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Introduction

In the era of globalisation international diffusion of public administration structures and practices is assumed to lead to more efficient public administration in developing countries. The modernisation of the public organisations in developing countries will presumably lead to better governance in these countries. Diffusion and replication of western models of public administration was tried already after the Second World War, with not very successful results. We are now seeing a new optimism of the possibilities of diffusing the modern (i.e. western) administrative practices. This modernisation movement is proceeding through movements of professionalization of the public administration and through establishing structures to create prerequisites for good governance (Mavima & Chackerian, 2002).

In the globalisation discourse of diffusion and replication of administrative structures and practices there is also a critique against the possibilities of transfer and replicating models from one local context to another. In this critique, researchers and practitioners have added a discussion in what way these global ideas and models should be adjusted or transformed to fit into the various local contexts (e.g. Czarniawska & Sevón, 2005; Johansson, 1999; Jönsson, 2002). The focus on the importance of adapting to local conditions is also recognised by development organisations like Sida (cf. Gibson, Andersson, Ostrom, & Shivakumar, 2005 and Sida documents xx). The recent emphasis on *ownership* as well as on *partnerships* between countries, where developing countries primarily takes responsibility for the projects may also be regarded as expressions of such an approach. Stålgren (2006) claims, there are two lines of thought behind the emphasis on adjustment to local knowledge made by scholars and policy makers. First, since it represents a result of a development of trial and error, local knowledge may be able to cope with local problems through appropriate strategies. Secondly, the local knowledge systems will generate input of multiple views and alternatives, which in a collective learning process will lead to a better approach to reach sustainable development.

Uncritical approval of local knowledge and local institutional conditions may not always be appropriate. Different actors may have different interests in the translation and interpretation of the policy and, as a consequence, promote different measures (cf. Stålgren, 2006). Mavima and Chackerian (2002) study a civil service reform introduced by the Zimbabwean government in 1991 which failed in the implementation, due to local institutional arrangements which were not compatible with the new reform. The local institutional arrangements which are referred to by the authors were heritages of two sources. One of the

colonial legacy, where the civil servants had served more like masters than servants to the majority of the citizen. The other was the liberation war, where there was a concentration of power at the top and where dissident weren't tolerated. This formed an administrative culture which was authoritarian and operated through a patronage structure, as a result the administration had become an inefficient and closed system. Hence, local institutional arrangements may consist of various things which may have implications and are not always favourable.

The purpose of introducing new ideas, standards or methods is that it will lead to certain changes, as an example; changes in working methods, technology, infrastructure or knowledge. As discussed above, adjustments to local systems and local knowledge is emphasised to have a successful implementation and to create sustainability over time. Thus, it has also been proved that is not always favourable to adapt to local conditions or support interpretations by local actors or local knowledge. If the aim is to make a change when new standards or knowledge are introduced, how is then a fully adjustment possible and at the same time create the change aimed at? In literature, there is a lack of problemizing this relationship, between international standards and local adjustments, when it comes to the possibilities of implementation of new policies to create a change and at the same time adjust to the local circumstance to make the reform sustainable. The aim of this paper is to outline theoretical perspectives of how such processes may be understood.

Translation of administrative reforms

When discussing the transfer and introduction of administrative reforms or ideas within the public sector it has in the literature lately commonly been handled theoretically by using the concept of translation. Translation was introduced as a reaction to the idea of spreading and adopting new ideas as a process of diffusion. Latour (1986) replaced the term diffusion with translation and introduced it as a new way of understanding the process of human action in relation to ideas and objects. The concept of translation has since then spread into organisation theory mainly by Czarniawska and the school of "Scandinavian institutionalists" (Czarniawska & Sevón, 1996).

In the diffusion model, the initial force is the one that triggers the movement of energy. The idea or artefact will move in the same direction with the same speed if nothing slows it down. What needs to be explained is if there will be an acceleration or a reduction of the speed.

Latour (1986) identify three elements in the model of diffusion; the initial force, the force through which the energy is preserved or changed, and the medium through which the spreading takes place, a medium which affects the force or inertia of the spreading. He contrasts the model of diffusion by claiming that the power of forming what becomes of the idea should be seen as being in the hands of everyone having a relation to the idea or thing. The initial force is just one by others; the rest of the chain also consists of actors who shape the idea or artefact according to their various ideas. “The initial force of the first in the chain is no more important than that of the second, or the fortieth, or the four hundredth person” (Latour, 1986, p. 267). Latour emphasises that the chain consists of actors, not passive “patients”, this is why he calls it the model of translation. What happens with the idea or artefact along the chain is depending on the action of the persons involved in the chain. They are not a passive medium through which the idea passes but active members in a chain of translation. In the chain of translating actors, the idea or artefact is not simply transmitted it is continuously transformed (Latour, 1986).

As mentioned, using the theoretical concept of translation as a way of understanding and explaining why administrative reforms turn out the way they do has become widespread. In line with translation, public officials become the sources of energy who create what becomes of the global or central idea. This may explain why reforms turn out differently depending on where they have “landed”, and should be seen as a contrast to the view of public officials as adopting, refusing or neglecting ideas or reforms (Czarniawska & Sevón, 2005).

The translation tradition

In a recent review, Sahlin and Wedlin (2008) go through the development of the theoretical concepts in institutional organisational theory. In particular the research developed in Scandinavia, focused on circulation of ideas. The Scandinavian research has built on institutionalism, studies of decision-making developed by James March and science technology studies as developed by Latour, Callon et al. These theories were incorporated in a tradition of primarily qualitative case studies, which focused on individual decision-making processes and change processes in organisations. The Scandinavian research came to emphasise the dynamics in the circulation of ideas; how and why ideas are transferred and how ideas are changed through translation. In the following part, a few case studies using the concept of translation will be highlighted to illustrate how translations of administrative reforms are handled within this tradition.

Erlingsdóttir and Lindberg (2005) study three cases of translations of such ideas; one of quality assurance, one of accreditation and one of a project of “chain-of-care”. The ideas of quality assurance and the “chain-of-care” were both inherited by management models used in the private sector, while the idea of accreditation was obtained from the EU standardisation organisation. All three ideas are results of translation of “master ideas” like effective management and the power of markets. The three ideas were translated into local practices in different ways. The quality assurance was decoupled from the actual medical practices and became only a matter of form. The organisation adopted the name, quality assurance was then performed on its own and did not impact the floor practices. In the accreditation case there was integration between the accreditation and the practice carried out in the laboratory. The local practices were transformed so they would fit the accreditation standard. In the third case, the chain-of care project, the ideas were instead filled with local contents where the administrative practices of the idea became part of the practices on the floor.

Solli et al. (2005) claim, in line with the theory of translation, that even if reforms have the same name, they are always transformed into different things in practice. When ideas are translated into practices and words into action in different places, it is inevitable that it will lead to differences between the interpretations as well as between the interpreted and the original idea. Solli et al. study how one reform within New Public Management, “best value”, was translated in various ways when it was introduced in England, Australia and Sweden. The results of the study show that in Sweden they were fulfilling the demands for the reform, but they did not adopt the name. In Sweden they did not call what they were doing “best value”, even if they could. In England they fulfilled the demands as well as called the reform “best value”. In Australia they claimed they had introduced the reform, and were calling what they were doing “best value”, even though they did not fulfil the demands of the reform. In the three countries, the different local circumstance legitimated the disconnection between the name and the contents of the “original” reform. It is not only public organisations which need to adopt ideas and reforms to create legitimacy. Powell et al. (2005) study how non-profit organisations are put under pressure to adopt new management ideas and practices. The non-profit organisations should become more alike the private sector with keywords like efficiency and accountability. Powell et al. study how five non-profit organisations respond to such managerial ideas. The encounter between the managerial ideas and the logics of the non-profit organisations resulted in different acts of translation in the five cases studied. The

organisations' responses are described through three main positions, the adopter, the translator and the resistor. The reasons why the organisations responded differently is by the authors explained by unequal opportunities to translation. The non-profit organisations with a clear, strong mission were less interested in actively translating the new ideas. While the organisations with more of an active process of translation were located in situations which allowed them to experiment with different circulating ideas (Powell et al., 2005).

In above examples of how the theoretical concept of translation handle the administrative reforms, it is shown that a process of translation is a single process, a single chain of translation. The results in the chain might vary between the cases, however there is still one description of the outcome. The outcome might be completely different from case to case, which is the main point made by Latour (1986). There can be a change in only rhetoric and not in practice, like in one of the cases in the study by Erlingsdóttir and Lindberg. The organisation decoupled the new administrative practices from the floor practices, they adopted the name but made no "real" changes in practice (Erlingsdóttir & Lindberg, 2005). The same happened in the Australian case when they introduced "best value" There was a change in names but the practices actually did not follow what was supposed to be the case in the reform (Solli et al., 2005). It is not a new idea that organisations decouple names and the talk from the actual practices in the organisation. That idea was launched already by Meyer and Rowan in 1977 and has since then been widely spread to explain organisational behaviour (*cf. Brunsson et al.*)

If we go back to the situation presented in the introduction of this paper, the translations of the reforms may be regarded as adjustment to local circumstances. As necessary ways for the organisation to handle pressure of legitimacy as well as creating solutions which are manageable and sustainable for the organisation. However, if the introduction of a reform is to make a change then a total transformation of such reform might reduce its actual usefulness to make such change. The adaptation of just the name of the reform and not its contents, will not make the change which might have been the idea of introducing the reform. This is not regarded as something problematic by scholars within the tradition of translation of administrative reforms. Rather that was one of the main gains of changing perspectives from diffusion to translation. The concept per se means the local actors interpretation as the actual real reform, not as deviations, acceptance or rejections of the real reform (which then is seen as coming from a central source of energy). In Latours way of viewing the actors relation to

the ideas as ways of translating do not handled this paradoxical situation. This is not regarded as something problematic by Latour (or Callon and Law). This process is something natural and unavoidable. All the different actors in the chain of translation are equally important and each one of them will transform the idea (Latour, 1986).

Developing countries

But viewing the development literature and, as examples, two case studies of administrative reforms in Zimbabwe, it is clear that all kind of translations made by local actors in their interpretation of reforms will not be seen as unproblematic, natural processes of translation. Stålgren (2006) study how an international policy in water resource management was implemented in Zimbabwe and what strategies local actors had to conduct the programme in line with their own interests, or, how the international policy was translated into local politics. He states that the policy was transformed in relation to the domestic construction of reality and he identifies various key actors in this process. Each actor had their own interest in the translation and interpretation of the policy and, as a consequence, also had different ideas of what should be the appropriate measures taken based on the interpretation. The domestic transformation of international policies may reduce the usefulness of the policy and make it no longer functional to what was its purposes. The conclusion drawn is that it is not always appropriate to support local actors, one should ask what kind of local interpretation and how that local interpretation supports the thoughts with the policy, in this case water resources and sustainable development. In the case studied, several of the interpretations of local actors were contradictory to what the policy wanted to accomplish. Thus, a non critical embracement of interpretations and strategies of local actors might lead to situations where separate political interests are favoured instead of society in general (Stålgren, 2006)

Mavima & Chackerian (2002) discuss the administrative culture in African countries and argue that historical legacies are responsible for the administrative structures. The historical legacies may also explain the perception of what role the public administration should play, the perception of the political elite as well as the one of the citizens. The importance of colonialism to understand the local institutional environment in African public administrations has also been argued by other authors (ref). In their study, the explanations of the implementation failure of a civil service reform in the Zimbabwean government followed two directions. The official reasons presented by senior civil servants focused on issues like lack of finances and lack of personnel resources. These explanations are not unusual and they

may be important to explain implementation failure. Nonetheless, according to Mavima & Chackerian this was not the whole explanation. Several of the informants claimed that the real reason why the reform failed was due to the character of the political and administrative system in Zimbabwe, i.e. the local institutional factors. Their responses built on the belief that the Zimbabwean government didn't even have the intention to implement the reform to beguine with. The reason for the adaptation of the reform was only to gain international legitimacy. The Zimbabwean administrative system was described as authoritarian as well as highly centralised by the informants. The power was concentrated around the president and then flowed down in the organisation through a patronage system. This system resulted in an administration which was characterised by features like inefficiency, lack of transparency and corruption. Informants in the study claimed that corruption was common at the top and evident in the way of how decisions were made in the system. Several informants referred to a disconnect between formal and informal institutions, where action was more determined by informal institutions (Mavima & Chackerian, 2002) .

The cases presented above show that translations by local actors take place in all cases, but there are differences in what way they are regarded and accepted. A translation which implies a change only in rhetoric and not in practice may not be a problem when “best value” should be implemented in Australia. But the disconnection between formal adaptation and the informal way of action was not seen as unproblematic in Zimbabwe. A change in just rhetoric and not in practice is unlikely to be accepted in developing countries by powerful actors like donors or the rest of international community. Neither would any kind of translation be accepted by peers within a professional community, like auditors. Within the audit community there are international standards, norms and regulations. Even if standards are volunteer to follow and there are no direct sanctions, the peer pressure developed to follow a standard should not be underestimated. In discussing the instruments of how poor countries can be rescued from their “poverty traps”, Collier (2008) mentions norms as an effective mean of changing ways of conduct, since norms are imposed by peer pressure. The local institutional settings are important, however, the interaction within professional groups also represent an importance source of value orientation (Mavima & Chackerian, 2002, cf Abbott professions?). Even if there are variations between countries of the position of the Supreme Audit Institutions and the mandate of the organisation, as well as there might be variation between how audit is conducted, there are still limits of ways of translating audit. “Audit might be understood as many things, but there are limits – audit is not a private detective”

(Power, 1994, p.?). Even if there is only local and nothing beyond, according to translation scholars, the auditors have to handle the different norms and values, coming from various sources like international standards, peers, local conditions and informal rules.

It is in the daily work the auditors have to deal with possible conflicts between the reform which should be implemented and the local institutional setting, which may be contradictory to the reform. The two ways through which this is brought up by the literature is firstly, by the perspective of natural translations whatever that may imply, where possible problems of whatever translation is not discussed or handled. Secondly, that it is a problem when the reform is not possible to implement due to problematic local institutional conditions. An alternative way of approaching the relationship between the international standards and the local practices is to identify the *social worlds* and see how they cooperate through *boundary objects*.

Boundary objects and the critique against translation

The term *boundary object* was coined by Star and Griesemer (1989) in an article of how professional groups in a zoological museum cooperated. The idea of boundary objects has its foundations in the theory of social worlds. A theory developed to be able to understand that different social worlds may keep their own norms and practices and exist parallel to each other. Without changing so much, the social worlds meet and cooperate through boundary objects. The objects are flexible enough for various actors to be able to understand them and be interested in them; they facilitate cooperation over boundaries and knowledge horizons. “These objects may be abstract or concrete. They have different meanings in different social worlds but their structure is common enough to more than one world to make them recognizable, as means of translation” (Star & Griesemer, 1989, p. 393).

Translation as a “single road” phenomena

The article by Star and Griesemer (1989) was written as a critique of Latour, Callon and Law and their understanding of translation as a one point of view process, where mainly scientists are acting as translators and obligatory passage points. The obligatory passage points acts like ‘funnels of interests’ where a broad range of interests are specified and become subjects of transformation or translation (Callon & Law, 1982, p. 619). In describing a controversy about reasons for the decline in the populations of scallops Callon (1986) argues that the various groups of interests produced narratives (where one should be seen no more valid than the

other). The actors had different versions of the social and natural worlds which made them produce sometimes contradictory points of views and arguments. When researchers were about to produce knowledge about the phenomena ten years later there were different moments of translation. The researchers when producing knowledge about the controversy did not only determine the set of actors involved and defined their interests, they also formulated the problem with the controversy. Callon claims that the scallop case illustrates the general mechanisms of interestment, i.e. how different interests are translated into science. Before the process of translation the actors had separate social worlds but in the production of scientific knowledge a relation was connected between them, but this would not have been possible if there were no transformation or adjustment of their interests. The social worlds of the fishermen, the scallops and the scientific community were translated by the three researchers (Callon, 1986). This chain of translation is made of series of linked interestments which are funnelled through obligatory passage points (Callon, 1986; Law, 1986). A story of this kind is “*necessarily* told from the point of view of one passage point – usually the manager, entrepreneur, or scientists” (Star & Griesemer, 1989, p. 390). Star and Griesemer argue that the interests of the others must be maintained in this process. It cannot be understood from a single viewpoint, unless the translator uses coercion to change the interests of the enrolled actors. Cooperation between social worlds does not have to be in consensus to be successful, actors from different social worlds rather try to establish mutual ways of cooperating. Even if it is important to see how ideas and artefacts flow through networks of participating actors and social worlds, the unit of analysis should cover more than one perspective, it should not simply be “the point of view of the university administrator or of the professional scientists” (Star & Griesemer, 1989, p. 389)

Social worlds

Choosing a framework of social worlds and their cooperation through boundary objects imply a more pluralist way to analyse, where all the perspectives in the situation are included. In contrast to the more “one-way streets” of the concepts of translation through interestments and obligatory points of passage (Clarke & Star, 2008, p. 121). A framework of social worlds seek to understand the nature of relationships and actions between actors in arenas of social worlds (Clarke & Star, 2008).

The ideas of social worlds origin in the sociological tradition of the Chicago school of symbolic interactionism, which in turn is based on the philosophy of pragmatism. It started

with a criticism of the stimulus-response approach in psychology. In 1896 John Dewey suggested an alternative where the essential point was that there is no need for stimulus to bring organisms into motions, there is already an ongoing activity. Instead, the response should be seen as an interaction between the two (Strauss, 1993). The Chicago interactionism inherited the antidualistic positions taken by the pragmatism, i.e. no separation of facts and values, of the real and the ideal or the body and the mind. The truth arises in the interaction, it is not discovered it is enacted. This should not be confused with a social constructivist approach. The social constructivists assume that the world is constructed by humans and, as a consequence, the world can only be known to humans. The task then for the researcher is to discover what and how the constructions are made by the people they study, in order to understand and explain the interactions between them (Strauss, 1993). In symbolic interactionism it is the interaction in the relationship between humans and objects (or non-humans cf. Latour) which construct meaning. This is a collective process that includes negotiation, inclusion and exclusion of perspectives. Meanings not taken up by a collective will not sustain, it will not be further evolved by actions, but eventually fade with the person inventing the meaning (Berger & Luckmann, 1967; Fujimora, 1991; Strauss, 1993).

What Mead (1934) describes as universes of discourse, is what Strauss later names social worlds when he develops the concept. "In each social world, at least one primary *activity* (along with related clusters of activity) is strikingly evident; such as climbing mountains researching or collecting. There are *sites* where activities occur: hence space and a shaped landscape are relevant. *Technology* (inherited or innovative modes of carrying out the social world's activities) is always involved" (Strauss, 1993, p. 212). People inhabit more than one social world, they have multiple membership. The social worlds shape the perspectives of its members and it involves commitment of various kind and degree. The boundaries of social worlds do not have to be in line with formal institutions, they should more be understood as *communities of practice* (Lave & Wenger, 1991) where the activity of the members keep the community together. Some social worlds may be related to categories like social class and gender but others cross through such traditional categories. They may be local as well as national or international, some are visible others are more closed to outsiders. The boundaries of social worlds are much more fluent than these of traditional social units. Within many worlds there is an on-going dispute and decision making how boundaries will be drawn. If the boundaries become too restrictive for many enough members, it can result in the creation of new worlds which then will have to make their own boundaries, with their own mechanisms

of maintenance, including the same potential debates and conflicts (Strauss, 1993). Social worlds interact; they mutate over time, divide as well as merge with other social worlds. Interaction between social worlds happens when they share mutual interests and commitment. It is in the interaction within and between social worlds the construction of meaning takes place, this meaning is then acted upon (Clarke & Star, 2008). The analysis of the interaction between social worlds is by Clark and Star named social arenas. It is in the arenas conflicts, viewpoints, resources etc. are handled between the different social worlds. It is also in the arenas where boundary objects are created (Clarke & Star, 2008)

Boundary objects

When different world interact there may be conflicts of interest and perspectives, however Star and Griesemer (1989) argue that consensus is not necessary for a successful work or for cooperation between the social worlds. Boundary objects are possibilities for social worlds to cooperate and still maintain their own identity and interests. The boundary objects have different meanings in the different worlds but they make the worlds able to cooperate. They identify four kinds of boundary objects in the museum. 1. *Repositories* –are gathered objects in a place, Star and Griesemer mention museums and libraries as examples. 2. *Ideal types* – generalised typologies with no specific information about the object 3. *Coincident boundaries* – in the case of the zoological museum Star and Griesemer view the state of California is a coincident boundary object, where the different professional groups used the same maps with the same boundaries but filled it with different contents. 4. *Standardized forms* –when using standardized documents the professional groups put their information into the same format, which made it understandable and usable to the other groups. The standardised forms make it possible for the information to travel over distance. Fujimura (1992) argues that the strength of using boundary objects is that it will strengthen our understanding of how collective work across social worlds is managed when it is attentive towards the multiplicity of actors, the social worlds and their users and meanings. She also emphasises that the boundary objects in the museum were not invented by any of the different professional groups, rather they emerged through the processes of work when the different groups interacted.

Boundary objects in organisation theory

Studies using the framework of social worlds, boundary work and objects have mainly been within studies of controversies and disciplines, but within a wide range of subjects, like geography, genetics, computer science, public health (Clarke & Star, 2008). Lately it has

become popular in the organisation literature as well (e.g. Bechky, 2003; Lindberg & Czarniawska, 2006). Briers and Chua (2001) are using the categories of boundary objects created by Star and Griesemer when they study how accounting and productive activities in an organisation can change through acting in networks of machines and boundary objects, including local actors as well as global ones. More specifically, they are interested in the roles of the different boundary objects when it comes to mediation between different actor-worlds. The different categories used by Briers and Chua will be illustrated to give an idea of how boundary objects may be used in another context. In the accounting context, data *repositories* like a cost driver matrices and a customer/supplier database act as boundary object since they store data in a way which makes it possible for different groups to use and reconfigure the information in their own ways. It is possible for people to buy different modules for their own purposes without having to negotiate the purpose of the use. Further they argue that costing systems and performance management systems are *ideal type* objects. All the different actor groups like the engineers and the accountants have a general idea of what such systems do. They all share some knowledge about the systems and can talk about them. The ideal type objects have typical features on the outside, but are more unspecific on the inside, i.e. the different groups of actors can talk about the systems but put different meanings into them. The way data is collected, aggregated and transformed is done through *standardized methods*. All the user manuals, the technical specifications and the general instructions control the users. They limit the diversity and make the users stay within what is permitted by the package. Briers and Chua suggest yet another boundary object in addition to the ones created by Star and Griesemer – *visionary objects*. The visionary objects are conceptual and have high legitimacy within an actor group. They and can evoke emotional responses among a wide group of actors, which makes them difficult argue against. Examples of visionary objects (which have high legitimacy to managers) are “efficient work practices”, “accountable management” and “world best practices” (Briers & Chua, 2001, p. 242), what they actually mean is not clear until they are used in a specific environment. Fujimura (1992) discusses standardised packages as being similar to boundary objects, since they facilitate the interaction and collective work. A standardised package includes and combines many boundary objects with standardised methods.

The audit context

Audit is regulated by international standards and what is considered “best practices”. The international standards are continuously updated and new standards are formulated in an

ongoing process. There are separate international standards for the private and the public sector, where the standard setting body for audit in the public sector is INTOSAI (International Organisation of Supreme Audit Institutions), or a sub-committee of the INTOSAI, The Professional Standards Committee. INTOSAI was founded in 1953 by representatives from various countries, and today the Supreme Audit Institutions (SAIs) in most countries are members of INTOSAI. The standards set out on a central level by the INTOSAI cover the whole audit process from planning to reporting and ought to be followed by the SAIs in all countries. INTOSAI is well aware that international standards may not be implemented without any consideration to local conditions. However, what kind of consideration should be taken to these local conditions is not clear in the organisation, rather the position taken by the organisation may be regarded as quite ambiguous. The idea of creating common standards on an international level is based on the thought that members should use the same standards and, as a consequence, the same terminology, the same methodology and practices. One of the reasons why INTOSAI started creating their own more specific standards was that the members were complaining that INTOSAI standards were too general and they wanted more guidance on what the real requirements were (Interview Auditor xxx)

Supreme Audit Institutions are placed in a context; international, national and professional. To gain legitimacy they have to adapt to various norms from these social worlds. When new reforms are introduced, in this case international audit standards, they are to be followed as well as they are to be adopted into the local context, a local context which may imply an environment with other norms than the international, norms which could be contradictory to the standards. It is in the reality of the audit professionals and in their daily work the meeting between the various systems of ideas and norms need to be handled. What happens in these meetings and how is it handled by the audit professionals? Which are the boundary objects that make them able to cooperate and how are they used by the actors, to handle the interaction between the social worlds?

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