Index

accountability
  antinomy of 210–12
  coping with 223–6
  publicness 217–19
  self-reference 212–17, 220–23
  concept 5–10
  inner logic of 21–2
  intensifying pressures for 1–3
  internal and external distinction 8–9
  rules for transboundary world and 32
  temporal distinction 9–10
accounting standards
  organizations 98–101, 110–11
    ensuring accountability of 105–8
    expertise 102–3
    explaining accountability 108–10
    financial reporting 104–5
    third-party enforcement and 103
  see also organizations; standards
accounts
  accountability and, corporate self-presentation 84–6
  inclusion and exclusion, constructing actors and responsible buying boundaries 119–26
Ackum Agell, Susanne 147
actorhood, demand for accountability and 4
actors
  agenda-setting access by interest groups and, Swedish corporate governance code 170–72
  constructing, responsible buying boundaries and 117–18
  inclusion and exclusion accounts 119–26
  procurement, boundary maintenance within 118–19
  leaving stage, political logics and 148–9
  motivated, corporations as, self-presentation 81–84
political, standard setting and
  accountability model and 110
  private, international standardization and 47
see also organizations
AF&PA (American Forest and Paper Association) 72
Afsah, S. 179
Agamben, G. 211
agency theory
  concept of accountability and 7–8
  principal–agent relationship, model of standard setting and accountability and 109
  responsible buying boundaries and 114
agenda setting, Swedish corporate governance code and 164, 168–74
Ahrne, Göran 41, 61
AICPA (American Institute of Certified Public Accountants) 106, 107
Albrow, Martin 32
Amnesty International 33, 35, 36, 42
AMS (Arbetsmarknadsstyrelsen) (Sweden) 149, 152, 153
AMV (Arbetsmarknadsverket) (Sweden) 149, 151–2, 155
Andrews, R.N.L. 182
Annan, Kofi A. 37–8
ANSI (American National Standards Institute) 28
answerability, see accountability; responsibility
anticipation, environmental disclosure and 181
Arbetsmarknadspolitik i förändring (Sweden) 147
arrangements, see contractual arrangements; organizations
Arrunada, Benito 101
Asad, Talal 133
Åsbrink, Erik 171, 173
ASEA Brown Boveri 2
Asia 122, 124, 178
asymmetry, see power, asymmetry
auditing
accounting standards organizations
and 100–101
numbers transcending borders and, EU
employment policy 133
political logics and 147–8, 152–3,
154–5
Swedish code of governance and 165
Australia 178
autonomy
NGOs, questioning accountability and, 
treadmill troubles 239–40
transnational standards organizations
and 69–71, 72, 73–4, 76
Axelsson, B. 119
Baker, J.C. 184–5
Barings Bank 160
Barry, B. 196
Basel Committee for Banking
Supervision 101
Bauman, Zygmunt 28
BCCI (Bank of Commerce and Credit
International) 160
Bebbington, Jan 89
Beck, Ulrich 28
Beisheim, Marianne 47
Belgium 141; see also EU
Bell, D.R. 196
Bendell, J. 213, 216
Benjamin, W. 211
Berge, Peter 148
Bergström, Jonas 151
Bernhardsson, Göte 151
Bernstein, S. 65
Berti, E. 225
best practice visualization, EU
employment policy and 135–9
Bexell, Magdalena 9
Bhopal, see Union Carbide
Biersteker, Thomas 7, 21
Biggs, John 156
Birkland, Thomas 164
Blum, Alan F. 83
boards of directors, Swedish code of
governance and 165, 166
Bob, Clifford 82
Boli, John 47, 56, 84
Bond, Michael Shaw 84
Bonanno, A. 70
borders, EU employment policy and
133–4
Börkey, P. 215
Boström, Magnus
antinomy of accountability and 216,
226
ISO and social responsibility and 47,
56, 57
new organizational arrangements and
13
power asymmetry and 21
public involvement and
(ir)reversibility and 198
tools, techniques and definitions and
15, 16
transnational standards organizations
and 65
treadmill and 234, 240, 245
boundaries, see borders; responsible
buying boundaries
Bradbury, Jonathan 63
Brent Spar, see Shell
Bressers, H. 215
Brewster, Mike 100
Britain, see UK
Brunsson, Nils
accountability webs and 41, 42
accounting standards organizations
and 99
globalization and 28
political logics and 154
responsible buying boundaries and
117, 121
tools, techniques and definitions and
17
transnational standards organizations
and 61, 75
Bullard, Robert D. 197
Burg, S.W.K. van den
antinomy of accountability and 214
contribution summarized 24
environmental disclosure and 179,
181, 182, 187
limits and challenges and 20
tools, techniques and definitions and
17
treadmill and 235, 237
business organizations, see corporations
Canada 69
Carlsson, Bengt 171
Carlsson, Björn 172
Carroll, A.B. 115
Case, D.W. 179–80
Cashore, Benjamin 64, 68, 69, 71, 72
CEC, see EC
certification
accountability as control and 63–4
forest schemes, landowner- and
industry-dominated 68–9
non-state schemes, 63–6
rules, setup and 66–9
challenges
desirability of tools, treadmill troubles
236–7
environmental disclosure, see environmental disclosure,
challenges
limits and 17–22
treadmill 236–42
see also limits
change, transnational standards
organizations and 69–73
China 178
CI (Consumers International) 51, 52, 54,
55, 58
circularity, see self-reference
citizens
accountability as responsiveness and
64
demand for accountability and 2, 3
legitimate, construction of, public
involvement and (ir)reversibility
206–7
new organizational arrangements and
14
rules for transboundary world and
31
see also actors, private
Clark, Gordon L. 101
Clarke, K. 91
Coase, R.H. 118
Code Group (Sweden) 167–8, 169, 171
Cohen, M.A. 179
Coleman, Gill 12
COM, see EC
Commission on Business Confidence
(Sweden) 167, 168, 169, 171, 172
companies, see corporations
complexity
ISO 26000 and 59
limits and challenges and 19–20
concepts
accountability 5–10
New Public Management 131
social responsibility 49–50
see also definitions
conflict of interest, power asymmetry and
20–21
Considine, Mark 22, 245
Constance, D.H. 70
consumer, ISO 26000 and 51–2, 54, 56
contractual arrangements, antinomy of
accountability and 220–23
control, accountability as 63–4, 65–6
Cooper, R. 117
Coopers & Lybrand 70
corporate governance theory, Swedish
corporate governance code 162–4;
see also governance
Corporate Governance Board (Sweden)
167
corporate governance code (Sweden)
content, accountability and corporate
social responsibility and 165–7
corporate governance and corporate
social responsibility (CSR) in
theory 162–4
enactment, understanding 161–2
establishing 167–74
issue emerging 160–61
power in policy process,
understanding 164–5
treadmill and 238
corporations
accountability as control and 63
accountability as responsiveness and
64–5
globalization and, regulatory
aspirations 27–30
responsible buying and 115, 116
transnational standards organizations
and 61
see also organizations; public
criticism; TNCs
corruption, UN Global Compact and 38,
39
Crenson, Matthew 164
Crewe, Ivor 173
criticism, see public criticism
CSR (corporate social responsibility)
  accountability and, Swedish corporate
governance code 165–7
corporate self-presentation and 80
ISO and 23
new organizational arrangements and
11, 12
responsible buying boundaries and
115, 116, 120, 121, 123–6, 127
rules for transboundary world and 30
theory, in, Swedish corporate
governance code 162–4
UN Global Compact and 39–40
see also responsibility; social
responsibility
Cunningham, Lawrence A. 106

Dagens Nyheter 2
Dahl, Robert A. 63
Danielsson, Anna 151
de Bruijn, T. 215
De Oliveira, Miguel Darcy 12
decentralization, political logics and
151–3
decision making
  environmental, public involvement
and (ir)reversibility and 196–8
  political, EU employment policy and
131–2, 142–3
deficit
  accountability and third-party
enforcement and 103
  accountability as control and 63
globalization and responsibilities
reshuffling and 5
governance approach to standard
setting and 99
  power asymmetry and 21
tools, techniques and definitions and
16
definitions
  actorhood 4
  expertise 102
  framing 15
  informational regulation 179–80
  issue, conflicts in, establishing
corporate governance code in
Sweden and 168–70
  social responsibility 46
  standards 101
tools and techniques and 14–17
transnational 2
see also concepts
Deloitte 100
democracy, see politics
Departmental Services (Sweden) 153
Derrida, Jacques 226
developing countries (DCs) 50, 57
Dewey, J. 218
DIK (Union for Documentation,
Information & Cultural Employees)
169
DiMaggio, Paul J. 39, 81
Dinwett, Klaus 47
directives, see legislation
disclosure, see environmental disclosure
dissatisfaction, political logics and
149–51
Djelic, Marie-Laure 2, 47
Dunér, Bertil 30, 31, 32, 33

EC (European Commission)
antimony of accountability and 212,
215
  EU employment policy and 132,
133
  negotiating accountability 135, 136,
137
  ritual process of forming
  accountability 140, 141, 142
  public involvement and
  (ir)reversibility and 197
  Swedish code of corporate governance
  and 160
see also EU
Echeverria, J.D. 182
EEA (European Environment Agency)
215; see also EU
effects, see impact; reflexivity
efficiency, political logics and 155–6
Elander, A. 197
Elkington, John 87, 88, 163–4
EMAS 213, 221
Employment Committee (EU) 133,
135
employment policy
  EU 131–3, 134–5, 143–4
  accountability forming, ritual
  process of 140–43
accountability negotiating, best practice visualization and 135–9
borders, numbers transcending 133–4
see also policy enforcement, see third-party enforcement
England, see UK
Enron
accounting standards and 98, 99, 105, 106, 108–9, 110
agenda setting and 160
demand for accountability and 1, 2, 23
treadmill and 235
environment
decision making, public involvement and (ir)reversibility and 196–8
social responsibility and 46
transnational standards organizations, see transnational standards, organizations
UN Global Compact and 38
voices and considerations of, public involvement and (ir)reversibility and 202–6
environmental disclosure
challenges 177–9, 183–9
form of accountability, disclosure as 179–81
future, safeguarding 190
Toxics Release Inventory (TRI) (USA) 181–3
environmental governance, self-reference in, antinomy of accountability and 212–17; see also governance
environmental sociology, complexity, indeterminacy and uncertainty and 19
EPA (Environmental Protection Agency) (USA) 182, 183, 184, 186
EPER (European Pollutant Emissions Register) 178, 187
equity, environmental disclosure and 188–9
Ernst & Young 100
Esposito, R. 212, 226
EU (European Union)
accounting standards and 98, 101, 103
demand for accountability and 1, 23
employment policy, see employment policy, EU
environmental disclosure and 178, 189
limits and challenges and 22
New Public Management and 131
treadmill and 241, 243
see also individually named Member States; directives; EC
European Council 140, 142
excuses, see justification
expertise, accounting standards organizations 99, 101, 102–3, 104
fair representation, ISO 26000 and 50–53
Falkner, R. 218, 226
FASB (Financial Accounting Standards Board) 104, 105, 106, 111
Fernler, Karin 143
financial reporting, see reporting
Fineman, S. 91
Fischer, Frank 16, 197
Flora, Peter 147
Flower, John 98, 104, 105
forest certification schemes, see certification
Fort, Timothy L. 162
Fortun, K. 182
Fowler, Penny 68, 70
frame analysis, tools, techniques and definitions and 15–16
France 122, 136, 137, 138, 139, 141; see also EU
Frey, B. 226
Friedman, M. 115, 125, 215
Frithiof, M. 115
Frynas, J. 216, 222, 223, 224, 225, 226
FSC (Forest Stewardship Council)
accounting standards and 101
defining accountability and 8
environmental disclosure and 213, 216
investigation summarized 23
new organizational arrangements and 12, 13
organizational change and 70, 71, 72, 73
organizational mimicry and hypocrisy and 74, 75
organizational setup and certification rules 66–7
transnational standards organizations
and 62, 76
treadmill and 232, 234, 235, 240
Funtowicz, S. 216
future
images of, responsiveness and, public
involvement and (ir)reversibility
199–202
safeguarding, environmental
disclosure and 190
GAAP (Generally Agreed Accounting
Principles) 104
GAAS (Generally Accepted Auditing
Standards) 106
Gadde, L.-E. 119
gap, see deficit
Garsten, Christina
contribution summarized 23
corporate self-presentation and 86
globalization and 30
new organizational arrangements and
12
public involvement and
(ir)reversibility and 198
tools, techniques and definitions and
17
treadmill and 244, 246
UN Global Compact and 39
Gaewood, R. 115
geographical scale, public involvement
and (ir)reversibility 202–6
Germany 81, 82, 85, 141; see also EU
Gauss, R. 219
Gibbons, Michael 20
Giddens, Anthony 91, 213
Global Ecolabelling Network 245
globalization
accountability as social movement and
251–2, 252–3
accountability webs 40–43
accounting standards organizations
and 98, 100
concept of accountability and 10
corporate, regulatory aspirations and
27–30
demand for accountability and 2–3
governance and responsibilities
reshuffling and 3–5
rules for 30–32
Swedish code of corporate governance
and 160–61
UN Global Compact 37–40
UN Norms 32–7
Globalt Ansvar (Sweden) 116, 120, 121,
125, 127
Godbout, J. 212
Goodpaster, Kenneth E. 83
Göteborgs Posten 160
Gouldner, A. 226
governance
globalization and responsibilities
reshuffling and 3–5
horizontal policy networks and, limits
and challenges 17–19
see also corporate governance;
environmental governance
government
accountability as responsiveness and
64
global, UN Norms and 32–7
international standardization and 47
ISO 26000 and 51, 52, 56
Sweden, implementation of Aarhus
Convention and EIA Directive
202
see also states
Grabosky, P. 214
Graham, M. 179
Gray E.R. 85
Gray, Rob H. 89, 90, 115
Greece (ancient) 226; see also EU
Greenpeace 73, 81, 80, 82, 85
Greenspan, Alan 160
Gregory, Robert 22, 66
Grey, Christopher 2
GRI (Global Reporting Initiative) 46, 51
Gripenberg, Pia 172, 173
The Guardian 82
Guilet de Monthoux, Pierre 47
Gulbrandsen, Lars H.
antinomy of accountability and 216
contribution summarized 23
new organizational arrangements and
11, 12, 13
transnational standards organization
and 64, 68, 73
treadmill and 232, 237
Gunningham, N. 178, 214
Gurevitch, Z. 219
Hacking, Ian 133
Hadden, S. 182
Hague, B.N. 189
Håkansson, H. 119
Hall, Peter, 148
Hall, Rodney Bruce 7, 21
Hamilton, J.T. 179, 180, 183
Handelman, Don 133
Hanlon, Gerard 100
Hanney, Stephen 173
Harlow, Carol 131
Harmon, Michael M. 65
harmonization, accounting standards organizations and 98
Haufler, Virginia 161
Hay, Colin 148
Heap, Simon 68, 70
Hecló, Hugh 154
Held, David 4
Helgesson, Claes-Fredrik 143
Herrick, C.N. 185, 186
Herzfeld, Michel 134
Higgins, Winton 99
high-tech sector
responsible buying boundaries and 116, 120, 121, 124, 125, 126, 127
treadmill and 233, 238
Hirst, Paul 19
Hobbes, Thomas 211
Hodgson, Damina 2
Holmes, Douglas R. 30
Holzer, Boris
corporate self-presentation and 83, 86
limits and challenges and 21
new organizational arrangements and
11
treadmill and 233, 237, 239, 240
trends and 4
Hood, Christopher 131, 147
Hooghiemstra, Reggy 85
Hopwood, Anthony G. 98
Howarth, Stephen 88
Howes, M. 180
Huckel, Carmen 47
Hughes, Owen E. 147
human rights
rules for transboundary world and 31–2
social responsibility and 46
UN Global Compact and 38
UN Norms and 33, 34–7
Hwee, T.P. 119
hypocrisy
mimicry and, transnational standards organizations 73–6
treadmill troubles 237–8
ICC (International Chamber of Commerce) 51
ICT (information and communication technologies), environmental disclosure and 189
IGOs (intergovernmental organizations)
1, 5, 21, 28–9, 32, 50, 101; see also organizations
IKEA 4
ILO (International Labour Organization) globalization rules and 31, 32, 33
ISO 26000 and 48, 51, 55, 58
treadmill and 245
UN Global Compact and 37, 38
UN Norms and 35
impact, environmental disclosure 180–81
implications, accountability as social movement 251–2
impression management, corporate self-presentation and 85–6, 93
inclusiveness
exclusion and, constructing actors and responsible buying boundaries 119–26
ISO 26000 and 57, 58–9
new organizational arrangements and 11, 13
transnational standards organizations and 71, 73, 76
indeterminacy, limits and challenges and 19–20
India 30, 31
indicators, see policy indicators
individuals, see actors, private; citizens
Indonesia 178
industry
ISO 26000 and 51, 52, 54
transnational standards organizations and 61, 71–2
initiative, ISO 26000 48–50
International Accounting Standards Board 111
UN Global Compact and 38
UN Norms and 33, 34–7
Hwee, T.P. 119
hypocrisy
mimicry and, transnational standards organizations 73–6
treadmill troubles 237–8
ICC (International Chamber of Commerce) 51
ICT (information and communication technologies), environmental disclosure and 189
IGOs (intergovernmental organizations)
1, 5, 21, 28–9, 32, 50, 101; see also organizations
IKEA 4
ILO (International Labour Organization) globalization rules and 31, 32, 33
ISO 26000 and 48, 51, 55, 58
treadmill and 245
UN Global Compact and 37, 38
UN Norms and 35
impact, environmental disclosure 180–81
implications, accountability as social movement 251–2
impression management, corporate self-presentation and 85–6, 93
inclusiveness
exclusion and, constructing actors and responsible buying boundaries 119–26
ISO 26000 and 57, 58–9
new organizational arrangements and 11, 13
transnational standards organizations and 71, 73, 76
indeterminacy, limits and challenges and 19–20
India 30, 31
indicators, see policy indicators
individuals, see actors, private; citizens
Indonesia 178
industry
ISO 26000 and 51, 52, 54
transnational standards organizations and 61, 71–2
initiative, ISO 26000 48–50
International Accounting Standards Board 111
International Council on Human Rights Policy 30, 31, 33
IOE (International Organization of Employers) 51
Irwin, A. 197
ISEAL (International Social and Environmental Accreditation and Labelling) Alliance 245
ISO (International Organization for Standardization)
accounting standards and 101
CSR and 23
defining accountability and 8
demand for accountability and 1
environmental disclosure and 221
globalization and 28
investigation summarized 23
new organizational arrangements and 12, 13
social responsibility and 58–9
international standardization in transition 46–8
ISO 26000 48–55
legitimacy and accountability in the making 55–8
treadmill and 242, 243, 244, 245
treadmill promises and 233, 234
treadmill troubles and 237, 238
UN Norms and 42
see also standardization
issues, Swedish corporate governance code and 160–61, 168–70
Italy 122, 123, 138; see also EU
ITUC (International Trade Union Confederation) 52
Jacobsson, Bengt 28, 99, 102, 103, 108, 134
Jacobsson, Kerstin 56, 245
Jepperson, Ronald L. 4
Joerges, Christian 103
Jonas, H. 196
Jordan, A. 179
justification, excuses distinguished, corporate self-presentation and 85
Justitiedepartementet (Ministry of Justice, Sweden) 169, 173
Kaplan, J.B. 182
Kartez, J.D. 180
Kearins, K. 213, 216
Kearns, K.P. 7, 13, 234
Keohane, Robert 5, 7–8, 18, 20, 22, 233
Kerwer, Dieter 11, 23, 99, 215, 235, 241
Kim, Kenneth A. 160
Kimerling, J. 215
Kingdon, John 164, 172
Kleindorfer, P.R. 179
Klintman, Mikael 16, 226, 234, 245
Knirsch, M. 126
Knorr-Cetina, Karin 139
Koening-Archibugi, Mathias 4
Kogan, Maurice 173
Kollman, K. 213, 214
Konar, S. 179
Koppell, Jonathan G.S. 6, 9, 22, 64
Korten, David C. 12
KPMG 89
Ku, A. 218
labour
ISO 26000 and 51, 52, 56, 57
social responsibility and 46
UN Global Compact and 38, 39
see also political logics
Labour Market Administration (Sweden), see AMV
Labour Market Board (Sweden), see AMS
Latour, Bruno 139
Lauter, W. 215
legislation
Aarhus Convention 177, 178, 187, 202, 235
Amsterdam Treaty 134
Companies Act (Sweden) 166
Corzine Bill (USA) 184
Data Quality Act (DQA) (USA) 185–7
EIA (Environmental Impact Assessment) Directive 202
Emergency Planning and Community Right-to-Know Act (ECPRA) (USA) 181, 182, 183
Government Bill 1995/96 (Sweden) 153
Government Bill 1999/2000 (Sweden) 147
IPPC (Integrated Pollution Prevention and Control) Directive 187
Index

Occupational Safety and Health Act (USA) 181–2
Rio Declaration 177
Rio Principles on environment and development 38
Sarbanes-Oxley Act (USA) 105–6, 107, 109, 160
UN Convention against Corruption 38
Universal Declaration of Human Rights 29, 33, 38

legitimacy
accountability and in the making, ISO and social responsibility 55–8
corporate self-presentation and 81–2, 84
expertise and, accounting standards organizations 103
international standardization in transition and 47–8
ISO 26000 and 49
rituals, EU employment policy and 132, 143–4
Leipziger, Deborah 35, 37, 40
Lévéque, F. 215
Lidskog, Rolf 19, 24, 197, 238, 239, 244, 247

limits
accountability range, responsible buying boundaries and 123–6
Stockholm School Theory 108–9
supply chain organization, responsible buying boundaries and 120–23
see also challenges
Lindvert, Jessica 17, 23, 151, 241
LKO (Lokal kompetensuppbyggnad I Oskarshamn) 206
Llewellyn, S. 117, 118, 119
LO (Swedish Trade Union Confederation) 169
Loader, B.D. 189
logic, inner 21–2; see also political logics
Lován, W. Robert 14, 21
Love Canal 182
Lubatkin, M.H. 114
Luckmann, Thomas 148
Luhmann, Niklas 83, 211, 221, 224, 225
Lukes, Steven 164, 173
Lyman, Stanford M. 83, 85
Lynn, F.M. 180

MAD (Multiple Accountabilities Disorder) 22
Maignan, I. 119
Malkki, Liisa H. 134
Mallard, Alexandre 134
March, James G. 40, 64
Marcus, George E. 29, 30
Marton, Susan 11, 17, 23, 235, 237, 238
Mason, Michael R. 2, 10, 21, 28, 32, 245
Matza, David 85
McClain, Paula 164
McDonald, Maryon 131
McHugh, Peter 83
McNamara fallacy 90
measurability, treadmill troubles 240–41
media
accountability as responsiveness and 64
globalization and responsibilities reshuffling and 4
ISO 26000 and 54–5
Mexico 178
Meyer, John W.
contribution summarized 24
corporate self-presentation and 81, 83, 84
globalization and 28
political logics and 154
responsible buying boundaries and 121, 128
rules for transboundary world and 31
trends and 4
Michael, M. 197
Micheletti, M.A. 217
Miles, M. 163
Milkas (Miljörörelsens kärnavfallssekretariat) 204, 205
Miller, C. 179
Miller, Paul B.W. 104
Miller, Peter 98, 115
mimicry, see hypocrisy
Ministry of Industry, Employment and Communication (Sweden) 154
Mitsubishi 86
models
standard setting and accountability, accounting standards organizations and 109–10
Swedish code of corporate governance and 162–3, 167, 170

Magnus Boström and Christina Garsten - 9781848442726
Downloaded from Elgar Online at 04/18/2019 09:08:30PM
via free access
Index

Mol, Arthur P.J. 17, 20, 24, 178, 214, 235, 237
Moldoveanu, Mihnea 82
Moore, Sally 132
moralization, corporate self-presentation and 80, 81, 83
Mörth, Ulrika 134
Mossberg, A. 115
motives, corporate self-presentation and 83–4
Motorola 51
MSC (Marine Stewardship Council) organizational change 70, 71
standard setting and 62, 76
transnational standards organizations and 67–8
Mulgan, R. 64
Munilla, L. 163
Murphy, David F. 12
Mycrohot, Barbara 132

Nadvi, Khalid 101
National Board of Public Management (Sweden) 147
National Defense Research Institute (USA) 184–5
NEA (Nuclear Energy Agency) (OECD) 201
negotiating
best practice visualization and, EU employment policy 135–9
environmental disclosure and 180
Nelson, Barbara 164
Nestlé 86
Netherlands
environmental disclosure and 178, 187–8, 213
EU employment policy and 136, 138, 139, 141, 142
Shell and 82
see also EU networks, see organizations, networks of; policy networks
New Public Management 131, 147
Newell, P. 216, 223, 225
NGOs (non-governmental organizations)
accountability as responsiveness and 64
accounting standards and 101, 103
autonomy and accountability,
questioning, treadmill troubles 239–40
corporate self-presentation and 84, 90, 93
defining accountability and 7
demand for accountability and 2
environmental disclosure and 183, 186, 188, 213
fixed stakeholder categories and fair representation and 51, 52, 53
international standardization and 47
ISO 26000 initiative and 50
legitimacy and 56, 58
limits and challenges and 17, 18, 21
new organizational arrangements and 12, 14
responsible buying and 115
standard setting and 61, 64, 65, 68, 71
Swedish code of corporate governance and 165
transnational standards organizations and 61, 68
transparency issues and 54, 55
treadmill and 232, 233, 235, 236, 239, 240
UN Global Compact and 39, 40
see also organizations
Nigeria 81, 82, 85, 89, 226
Nike 4, 80, 124
Noe, P. 185
Nofsinger, John R. 160
Norway 62
Nowotny, Helga 20, 197
nuclear waste management, Sweden, public involvement and (ir)reversibility and 198–9
numbers, see statistics
Nussbaum, Ruth 72
Nycander, Svante 140
Öberg, PerOla 148, 149, 154
OECD (Organisation for Economic Co-operation and Development) 33, 35, 51, 101, 178
O’Leary, T. 115
Oliver, Christine 88
Ollevik, Nils-Olof 167
Olsen, Johan P. 64
Olson, Mancur 148
Olsson, Anders 171, 172

Magnus Boström and Christina Garsten - 9781848442726
Downloaded from Elgar Online at 04/18/2019 09:08:30PM
via free access
organizations
church, Swedish code of corporate governance and 165
government and 166
government and 167
networks of, UN Global Compact and 39
new arrangements for 11–14
voluntary, responsible buying and 115
see also accounting standards, organizations; corporations; IGOs; NGOs; SMOs; transnational standards, organizations
Orts, E.W. 179
Ost, F. 215
Ozinga, Saskia 72, 73

Paine, Lynne Sharpe 82
Parkinson, John E. 162, 163, 216
Parliamentary Auditors (Sweden) 147, 153
Parmalat 160
participation authenticity, new organizational arrangements and 14
partnership, new organizational arrangements and 12
PCAOB (Public Company Accounting Oversight Board) 106–7
Pease, Bill 181
PEFC (Programme for the Endorsement of Forest Certification Schemes) 69, 73
Pellizzoni, Luigi
antinomy of accountability and 213, 215, 217, 218
concept of accountability and 9
contribution summarized 24
environmental disclosure and 178
limits and challenges and 20, 22
new organizational arrangements and 11
tools, techniques and definitions and 17
transnational standards organizations and 74
treadmill and 239, 241, 242, 247
Perrini, F. 119
Perrone, V. 118
Perry, Sir Michael 160
Peters, B. Guy 18, 149, 154
Phillips, Robert 162
Pierre, Jon 18
POB (Public Oversight Board) 106
policy
environmental disclosure and 179–80
formulation consequences, agenda-setting and, Swedish corporate governance code 172–3
horizontal networks, governance approach and, limits and challenges 17–19
process, power in, Swedish corporate governance code 164–5
see also employment policy; political logics
policy indicators
EU employment policy and 132, 134, 138–9
political logics and 147
political logics
Sweden 147–8, 153–5
actors leaving stage 148–9
decentralization 151–3
dissatisfaction emerging 149–51
efficiency 155–6
see also logic
politics
decision-making, EU employment policy and 131–2
demand for accountability and 2–3
globalization and responsibilities reshuffling and 4
horizontal policy network problems and 17–19
model of standards setting and accountability, accounting standards organizations and 109–10
Porter, Theodore M. 133, 134
Post, James E. 86
Powell, Walter W. 39, 81
Power, Michael
accounting standards organizations and 103, 111
antinomy of accountability and 213, 215
concept of accountability and 7
corporate self-presentation and 89, 90, 91
EU employment policy and 132, 133, 139
globalization and 28
responsible buying boundaries and 115
transnational standards organizations and 65
treadmill and 242
UN Global Compact and 39
power
agenda-setting and, Swedish corporate governance code 173–4
asymmetry, limits and challenges and 20–21
policy process, in, Swedish corporate governance code 164–5
reflexivity and, treadmill 246–7
Prakash, A. 213, 214, 221
Premfors, Rune 155
press, see media
PricewaterhouseCoopers 89
principal–agent, see agency theory
procurement, responsible buying boundaries and 118–19
Project XL programmes (USA) 213
promises, treadmill 232–6
public
involvement and (ir)reversibility 194–6
environmental decision making 196–8
geographical scale, voices and environmental considerations 202–6
legitimate citizen, accountability and construction of 206–7
Swedish nuclear waste management 198–9
time, responsiveness and images of future 199–202
marginalizing, treadmill troubles 238–9
public criticism
corporate self-presentation in response to 80–81, 92–3
accounts and accountability 84–6
motivated actors, as 81–84
Shell, making it accountable 86–8
verification rituals and their audiences 89–92
see also corporations
publicness, antinomy of accountability and 217–19
Ravetz, J. 216
Rawls, J. 196
Ray, Dennis, 163
Razzaque, M.A. 119
Reagan, Ronald 182, 183
reflexivity
accountability as social movement and 253–4
power and, treadmill 246–7
regulation
aspirations, corporate globalization and 27–30
informational, defined 179–80
modification, political logics and 150–51
Rein, Martin 15
relationships, concept of accountability and 5–7
reporting
environmental disclosure and 180
financial, accounting standards organizations and 104–5
Shell, corporate self-presentation and 86–8, 89
Swedish code of governance and 166–7
representation, see fair representation responsibility
answerability as, complexity, indeterminacy and uncertainty and 20
corporate self-presentation and 82–3
demand for accountability and 2
ex ante and ex post dimensions, concept of accountability and 9–10
Index

inner logic of accountability and 22
political logics and 150
reshuffling, globalization and
governance and 3–5
TNC, international law and 31
see also CSR; social responsibility
responsible buying boundaries
Sweden 114–17, 126–30
actors, constructing 117–18
inclusion and exclusion accounts
119–26
procurement, boundary
maintenance within 118–19
responsiveness
accountability as 64–5
images of future, public involvement
and (ir)reversibility 199–202
transnational standards organizations
and 71, 75
Rhodes, Roderick A.W. 17–18, 63, 147
risk 3, 12, 16, 20, 28, 32, 50, 57, 86, 92,
110, 182–5, 195, 197–8, 200–201,
213–14, 216, 235, 240–41, 244
risk assessment 191, 207
ritual
accountability forming process, EU
employment policy and 140–43
legitimation, see legitimacy
verification, see transparency
Roberts, J. 114, 115
Robinson, Mary 33
Roe, David 181
Romana, Roberta 107
Romania 123
Rosenau, James N. 2, 63
Rossander, Olle 171–2
Rothstein, Bo 148, 149, 151, 154
Rouse, Robert W. 106, 107
Rowan, Brian 81, 121, 128, 154
Royal Dutch/Shell, see Shell
Ruchi, A. 197
Ruggie, J.G. 38
rules
globalization 30–32
setup and certification, transnational
standards organizations 66–9
Sabatier, Paul 149
Sahlén-Andersson, Kerstin 2, 47, 117,
131
Saro-Wiwa, Ken 82
Sarokin, D. 181
Sassen, Saskia 4, 28
Schepel, Harm 103
Schmidt, Susanne 47
Schmitt, C. 211, 221
Schnabel, Albrecht 164–5
Scholte, Jan Aart 21, 164–5
Schönen-Reiter, Donald A. 15
Schulkin, J. 181
Scott, Marvin B. 83, 85
Scott, Peter 20
SEC (Securities and Exchange
Commission) 104, 105, 106, 107
self-reference
contractual arrangements, in, antinomy
of accountability and 220–23
environmental governance, in,
antitym of accountability and
212–17
treadmill troubles 241–2
Sen, A. 224
Sethi, S. Prakash 86
SFI (Sustainable Forestry Initiative) 72,
73
shareholder model, Swedish code of
corporate governance and 162, 163,
167, 170; see also models
shareholders
environmental disclosure and 180
meetings, Swedish code of corporate
governance and 165, 166
Shearer, R. 219
Shearer, T. 115, 116, 126, 127
Shell
corporate self-presentation and 80–81,
86–8
globalization and 4
investigation summarized 23
new organizational arrangements and
11
power asymmetry and 21
treadmill and 233, 235
shoe sector 116, 121–2, 123, 124, 127,
233, 238
Shore, Cris 134
Siemens 51
Simmel, G. 219, 226, 239
Simula, Markku 72
Sinclair, A. 114, 115
Index

Sinclair, D. 178
sites of normativity, corporate globality and regulatory aspirations and 28; see also UN
Skandia 1, 2, 160
SKB (Swedish Nuclear Fuel and Waste Management Co.) 194, 195, 199, 200, 203–6, 207
SKI (Swedish Nuclear Power Inspectorate) 204
Sklair, Leslie 87
SKN (Swedish National Council for Nuclear Waste) 200
Slaughter, Anne-Marie 99
Smith, Craig N. 163
SMOs (social movement organizations) corporate self-presentation and 90 defining accountability and 7, 8 limits and challenges and 21 new organizational arrangements and 12, 14 treadmill and 239, 240
Sobczak, A. 119
social movement global, accountability as 250–51 implications 251–2 reflexive effects 253–4 world producing, nature of 252–3 see also SMOs
social responsibility (SR) international standardization in transition and 46 ISO and, see ISO see also CSR; responsibility sociology, see environmental sociology Söderström, Hans Tson 170
Soneryd, Linda 19, 24, 196, 238, 239, 244, 247
SOU (Swedish Government Official Reports) 150, 165, 166, 167, 168, 169, 170
South Africa 124, 184, 190
Spain 138, 141, 237; see also EU
SSI (Swedish Radiation Protection Authority) 204
SSRO (Service, Support, Research and Others) 51, 52
stakeholder, fixed, ISO 26000 and 50–53 stakeholder model, Swedish code of
corporate governance and 162–3; see also models standardization, international, in transition 46–8; see also ISO standards setting, political model of accountability and, accounting standards organizations 109–10 see also accounting standards; transnational standards Starr, Paul 133
states accounting standards and 103 demand for accountability and 1 globalization and 5 limits and challenges and 21 rules for transboundary world and 31 see also government
statistics EU employment policy and 132, 133–4 political logics and 153–4 Steinzor, R. 214, 215
Stephan, M. 181
Stewart, John 131
Stockholm School 98–9, 100, 101, 104, 108–9, 110–11; see also Sweden Stockholm Stock Exchange 116
Stone, B. 64
Storch, Marcus 171
Strange, Susan 101, 212
Strathern, Marilyn 133
Suber, P. 211
Sundqvist, G. 198
Superfund 182–3 supervisors, accounting standards organizations and 109–10 supply chain, delimiting organization of, responsible buying boundaries and 120–23 Svedberg Nilsson, Karin 8, 11, 23, 115, 233–4, 238 Svenska Arbetsgivarföreningen (Swedish Employers’ Association) 150
Sweden Aarhus Convention and EIA Directive implementation 202 demand for accountability and 1, 23 environmental disclosure and 226 EU employment policy and 141

Magnus Boström and Christina Garsten - 9781848442726
Downloaded from Elgar Online at 04/18/2019 09:08:30PM
via free access
New Public Management and 147
nuclear waste management 198–9
standard setting and 62
see also corporate governance code
(Sweden); EU; political logics;
responsible buying boundaries;
Stockholm School
Swenson, Peter 148
Sykes, Gresham M. 85
Szasz, A. 182, 183
Székely, F. 126

Tamm Hallström, Kristina
accountability webs and 42
accounting standards organizations
and 99, 102, 110
contribution summarized 23
ISO and social responsibility and 47,
49, 55, 56, 57
new organization arrangements and
11, 12, 13
treadmill and 233, 238, 239, 243, 244
Tandon, Rajesh 12
Tatenhove, J. van 179
Taylor, R. 148
TCO (Swedish Confederation of
Professional Employees) 169

techniques, tools and definitions and
14–17
terrorism, environmental disclosure and
184–5, 190
Teubner, G. 214, 221, 224
Thedvall, Renita 17, 23, 132, 133, 142,
241
third-party enforcement, accounting
standards organizations and 103,
104–5
Thomas, Paul G. 6, 18, 65
Thompson, J.D. 154
Three Mile Island 182, 235
Tickell, Adam 101
Tietenberg, T. 179
time, public involvement and
(ir)reversibility and 199–202
TNCs (transnational corporations)
accounting standards and 101
corporate self-presentation and 84, 87
defining accountability and 8–9
demand for accountability and 1
globalization and 5
globalization rules and 30
limits and challenges and 20, 21, 22
new organizational arrangements and
12
rules for transboundary world and 30,
31
treadmill and 233, 239
UN Global Compact and 37
UN Norms and 33
see also corporations
tools
challenging desirability of, treadmill
troubles 236–7
techniques and definitions and 14–17
Tovey, H. 217
trade unions, Swedish code of corporate
governance and 165, 169
transnational 1–6, 10–11, 13, 19, 21, 23,
27–37, 40–41, 43, 61–4, 69, 73, 76,
80, 83–4, 101, 124, 133–4, 139,
143–4, 160, 231–3, 236, 245, 250
transnational standards
organizations 61–3, 76–7
change 69–73
mimicry and hypocrisy 73–6
non-state certification schemes
63–6
setup and certification rules 66–9
see also organizations; standards
transparency
corporate self-presentation and 89–92,
92–3
environmental disclosure and 180–81
ISO 26000 and 53–5, 58
transnational standards organizational
change and 71, 73
treadmill
metaphor of 213–2
nature of 242–6
power and reflexivity 246–7
promises 232–6
troubles 236–42
TRI (Toxics Release Inventory) (USA)
177, 178–9, 180, 181–3, 184, 213
troubles, see challenges
Tsoukas, Haridimos 82
UK (United Kingdom)
environmental disclosure and 178,
184, 190
Index

EU employment policy and 135–6, 141, 142
Shell and 81, 82
treadmill and 237
see also EU

UN (United Nations)
accounting standards and 101
demand for accountability and 1
Global Compact 29, 37–40, 51, 116, 121, 245, 246
globalization and 28
international standardization and 46–7
investigation summarized 23
ISO 26000 and 48, 49
limits and challenges and 22
new organizational arrangements and 12
Norms 29, 32–7, 246
treadmill and 237, 244, 245
uncertainty, limits and challenges and 19–20
UNCHR (United Nations Commission on Human Rights) 34, 35–6, 37, 41
UNDP (United Nations Development Programme) 37
UNECE (United Nations Economic Commission for Europe) 177, 187
UNEP (United Nations Environment Programme) 37
UNIDO (United Nations Industrial Development Organization) 37
Unilever 4, 70, 71, 160
Union Carbide 30, 31, 181, 182, 183
US33/50 213
USA (United States of America)
accounting standards organizations 108
Congress 104, 105–6, 107, 109, 100
environmental disclosure and 178, 189
financial reporting standards 99–100, 104
forest certification scheme 69, 71–3
General Accounting Office 107
treadmill and 237
see also TRI

variation, national, environmental disclosure and 187–8
verification rituals, see transparency
Visser ‘t Hooft, H. 196
Vogel, D. 213
voluntary organizations, see organizations, voluntary
Vos, Ellen 103
Waddell, S. 12
Wallenberg, Peter 2
Walsh, Kieron 131
Wältring, Frank 101
Watts, Philip 87
webs
accountability as responsiveness and 64
UN Global Compact and 39, 40–43
UN Norms and 40–43
Weick, Karl 42
Weirich, Thomas R. 106, 107
Weissbrodt, David 35
Werle, Raymund 47
Wheeler, D. 179
Wildawsky, Aaron 154
Wilhelm, A.G. 189
wine sector
responsible buying boundaries and 116, 121, 122–3, 123–4, 125, 126, 127
treadmill and 233, 238
Woodward, D. 114
Woolgar, Steven 139
World Bank 22
WorldCom 98, 105
WTO (World Trade Organization) 22, 32, 245
WWF (World Wide Fund for Nature)
ISO 26000 and 51
standard setting and 62, 66, 68, 70–71, 73, 74
treadmill and 240
Wynne, Brian 197–8
Yearley, S. 197
Young, J.J. 115
Zetterberg, Johnny 147