process, that is, various interests trying to agree on common solutions. The political character of standard setting work is thus nothing new. Interesting and worth investigating, however, is how standardization bodies create authority. In this paper, authority in international standardization bodies will be discussed.

International standardization bodies do not have (or want to have) enforcement power to make others comply with their standards. Still, many organizations do comply with international standards. Thus, international standardization bodies can be perceived as important and legitimate rule setters, having a kind of regulatory position, similarly to governmental rule setting bodies. A rule setting body having a regulatory position, can be described to exercise jurisdiction over a specific regulatory area. To exercise jurisdiction, authority is needed. In other words: an international standardization body can be perceived to have authority as a rule setter in a specific area. How authority is created by international standardization bodies, not having enforcement power of their standards, is the focus of this paper. More specifically, the issue of authority in standardization bodies concerns such as: How a standardization body describes and motivates its title of a standardization body (developing rules for others)? What organizing principles are linked to such a title (how and by whom the work is conducted)? What particular field is the standardization body responsible for (what are the limits of its jurisdiction)? For whom are the standards developed (who are the users)? Thus, from the standardization body's viewpoint, it is crucial to create authority, that is, to articulate and motivate who you are, what you do and how you do this, and to convince others about it.

As we will see in this paper, a powerful way for standard setters to build up authority, is to emphasize an expert orientation of the standardization work and the rationalistic character of standards. But, as Jacobsson (1998) notes, it is not appropriate to describe standardization as a work process of purely technical expert knowledge:

*"Despite the aura of objectivity of the standard setting work and behind its façade of technical expert knowledge, the practice can be full of conflicts"* (Jacobsson 1998, p .140).

Another trait of standard setters is their emphasis on the voluntary character of standards. The combination of the voluntary and rationalistic character of standards can be related to what Boli (1998) defines as rational-voluntaristic authority:

*"This is authority not of domination but of freely exercised reason, in which fundamentally equal individuals reach collective decisions through rational deliberations that are open to all"* (Boli 1998, p. 2).

Rational-voluntaristic authority comprehends two components: the voluntary aspect that is based on the idea of free and equal individuals, and the rational aspect that is based on the idea of the functional requirements of social order and the demand for mechanisms that can produce the good (and rational) society (ibid). This combination, Boli argues, makes this category of authority extremely effective.

But, like expert orientation, the voluntariness of standards can be problematized. In practice standards can be perceived as compulsory, or at least their voluntariness is often perceived as restricted (Brunsson and Jacobsson 1998). Formal requirements of standards can, for example, be articulated in EU directives regarding the need for suppliers to be certified by a quality system such as the ISO 9000 standards. Through incorporation of or reference to a standard in legislation, the standard can thus obtain a legal status and become explicitly binding (Stuurman 1995). The restricted voluntariness of standards can also be of more implicit character, for example in cases where buyers demand suppliers to be ISO 9000 certified (Furusten och Tamm Hallström 1996, Mendel 1996). The pressure of being ISO 9000 certified can also be explained by the fact that norms in the environment of companies point to what is considered to be modern and suitable for organizations to do (Walgenbach 1997).

Regardless a compulsory or voluntary character of standards, compliance with international standards is high and international standardization bodies are by many perceived as important regulatory bodies in the environment of organizations. In the following, two international standardization bodies will be presented and analyzed in their creation of authority. These bodies operate in two different areas - quality management and accounting. Comparisons will be made between the cases, including an analysis of the influence on international standardization work of certain characteristics of those standardization fields.

#### *Methodological remarks*

Two international standard setting committees have been studied, one setting quality system standards (ISO 9000 standards) and the other setting international accounting standards. Both organizations set and publish standards aimed at

organizations. In the studies I have looked for how the two organizations describe themselves and the organization of their work, often by analyzing dilemmas that they perceive to be confronted with. I have conducted archive studies at the respective secretariats of the two committees (in London), where I studied strategic reports and publications, public presentations of the organizations, minutes from work meetings, and internal newsletters from the 1970s to 1997. I have also conducted a large number of interviews with the authors of these documents, and other people of various nationalities active in the work of setting standards (such as experts conducting so-called technical standardization work in working groups, administrative and advisory staff, and personnel at the executive level of the standard setting bodies). Finally, I have participated as an observer during both national (Swedish) and international work meetings, in particular for ISO/TC 176.

### **The study of two international standard setting bodies**

#### *Case 1: ISO/TC 176 setting quality system standards*

TC 176 is one of ISO's technical committees, responsible for the development of international quality management standards, known as the ISO 9000 standards. TC 176 was created in 1979. Of the standards developed by this committee, about 20 are in force today. In 1995 one of the advisory groups of TC 176 formulated the mission of TC 176 in a document called "*TC 176 Vision, Mission and Key Strategies*":

- *identify and understand user needs in the field of quality management;*
- *develop standards that respond effectively to user needs;*
- *support implementation of these standards; and*
- *facilitate meaningful evaluation of the resulting implementations using the ISO process to achieve international consensus, and compatibility with other ISO/IEC management standards. (ISO/TC176/N242)*

There is usually a set of rules formulated by the standard setting body that direct the work of setting standards, such as how working groups should be constituted, procedures of membership, voting, and rounds of comments on various drafts. Within ISO these rules are formulated in the ISO directives, and in these directives participants of working groups where standards are drafted, are defined as experts. Experts are both assumed to represent a nationality, belonging to a national delegation, and contribute expert knowledge.

Like other standardization bodies, the administration of setting ISO standards is mainly financed by membership fees and revenues from the sale of standards and other publications. However, the main part of the work and costs of setting international standards comes from the voluntary contributions of experts during international work meetings, in terms of time and travel. The work of these

experts is, for the most part, paid by companies. Loya and Boli (1998) notes the unique framework that experts work within:

*"The continue to be paid by their employers, but they must not attempt to advance their employers' interests."* (Loya and Boli 1998, p. 11)

The experts of TC 176 can be categorized into three groups: 1) users of ISO 9000 standards, often from large manufacturing companies, 2) standardization experts from national standard setting bodies, and 3) experts from consultancy firms, universities and certification bodies. The share of the different categories varies from project to project. However, it can be concluded that a substantial share of the experts of TC 176 belong to the third category - experts from consultancy firms, universities and certification bodies. These experts have an intermediating function between the standards and their users (Tamm Hallström 1996). Users from industry are not easily drawn to the work of TC 176, at least for participation in international work meetings.

The above categorization can, however, be somewhat misleading. It is not unusual for participants of TC 176 to belong to more than one of the three categories. All the participants of TC 176 have one quality in common though: they are perceived as experts in the field of quality management. TC 176 has become an important arena for these experts to gather and discuss quality issues; the number of participants has increased dramatically from about 30 people at the first meeting in 1980 to over 300 today. TC 176 is among the largest committees within ISO.

In parallel to the drafting of standards in workings groups, there is a substantial share of work conducted in various formal and informal strategic groups within TC 176, where problems with the standardization process are discussed. As ISO 9000 standards have been implemented around the world, strategic debates have increased. When a strategic issue comes up, a specific task group can be formed to investigate and write a report about the matter in question. One of the interviewed experts talked about the "jungle of groups" that had been formed within TC 176 over the years, implying that there is some competition between these groups.

It is not unusual for an expert in a working group to be part of more than one strategic group as well. These groups gather during ordinary work meetings in parallel to the drafting sessions in working groups two or three times a year, but they can also decide to meet in between the main sessions. As opposed to the work in working groups that is regulated by ISO directives, there are no specified rules about the work in task groups.

One perceived problem that has been discussed within strategy groups of TC 176 concerns the proliferation of standards. A perceived consequence of this proliferation is inconsistency between standards, causing problems for users. One effort of



attending to this problem was the development of a strategic plan, the *Vision 2000*, for the revision process of the first ISO 9000 series. The aim was to create a harmonized set of standards within the ISO 9000 family of standards.

Another problem has concerned the issue of co-ordination, both internally among various working groups of TC 176, and externally among various technical committees of ISO and other regulatory bodies at the national and regional levels. In one strategy report of 1994, the task group talks about the importance of having good relations with other key actors in the field of quality management standardization. They mention actors such as various quality and industry associations, national and regional standard setting bodies and governments, and other ISO committees. In particular, TC 207 is mentioned as an important body, for it is the technical committee that is responsible for drafting the environmental management standards known as ISO 14000. For co-ordination of the work of setting environmental and quality management standards there is a so-called Technical Advisory Group (TAG 12) established by the ISO Technical Management Board. Furthermore, TC 207, the European Organization for Quality (EOQ), and the EU (Trade and Industry) are liaison members of TC 176, and the American quality association within the automobile industry, QS 9000, is a member of an advisory group of TC 176.

Yet another problem that has been continuously discussed, is the difficulty in staying in touch with the users of standards, that is, to standardize where there are needs and to ensure that the standards suit the users' needs. If relations to users become too weak or unclear, the standardization body could lose legitimacy among the users. The *Industry Expert Group* is a discussion group which was started in 1993 by a group of TC 176 participants. Characteristic for this group is its emphasis on the interests of users, the members of the group largely being industry representatives. The actions of the Industry Expert Group can thus be seen as a means of problematizing and questioning the constitution of working parties in the standard setting process. In practice, however, the members of the Industry Expert Group do not all originate from user industries. The group also includes consultants, even though the interests of users are stressed.

Even though users are not easily drawn to the international standardization work, TC 176 has tried to respond to user needs in a number of ways, for example through continuous discussions of users as an interest group and through specific customer surveys. When the first revised version of the ISO 9000 series was published in 1994, a second revision process of the ISO 9000 series was initiated. A part of the revision II process was an extensive customer survey. The results of that survey were then used as input in the specification process of the new ISO 9000 series, being worked on for the moment (1998). A specific task group - the *Validation Task Group* - was formed to handle both this first customer survey about what users would like to see in the new version, and a second customer

survey that will be sent out later this year about what users think of the final product.

Finally, the time consuming work of setting international standards has also been discussed frequently. The ISO directives of 1992 regulating the work of all ISO technical committees, were revised in 1995. Among other things, the requirements concerning the status of a new work item proposal have been raised, while the time periods given for comments on drafts have been shortened (ISO/IEC Directives - part 1: procedures, 1992 and 1995 respectively). Also, a number of organization projects have been initiated within TC 176, to make the organizational structure of TC 176 more efficient.

As we will see in the following, there are some similarities between TC 176 and the IASC, as for the organizational structure and work procedures. Several issues discussed within TC 176, have also been given attention within the debate of the IASC.

#### **Case 2: IASC setting accounting standards**

The International Accounting Standards Committee (IASC) was established in 1973, on the initiative of the national accounting associations in the United Kingdom, Canada and the United States (Benson 1989). Nine professional accounting associations originally filled the chairs of the board of the IASC, whereas there are 13 chairs today reserved for the accounting profession, and four other chairs reserved for other interest groups. A board member is nominated for a period of five years. The board meets two or three times a year, while the larger General Assembly assembles in plenary sessions every four years.

The IASC has formulated two explicit goals:

*(a) to formulate and publish in the public interest accounting standards to be observed in the presentation of financial statements and to promote their worldwide acceptance and observance;*

*(b) to work generally for the improvement and harmonization of regulations, accounting standards and procedures relating to the presentation of financial statements. (International Accounting Standards 1996)*

In 1996 there were 16 ongoing standardization projects within the IASC; six so-called steering committees work on drafting new accounting standards and ten steering committees revise existing standards. Today there are about 30 valid accounting standards developed by the IASC.

Like ISO, IASC has explicit rules about the structure and procedures of the setting of standards, which in the case of IASC are formulated in the Constitution. According to these rules, a draft of a standard has to be evaluated by the board on a number of occasions during the work of drafting a standard. The board also takes the final vote about a standard, but there are also opportunities for the public to make comments on the standard during the process. According to the IASC due process, a draft is sent out for comments three times during the development of a standard, and the steering committee drafting that standard needs to take into account written comments from the public.

There are over 100 member organizations within the IASC. All the members of the International Federation of Accountants (IFAC) automatically becomes members of the IASC General Assembly. However, as mentioned above, the board comprehends only 17 chairs, of which the accounting profession holds 13. The International Co-ordinating Committee of Financial Analysts Association (ICCFAA) has one of the remaining chairs, the Federation of Swiss Industrial Holding Companies holds a second, a third is held by the International Association of Financial Executives Institute (IAFEI), and the fourth is reserved for other interest groups (and is still unfilled). Even though the membership of the board has been opened up since the mid-1980s, there is thus still a strong connection between the accounting profession and the international work of setting accounting standards.

To assist the board there is a permanent secretariat (staff), consisting of about 10 persons of various nationalities, working part-time as project leaders of steering committees and part-time as administrative and technical support for the board. Furthermore, there are a number of observing (non-voting) members of the board, such as the members of the *Consultative Group* (e.g. EU, OECD, UN, the International Chamber of Commerce [ICC], the International Federation of Stock Exchanges [FIVB]). The Consultative Group was established in 1981 with the aim of opening the standard setting process to other interest groups than the accounting profession. This advisory group meets in conjunction with board meetings to discuss technical issues related to ongoing IASC projects, the work program of IASC, and strategic issues of the work of IASC. Another permanent strategy group is the *Advisory Council*. The Advisory Council was formed in 1994 to handle non-technical work of the IASC; to evaluate the efficiency of the board; and to be responsible for the procurement of external capital (other than membership fees<sup>1</sup>) needed for the work of IASC.

Similarly to TC 176, a number of temporary groups have also been formed to discuss strategic issues. One theme of such groups, also similarly to TC 176, has concerned problems of proliferation of standards and rules that are somewhat inconsistent. A solution that has been discussed is the creation of a harmonized

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<sup>1</sup> In 1997 the yearly membership fee for a chair on the board of IASC amounted to £36.000.

set of international accounting rules. A harmonization project was initiated, and in 1989 the so-called *Conceptual Framework* was published. A second step in creating a harmonized set of international rules was the project *Comparability of Financial Statements*. The project comprehended a revision of all existing standards, which was finished in 1993.

Like TC 176, the IASC has also discussed problems of meeting the needs of different user groups and the involvement of interest groups other than the accounting profession. For example, the interests of developing countries and companies using standards have been regarded as important to consider. The formation of the Consultative Group was a result of these discussions, as the repeated discussions about the importance of the IASC due process.

A third issue being discussed within the IASC is the relationship with the *International Organization of Securities Commissions* (IOSCO), which is the global association of national securities commissions. The links to IOSCO were originally established at the end of the 1980s. After years of discussions, a formal agreement (endorsement) was established between the two parties in 1995. According to the agreement, IASC was to develop a set of core standards in accordance with certain requirements set by IOSCO, while IOSCO gave its full support in recognizing and recommending IASC as the sole international standardization body in accounting. IOSCO also participates in the work of IASC, for example as a member of the Consultative Group, as is also the International Federation of Stock Exchanges (FIBV). The agreement with IOSCO is regularly discussed in the internal newsletter and in strategy reports, and the link to IOSCO is described by the IASC as very important for the strong position of the IASC and acceptance of its standards world-wide.

Another link between the private standardization body and the public sphere has been established between the IASC and the EU. The EU, being a rule setter in the European accounting area, has played an important role in the work of the IASC. In 1995 the Commission published a report called *Accounting Harmonisation: A New Strategy Vis-A-Vis International Harmonisation* (COM 95 (508)). The scope of the investigation was to analyze the relationship between international accounting standards and the two accounting EU directives. In the report the EU states its support of the IASC as a rule setter in accounting, and EU's relationship to the IASC is discussed:

*"In order to ensure an appropriate European input into the continuing work of the IASC, the Contact Committee will examine and seek to establish an agreed position on future Exposure Drafts (or draft standards) published by the IASC. This will allow the Union progressively to gain a position of greater influence on the IASC's work, including the determination of its agenda, so that its output increasingly reflects the EU viewpoint."* (COM 95, p. 6-7)

A follow-up report was published in 1996, *An Examination of the Conformity between the International Accounting Standards and the European Accounting Directives*. One conclusion drawn in this report is that there are no major inconsistencies between the two set of rules and that the EU should continue its support of the IASC, which, according to the investigators, offers the most efficient and rapid solution for the problems of companies operating on a world-wide scale. Since 1988 the EU is an observer of the IASC board on a permanent basis and is a member of the IASC Consultative Group.

The relationship with national regulatory and inspection bodies has also been discussed regularly within the IASC, and some organizational changes have been made to assure such a relationship. Each member of the board has one vote, but is encouraged by the IASC to nominate two representatives and one technical advisor to assist during board meetings, thus forming a delegation. More specifically, IASC encourages board members to include in their delegations one representative from the industry and one directly involved in national standard setting work (International Accounting Standards 1996). For example, in the Swedish delegation to the IASC there is a representative of the Swedish Accounting Standards Committee (Redovisningsrådet), which is the national standard setting body in Sweden. The standards published by this national body are essentially translations of the International Accounting Standards of the IASC. As for the British (ASB) and American (FASB) standards boards, they have close links to the work of the IASC, for example through membership in the Consultative Group, as well as common discussion groups and standards projects. The IASC also has regular contact with the national stock exchanges and the securities and exchange commissions of its member countries.

Members of the IASC board are further encouraged to keep the board abreast of the situation in the various member countries, as well as to "use their best endeavours" to influence others in member states to use international accounting standards.

Finally, an issue that has received a growing attention during the past years, concerns the funding and efficiency of the international standardization work.

After these introductory presentations of TC 176 and the IASC, I will continue with an analysis of the construction of authority in these bodies. To some extent the descriptions of the two organizations will be enriched by more empirical material during the analysis.

## Construction of authority in standardization bodies

### *Elaborating on an analytical framework*

In the introduction, some organizational traits of standard setting bodies were discussed, such as the expert orientation of the work. Expert orientation can be described as one of several organizing principles that a standardization organization uses to construct authority as a regulatory body. In the following section I will analyze the debates about and changes in the organizing process of ISO/TC 176 and IASC using a model of four organizing principles. I developed this model during my first empirical investigation, that is, the study of TC 176, and I have refined and complemented the analytical framework in light of analyses of the authority and legitimacy of standard setting bodies made by other researchers, such as Guillet de Monthoux (1981), Solomons and Johnson (1984), Abbott (1988), Wallace (1990, 1996), and Boli (1998). The model has also been refined during my second empirical investigation, that is, the study of the IASC.

Elaborating on the model during the study of TC 176, my main focus was to understand the organizing process of this committee during its 20 years of existence. Studying internal debates about the organization did not lead to a simple way of understanding the organizing process. There were many discussions about how to accommodate various interests in the environment of the standard setter, and about different, sometimes inconsistent, ways of organizing the standard setting work. The inconsistencies between different organizing principles lead to various tensions in the organization, which were expressed in internal debates and discussions.

The four organizing principles that I have identified are the following: the principle of expert orientation, the principle of user orientation, the principle of openness and serving the public interest, and the principle of efficiency. According to the principle of *expert orientation*, the participants in standard setting work are defined as experts who are assumed to be able to judge what is to be standardized and how this work can be performed. In contrast, the principle of *user orientation* emphasizes user driven projects, meaning that user groups are seen as the important participants in the standard setting work and that standardization projects should be initiated by users. Both users and experts are regarded as important according to the third principle, that of *openness and serving the public interest*. The focus of this principle is to obtain a legitimate representation of various interests in the work of setting standards. At issue may be geographically appropriate representation, or the representation of various professional interest groups. A formal set of rules is needed (e.g. rules for rounds of comments and voting procedures) to secure the openness and fairness of the work (cf. Solomons and Johnson 1984, Wallace 1991). Finally, the fourth organizing principle is about *efficiency*, which mainly regards **how** the work is to be conducted, whereas the

other three principles also emphasize **who** should do the work (i.e. selection of participants and projects). Action rationality is important; productivity and efficiency of the standard setting work is emphasized according the fourth principle.

After this short presentation of the model, the descriptions of TC 176 and the IASC will be analyzed in terms of organizing principles in the construction of authority.

#### *The principle of expert orientation*

Both TC 176 and the IASC clearly emphasize the principle of expert orientation in setting international standards. Within IASC experts have a direct connection to the accounting profession through membership in the International Federation of Accountants. Furthermore, the work of the board and the steering committees is defined as technical. Within ISO, participants are defined as experts who make technical specifications in technical committees. As opposed to the accounting field, expertise within the field of quality management has a more situationally defined character; there is no international association for quality management professionals. Nevertheless, TC 176 has become an important international arena for people active in this field who define themselves experts at least within the work of TC 176.

One way for experts to guarantee their independence and high quality in the production of standards is to work according to a professionally formulated set of rules, including a common terminology (Abbott 1988). Within TC 176 a number of strategic groups worked on developing a common terminology and framework in response to problems with inconsistencies between standards and confusion about various quality concepts. Within the IASC there have been similar projects aiming at developing common understandings and a conceptual framework.

Another way of guaranteeing the independence of the experts and high quality in the production of standards is to rely on science (Abbott 1988). Particularly within the IASC, the link to accounting research and academia is well articulated. The academic background of participants is emphasized in descriptions of individuals; in the internal newsletter research papers relevant to international standard setting work are summarized or referred to; a new title of "IASC Research Fellow" has been established; and the IASC routinely organizes or participates in research conferences and seminars.

#### *The principle of openness and serving the public interest*

The second organizing principle of my model regards the openness of the work and the extent to which the standard setter articulates the objective of serving the

public interest. According to both ISO directives and the IASC Constitution there are opportunities for the public to participate in or in other ways comment on the setting of standards. Drafts of standards are sent out for comments both to members and non-members having an interest in the production of standards. Users form one such category, but standard setters are also open to other interest groups.

In the case of TC 176, the work structure permits different interests to influence the work through participation in national working groups or by written comments. TC 176 is also careful to secure a geographically appropriate distribution of participants; the "true" international character of the work is often emphasized. Members of ISO are national standard setting bodies and one such body per country is allowed to become a member. In both working groups and strategy and advisory groups, there are representatives from all parts of the world, if not from each member country, at least from each of the five major world regions. Comments that come in spontaneously or during rounds of comments, are filed according to nationality. Furthermore, the responsibility for organizing international work meetings rotates among the member countries.

Particularly, as regards different user groups, there have also been many efforts by TC 176 to improve its relationships with users. Relationships with other interest groups do exist, but it has rather been those parties that have asked for cooperation with TC 176, not the other way around. This is, for example, the case with the European Organization for Quality (EOQ).

In the IASC there is also a clear principle of openness. The increase in the number of members of the board has already been mentioned, both as to the number of chairs reserved for the accounting profession and the chairs reserved for other interest groups. As to the 13 chairs for the accounting profession, there are certain informal requirements of representation, for example regarding the constitution of each national delegation. The Consultative Group, described earlier, also expands the participation of other interests in the setting of standards. The Consultative Group is regarded by the IASC as crucial to obtaining acceptance for standards.

Regarding the objective of serving the public interest, IASC makes this principle one of its two explicit goals: to formulate and publish international accounting standards in the public interest. The IASC regularly talks about the mission to serve the public interest, for example about how to better serve the interests of all business enterprises, not only those within the private sector. One way of doing that, the IASC argues, is to include people with experience from the public sector in its Consultative Group. But the private sector is still heavily represented within the IASC. For instance, at the IASC Secretariat in London, a clear majority of the accountants that work on contract for the IASC during a couple of years, are on temporary leave from their regular jobs at one of the Big Six (the six largest



accounting firms in the world; KPMG, Coopers & Lybrand, Arthur Andersen, Price Waterhouse, Ernst & Young, Deloitte & Touche).

The IASC has also close links to other regulatory and governmental and non-governmental bodies, such as the EU and IOSCO, having the mission of serving the public interest.

Within TC 176 the mission to serve the public interest is not explicitly defined, nor does TC 176 work actively to establish relationships with other regulatory and governmental bodies. TC 176 rather talks about serving the users and the market's needs, or as one of my interviewees put it: "We work under the mercy of the market". This leads us to the third organizing principle, namely that of user orientation.

#### *The principle of user orientation*

A subject that is continuously discussed in the strategic debates within both TC 176 and the IASC is the problem of co-ordination with users of the standards; in both TC 176 and the IASC users are not active participants in the setting of standards. In the IASC membership was originally restricted to the accounting profession, but over the years it has opened up to include user groups and other interests, but the accounting profession still has the main role in the standard setting process. In TC 176 there has mainly been interest from so-called intermediating actors such as management consultants, to participate, but many efforts have been made to involve user groups as well. Within TC 176 there is, for example, the *Industry Expert Group* and the newly formed *Validation Task Group* representing the interests of users.

Within the IASC users have also been discussed extensively in newsletters and strategy reports. Users are often mentioned as interests groups critical to take into account in the IASC's work. The organizational change to create the Consultative Group has already been discussed, as well as the increase in number of chairs on the board reserved for parties other than the accounting profession. Many efforts were made to encourage users to join the board; two chairs now are held by company associations and one by an association of financial analysts. In the newsletter *Insight*, the importance of encouraging companies to participate in and contribute financially to international standard setting work is often discussed (e.g. IASC Insight March 1994). Several multinational companies do contribute to the work of IASC, and a list of all financially contributing companies is published by the IASC on a yearly basis.

#### *The principle of efficiency*

The fourth organizing principle identified from the study of TC 176 and the IASC is efficiency. Both organizations have existed for about 20 years, and during that

time there has been a number of strategic debates and investigations within the two organizations. As the organizations have increased in size and importance, the problems perceived by the organizations have increased as has the frequency and proportion of strategy debates in the standard setting work. Continuous improvements of the organizations and their work seem to be crucial concerns.

Continuous improvement is one of the fundamental ideas of a quality system, which is something that seems to have influenced the standardization work within TC 176, the organization continuously reflecting upon its own improvements and launching projects aiming at improving the organization.

The IASC has also worked with efficiency projects. In one of the strategic reports of 1989, the *Bishop Working Party Report*, the task group made a comment about the work and responsibility of the board. The group noted that the managerial work of the board has increased, especially in connection with the increased demands on the IASC since the late 1980s. The task group further stated that it is of great importance that the board is not to be distracted from its primary work, which is to develop standards. Some organizational changes regarding improved efficiency have also been made over the years. An executive committee has been created to handle strategy issues, and an Advisory Council was created in 1994 to be responsible for raising external capital and evaluating the efficiency of the board.

However, at the same time as working for increased efficiency, the IASC regularly discusses the risks and dilemmas of a fast work process, that is, the danger of not producing high-quality.

### *Managing different principles*

So far, we have seen that there are similarities between TC 176 and the IASC regarding how they create authority as international rule setters. A model consisting of four different organizing principles has been presented, proposed to analyze creation of authority in international standardization bodies. It is argued that the various principles - expert orientation, user orientation, openness and serving the public interest, and efficiency - all are important for an international standardization body.

There are some inconsistencies between these principles, leading to tensions in international standardization work. The work can be described as multidimensional. Still, both TC 176 and the IASC seem to manage this work well. They produce standards that are used by many organizations and are perceived as important standardization bodies in their respective fields.

Some differences between the cases have been identified, regarding how they balance the different principles. For example, differences were found regarding the

relative emphasis placed on the respective principles and how the principles were expressed in organizational debate and structure. To understand why such differences appear, some contextual circumstances of the two standard setters will be discussed. The character of a specific standardization field, as for such as the degree of institutionalized public interest in regulation in the field, and the existence of an established profession of experts in that field, seems to influence the international standardization work.

## **Concluding discussion about the context of a standard setter**

### *Standardization and regulation*

In the introduction, I argued that international standardization bodies often emphasize the voluntary character of standards. I also noted that the voluntariness of standards sometimes is not obvious. For example, I mentioned cases where standards are incorporated in legislation and therefore become binding. Both TC 176 and the IASC argue that they set and publish standards that are voluntary by definition. But, there is something with the voluntariness of standards that is not obvious for them either and they use the voluntariness as an argument in different ways. A concept that can be opposed to voluntariness is regulation, and in the two studied organizations there were different attitudes particularly towards the view of the standardization field as a regulated field and the standard setter as a regulatory body.

In the case of accounting, the regulatory character of the area is outspoken. Throughout the 20th century, states have promoted the regulation of accounting rules in the public interest. In some countries the state has formulated these rules itself, in accounting laws; in others the setting of accounting rules has been delegated to private accounting associations, particularly in Anglo-American countries having a well established accounting profession. Much attention has been given to problems, risks, advantages and disadvantages of various types of rules, in a host of studies, reports, manuals, books, etc. Several national studies of accounting as a regulatory area have been initiated by the state or the accounting profession (e.g. the Watts report of 1981, the McKinnon report of 1983 and the Dearing report of 1988 in the United Kingdom). Members of the IASC have sometimes participated in such studies and the results of these studies have been discussed within the IASC.

With its long history of regulation by both private and public regulatory bodies and public interest for such regulation, accounting is well institutionalized as a regulatory area. Various groups having interests in the accounting regulation, are formalized in associations, at both the national, European and global levels. For the IASC this means that there are several organized groups in its environment, having various interests in international standardization work. More specifically,

the public interest is referred to in the IASC explicit goals, and the IASC due process is regarded as crucial for the acceptance of international standards. The IASC also has made many efforts to establish connections to other organizations and regulatory bodies. In most countries there is, for example, a public board charged with enforcing compliance with accounting rules, such as the Securities and Exchange Commission (SEC) in the USA and the Security and Investment Board (SIB) in the United Kingdom. The IASC has close relationships with such regulatory bodies. Other examples of regulatory bodies with which the IASC has relationships are the EU, IOSCO, and FIBV. The IASC regards these connections as very important in building up its authority. Also, there is a relationship between accounting rules and rules in other regulatory areas, such as taxation. In many countries the taxation rules are linked to accounting rules. The IASC is careful *not* to try to influence national legislation, but it also desires to know about national projects and changes in accounting regulation and related areas (e.g. encouragement of all board members to inform the IASC of all regulation projects in the member countries that affect accounting).

Quality management, on the other hand, cannot be described as a regulated area in the same way as accounting. However, quality management cannot be understood as completely unregulated either. Various standards for quality systems have emerged since the 1950s, in particular for specific industry sectors (e.g. defense, off-shore, nuclear power) and at the national level (Jönson 1994, Tamm Hallström 1996). The regulation of quality has, however, not taken the form of legislation to the same extent as accounting. Sector specific interests are evident with respect to standardizing quality aspects of organizations, while in accounting we find a clear general public interest in regulation.

Furthermore, despite the defined voluntariness of complying with quality system standards, an ISO 9000 certificate is often demanded in business relations. Certification companies control and issue certificates regarding the use of ISO 9000 standards in organizations. A certification body is a third party that on a regular basis (usually twice a year) visits organizations to review their quality systems and renew certificates. Such bodies are usually private, but to become authorized as a certifier a company must be accredited by the national board for accreditation (e.g. the Swedish Board for Accreditation and Conformity Assessment, SWEDAC). During the past decades there has evolved a large industry of certification companies (Jacobsson 1993), growing rapidly, supporting the use of ISO 9000 standards. Representatives from certification bodies are also active in the work of TC 176, serving as experts in various working groups.

As opposed to the IASC having strong connections to other regulatory bodies at both the national, European and global levels, TC 176 has not particularly sought to establish such connections. Some associations have applied for liaison membership in TC 176, in particular other ISO committees, such as TC 207 with its environmental management standards ISO 14000. Co-ordination between ISO

9000 and ISO 14000 is deemed particularly important for users of standards. Compared to the IASC though, TC 176 does not have strong connections to national regulatory bodies and other governmental, and non-governmental, organizations.

Within quality management, there are a few exceptions, from the TC 176's point of view, regarding the emphasis on a strict voluntariness of standards and the mission of serving the market. For example, in the field of medical devices it has been judged advantageous to cooperate with regulatory bodies and to work for ISO 9000 standards to become compulsory. In case of compulsory standards, the public interests become important to consider. However, should the issue of making the ISO 9000 standards compulsory in a specific situation arise, the first reaction is to wonder: "Is this really smart?", as one of the interviewed experts put it.

In conclusion, there are differences between accounting and quality management as standardization areas. Accounting is since long considered as necessary to *regulate* in some way; the general public interest in accounting regulation is well institutionalized and various interest groups in the environment of the IASC are formalized as associations. The IASC also shows a higher degree of "publicness" in its construction of authority, compared to TC 176, by its emphasis on the mission of developing rules in the public interest; the IASC due process; and the links to other regulatory and governmental bodies. Quality management is not completely unregulated, but there is not a general public interest in regulation within this area. Instead, interests to *standardize* quality management have more often been sector-specific, for highly specialized industry production. As the use of quality system standards has spread to other sectors, there has been a strong emphasis on the voluntary character of such standards.

As a general conclusion (1) it seems that the more institutionalized is the public interest in regulation in a specific area, the higher is a standard setter's attitude of being a regulatory body serving the public interest.

#### *Regulations for regulatory bodies*

Another difference between TC 176 and the IASC concerns the extent to which the standardization work is regulated by detailed rules, both regarding the membership in the standardization body, and the work procedures.

Members of TC 176 are national standard setting bodies. It is not important if it is a public, private or professional body, just that one such body per country is allowed to become member of ISO. Participants conducting the work of drafting standards are defined as experts, who are selected through the national member bodies. However, their expertise does not need to be proven by a certain professional belonging. Within quality management there is no international profession of experts in a formal sense; there is no professional organization at the interna-

tional level, such as the IFAC for accountants. There are some quality associations at the national and European levels and at sector-specific levels, that issue various standards and quality awards that have similarities with the ISO 9000 standards. Some of these associations, such as the EOQ, have liaison memberships in TC 176.

Yet it can still be concluded that there is no connection between experts of TC 176 and a profession of quality experts. The experts of TC 176 are to a greater extent defined as experts within the international standardization work, and their personal backgrounds and organizational memberships vary. Their expertise is thus situationally defined - tied to the ISO context - and the role of a quality expert has not been formalized in such as ethics or professional codes that are discussed within TC 176. Among the members of TC 176 are also a number of liaison members, but what liaison members TC 176 should have (i.e. representing various interests), is not regulated.

The way of becoming a member of the IASC is much more regulated. As described earlier, chairs on the IASC board were originally reserved exclusively for members of the accounting profession. Today the board also includes four chairs for other interest groups, and the IASC has worked actively to make various user organizations fill these chairs. The creation of the Consultative Group was also an effort of the IASC to make other interests involved in the international standardization work. Still, the accounting profession has the main decision power on the board of the IASC.

This profession is well established, with a history dating back as far as the late 19th century. To speak of a "profession" some structural characteristics are often distinguished, such as the existence of national professional associations, professional journals, university degrees in the subject, professional certification, formalized ethical or professional codes, etc (cf. Abbott 1988). In many countries, professional accounting associations have existed since the turn of the century, such as the Institute of Chartered Accountants in the United Kingdom and Wales established in 1880, and the American Institute of Certified Public Accountants founded in 1887. Particularly in Anglo-American countries, such associations are perceived to have high status, with the power to influence the development of national accounting regulation. Since 1977 there has also been an international professional association for accountants, IFAC, that develops ethical codes for the international body of accountants, among other things. The IFAC is closely linked to the IASC.

To sum up, both TC 176 and the IASC have clearly emphasized an expert orientation of their standardization work, but in the case of the IASC there is also a strong link between the experts setting standards and the profession of accountants. The IASC has established relations to both national and international, as well as governmental and non-governmental, organizations, and the majority of the members of IASC are national associations of accountants. Even when the

tional standardization body and other professional and regulatory bodies at the national level. The expert role of accountants and their ethical dilemmas have also been discussed within the IASC. For example, it has been debated whether board members should be allowed to work only part-time, thus having other interests than those within the IASC (Wallace 1990).

Regarding the regulation of standardization work, again, the IASC shows more strict rules than TC 176. In TC 176 the principle of consensus is central for the drafting process in working groups. The work of working groups is relatively extensive and independent, even though a draft is sent out for comments at a number of stages, particularly by the end of the development of a standard. The whole technical committee takes a vote on a particular standard draft, and at a final stage all technical committees of ISO have the right to vote on a proposed standard. Within the IASC, the drafting is conducted in steering committees, but their work is not as independent as the one of the TC 176 working groups. The work of steering committees is "interfered" with both comments from the public, and regular evaluations by the IASC board. Thus, all important decisions are made by the relatively small board, which is strictly regulated as for its membership. Also, all voting power lies within the IASC board, as opposed to the ISO work where all ISO committees have the right to vote on a final standard draft.

A difference between the two cases thus seems to be the less regulated work of working groups of TC 176, compared to the steering committees of the IASC. The composition of the board is also regulated more strictly, both regarding the number of chairs and the selection process of board members. The IASC seeks to assure a proper representation of various interests, and talks on a regular basis about the IASC due process. For example, it is structurally regulated within the IASC for other interest groups to participate in the international standardization work (i.e. four chairs on the board, the Consultative Group). Within TC 176, the openness is assured through the rules for rounds of comments, but the main principle of participation is to let in those who desire to participate. A geographically appropriate representation is usually sought though.

In conclusion, differences between TC 176 and the IASC have been found regarding the degree of regulation of the standardization work. The principle of expertise was well pronounced in both TC 176 and the IASC, but the connection to a profession of experts and state regulations was stronger within accounting. The principle of user orientation and the market was, on the other hand, stronger in the TC 176 case.

As a general conclusion (2) it seems that the more institutionalized the standardization field is as a regulatory area in the public interest, the stricter is the regulation of standardization work in that field, particularly as for assuring the participation of various interest groups. Also, the more established a profession of experts

in a field, the stronger connection between standardization experts and members of that profession.

### *Standardization and science*

A third difference between TC 176 and the IASC regards the relation between standardization work and science, that is, to what extent a standardization organization is connected to research and academic institutions. Such links are more pronounced within the IASC.

In general, there are often links between a profession of experts and science. For example, one characteristic of the existence of a profession is that there are university degrees in the subject, and academic journals. Quality as an academic subject exists and is growing; a number of university courses focus on quality issues and information about ISO 9000 and similar quality systems. Within ISO and TC 176, while there is not a negative attitude towards research and science, connections to the academic world are not stressed, at least not at the international level. Accounting, on the other hand, is well developed as an academic subject. It is thus not unexpected that there is a stronger emphasis on and influence of research within the IASC, which has close links to the profession of accountants.

As a general conclusion (3) it seems that the existence of a well established profession of experts in a field, influences the connection between standardization work and science in that field in a positive way. Experts seem to be legitimized by their professional membership.

### *Further investigation*

The conclusions (1-3) drawn in this paper, are based on the studies of two international standardization bodies. Quality management standardization has been compared to standardization in accounting. Differences in the international standardization work have been explained by differences in the character of the two standardization fields. To see if such factors as institutionalization of a regulatory area and professionalization more generally produce the sorts of differences that I find between TC 176 and the IASC, a study of a broader range of standardization bodies would be needed.

As a further elaboration of the analysis of professionalization, it would also be interesting to investigate the influence of various types of memberships in standardization bodies, and the way expertise is defined. In both TC 176 and the IASC all members are organizations - national standard setting bodies and national accounting associations, respectively. In both organizations experts are selected through a member organization. A difference though, was the need for accountants to prove a professional membership. In some international standard



setting bodies the situation is however different. In the organization that coordinates the work of setting Internet standards, IETF, it is emphasized that there are no formal members. The work is rather open to the individuals that are interested, and not restricted to representatives of either nations or organizations (Lerdell 1998).

Today so-called experts appear in much organizational work - not least in the growing industry of international standardization bodies. Experts advise others about what to do and how to do it. In standardization bodies such advice is formulated into standards, and to a large extent standardization bodies create their authority by reference to expertise. As shown in this paper, experts of international standardization bodies can be closely linked to established professions of experts, as is the case in the IASC. Expertise is legitimized by a professional membership. But, experts can also be defined without such a link to a profession, as is the case within TC 176 where participants are defined as experts only within the ISO context.

The bulk of so-called expert knowledge is constantly increasing, as is the number of so-called experts. The establishment of professions of experts does not necessarily go along with this development though. Today expertise is often linked to membership in a specific organization and not to a profession (Abbott 1988). When expertise is not linked to a profession, an important and interesting question arises: how is such expertise legitimized and how does this development affect international standardization work, which to a great extent is tied to the principle of expertise?

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