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# Free to Conform

A Comparative Study of  
Philanthropists' Accountability

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### **Abstract**

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Those who are very wealthy may also be extremely free. Independently wealthy philanthropists epitomize this type of freedom. They seem to be able to act in whichever way they please, as long as they respect the limits of the law. Their freedom also implies that they do not experience as much accountability as other funders. Considering philanthropists' ambitions as policymakers, and given their imposition of performance demands on their grantees, their accountability is relevant to investigate. However, there are no comprehensive comparative studies of philanthropists' accountability, and there is mainly anecdotal evidence of a lack of accountability being derived from their independent wealth.

This dissertation is a study of philanthropists' accountability. I compare their experienced and exhibited accountability to that of other funders within societies, and I also compare philanthropists' accountability across societies. I investigate whether philanthropists' independent wealth influences to whom they are accountable, for what they are accountable, and how they are accountable. To learn about these topics, I examine their accountability relationships, their accountability mechanisms, and how they justify their potentially controversial funding of human embryonic stem cell research. Across these dimensions, I study their legal, financial, hierarchical, peer, professional, political, and fiduciary/social accountability. Empirically, I make a cross-sectional comparison of philanthropists to other funders of human embryonic stem cell research within and across three welfare regimes - liberal California, social democratic Sweden, and statist South Korea. I compare the accountability of independently wealthy philanthropists to that of public agencies, corporations, and fundraising dependent nonprofits. The empirical materials include 101 structured interviews with open-ended questions covering 51 funding organizations, as well as questionnaires explored in ANOVA and social network analysis.

The study indicates that philanthropists experience and exhibit less accountability than other funders in some ways, in some contexts. By developing and using a framework to analyze their accountability, I show that philanthropists' accountability is patterned within the societies in which they fund, and it differs greatly across societies. In California, philanthropists enact themselves as free actors, whereas in Sweden they enact a moral identity as funders of science. In South Korea, there is no clear boundary between philanthropic and corporate accountability. My results point to the contextual limits of philanthropists' accountability. By enacting their moral identity in a way that conforms to local norms, philanthropists simultaneously retain and enable their continued freedom. In terms of their accountability, philanthropists are free to conform, and they become free by conforming.

*Keywords:* accountability, philanthropists, organization theory, human embryonic stem cell (hESC) research funding, philanthropy, civil society, nonprofit sector

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*In Memoriam Robert M. Weinryb*



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# Abbreviations

C	Corporation
CIRM	California Institute for Regenerative Medicine
EU	European Union
hESC	Human Embryonic Stem Cell
IVF	In Vitro Fertilization
NA	Not Applicable
NIH	National Institutes of Health
NP	Fundraising Nonprofit
PA	Public Agency
PHIL	Philanthropist
R&D	Research and Development
US	United States
USD	United States Dollars



# The Accountability of Independently Wealthy Philanthropists

This dissertation is about money and freedom. It is about wealth and independence. More specifically, it is about philanthropists and their accountability. In most societies, some people are substantially wealthier than others, and in some instances they choose to give part of that wealth away to support charitable causes. Each choice of funding something is also an implicit choice of not funding something else. There is a power dimension of philanthropy, as money, and especially large amounts of money, often entail some degree of influence over what is funded and what is not funded. To be very wealthy also entails a high degree of freedom, especially in terms of funding choices and procedures. This dissertation is an investigation of the implications of that freedom for the accountability of philanthropists.

Today, philanthropists are once again claiming a place in the limelight. Government downsizing, the growing economic gap between the rich and poor, and the status that mega and celebrity donors have acquired in the public discourse, are all factors that have sparked debates on the role of philanthropists in society (Eikenberry, 2006). The importance of philanthropists in the United States seems to be cyclical (Fleishman, 2009; Katz, 2007; Van Til & Ross, 2001). From actively shaping policy in the early 20th century, in the heyday of the “scientific philanthropy” launched by Carnegie and Rockefeller, philanthropy went through a period of decline at the peak of the mid-century welfare regime. Currently, philanthropists seem to have renewed their significance. In a European context, philanthropists appear increasingly relevant as policymakers in the wake of government uncertainty about roles and ambitions, coupled with a widened cultural acceptance of a shrinking state and public-private partnerships in the provision of public goods (Anheier, 2001). The increase of wealth in other parts of the world, for example in East Asia and the Middle East, has also resulted in new philanthropists seeking influence, such as the Li Ka Shing Foundation and the Qatar Foundation.

From a historical perspective, pluralists and power structure scholars alike, albeit from radically different political standpoints, assign tremendous importance to philanthropists. In the pluralist view, philanthropy is a central component of societal transformation. Fleishman (2009) states that philanthropy is a driving force of social change, starting with the creation of the

first large American foundations in the early twentieth century. As cases of high-impact success stories, he cites the transformation of American medical education by the Carnegie sponsored Flexner report, Rosenwald's building of schools for rural African Americans, and Carnegie's transformation of Americans' perceptions of race relations by commissioning Myrdal to write *An American Dilemma*. Additional examples include the Rockefeller initiated "Green Revolution", and Soros' support for democratization and civil societies in Central and Eastern Europe. Assessing philanthropists from the ideologically opposite power structure perspective, Roelofs (2003) describes philanthropy as a highly influential albeit harmful societal element, supporting hegemonic institutions for the production of capitalist ideology. Roelofs views philanthropists generally, and liberal foundations such as Carnegie, Rockefeller and Ford specifically, as co-opting dissenting elements in society in order to strengthen the prevailing liberal creed. Philanthropists are considered to shape elite opinion by funding research, higher education, think tanks, and cultural institutions, and by transforming social movements into nonprofits in order to neutralize them. Examples of influential institutions supported, and thus by implication steered, by philanthropists include the Brookings Institution, the American Enterprise Institute, the Heritage Foundation, the Bilderberg group, the Trilateral Commission, the Council on Foreign Relations, the World Economic Forum, the National Bureau of Economic Research, the RAND Corporation, and the Social Research Council.

Being very wealthy implies a certain amount of freedom, which distinguishes philanthropists from other types of funders. There is not necessarily anyone controlling and sanctioning the actions of philanthropists beyond themselves, as long as they stay within the limits of the law. The exceptionally large gift made by Warren Buffet to the Bill and Melinda Gates Foundation, rendering the largest foundation in the world stronger in its international aid capacity than most countries, is perhaps the most conspicuous contemporary example of philanthropists (Katz, 2007). The Gates Foundation is also an example of lack of accountability. Being the largest foundation in the world, the Gates Foundation has taken on a number of specific policy problems, both nationally and internationally, ranging from AIDS prevention to school reform, and essentially bankrolled those initiatives in order to bring about change in the selected areas. To whom is the Gates Foundation accountable for its actions? Not really to any specific constituencies, other than perhaps to the leading philanthropists standing behind the foundation. An example of the lack of accountability of the Gates Foundation is its investment of some of its funds in private prisons that held US immigrants in custody under substandard conditions, often without proper charges (Herz, 2014; Turnbull & Doughton, 2014). The investment information was released as part of the foundation's yearly tax returns. It caused a major protest, with thousands of people signing a petition to put pressure on the foundation to divest the corporation that owned the criticized prisons. The reac-



tion of the Gates Foundation was to emphasize the wonderful work they do as philanthropists, instead of offering to divest. As Frumkin (2006b) writes, releasing information is “a weak proxy for real accountability systems” (p. 82). What philanthropists often do is to push “out toward the world information and details about philanthropy, and it makes no real commitment to listen or to respond” (ibid). The Gates Foundation did not need to change its actions; it did not seem accountable to any specific constituencies. As a philanthropist, the foundation had nothing to fear by being controversial, as long as its actions were legal. Its grantees working for school reform or AIDS prevention would probably not reject funding just because of a controversial investment decision on the part of the foundation.

## The Relevance of Philanthropists’ Accountability

The study of philanthropists’ accountability is relevant as large donations of private funds can potentially change the course of public policy and impose numerous demands on those receiving the money. Most accountability research referring to philanthropists emphasizes their role in imposing accountability requirements on their grantees - the individuals or organizations receiving philanthropic funds. There are numerous studies documenting the increase of performance measurements and the spread of managerialism among nonprofits (Cordery & Sinclair, 2013; Ebrahim, 2003b; Hwang & Powell, 2009; Maier, Meyer, & Steinbereithner, 2014). The imposition of accountability standards by philanthropists on others can be seen in light of new public management, highlighting audit and accountability in the so-called audit society (Power, 1994, 1999). Researchers have described consequences, both intended and unintended, of an increased amount of measurements, standards, and reporting requirements imposed on organizations and individuals. Authors have covered topics such as standardization, formalization, and evaluation, as well as the diffusion and translation of various management models (Brunsson & Jacobsson, 2000; Drori, Yong Jang, & Meyer, 2006; Hwang & Powell, 2009; Sahlin & Wedlin, 2008). The spread of the audit society stems partially from pressures from funding agencies, and some of the funders imposing these criteria are philanthropists. This is related to trends of venture philanthropy and philanthrocapitalism (Edwards, 2011; Frumkin, 2003; Mair & Hehenberger, 2014; McGoey, 2012; Rogers, 2011). These labels have been used to talk about efforts to make philanthropy more business-like. In this view, philanthropic donations are investments that could and should generate measurable profit, albeit not of a monetary kind, and preferably also policy influence.

The accountability of philanthropists is relevant to study given their potential influence on policy. The governance literature depicts an increasingly open policy system, often described as a shift from government to govern-

ance (Börzel, 1998; Pierre & Peters, 2000; Rhodes, 2000). The governance literature has at its core the concept of the network, a polycentric societal view where policymaking is created in interactions between a mixture of public and private actors (Rhodes, 1996). As the state has contracted, policymaking has shifted from the traditional market-state dichotomy into these networks (Börzel, 1998). The influence of private actors entails challenges to traditional accountability mechanisms, as networks do not have the corresponding accountability systems of established political institutions (Benner, Reinicke, & Witte, 2004). Policy networks can be viewed as semi-private governments where traditional accountability demands can no longer be applied as responsibility disappears in the intricate webs of actors (Rhodes, 2000). Hence, one of the major topics of debate concerning policy networks is their lack of accountability; as a forum for policymaking as well as the accountability of the policy actors (Benner et al., 2004; Black, 2008; Keohane, 2003; Papadopoulos, 2007; Sørensen & Torfing, 2005). All participants in the policy network can be considered to be policy actors - ranging from public agencies to private actors such as corporations, nonprofits, and philanthropists. Research on policy networks has hitherto concentrated on corporations and nonprofits as private policy actors, barely examining the activities of philanthropists (Ball, 2008). Although a number of authors within philanthropy research have addressed the connection between philanthropy and public policy (Colwell, 1993; Fleishman, 2009; Gallagher & Bailey, 2000; Knott & McCarthy, 2007; Leat, 2007; Tompkins-Stange, 2013), this body of work generally provides empirical evidence for philanthropists' policy influence rather than exploring their accountability. If philanthropists play a greater role in influencing policy, and at the same time experience a low degree of accountability by virtue of being very wealthy, this has important implications for policymaking at large.

## Aim of Dissertation

Philanthropists' ambition to influence grantees and policymaking, coupled with their potential lack of accountability, makes them an important object of study. Yet philanthropists' accountability is an understudied topic. Both in Europe and the United States, elite schools such as Stanford, University of Pennsylvania, CASS and ESSEC Business Schools have all created centers to study philanthropy, its scope and mission, including describing and prescribing giving methods. Despite the proliferation of research on philanthropists, most studies focus on the scope and impact of their giving. There is a lack of studies that investigate the organizational characteristic that singles philanthropists out in comparison to other funders – the freedom derived from being independently wealthy. Little systematic work is done on the implications of this freedom for philanthropists' accountability, despite an ample amount of research pointing to their influence in many areas of society. Given the importance and yet lack of knowledge on how philanthropists' independent wealth influences their accountability, *the aim of this dissertation is to study the accountability of philanthropists.*

## Comparing Philanthropists' Accountability to That of Other Funders

Many discussions on philanthropists center on how more funding can be provided, why funding has decreased, and how funding can make a difference. A general focus of attention is on the relationship between the philanthropist and the grantee, the provider of the funding and the organization receiving the funding. Only rarely do discussions occur on where and how the philanthropist has received its funds, and what relationship the philanthropist has with that provider of funds. The funding of philanthropists can be compared to that of other funders. There is the classic public/private divide, but there is also a possibility to classify funders according to their relationship to their funding constituencies, the funders' source of funds. This is different from looking at the wider landscape of all major stakeholders that organizations face (Mitchell, Agle, & Wood, 1997). Stakeholders may influence the focal organization in a variety of ways, but only a very limited number of them directly influence the major monetary income sources. Another way to discuss this dependence and its ensuing accountability relationships is to discuss the accountability of funders to their funders. This can be done by asking how the funders themselves receive their funds and to whom the funders are accountable for how they distribute their funds. As in the case of stakeholders, there are many types of accountabilities, and those accountabilities may be related to the funding of the funders themselves. I

will now outline how the accountability of philanthropists can be compared to that of other funders, based on differences in funding provision.

Democratic elections may be one type of accountability mechanism where voters can sanction consequences based on a public funder's actions (Romzek & Dubnick, 1998). Public agencies are hierarchically accountable within the bureaucratic structure where they are immersed, and they are ultimately accountable to the taxpaying voters, given that they work in a democratic system. A market can be considered as another type of accountability mechanism. Based on the funding of the corporation, its accountability in terms of funding is directed towards its owners and customers (Brennan & Solomon, 2008). However, private funders are part of a complex group that needs to be deconstructed into more specific categories in order to be studied from a funding accountability perspective. Nonprofit organizations are also a type of private funder that may have a variety of ways to acquire funds but that can be grouped together by a profit-distribution constraint (Hansmann, 1980). Empirically, there exists a number of hybrid forms of public agencies, corporations, and nonprofits, but in a schematic effort to break down nonprofits into further distinct funding-based categories, two types of nonprofit funders emerge: those continuously dependent on raising funds, who may be called fundraising dependent nonprofits, and those who are extremely wealthy and do not need to continuously raise funds in order to pursue their funding activities, and these I call independently wealthy philanthropists.

Nonprofits are accountable to donors and members for the funds they receive (Najam, 1996). Philanthropists, on the other hand, are not accountable to any specific funding constituencies, as their continuous funding provision is not dependent on their activities (Frumkin, 2006a). Unlike businesses, philanthropists do not need to generate profit. They are neither dependent on tax extraction like public agencies, nor do they need to fundraise, like other nonprofits, in order to acquire funds. Philanthropic funds are generally gathered by the philanthropist as a corporate market player and then transferred into the nonprofit sphere. Once market generated profits have become philanthropic resources, philanthropists are not dependent on any external evaluation or assessment of their philanthropic actions in order to ensure continuous funding provision. Whether a funder is successful as a philanthropist does not necessarily have an effect on the funder's corporate achievements. Consequently, philanthropists differ from other funders by being independently wealthy; their funding provision is not generated by their actions as philanthropists. The independent wealth of philanthropists may in turn make them less accountable than other funders. Considering differences in funding provision, and given that philanthropists often fund in the same areas as other funders, it is important to compare the accountability of philanthropists to that of other funders.

In Table 1 I have classified organizations based on their funding - the tax-based public agency, the sales and investment-based corporation, the fundraising dependent nonprofit, and the independently wealthy philanthropist. For the purposes of comparing their accountability, these classifications may be called organizational forms. Making a functional funding-based classification of organizational forms, rather than a legal one, there are two groups of funders that can be compared in terms of their accountability. Public agencies, corporations, and fundraising dependent nonprofits on the one hand stand as examples of funders that are accountable for their funding provision, and on the other hand stand the philanthropists, who seem to be virtually devoid of accountability mechanisms by virtue of their independent wealth.

Table 1. *A funding-based classification of organizational forms.*

Funding	Type of Funder
<i>Sales and investments</i>	Corporation
<i>Tax</i>	Public agency
<i>Funds raised continuously</i>	Fundraising dependent nonprofit
<i>Independent wealth</i>	Philanthropist

## Comparing Philanthropists Across Societies

Philanthropists’ accountability may be different not only from that of other funders, but there may also exist variations across national settings. The local society where they function may influence philanthropists’ accountability. Many studies of philanthropists have focused on the United States. This is hardly surprising as modern philanthropy is often described as a primarily American phenomenon, anchored in the foundational creed of freedom of association (Fleishman, 2009). Yet the relevance of philanthropists today is not only limited to the well-researched American philanthropy. The rise of philanthropy in recent decades outside of the United States entails national variation (Gemelli, 2006; Leat, 2006). In Europe, the scope of philanthropy is somewhat more opaque than in the United States, as each country defines the concept of philanthropic foundation differently and there is no pan-European tax legislation associated with gifts (Anheier, 2001). Philanthropic giving in Europe is generally considered smaller than in the United States, but this claim may be disputed when taking into account parameters

such as the size of public sector spending and GDP (Heydemann & Toepler, 2006). The rise of neo-liberalism in the 1980s brought with it an increase in pro-philanthropy legislation throughout Europe, and the number of foundations in Western Europe and Turkey is estimated at 80-90 000, rising to 110 000-130 000 when Central and Eastern Europe are included (Anheier, 2001). Also in other parts of the world, a growth in individual wealth over the last decades has resulted in an increased ability to give and an ambition to make a difference through that giving. Even though philanthropists act in a multitude of contexts and societies, the comparative research that exists concerns the national roles of philanthropic foundations (see for example Anheier & Daly, 2007), not making a comparison to other types of funders and not focusing explicitly on accountability.

Given their independent wealth, philanthropists are potentially free to do whatever they want, as long as their actions are legally sound. This freedom seems extreme when looking at organizations as open systems, subjected to various pressures from their surroundings (Scott, 1987). New institutional theory emphasizes the perceived need of an organization to conform, to be isomorphic, with its institutional environment (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). Recent research in organizational institutionalism has centered on the geographical diversity and specificity of institutional pressures (Lounsbury, 2007; Marquis & Battilana, 2009; Marquis, Glynn, & Davis, 2007; Marquis & Lounsbury, 2007; Meyer & Hammerschmid, 2006; Meyer & Höllerer, 2010; Zilber, 2002, 2006). An insight from this literature is the importance of the local and historical context in determining the salience and interpretation of institutional pressures. If there is a contextual component to these pressures, it is important to study philanthropists in a cross-societal perspective, comparing their accountability across different contexts.

Today in Sweden, a new lobby has been formed promoting philanthropy as a vital part of the welfare state, working for a stronger presence of philanthropists in all areas of society (Lifvendahl, 2012; Rankka et al., 2012; Rankka & Braunerhjelm, 2011). The concepts of entrepreneurship and philanthropy are being closely associated. The argument is that a larger philanthropic presence would bring about a number of societal improvements, such as increased innovation and economic growth. This assessment is related to the idea that the United States' history of economic and entrepreneurial success is closely affiliated with philanthropy (Acs, 2013). The core message of this lobby is that American-style philanthropy can be imported to a Swedish setting, bringing with it a number of societal benefits. The freedom of philanthropists is emphasized and coupled with their potential ability to make a difference on a societal level. The reasoning is that the independent wealth of philanthropists will make them free and innovative, implicitly experiencing very little accountability, regardless of societal setting. However, the accountability of philanthropists has not been empirically explored in

a comparative manner. Research on philanthropists has compared them across societies, but no studies so far have looked at philanthropists' accountability specifically, and compared it within societies in relation to that of other types of funders, as well as across societies. By making this comparison, it is possible to contextualize and learn more about the accountability of philanthropists.

## Research Question

If philanthropists lack accountability, or experience less accountability than other funders, that can have far-reaching implications for the societies and areas in which they choose to fund. I am interested in the accountability of philanthropists in several ways; I am interested in the empirical phenomenon that is independent wealth, and the freedom that it seems to entail. If you are free to use your wealth as you please, how do you understand your own accountability? Are you accountable at all? To whom? For what? How? Does your accountability differ from that of other funders? In which way does the context where you give your wealth away matter in terms of your accountability? The phenomenon I wish to investigate - philanthropists' accountability - may be evasive as the very consequence of the freedom that comes from independent wealth. If philanthropists are freer than other funders, and if they are less accountable, then that accountability may be difficult to study as something openly displayed for a researcher to pick up and examine. To learn about the uncertain and unclear nature of philanthropists' accountability, it therefore makes sense to ask the philanthropists themselves about their experienced accountability, and to combine that study with a certain amount of exhibited measures that may provide more information about their accountability. To compare philanthropists to other funders, and to compare them across societies, also become critical components in learning about their accountability. If their accountability is difficult to pin down, the contrasting abilities of a comparative study can be a way to contextualize and enhance the understanding of philanthropists' accountability. The research question of this dissertation is therefore:

*How does the experienced and exhibited accountability of philanthropists differ from that of other funders within societies and how does it differ across societies?*

## Defining Philanthropists

The main motivation behind this study of philanthropists' accountability is their increased ambitions in policymaking and in imposing performance measures on their grantees. Building on this interest, I wish to define philan-

thropists in relation to their activities in the public sphere and also take into account their independent wealth. One of the most widely used definitions of philanthropy - “voluntary action for the public good” (Payton & Moody, 2008, p. 27) - brings philanthropy into the public sphere but does not include a specification of the independent wealth of philanthropists. The definition also contains a value judgment, claiming that philanthropy is necessarily good. A more elaborated definition states that philanthropy is “the voluntary use of private assets (finance, real estate, know-how and skills) for the benefit of specific public causes” (Anheier & Daly, 2004, p. 159). This definition includes the notion of wealth, albeit not specifically independent, in a very elaborated way. It also contains a potential value judgment in its attribution of the word benefit to the actions of philanthropists. To capture the independent wealth of philanthropists and their engagement in the public sphere, and to avoid evaluations of their activities, I will here *define philanthropists as individuals or organizations donating from their independent wealth to the public sphere*.

A key component of my definition is independent wealth, as the type of freedom I wish to investigate only relates to the very wealthy. Independent wealth also means that I do not include philanthropic foundations that are explicit vehicles for corporations giving away funds as part of their corporate and social responsibility work. I thus exclude what is sometimes called corporate philanthropy (Galaskiewicz, 1997; Tilcsik & Marquis, 2013). The limit between individuals and organizations is sometimes not that clear in the case of philanthropists, and my definition allows for blurred boundaries between the two. Donors may be living or deceased, they have sometimes formalized their and their family’s giving in an organization format, and sometimes they make that giving individually. Individuals may sometimes create organizations such as philanthropic foundations and yet those organizations may still be informally and single-handedly steered by the founding donor.

## Delineating A Funding Area for Comparative Purposes

This study is an effort to make a double comparison, between philanthropists and other funders, as well as between philanthropists across societies. In order to make that comparison, it is important to select an area of funding where different types of funders are active in different societies at the same point in time. Organizations funding scientific research are an example of funders doing similar things in different societies. Similarities also exist due to the scientific community’s shared publication outlets, conferences, and scientific associations. Biomedical research is a documented area of study within organizational research that is suitable for comparative purposes, having technical similarities in different locations (Owen-Smith & Powell, 2004; Owen-Smith & Powell, 2006). Human embryonic stem cell (hESC)



research is a type of biomedical research that is particularly well-suited for comparative purposes, having uniform scientific norms and techniques but at the same time being subjected to different societal pressures in terms of national laws and moral evaluations (Gottweis, Salter, & Waldby, 2009; Korobkin & Munzer, 2007). Holding the promise of curing some of the modern world's most enigmatic diseases, and potentially being a driving engine in a biotech knowledge economy, human embryonic stem cell research has been praised. At the same time, human embryonic stem cell research is highly controversial and has been considered to put the dignity as well as the origins of human life at stake.

Stem cells are cells that have the ability to differentiate into other types of cells. Human embryonic stem cells are derived from human embryos that are left over after IVF (in vitro fertilization) treatments. In 1998, the seminal article introducing human embryonic stem cells to the world was published (Thomson et al., 1998). Being extracted from the human embryo, human embryonic stem cells are pluripotent and can potentially be used to regrow damaged organs in the body, in medical treatments, and as research tools to screen new drugs. A stem cell line is a group of identical stem cells that are cultured in vitro, being derived from one specific stem cell. Human embryonic stem cells differ from multipotent adult stem cells that exist naturally in the body and serve to replenish quantities of damaged cells that do not recreate on their own. Multipotent stem cells are only able to develop into a specific number of other cells, whereas pluripotent stem cells are able to develop into all types of other cells. The use of human embryonic stem cells has been controversial for ethical and religious reasons. The main argument used when promoting human embryonic stem cell research emphasizes the duty to prevent or alleviate suffering, whereas the argument against using human embryonic stem cells stresses the duty to respect the value of human life, including the life of the embryo (Hug, 2006). In this line of reasoning, the benefit of patients is posed against the destruction of the embryo.

Human embryonic stem cell research funding is a contested area where all research funders involved may potentially be questioned about their funding decisions. Considerations of the value of human life of the embryo, resulting in bans on public funding in different part of the world, have made this a highly visible area of medical research. The contestation of the research, particularly during the first decade of the millennia, has encouraged a mixed group of funders to become involved, making it suitable for my comparative purposes: public agencies (such as national research councils), corporations (such as medical equipment sellers, drug companies, and traders of cell lines), fundraising nonprofits (such as disease focused patient groups), and philanthropists (both foundations and individual donors).

## Creating A Cross-Societal Comparison

To create a systematic cross-societal study it is useful to employ a comparative societal taxonomy. I will here use the classification system of welfare regimes, comparing three types of such regimes - liberal, social democratic, and statist (Esping-Andersen, 1990). Being Swedish and doing my PhD at a Swedish university, social democratic Sweden is for me a natural case to include. It is also a theoretically interesting choice given this taxonomy, being very different in its funding of public goods from the liberal United States, where most research on philanthropists is conducted. In addition, research funding is an area where private funders, and especially philanthropists, are active in Sweden (Wijkström & Einarsson, 2004). The inclusion of the United States in the comparison is also an easy choice given that it is a point of reference in most research on philanthropy. The so-called Bush ban from September 2001 stopped almost all United States' federal funding to human embryonic stem cell research. This resulted in a lot of private funding, including philanthropic funding, being geared towards human embryonic stem cell research specifically (Robertson, 2010). The choice of human embryonic stem cell research funding as a topic leads to California as a case in and of itself. The reason for this is that California has been the center of the world in terms of stem cell research funding given its unique stem cell state funding agency CIRM - California Institute for Regenerative Medicine. This Californian public funding agency was created explicitly as an alternative source of funding given federal limitations. CIRM came into existence following a 2004 ballot and was mandated to hand out three billion USD to fund stem cell research, which all had to be conducted within the borders of the state. California, rather than the United States as a whole, is therefore a suitable point of comparison to Sweden when it comes to funding of human embryonic stem cell research. These societies have allowed and promoted the research, also in terms of public funding. At the same time, both California and Sweden have faced a federal level, the United States (US) and the European Union (EU), where there have been severe restrictions of public funding to human embryonic stem cell research.

Esping-Andersen's (1990) original welfare regime classification is a three-type comparison between liberal, social democratic and corporatist/statist welfare regimes. As a third corporatist/statist case, I could either opt for a country with very restrictive human embryonic stem cell legislation like Germany, France or Italy, or I could choose an East Asian country promoting human embryonic stem cell research instead of trying to limit it. Given that my two other cases were California and Sweden, societies that have promoted stem cell research, and given that I wanted to compare philanthropists to other funders of the research and not to opponents of the research, I opted for the East Asian choice. In East Asia, I ruled out Singapore as I wanted to make a comparison between three clear cases of similar

types of democratic societies. Japan and South Korea then became my main candidates. In the end I selected South Korea on the basis of its recent history with a large-scale research fraud scandal related to human embryonic stem cells, which had attracted a lot of national and international attention (Gottweis & Triendl, 2006).

The population of this dissertation are thus funders of human embryonic stem cell research in three welfare regimes - liberal California, social democratic Sweden, and statist South Korea. These three societies are similar to one another in their shared aspiration to fund and lead the way in stem cell research. Their political leaders have expressed an ambition to spearhead stem cell research, and their public research funding agencies are all among the core eleven members of the International Stem Cell Forum, a constellation of public funders of stem cell research. All three societies are also among the top nine in terms of percentage of GDP allocated to research and development (WorldBank, 2012). California, Sweden, and South Korea are also very different from one another. The societies have different tax systems, and different transnational and national legislation on human embryonic stem cell research, as well as differing normative climates when it comes to the research (Gottweis et al., 2009). They also have different historical trajectories in terms of the role of philanthropists in their societies. In all three societies, a mix of private and public funders fund scientific research, albeit in different proportions and constellations. Whereas the Swedish government lists most private funders and has formally acknowledged philanthropists as important co-funders of scientific research (Utbildningsdepartementet, 2014), there is mainly anecdotal evidence of the proportion of private donors of science in the United States (Broad, 2014). However, estimates indicate an increase over the last decade coupled with a decrease in public funding. In South Korea, the state seems to set the direction for scientific funding, working in tandem with corporate conglomerates. Philanthropists do not play a central role in South Korean research funding and civil society (Kim & Hwang, 2002), which makes for an interesting comparison with California and Sweden.

## Thesis Outline

This study of philanthropists' accountability is built and carried out within the wide panoply of disciplines that can broadly be called the accountability literature. In the next chapter, I outline the theoretical frameworks that I use to study and analyze philanthropists' accountability. Next, I describe how I designed and carried out an empirical study of philanthropists' accountability. Presenting my empirical materials, I begin by describing the contexts in which my accountability investigation takes place. Subsequently, I turn to the questions of to whom philanthropists are accountable, for what they are accountable, and how philanthropists justify why they have funded human embryonic stem cell research specifically. To analyze my empirical materials, I revisit the types of accountability I have investigated to learn about the alignment of philanthropists' accounts. I also contextualize philanthropists' accountability and analyze its limiting and enabling capacity. All empirical materials are discussed in a comparative manner, with my findings on philanthropists' accountability continuously compared and contrasted to that of other funders and across societies. I conclude the dissertation by summarizing my findings and pointing to theoretical and empirical implications of my study that may be relevant for researchers, practitioners, and policymakers.

# Theoretical Frameworks to Study and Analyze Philanthropists' Accountability

## Defining Accountability

The literature on accountability is wide in terms of the types of actors that are investigated and the academic disciplines it spans. Each of these disciplines centers primarily on its own traditional object of study and incorporates accountability into that endeavor. Research on accountability has followed two main parallel paths, on the one hand being tightly coupled with the accounting subject and management control systems (Brennan & Solomon, 2008; Merchant & Otley, 2006), and on the other hand exploring the dilemmas of public administration and elected representatives (Bovens, 2005; Ferejohn, 1999; Scott, 2000). Another prolific vein of research makes accountability assessments of nonprofit organizations (Ebrahim, 2003a; Kearns, 1994; Najam, 1996), including a separate albeit limited sub-category describing the lack of accountability of philanthropists (Anheier & Hawkes, 2009; Frumkin, 2006a; Heydemann & Toepler, 2006).

In business studies, accountability is closely coupled with the accounting subject and the starting point for studies on accountability is corporate governance and management control systems. However, the study of accountability within accounting research has developed from strictly instrumental studies to also include alternative critical, philosophical and ethnomethodological approaches to accounting. Another prolific strand of business accountability research is social accounting, focusing on a variety of stakeholders and moving tangentially along discourses on the natural environment and corporate social responsibility. In the business realm, one of the most common definitions of accountability is “the giving and demanding of reasons for conduct” (Roberts & Scapens, 1985, p. 447).

In political science, the focus of accountability studies has not been strictly on accounting, but rather on the organizational practices of public agencies. An early definition from public administration defines accountability as involving “the means by which public agencies and their workers manage the diverse expectations generated within and outside the organization” (Romzek & Dubnick, 1987, p. 228). Subsequent political science studies of accountability have for example focused on polycentric policymaking and its ensuing challenges to accountability.

Over the past two decades, there has also been a vast increase in academic literature on accountability in nonprofit organizations, also labeled nongovernmental, voluntary, charitable, civil society, or third sector organizations (Ebrahim, 2003a; Edwards & Hulme, 1996; Kearns, 1994; Najam, 1996; Unerman & O'Dwyer, 2006). I will not delve deeper into the differences between these types of organizations, but use the term nonprofit organization, based on Anheier and Salamon's (1997) choice of the name nonprofit as a structural-operational definition. A nonprofit is here defined as "an organization that is barred from distributing its net earnings, if any, to individuals who exercise control over it, such as members, officers, directors, or trustees. By 'net earnings' I mean here pure profits" (Hansmann, 1980, p. 835). In the nonprofit accountability literature, Ebrahim (2003b) defines accountability as "the means through which individuals and organizations are held externally to account for their actions and as the means by which they take internal responsibility for continuously shaping and scrutinizing organizational mission, goals, and performance" (p. 194). The nonprofit accountability literature emphasizes its own distinctiveness, focusing on complex upward and downward accountability to donors and clients respectively (Ebrahim, 2003a; Edwards & Hulme, 1996; O'Dwyer & Unerman, 2008). This literature also discusses nonprofits' accountability to themselves to act in line with their mission and goals (Ebrahim, 2003a; Najam, 1996).

Social psychology is yet another stream of research that has been investigating accountability over the past thirty years, centering on the social and cognitive aspects of accountability, the basic idea here being that if you perceive that you are accountable then you are accountable. These studies focus on how accountability is experienced (Frink & Ferris, 1998), and the consequences of that experience for topics such as human resource management, goal setting, and performance evaluations. A definition from this literature states that accountability is "the need to justify one's views to others" (Tetlock, 1983, p. 74).

As can be seen from this short overview, accountability is a topic that has been studied from different perspectives, covering slightly different aspects of the phenomenon. However, a common aspect in all definitions is the relational nature of accountability, mirroring its affinity to agency studies (Eisenhardt, 1989a). In this way of thinking, there is a specific principal to whom the agent is accountable. However, as there may be multiple forums to whom an actor is accountable, a model of multiple principals, or rather stakeholders, has become the more common image of accountability relationships. Here accountability can be said to relate to stakeholder models of organizational research (Mitchell et al., 1997). An effort to focus explicitly on the relational nature of accountability was made by Bovens (2007), who describes accountability as "a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face

consequences” (p. 450). This definition focuses on the accountability relationship and at the same time covers the main aspects of accountability that are central in the academic disciplines outlined above. It is therefore particularly suitable to use when comparing the accountability of different types of organizational forms to one another.

## Theoretical Frameworks in Accountability Research

A common set of questions accompanies the literature on accountability: Who is accountable? To whom? For what? (Black, 2008; Bovens, 2007; Scott, 2000). Studies of accountability have attempted to answer these questions in various ways. One avenue to study accountability is to break up these questions and investigate them from different perspectives. “Who is accountable?” could for example relate to both organizations and individuals. “To whom?” accountability is directed could include multiple constituents. The demands of these constituents, the “for what?” question, could in turn be multiple, complex, and potentially contradictory (Sinclair, 1995). A popular type of effort to study accountability and render complexity and depth to the topic is to build matrices of types of accountability. Many researchers from different disciplines work with these matrices, outlining to whom accountabilities are directed and for what the forum holds the actor accountable. The way the answers to these questions are formulated depends on the kind of organization the authors are investigating, as well as the type of literature in which the accountability research is placed. Beyond building tables with taxonomies of accountability “from scratch”, studies have also combined previous taxonomies to cover a maximum number of aspects of accountability. As Willmott (1996) has put it, “Many commentaries on accountability are preoccupied with the description, classification and analysis of the components and workings of accountability structures and systems” (p. 24). An extreme example of this type of effort is a nonprofit accountability framework with no less than ninety components (Candler & Dumont, 2010). In the following sections on accountability theory, I will steer away from claims to cover all aspects of the topic. Instead, I will provide a short overview of some genres of accountability literature that offer frameworks for specifying types of accountability, to whom an actor is accountable, and for what this actor is accountable. This is not an exhaustive overview of the topic but rather a sample where I try to give a sense of the central themes in each discipline.

## Accountability in Business Studies

In business studies, accountability is most tightly coupled with the accounting subject. An expansion of the accountability concept here moves from only focusing on the shareholders to also including other stakeholders (Brennan & Solomon, 2008). The items to be accountable for are elements of management control systems, including governance regulations, boards of directors, financial reporting and disclosures, audit committees, external audit, and institutional investors. In a broad sense this type of accountability can be labeled financial accountability (Merchant & Otley, 2006). Social accounting is a different genre of accountability studies within business research. Here multiple, or rather potentially an unlimited number of stakeholders, may be considered, and this research is related to corporate social and environmental responsibility (Gray, 2001). Yet another vein of accountability within accounting research, related to social accountability in some aspects of it, takes an alternative approach. This genre retains a close tie to accounting, but analyzes it from alternative critical, philosophical and ethnomethodological perspectives. For example, Shearer (2002) writes about how accounting is limited by the economic norms that are implicitly built into current accounting systems. In this she considers the difficulties of a truly social accounting that takes in the “other”. Alternative accounting studies also probe deeply into the notion of the accountable self, often discussing moral and ethical evaluations embedded in accounting systems (Messner, 2009; Munro & Mouritsen, 1996; Roberts, 1991; Schweiker, 1993). Table 2 illustrates types of accountability examined in business studies.

Table 2. *Examples of accountability in business studies.*

Reference	Type of accountability	To whom?	For what?
Brennan and Solomon (2008)	Financial	From shareholder to stakeholder	Governance regulations, boards of directors, financial reporting and disclosures, audit committees, external audit and institutional investors
Gray (2001) Shearer (2002)	Social	Multitude of stakeholders	Social accounts, social reports, environmental audit and accounting, attitudes audit
Roberts (1991) Schweiker (1993) Munro (1996) Willmott (1996) Shearer (2002) Messner (2009)	Alternative approach	The self and the other	Moral identity is enacted and subjected to ethical evaluations through the giving of accounts



Following an ethnomethodological approach (Garfinkel, 1967), some alternative studies of accounting describe accountability as an act that makes us understandable to ourselves and others, looking at “the self-portrait that is being painted through a participant giving, and asking, for accounts” (Munro, 1996, p. 4). Accountability may be a way to articulate and enact who the organizational self is, or rather a version of who the self may be. Messner (2009) writes that “the self only becomes a self by taking over the perspectives of others and subjecting oneself to social categories or roles that are provided to it externally” (p. 930). The organizational self is delineated and subjected to evaluations when being accountable, and accountability is an integral part of social interaction. Steering away from an essentialist understanding of organizational identity, the idea is to understand how the self is socially and temporarily enacted and evaluated through the giving of accounts. Schweiker (1993) writes that the “act of giving an account is one activity in which moral identity is enacted” (p. 232). Shearer (2002) elucidates Schweiker’s statement by saying that “to give an account is to present one’s identity in relation to others and to the circumstances within which one acts, and in doing so to transform one’s efforts and exertions into a power that is subject to ethical evaluations” (pp. 543-44).

Accountability can take many different shapes and forms, and accounts can be given in a multitude of ways. To learn about the accountability of an actor, it is possible to study the patterning, or alignment of accounts. As Munro (1996) writes, “accountability involves the study of how accounts happen to line up - or indeed are made to line up (...) the way in which accounts line up is ‘expressive’ of a participant’s position: and is thus open to processes of surveillance and sanctioning” (p. 7). Even though a multitude of portraits are possible, some of them will be “stabilized, or ruled out, through the story-lines that emerge out of the processes of alignment” (Munro, 1996, p. 4). The patterning of accounts, the way accounts are aligned, can thus provide knowledge about the accountability of the actor that is giving the accounts.

The alignment of accounts does not exist in a vacuum; rather, it is influenced by the norms prevalent in the context in which the accounts are given. “Universal processes of accountability do not float free of historically and culturally distinctive frameworks of accountability. We are inescapably within historically specific, and often discordant, frameworks of accountability. It is these frameworks that identify and articulate our sense of who and what we are” (Willmott, 1996, p. 23). The societal norms embedded into the giving of accounts influence the content and the manner in which accounts are given, and shape the way the self is enacted and subjected to ethical evaluations. “The accountable self is limited in its accountability, in so far as the scene of the address is mediated by a set of norms that are not of the self’s own making” (Messner, 2009, p. 930). Given the contextual creation

of norms and values “what ‘counts’ as acceptable is itself a contextually-dependent matter of accountability” (Willmott, 1996, p. 25).

However, even though accountability may be contextually limited, it may also enable agency within the contextual limits in which it exists. As Willmott (1996) puts it, “our sense of agency, is mobilized by frameworks of accountability rather than as is commonly believed that we as sovereign human agents, mobilize the contents of these frameworks” (p. 36). By being accountable, the self is subjected to ethical evaluations, and it is also those evaluations that delineate a self that is able to act as that self. Agency, “the capacity to transpose and extend schemas to new contexts” (Sewell 1992, p. 19), is thus also enabled by accountability rather than only limited by it. The capacity to act may in turn be related to the contextual nature of accountability. As Willmott (1996) writes, “The sense of self as a sovereign agent, for example, is then understood to be a product of particular cultural memberships rather than a condition of the acquisition of this membership” (pp. 35-6).

## Accountability in Political Science

In political science, accountability moves beyond accounting and management control systems, and there is also less of a focus on alternative perspectives on accountability. Here a variety of accountabilities to multiple stakeholders are considered, not only as social accounting but rather as integral aspects of the political system itself. Table 3 exemplifies some types of accountability studied in political science.

Table 3. *Examples of accountability in political science.*

Reference	Type of accountability	To whom?	For what?
Bovens (2007)	Legal	Courts	Legality of conduct
	Political	Elected representatives Political parties Voters Media	Democratic evaluation of conduct
	Administrative	Auditors Inspectors Controllers	Financial conduct
	Professional	Professional peers	
	Social	Interest groups Charities Other stakeholders	
Romzek and Dubnik (1987, 1998)	Hierarchical	Internal: Supervisors Top officials	Close supervision for compliance with directives Performance review
	Legal	External	Carry out tasks in accordance with constitutional principles, laws, or contractual obligations Financial audit
	Political	External: Voters Key stakeholders Clientele-centered management	Responsiveness Outcomes
	Professional	Internal	Adherence to professional standards, sometimes contradictory

Originally, a strong focus in political science was on the bureaucratic structure of public agencies and on accountability within that structure (Romzek & Dubnick, 1987). As the policy system has become more complex and polycentric, new demands for accountability have been raised in political science, primarily focused on calls for greater democratic accountability

(Benner et al., 2004; Black, 2008; Keohane, 2003). Bovens' (2007) has created a taxonomy of accountability in polycentric policy regimes. Even though elements of financial accountability, like in business studies, are present in his taxonomy, it is only one among the several types of accountability listed by him. What he calls administrative accountability seems to be what is most closely related to financial accountability, directed towards auditors, inspectors, and controllers. Legal accountability is described as differing from administrative accountability, being directed specifically to the courts. Political accountability is directed to elected representatives, political parties, voters, and the media. Professional accountability is directed towards professional peers, and social accountability towards interest groups, charities and other stakeholders. Also Romzek and Dubnick (1987, 1998) focus on public organizations when creating a classification system for accountability. They make a distinction between internal and external accountability. Here hierarchical accountability is labeled as internal, and political and legal accountability as external. Like Bovens they also list professional accountability, classifying it as a type of internal accountability.

## Accountability in Nonprofit Studies

The frameworks for studying nonprofit accountability focus to a large extent on multi-directionality. Beyond the external and internal dimension, discussed for example in Romzek and Dubnik's (1987) work in political science, upward and downward accountability is emphasized here. Upward accountability is directed towards for example funders, and downward accountability is directed toward those whom the nonprofit serves (Edwards & Hulme, 1996; O'Dwyer & Unerman, 2008). Najam (1996) calls these two groups patrons and clients respectively, and he also describes a third dimension, namely nonprofits' accountability to themselves to act in line with their goals and mission. Ebrahim (2003a) describes the challenges of being accountable to clients and not only serving patrons. He outlines an accountability framework where nonprofits can be accountable both upwards and downwards through a variety of mechanisms. These range from disclosures and performance reviews that have traditionally been directed upwards, to measures such as participation, self-regulation, and social auditing to increase downward accountability. Building on Najam, Ebrahim also emphasizes accountability to the self. Here nonprofits are responsible for being true to their goals and mission, and in a sense they are their own stakeholders, thus breaking up the principal agent perspective on accountability. This differs somewhat from the business literature dealing with the self, where accountability is a way to enact the moral identity of the self and become subjected to ethical evaluations at large. The nonprofit accountability to the self is more instrumental in dealing with measuring the coherence of the organizational self against pre-set standardized goals and mission. This assumes a

clear and articulated idea about what the goals and mission are and how they may be implemented in a “right” way.

A recent overview of nonprofit accountability summarizes the literature into four types of accountability, centering on the “for what” question (Dhanani & Connolly, 2012). Strategic accountability contains aims and objectives that can be said to be included in accountability to the self. But this category also includes more quantifiable items such as performance and achievement measures. Procedural accountability deals with how the operations of the nonprofit are carried out. Fiduciary accountability deals with the “accountability to members, supporters and society at large” as these stakeholders “put faith into these sacrosanct organizations to do good” (Dhanani & Connolly, 2012, p. 1147). Financial accountability concerns the financial position of the nonprofit, and is most closely related to the accounting subject. Table 4 shows some types and directions of nonprofit accountability.

Table 4. *Examples of accountability in nonprofits studies.*

Reference	Type of accountability	To whom?	For what?
Najam (1996)		Patrons	
		Clients	
		Self	
Dhanani and Connolly (2012)	Strategic		Aims and objectives Charitable activities Performance and achievements
	Fiduciary		Governance Risk management Trustee recruitment policies Financial policies
	Procedural		Ethical operational policies Staff Volunteers Downward stakeholders
	Financial		Financial position Performance of financial policies Organizational efficiency

## Previous Research on Philanthropists' Accountability

Differing from corporations, public agencies, and fundraising nonprofits, research on philanthropists' accountability has not been as exhaustive and detailed. No comprehensive taxonomies have been developed for studying the accountability of philanthropists, and the literature on their accountability is primarily anecdotal. Unlike in business studies, there are no alternative studies on philanthropists' accountability, trying to understand what their accountability means as a component of social interaction rather than just assessing it normatively. Philanthropists are claimed to differ from other funders, both public and private, as their funding provision is not related to the evaluation of their philanthropic actions. They are therefore lacking the accountability mechanisms that other funders face (Fleishman, 2009; Frumkin, 2006b; Hess, 2005). This lack of accountability is by some criticized and by others applauded as a definitional trait of being independently wealthy (Anheier & Hawkes, 2009; Brody & Tyler, 2010; Fleishman, 2009; Frumkin, 2006b; Ostrander, 2007; Prewitt, 2006). Philanthropists are therefore not considered to be accountable to anyone for how they spend their money, and as long as they do not infringe the law they are not dependent on anyone's evaluation of their actions (Fleishman, 2009; Frumkin, 2006a; Prewitt, 2006). There is hardly any standardization movement or quality gauging of philanthropy (Fleishman, 2009), and the only actual supervision of philanthropists are the tax standards upheld for all organizations and individuals, not directed towards the evaluation of philanthropic work specifically. Given the alleged lack of accountability depicted by the literature on philanthropy, peer accountability between philanthropic foundations as a collective is suggested as perhaps the only possible, albeit weak, avenue of accountability for these funders (Frumkin, 2006b). A rare prescriptive effort to gauge and improve the accountability of philanthropists was done by Anheier and Hawkes (2009). They analyze philanthropists' accountability within the larger challenge of NGO-accountability in a globalized world, using frameworks of accountability primarily derived from political science. de Borms and Faure (2001) have written another prescriptive effort to address philanthropists' accountability, making an overview of self-regulation and standards for good practice developed by philanthropic foundation membership-organizations such as the Council of Foundations.

## Building Frameworks to Study and Analyze Philanthropists' Accountability

Given the lack of previous systematic academic research, there is a need to build a theoretical framework to study philanthropists' accountability. For this purpose, I have selected types of accountability from different disciplines and constructed an integrative framework, seeking to map important facets of philanthropists' accountability. My intention is not to build yet another comprehensive taxonomy "from scratch", but rather to combine existing taxonomies so as to tease out relevant aspects given my focus on philanthropists' accountability. Table 5 outlines a framework for studying types of accountability of philanthropists.

Table 5. *A framework for studying types of philanthropists' accountability.*

Reference	Type of accountability	To whom?	For what?
Romzek and Dubnick (1998) Frumkin (2006) Bovens (2007) Fleishman (2009)	Legal	Courts	Legality of conduct
Brennan and Solomon (2008) Dhanani and Connolly (2012)	Financial	From shareholders to stakeholders	Financial reporting and disclosures
Najam (1996) Romzek and Dubnick (1998)	Hierarchical	Patrons Supervisors Top officials	Close supervision for compliance with directives Performance evaluations
Frumkin (2006b)	Peer	Other philanthropists and funders	Conduct as normatively assessed by peers
Romzek and Dubnick (1998) Bovens (2007)	Professional	Those who may be considered the professional community in the specific funding area	Adherence to professional standards in the specific funding area
Romzek and Dubnick (1998) Bovens (2007)	Political	Elected representatives Voters Media	Democratic evaluation of conduct
Najam (1996) Gray (2001) Shearer (2002) Ebrahim (2003a) Bovens (2007) Dhanani and Connolly (2012)	Fiduciary/Social	Downward accountability to organizational and individual grantees/clients and those served by them Self	Acting in line with goals and mission Representing interests of grantees and those served by the work of the grantees

## Types of Accountability

The first type of accountability included is legal accountability, directed to the courts (Bovens, 2007) and carried out “in accordance with constitutional principles, laws, or contractual obligations” (Romzek & Dubnick, 1998, p. 9). Legal accountability may exist in direct relations with the judicial system, but it may also exist as a legislated element of other types of accountabilities. For example financial and hierarchical accountabilities may also be legal in some respects, though not always. Legal accountability is relevant when studying philanthropists, as it is often stated as the only type of accountability that they relate to (Fleishman, 2009; Frumkin, 2006a; Prewitt, 2006).

Financial accountability is most closely related to the accounting subject, and is especially central when measuring economic outcomes (Brennan & Solomon, 2008). Given philanthropists’ independent wealth, financial accountability seems like a type of accountability that would be less relevant for philanthropists than for other funders, save for the purely legal aspects of it. An investigation of the financial accountability of philanthropists will make it possible to learn more about their freedom derived from independent wealth.

Hierarchical accountability is the extent to which philanthropists are exposed to “Close supervision for compliance with directives” (Romzek & Dubnick, 1998, p. 9). This type of accountability is directed upwards (Najam, 1996). Hierarchical accountability may also be legal in terms of the legal obligation to adhere to the statutes of a specific organization. However, not all hierarchical accountability is also legal. Relationships steered by an organizational chart, for example the relationship to top management of middle management, are hierarchical but not legal. Philanthropists may potentially experience a low degree of non-legal hierarchical accountability, such as performance evaluations, as there are no clear constituents to whom these reviews may be directed. Hierarchical accountability is therefore also a type of accountability that may single out philanthropists by virtue of their independent wealth.

Professional accountability (Bovens, 2007; Romzek & Dubnick, 1998) relates to the professional standards in the particular area where philanthropists are funding. As each funding area may have its own professional standards, the nature and content of this accountability may vary depending on who the grantees of the philanthropists are. Professional accountability may also exist to other groups or professions that the funders view as their peers, including other philanthropists. Professional accountability may thus in a way be a form of peer accountability, which could also exist between philanthropists as a group. Peer accountability is what has been advocated as their potentially sole way of being accountable beyond purely legal requirements (Frumkin, 2006b).



Political accountability is directed towards elected representatives, voters, and the media, and is assessed in the responsiveness, outcomes, and democratic evaluation of the philanthropists (Bovens, 2007; Romzek & Dubnick, 1998). This type of accountability is relevant given philanthropists' ambition to influence policymaking (Colwell, 1993; Fleishman, 2009; Gallagher & Bailey, 2000; Knott & McCarthy, 2007; Leat, 2007; Tompkins-Stange, 2013), combined with a wider societal shift from government to governance. As philanthropists become more involved in policymaking, for example through venture philanthropy and philanthrocapitalism (Edwards, 2011; Frumkin, 2003; Mair & Hehenberger, 2014; McGoey, 2012; Rogers, 2011), their political accountability becomes a central topic of investigation.

Social accountability (Bovens, 2007) and fiduciary accountability (Dhanani & Connolly, 2012) are relevant to study given the increased amount of accountability demands that philanthropists impose on their grantees, and the seeming lack of reciprocity in those demands (Cordery & Sinclair, 2013; Ebrahim, 2003b; Hwang & Powell, 2009; Maier et al., 2014). Social and fiduciary accountability are forms of downward accountability directed towards the clients, who in this case are the grantees of the philanthropists (Najam, 1996). Social and fiduciary accountability may also relate to those served by the grantees. By focusing on grantees and those they serve, I here take a more narrow view of social accountability than research that focuses on all possible stakeholders (Gray, 2001; Shearer, 2002). Who the clients of the philanthropist are may be related to goals and mission, and to accountability to the self. The nonprofit literature describes accountability of the nonprofit to itself as a way of ensuring that the goals and mission of the organization are congruent with its activities (Ebrahim, 2003b; Najam, 1996). However, in studying the social and fiduciary accountability of philanthropists, I suggest not measuring the accountability of philanthropists against some preset goals and mission, as this assumes the existence of such goals and mission as well as the possibility to adhere to them. I advocate a more pragmatic approach, studying how philanthropists relate to the beneficiaries of the funding they provide, either as direct grantees or as those populations served by the grantees and thus indirectly funded by the philanthropists.

Fiduciary accountability is very similar to social accountability, but the word fiduciary more clearly depicts the way philanthropists may hold the trust of representing the interests of those they serve. I will therefore use the term fiduciary/social accountability to signify philanthropists' downward accountability to grantees and those served by the grantees. Fiduciary/social accountability is somewhat different from studying the professional accountability of philanthropists. The latter is more related to the professional standards philanthropists adhere to given who they fund. Fiduciary/social accountability deals more with holding the trust of the population that is directly or indirectly funded and served by the philanthropist.

## Analyzing Philanthropists' Accountability

Given the independent wealth of philanthropists and their ensuing freedom, their accountability may be an evasive subject not possible to pin down as one specific type of accountability. Therefore, I suggest that in addition to studying the above-mentioned types of accountability, the examination of philanthropists' accountability may benefit from a type of analysis inspired by alternative studies of accounting (Messner, 2009; Munro & Mouritsen, 1996; Roberts, 1991; Schweiker, 1993). By analyzing their accountability, it is possible to learn more about the moral identity enacted by philanthropists when they give accounts (Schweiker, 1993), and understand how they subject themselves to ethical evaluations, if any. More specifically, I suggest that an analysis of the patterning of philanthropists' accounts may provide a fuller and more comprehensive understanding of their accountability, beyond investigating which types of accountability they experience and exhibit. By looking at the patterning of their accounts, it is possible to discern the alignment of accounts (Munro, 1996) that make up the moral identity philanthropists enact. The alignment of philanthropists' accounts may be studied using Bovens' definition of accountability, breaking it down into different analytical components. As previously stated, he defines accountability as "a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences" (Bovens, 2007, p. 450). Table 6 describes the way I suggest Bovens' definition can be used to analyze the alignment of philanthropists' accounts. The table shows how each part of philanthropists' accountability may be studied at a time, and how the different components of accountability may then be reassembled to learn about the alignment of philanthropists' accounts.

Table 6. *A framework to analyze philanthropists' accountability.*

Step	Aspect of Accountability	Questions of Accountability	Alignment Yes/No
1	Relationship	To Whom?	
2	Explanatory mechanisms of accountability	For What?	
3	Justifications (related to some controversy)	How?	
4	Can the forum pose questions and pass judgment, and will the actor face consequences?		
5	Contextualization		

In analyzing philanthropists' accountability, I suggest that the first step is to investigate whether they have some relationship to any specific forum - to whom they experience accountability. A second step is to investigate the

different explanatory accountability mechanisms philanthropists experience and exhibit - for what philanthropists are accountable. Next, I suggest studying how philanthropists justify their funding in some controversial context. This is especially important as the way they formulate their justifications creates a temporary accountability relationship between the researcher and the philanthropist, and may provide information about accountability that is difficult to obtain in other ways. The combination of philanthropists' accountability relationships, accountability mechanisms, and justifications provides information about the alignment of their accounts. These three initial steps can be carried out in a different order than the one outlined here. It is the combination of the three components that provides important information about the alignment of philanthropists' accounts, rather than the order. The alignment of accounts can say something about whether there is a forum that can pass judgment and make philanthropists' face consequences, which is the fourth step of the analysis.

As a final step in the analysis, I suggest a contextualization of the studied accountability, analyzing it in relation to locally prevalent norms that may limit and delineate the accountability of philanthropists (Messner, 2009). The accountability enacted by philanthropists may be a product of local cultural memberships and frameworks of accountability. In addition to limiting philanthropists' accountability, these frameworks and cultural memberships may also enable agency (Willmott, 1996). By considering the context in which accounts are given, further knowledge can thus be provided about the accountability of philanthropists. The manner in which the components of Bovens' definition are aligned and contextualized is thus a way to analyze the accountability of philanthropists. The alignment and contextualization of philanthropists' accountability is however an empirical question. Having outlined theoretical frameworks to study and analyze philanthropists' accountability, I will now proceed to outline how I created an empirical study to investigate it.

# Creating An Empirical Investigation of Philanthropists' Accountability

## Research Design

This study is a comparison of philanthropists to other funders within societies, and to other philanthropists across societies. My challenge was to create a research design that was in-depth and at the same time standardized enough to make this type of double comparison within and across three societies. I opted for a multi-level case oriented comparative research design (Ragin, 1994), making a cross-sectional study of both the societal and organizational level. The comparative method allowed me to search for patterns of variation and similarity between cases (Eisenhardt, 1989b; Yin, 2003), and through this learn more about philanthropists' accountability. I used a mixed-methods approach to triangulate my findings (Creswell, 2013), combining structured interviews with open-ended questions, statistical analysis of variance based on questionnaire data, and social network analysis. The different methods were used to give depth to the cases rather than posing one empirical source against another (Denzin & Lincoln, 2000). I wanted to capture the complex variation that I would encounter in a way that was structured and at the same time detailed enough to be able to make a systematic analysis across three societies and four types of funders. To strike this balance I opted for a standardized interview format with open-ended questions combined with a researcher-administered questionnaire that included both pre-validated scales and social network questions. This enabled me to gather the same empirical materials about all funders in the three societies, and then make a comparison focused on philanthropists' accountability. To study the experienced accountability of philanthropists, I followed the notion that if you feel accountable then that is what you are (Frink & Ferris, 1998). To study the exhibited accountability of philanthropists, I coded the interviewed funders' webpages.

In 2011/2012 I conducted interviews with the central human embryonic stem cell research funders in each society. The sampling was based on a systematic analysis of all human embryonic stem cell publications in Pub-Med coming out of California, Sweden, and South Korea, where all funders who were thanked in these studies were listed and categorized. With the help of the Internet I selected the largest and the most influential human embry-

onic stem cell research funders in each society. Funders were studied in terms of their accountability relationships - to whom they were accountable, their explanatory accountability mechanisms - for what they were accountable, and their justifications for funding human embryonic stem cell research - how they were accountable. The study comprised 101 interviews covering 51 funding organizations in California, Sweden, and South Korea. I coded interview materials and webpages in Excel, statistical analysis of variance was made in SPSS, and social network data was analyzed in Gephi. A research assistant also made an independent coding of all interview and webpage based materials.

In the following sections, I will call all empirical components “the survey”. The survey template can be found in an appendix on page 141. In creating the survey, I followed a traditional quantitative procedure (Biemer & Lyberg, 2003) in most parts, as it provided the tools to gather a large amount of comparative empirical materials. It was primarily in the sampling that I diverged in this process, which I will expand on later in this chapter. In addition to the survey, I also gathered secondary sources to learn about the role of philanthropists in the different welfare regimes and on human embryonic stem cell research in the three societies. Now I will describe in detail how I carried out my empirical work. I will begin by describing my approach to investigating the different aspects of philanthropists’ accountability that I wanted to learn about: who is accountable, where, to whom, for what, and how?

## Actors: Who is Accountable?

Studies of accountability deal with both an individual and organizational level. In this dissertation, I focused primarily on organizational accountability, as I was interested in the accountability of independently wealthy philanthropists as funders in comparison to other funding organizations. However, as philanthropists are sometimes organizations and sometimes individuals, and there are not always clear boundaries between the two, I also used theory on individual accountability and applied it to an organizational level. Empirically, I studied how individuals representing a funder account for the funding organization’s accountability, with the caveat that some philanthropists were individual donors and accounted for individual, not organizational, giving. With regard to all other organizational forms, I asked individuals representing the organization to account for the organization’s accountability. In the case of individual philanthropists, I encouraged them to answer the organizational questions as individual donors. As an introductory sentence, every interview began by me asking the informants to answer not for themselves as individuals, but for their organization. Their replies were interpretations of the organization and its accountability, and that interpretation was the very phenomenon I wished to learn more about.

## Contexts: Accountability Where?

Considering the importance of the contextualization of accountability (Messner, 2009; Willmott, 1996), and given my comparative case study design, I began my empirical investigation by contextualizing the phenomenon I would investigate. First I made a study of secondary sources to learn about the role of philanthropists in each of the studied welfare regimes. I then made a similar study of secondary sources to contextualize human embryonic stem cell research in each society. My literature search was explorative, and I read a broad range of materials in order to learn about of philanthropists as well as human embryonic stem cell research in each society. I scanned a wide variety of sources until I reached a point of saturation, seeing the same themes being repeated multiple times. At this point I selected the works that seemed to be most precise and thorough in describing the topics I wanted to learn about, and I created short overviews about philanthropists and human embryonic stem cell research in each society.

In addition to reading secondary sources about philanthropists and human embryonic stem cell research, I also included a social network component in my survey. I gathered materials to visualize interactions among funders of human embryonic stem cell research in each society and show the position of philanthropists in these networks. In my approach to social network analysis, I followed researchers who have rejected solely structural explanations in favor of also considering the cultural context of networks. While early network research was almost solely focused on the structural explanations networks could provide in and of themselves, the past two decades have seen a surge in research on relational sociology and studies of cultural networks (DiMaggio, 2011; Mische, 2011). The main emphasis is put on the co-constitutive nature of networks and culture (Emirbayer & Goodwin, 1994). The basic idea is that the cultural context shapes networks, and networks are also shaped by that context. I followed this notion when contextualizing the accountability of philanthropists, and I focused on the first part of the idea, namely how the context influences the networks.

## Relationships: Accountability to Whom?

To learn about accountability relationships, I asked funders to whom they experienced accountability. I opted for two ways of asking about accountability relationships, combining questionnaire items with an open-ended interview question. I began by asking the informants the open question about to whom they experienced accountability, and only after that I gave them the questionnaire with pre-formulated accountability options. The open question I asked was phrased as “Who is your organization accountable to?” Before the informants wrote their reply to this question, they were shown a written definition of accountability based on Bovens (2007). The questionnaire

items were based on a pre-validated scale by Frink and Ferris' (1998), combined with Bovens' (2007) and Najam's (1996) notions of political and downward accountability. The idea was to learn whether philanthropists experienced downward accountability to their grantees and political accountability to the general public, the media, the state and federal government. I asked about these two types of accountability specifically, as previous research has assessed them as especially challenging for philanthropists.

### Explanatory Mechanisms: Accountability for What?

To study how funders explain their activities, I chose to study a number of explanatory accountability mechanisms. In this way I would be able to learn for what philanthropists experience and exhibit accountability in comparison to other funders. I used open-ended interview questions that would make the informants reflect on different types of accountability mechanisms, and I also coded webpages to learn about their exhibited accountability mechanisms. For funders of human embryonic stem cell research, legal accountability is relevant in terms of the specific legal tangle pertaining to human embryonic stem cells. To learn about legal accountability mechanisms, I asked them "How does your organization make sure that the human embryonic stem cell research you fund follows established guidelines and regulations?" In order to examine financial accountability in a broad sense, I looked at webpages to see whether funders displayed any financial information online, thus subjecting themselves to external evaluations. To learn about hierarchical accountability, I asked funders about their internal evaluation: "Does your organization evaluate itself? How was this evaluation method developed?" I was also interested in peer accountability, without defining who those peers were. I therefore asked about funders' membership in other organizations, so called meta-organizations (Ahrne & Brunsson, 2008). Professional accountability may in the examined funding area be viewed as the extent to which research funders adhere to the accountability standards of their grantees, i.e. the researchers themselves. An example of a professional accountability mechanism is when funders employ professional researchers to evaluate grant applications. In the case of research funders, professional accountability is also related to grant making procedures. To learn about their review system I asked: "What is the structure of your organization's leadership? Please draw." From this question I teased out information about their review system. In addition, I looked at their webpages to see if they had online application forms, seeing this as an additional measure of professional accountability. All review-related aspects did not include corporations, as their funding systems were not application-based.

## Justifications: Accountability How?

To investigate how funders used justifications, I decided to focus on the core conflict of my empirical case - human embryonic stem cell research. The principal battle concerning the moral and ethical aspects of human embryonic stem cell research seems almost insurmountable. The basic conflict is usually described as being between the duty to alleviate suffering on the one hand, and the respect for the value of human life, here in the shape of the embryo, on the other (Hug, 2006). To learn about how funders justified their funding I asked them why they had funded human embryonic stem cell research in their specific society. I created a formal situation when I as a researcher interviewed the funders about their funding of human embryonic stem cell research. In this process, I temporarily became the forum that held them accountable, and in that meeting they justified their funding to me. The societal context as well as my own role was part of this process. As Messner (2009) writes, the limits of accountability are mediated by the norms prevalent in the context in which it is being articulated.

In addition to interviewing funders about how they justified their funding of human embryonic stem cell research, I also asked them to fill out a questionnaire on their fiduciary/social accountability to the patients who could potentially benefit from new drugs and treatments coming out of the research. This accountability may be viewed as downward accountability, as it relates to the end beneficiaries of the research. Questions on treatments and cures also relate to what has been stated as the primary argument for funding human embryonic stem cell research, namely to alleviate suffering (Hug, 2006). I was curious to learn how funders related to this “classic” argument, often used as the primary justification for the destruction of a human embryo. The questionnaire was filled out after I had asked the open-ended question about why informants had funded the research.

## Population and Frame Creation

The population of the survey were the funders who had funded human embryonic stem cell research in California, Sweden, and South Korea. As no comprehensive frame existed of funders of human embryonic stem cell research, I had to create the frame myself. I began in Sweden, deciding that my in-depth knowledge of the country would make it an ideal first case. I contacted the major medical research institutions in Sweden to learn about which labs were doing human embryonic stem cell research, and I planned to ask the principal investigators at the labs who had funded them. This proved to be an unsuccessful path towards a comprehensive frame creation, as lab management was decentralized and not even the department heads knew who was conducting this type of research in their department. I then tried to



contact a research ethics board to see whether there were lists of all projects that had applied for a permit to do research on human embryonic stem cells, but also here I was unsuccessful. Not only could I not access the records, but according to an ethics board administrator this type of record did not exist. I therefore decided that the easiest way towards frame creation would be to list the donors thanked in the articles published by human embryonic stem cell research groups in California, Sweden and South Korea. A challenge with this method for frame creation was that I would perhaps miss anonymous donors, studies funded but not yet published, and studies funded but not geared towards publishing, for example corporate studies. Despite this, and lacking other options, with the help of the Internet I set about the task of listing all research institutes in each society that could house groups conducting human embryonic stem cell research.

When I talk about Californian funders in this dissertation, I mean funders of research being conducted in California, but these funders are located all over the United States. This geographic delineation of grantee activities rather than funders proved to be the most practical one, as many organizations in the United States are incorporated in other states than the ones they operate in due to legal and often tax-based considerations. In addition, California is the center of human embryonic stem cell research as a consequence of CIRM's geographic funding limitations combined with its vast amount of funding.

In California, the list of research organizations funded by CIRM was a basic guide in the list creation, as CIRM only funds research being conducted inside the state of California. I then added additional Californian research institutions to the list. In Sweden, I had enough background knowledge to create a list of all medical research institutions, and in South Korea I asked for help from researchers in the field. Using PubMed, I subsequently made a coding of all human embryonic stem cell research publications coming out of all three societies. I began by using the search criteria Sweden AND hESC, California AND hESC, and South Korea AND hESC. I then searched for hESC and each research institution from my lists. After finding 93 articles in California, 37 in Sweden, and 67 in Korea, I had a frame of 109 funders in California, and 62 in Sweden. In South Korea I had a list of close to 30 funders, almost all of them public, but it was very unclear how the funders were interrelated and whether they were subunits of each other or the same program under different names. I was helped by South Korean bioethical researchers to sift through all the Korean stem cell funders who showed up in PubMed and to add other relevant funders who did not show up there. Unlike in California and Sweden, several South Korean funders had disappeared and/or been renamed in recent years, so this help was critical. In California I double-checked my list of funders with a leading US stem cell researcher, and in Sweden the list was checked by a leading Swedish stem cell researcher.

Because I compiled the frame myself, it contained a number of potential challenges, mainly due to over- and under-coverage (Biemer & Lyberg, 2003). I discovered these problems during my interviews, when informants saw the list of the other funders in their society as they filled out the social network component of the survey. With the help of my informants I learned that a few funders on my list were obsolete and should not have been included. I also learned that I had missed three relevant corporate funders, one in the US and two in Sweden, as these funders were commercially geared and not focused on publications. They had therefore not showed up in my frame creation. I then had to re-contact the funders I had already interviewed to have them comment on those added funders in the social network component of the survey. Luckily I managed to get a complete response rate in terms of those added funders both in California and Sweden. I had also missed one major philanthropist in California who had entered the stage recently and had not yet left any imprint in terms of publications. I decided not to include this philanthropist as my study was cross-sectional and the funding was made too late to have any effect on publications in late 2011/early 2012. I also missed one major philanthropist in South Korea, as he had not showed up in the publications but only in an interview.

## Sampling Design

Having created the frame, I decided to make a purposeful sampling (Silverman, 2006) that would include as many funders as possible who were aware of their funding of human embryonic stem cell research. I realized that the population could not be very large given the moderate size of the frame, and the inclusion of as many funders as possible would improve the scope of the empirical investigation and especially the social network analysis. I did the purposeful sampling by searching for the funders in my frame online and selecting all funders that had some kind of formal stem cell mention in relation to their funding, not only human embryonic stem cells. I decided that this would allow me to delineate a group that to some extent had been conscious about having funded the research, albeit not necessarily funded it proactively. This purposeful sampling contained some challenges, as I may have excluded relevant funders who did not mention stem cell research online. The Internet is a crude way to learn about funders' awareness of their funding, especially given that not all philanthropists are present on the Internet, particularly not individual funders. I also risked including funders who only by chance had been mentioned in a stem cell context, and who had not been aware of this online exposure and felt that it did not reflect their awareness of their stem cell funding.

## Mode of Collection of Empirical Materials

The central mechanism for collecting empirical materials was a cross-sectional researcher-administered survey conducted in face-to-face interviews. The interviews comprised both a structured interview part with open-ended questions and a paper-based questionnaire including a social network component. In addition, interviewed funders' webpages were coded for exhibited accountability mechanisms. I conducted all the interviews myself, and I contacted all the informants in California and Sweden myself, and with some help in South Korea. The Swedish interviews were held between October 2011 and January 2012, the Californian interviews between January and May 2012, and the South Korean interviews between April and June 2012.

I tried to carry out at least two interviews in each funding organization. In some organizations I was not allowed to conduct more than one interview and in two cases, with major funders in Sweden and California, I conducted more than two interviews, three in the Swedish case and five in the Californian case. I aimed to carry out all interviews individually with each informant, but in some cases I was not allowed to do this, as informants insisted on responding in pairs. When only one person represented an organization, I interpreted that as a piece of information about that organization. Three Swedish informants and one South Korean had central roles in two funding organizations. I interpreted the fact that the same persons had key roles in several funding organizations as an indication of how interrelated the funding organizations were. In the interview part, I managed to ask these Swedish informants about one organization at a time in each open-ended question. In the social network and questionnaire part, they filled out two separate questionnaires, one for each organization they represented. In the South Korean case I did not manage to juggle two questionnaires at the same time, and only obtained replies for one organization. Five interviews in Sweden and nine in California were conducted on the phone due to administrative difficulties in arranging a meeting. In the United States, one informant replied only on paper. In South Korea, three interviews were conducted fully or partially in writing, due to meeting and language difficulties. In the case of phone interviews, all informants were provided with a paper version of the questionnaire component of the survey to accompany the interview, and they were asked not to look at the document before the interview. In most cases I tried to email the document to the informant during the interview to avoid them looking at the questionnaire in advance. In addition to the interviews, I looked at funders' webpages for empirical materials on their online application forms and online financial information.

Even though I initially aimed to do all interviews in English in order to minimize translation, this strategy proved unsuccessful. In Sweden, informants preferred to reply in Swedish when they learned that I spoke Swedish,

and I had to develop a standardized Swedish translation of the interview questions. In South Korea, I was helped to create a Korean version of the survey, which I will explicate on below. In Sweden, the interview part was conducted solely in Swedish, whereas the questionnaire was only in English. In South Korea, informants received the questionnaire in both English and Korean and each question was written in both languages.

## Structured Interview Protocol and Questionnaire

The structured interview protocol and the questionnaire were developed in tandem. In addition to the empirical materials presented here, I also collected information related to the role, legitimacy, and influence of funders in the human embryonic stem cell research policy process. I later decided that including these materials was beyond the scope of this dissertation. The first part of the survey contained open-ended questions asked by me. The second part was a paper-based social network component, where all funders in each societal subsample were prelisted. The third part was a paper-based questionnaire with ten points, in order to avoid a midpoint. The entire interview was recorded. To ask precise questions about the topics that I wanted to investigate, I adjusted pre-validated measures for the questionnaire part of my survey. I used Elsbach's (1994) measure of legitimacy, Frink and Ferris' (1998) measure of accountability, and Swasy's (1979) measures of power, which are derived from French and Ravens' (1959) bases of social power.

The survey was pre-tested in Sweden, using cognitive interviewing techniques such as retrospective interviewing and think-aloud. I began by testing the survey on a fellow PhD student. The survey was then pre-tested on a group of funders who had provided research funding to the Department of Business Studies at Uppsala University. I contacted ten of those funders and managed to book interviews with six of them. After each interview, I incorporated changes suggested by the informants. As I performed and revised the interviews, I began to experience saturation in terms of the feasibility of the survey, as I got more uniform and less critical feedback. I learned which questions "worked" and which ones did not "work". I also revised the order of the questions. As I could not test the specific stem cell questions on the Business Studies research funders, I extracted those questions into a document and tested them separately with the help of three independent biomedical and stem cell researchers. Also here I used retrospective interviewing and think-aloud techniques.

That I had pre-tested the questionnaire only in Sweden created some problems when I began to conduct interviews in California. Especially the question about the democratic legitimacy of other funders being active in the policy process was something that was culturally appropriate to comment on in Sweden but not in California. After a few interviews with Californian

informants I realized that I had to skip this question. A few questionnaire items also proved not to work or to require a standardized explanation. The questions about being “concerned” with different items required the explanation that I meant “concerned” in the sense of being engaged and not in the sense of being worried about something. I also had to specify that I meant donors of funds and not of eggs, sperm, or embryos when I asked about donors. One question adapted from Swazy’s (1979) measurement of social power that included the words “had better share” had to be removed as its aggressive tone obstructed the interview situation.

## Collection of Empirical Materials

All informants were first contacted by an introductory email. In case I received a direct positive response, I then set up a time for an interview where I would meet the informant in person. In case my email request was rejected or not replied to I followed up with several emails and phone calls, sometimes referring to other informants to facilitate access. The rate of rejection of my requests varied somewhat between societies. In Sweden, only four of my targeted 27 organizations did not respond, and I was able to set up and interview 23 organizations. In California, the situation was much more difficult in terms of setting up interviews. Informants were sometimes afraid to talk to me due to the controversial nature of human embryonic stem cell research funding in the United States. Even though public funding of human embryonic stem cell research had been legalized during the Obama administration, there were still contestations going on in the courts. In addition, abortion limitations were on the rise in several states. The complex situation for the funding was partly why I chose this topic, but of course it brought with it difficulties. The fact that my interviews coincided with a presidential election year made my empirical work especially difficult. In some ways it seemed like the fears and hesitations that had prevailed during the Bush (junior) administration were reenacted in 2012. My interview period coincided with the Republican primary campaign in which Rick Santorum questioned the right to abortion. Altogether, in California I managed to interview 22 out of my targeted 34 funding organizations, as well as one individual philanthropist.

I gathered the South Korean part of my empirical materials while I was a guest researcher at Ewha Institute for Biomedical Law and Ethics. Just as in California, it was at first very difficult to set up the interviews. But in South Korea I was more dependent on aid, mainly from my colleagues at Ewha. They helped me with the translation of the survey, Internet searches in Korean, and some phone calls for interview booking and other cases of translation. One researcher helped me to adapt and translate my survey into Korean, another researcher helped with a back translation, and a third researcher

helped me to double check the translation. South Korea was the only society where I shared the interview questions in a paper format with my informants, in order to minimize language problems and facilitate the interview. The year of 2012 happened to be a presidential election year also in South Korea. The outgoing president had recently launched a large stem cell funding initiative and because of this initiative a major stem cell fair was organized by the state. I participated in this fair, and it helped me to make the necessary connections to book the interviews I had planned. In terms of response rate, there was one central philanthropist I did not manage to interview in South Korea, but other than that I was able to gather empirical materials on the seven funding organizations and one philanthropist I had targeted.

In all three societies, I made additional semi-structured background interviews with non-funders to learn about the field of human embryonic stem cell research funding. I used the open-ended questions in my structured interview protocol as a basis for these interviews, and modified them to be about other funder's activities rather than about the informants' own funding. In Sweden, I spoke to four biomedical and stem cell researchers. In California, I spoke to two social science stem cell policy researchers and one lobbyist for a leading business association for regenerative medicine. I also made three interviews with two funding organizations in California who were so-called false leads. By this I mean that they were indicated as funders of human embryonic stem cell research in scientific studies coming out of California, but they had not been conscious about funding the research, or the research was not conducted in California. I nevertheless used the interview situation to learn more about human embryonic stem cell research funding in general. I also had one such false lead in South Korea, and I used the interview situation as I did in California. In South Korea, I also interviewed two stem cell experts and five public servants out of which three were to some extent indirect funders of the research and filled out the questionnaire part of the survey.

I managed to obtain a grant to engage medical secretaries to transcribe all the interviews. The transcriptions were carried out under a secrecy agreement. The Swedish-speaking interviews were transcribed in Sweden and the English-speaking ones were transcribed in India. I reviewed each transcript in detail by listening to the recorded interviews and reading the transcript simultaneously. Swedish speaking quotes cited in the dissertation were subsequently translated by me into English.

## Description of Sample

In Sweden, I conducted 38 interviews with individuals representing direct funders, in California 34, and in Korea 11. Two of these interviews, one in Californian and one in South Korea, were with individual philanthropists. I

also conducted four additional background interviews in Sweden, six in California, and eight in South Korea, out of which three were with indirect funders of the research. In total I conducted 101 interviews as part of my collection of empirical materials on funders of human embryonic stem cell research. Out of these interviews, 83 were with individuals representing 51 direct funders of the research. To learn about the organizational forms of these direct funders, I combined interview questions on goal, structure, and form, and I triangulated these findings with information on organizational form from the funders' webpages. I made a classification of these direct funders following the taxonomy presented in Table 1 on page 21.

The distribution of individual informants and organizations in each organizational form of funders is outlined in Table 7, 8 and 9. Here I want to reiterate my choice to label US funders of human embryonic stem cell research in California as Californian. In the South Korean sample there were no fundraising nonprofits funding in this area, and even though I found two philanthropists, I only managed to interview one of them. Overall, the South Korean sample is smaller than in the other two societies, which to me seems symptomatic of a more concentrated funding structure. I also want to comment on the fact that all funders but two Californian fundraising nonprofits funded this research only in their respective society. I have chosen not to include this cross-national funding as it was not carried out by philanthropists, and was too complex to include within the scope of this study.

Table 7. *Organizational form distribution California.*

	<b>Individual Informants</b>	<b>Organizations</b>
Public Agency	7	3
Corporation	6	4
Fundraising nonprofit	15	9
Philanthropist	6	5

Table 8. *Organizational form distribution Sweden.*

	<b>Individual Informants</b>	<b>Organizations</b>
Public Agency	7	4
Corporation	10	5
Fundraising nonprofit	12	8
Philanthropist	9	6

Table 9. *Organizational form distribution South Korea.*

	<b>Individual Informants</b>	<b>Organizations</b>
Public Agency	7	4
Corporation	3	2
Philanthropist	1	1

Table 10, 11, 12, and 13 on this page and the next are summaries of approximate yearly giving and budgets. The figures are only approximate due to difficulties in obtaining precise and comparable information. Numbers should be read as ballpark figures to be used for crude comparisons of the economic size of funders. In terms of public agencies, all societies have both very large and small funders. Important differences in the corporation section is that some are pre-sales start-ups whereas others are large multinational drug companies spending part of their research and development funding on human embryonic stem cell research. The corporations are presented with their yearly budget rather than their yearly giving. Also the fundraising non-profits vary in size of giving, and so do philanthropists. I will keep this variation in the size of giving/budgets in mind when proceeding in presenting the empirical materials, and I will continuously explore size as an alternative explanation for my findings. Throughout the empirical chapters there will thus be a discussion of controlling for size of giving/budgets of funders.

Table 10. *Public agencies' approximate yearly giving in million USD.*

	California	Sweden	South Korea
PA1	1.5		
PA2	32000		
PA3	300		
PA4		340	
PA5		10*	
PA6		710	
PA7		150*	
PA8			50
PA9			390
PA10			900**
PA11			9

\*Giving in a limited area of medicine and health research, more giving is done in other areas. \*\* Giving in the area of basic research, more giving is done in other areas.

Table 11. *Corporations' approximate yearly budget in million USD.*

	California	Sweden	South Korea
C1	5*		
C2	15		
C3	15*		
C4	25**		
C5		1.7***	
C6		1.1***	
C7		3	
C8		9	
C9		92	
C10			30
C11			Unclear

\*Ballpark figure for privately owned corporation. \*\* Ballpark figure for stem cell part of privately owned corporation. \*\*\*Spending on hESC out of multi-billion dollar R&D budget.



Table 12. *Fundraising nonprofits' approximate yearly giving in million USD.*

	California	Sweden
NP1	6	
NP2	30	
NP3	0.1	
NP4	55	
NP5	116	
NP6	8	
NP7	18	
NP8	5	
NP9	12	
NP10		1
NP11		1
NP12		4
NP13		23
NP14		2
NP15		6
NP16		25
NP17		5

Table 13. *Philanthropists' approximate yearly giving in million USD.*

	California	Sweden	South Korea
PHIL1	46		
PHIL2	1		
PHIL3	146		
PHIL4	12		
PHIL5	35		
PHIL6		9	
PHIL7		1	
PHIL8		20	
PHIL9		85	
PHIL10		20	
PHIL11		207	
PHIL12			1

I will conclude the sample description by saying a few words about the legal status and the presence of living donors or heirs among the philanthropists. In California, philanthropic foundations as well as individual donations are primarily regulated by tax law (Brody, 2006), whereas in Sweden philanthropic foundations are regulated by a specific foundations law as well as by tax law (Wijkström & Einarsson, 2004) and only very small individual donations are tax deductible. In South Korea, foundations are regulated by both foundation and tax law (Jung, Park, & Hwang, 1999), but only an individual donor was part of my sample. As in California, South Korea has individual tax deductions for philanthropic donations.

In California, PHIL 1, 3, 4, and 5 are registered as private foundations under tax law. PHIL 2 is an individual donor, who has not formalized the

giving in a foundation format. In the Swedish case, all philanthropists are philanthropic foundations under foundation law. The Swedish philanthropist PHIL 9 stands out by being a so-called wage-earner foundation, i.e. incorporated as a private foundation with public funds. In South Korea, PHIL12 is an individual donor, giving without the formal boundaries of a foundation. In California, PHIL 1 and 3 have living founding donors, PHIL 2 is a living individual philanthropist, and PHIL 5 has living heirs on the foundation board although the founding donor is deceased. Only PHIL 4 has no living founding donors or heirs. In Sweden PHIL 6, 7, 8, 10, and 11 have living heirs of founding donors on the board of the foundation, but no founding donors are alive. Having been created with public funds, PHIL 9 naturally has no heirs or living donors. All individual informants representing philanthropists are either employed by a philanthropic foundation and/or are living donors/heirs of an original donor. In the empirical chapters, I will continuously discuss and control my results in light of the legal form of the philanthropists and also in relation to the presence or absence of living donors/heirs.

## Analysis of Empirical Materials

To search for patterns in the empirical materials, I used a variety of methods including ANOVA, social network analysis, and tabulation of text from interviews and webpages. After all empirical materials were collected, I began by coding them in Excel, making three rounds of control. I also created a detailed coding plan in order to facilitate my subsequent analysis. I will now describe the different types of analysis I performed on the empirical materials.

### Analysis of Transcribed Interviews and Webpages

With the interview and webpage materials, I coded the open-ended questions systematically, basing my work on Saldaña (2012). Using Excel, the materials were first coded for each informant individually. To analyze accountability relationships, I listed my informants' descriptions of forums to whom they experienced accountability and searched for patterns in the text. Subsequently, I made a two-stage grouping of their replies, first into inductive categories emerging from the empirical materials. I then compared this coding to the deductive categories of fiduciary/social, financial, hierarchical, legal, peer, political, and professional categories as described in the theoretical chapter, and classified the inductive coding accordingly. In addition, I coded accountability to the self as a separate category. I also coded all accountability relationships as having a legal aspect to them or not, depending on who was being accountable and to whom. The "for what" empirical mate-

rials were both interview and webpage based. I coded these materials as binary variables, indicating whether a specific explanatory accountability mechanism existed or not in each case. The accountability mechanisms I coded were human embryonic stem cell research regulations, online financial information, internal evaluation, membership in meta-organization, review system, and online application form. In the “to whom” and “for what” questions, and I made the assessment that if accountability existed as stated by an individual, then it existed by implication in the organization.

For the empirical materials on justifications for funding human embryonic stem cell research, I created inductive coding categories as they emerged from the interviews. The categories that first emerged were clinical promise, research tool, scientific progress, personal reasons, supplement federal funds, and economic growth. Since I was studying primary justifications, I decided to code this data individually without aggregating it on an organizational level. In this way I could capture variation in primary justifications, as there was a host of justifications inductively emerging from the text, and there was variation within organizations. As I was interested in the primary justifications, this coding differed from the “to whom” and “for what” questions where I wanted to capture as many types of accountability as possible, which in these cases enabled aggregation on an organizational level.

After I had coded all interviews and webpages, I tabulated the empirical materials to facilitate the search for patterns (Silverman, 2006). The tabulation was made based on a simple quantitative analysis of percentages in all interview and webpage based materials. In addition to my own coding, all empirical materials were also coded by an independent research assistant. The research assistant was first provided with training on the history of human embryonic stem cell funding and regulations, and subsequently performed a test coding of five interviews. As she coded all the interview and webpage materials, she suggested two additional inductive coding categories in the justification section. Those justifications were higher agency and business case. I incorporated those categories into the coding scheme. Before comparing my coding to her coding, I re-coded all empirical materials including the two new categories on justifications. When we compared our coding, we learned that we agreed to 95% in our coding of the accountability relationships. In terms of accountability mechanisms, our coding agreement was 97%. With regard to the justifications coding, we agreed to 91%. The Korean speaking webpages were the only part of the empirical materials that was not coded by me and the research assistant. These were coded by an independent Korean speaking coder familiar with the subject area.

## Statistical Analysis of Variance

For the questionnaire items, I used SPSS to conduct a one-way between-groups ANOVA with planned comparisons, to learn whether independently

wealthy philanthropists differed in their accountability from other funders. ANOVA is an analysis of variance that is suitable to use for comparing different groups. The analysis consisted of aggregated empirical materials on political and downward accountability as well as materials on fiduciary/social accountability. The ANOVA was conducted on an aggregated level, comparing different groups of funders, but not breaking down the comparison on a societal level as the sample was too small for this. Three additional South Korean public agency workers who were not included in the interview materials were included in the ANOVA. One public agency funding in California was included in the interview materials but was not part of the ANOVA, and the same was the case for the South Korean philanthropist.

To guide me in my work with ANOVA I used Pallant (2010), and the reasoning below is largely based on her book. ANOVA differs from a t-test in that it enables a comparison between the mean scores of two or more groups, whereas the t-test only allows for a comparison between the means of two groups. That the ANOVA is made between groups indicates that each group contains different participants, in this case organizational forms of funders. The ANOVA compares the score of participants within each group to the means of the participants in other groups. Planned comparison is a type of ANOVA where only one specific group is compared to all other groups, instead of comparing all groups to each other in all possible ways. In my case I compared philanthropists to the other types of funders. The reason I preferred an ANOVA with planned comparison was that my research question focused on philanthropists in relation to other groups and planned comparisons are preferable in terms of “power” in cases with relatively few N’s.

The F-test is a critical measure in ANOVA that is used to understand whether there is more variance between groups than within groups. I wanted to learn whether philanthropists are similar to each other and different from other types of funders. When the F-test is significant, the means of the compared groups differ, that is philanthropists are more similar to each than to other groups of funders. The significance of the F-test is shown by the p-value, and I used a cut-off significance level of 0.05. If the p-value was under the cut-off significance level, then there were significant differences between the philanthropists and other groups. Levene’s test measures if there is homogeneity of variance, and is used to test whether the population is normally distributed and parametric tests may be used. As a cut-off point I used 0.05, and levels higher than this cut-off were not considered significant, which indicates that the variance was not homogenous. In cases where Levene’s test showed values below the cut-off, I used F and p-values calculated by ANOVA that did not assume equal variance. Luckily ANOVA is relatively robust to violations of the assumption of homogeneity of variance when groups are relatively similar in size, like in this study. Effect size shows how strong the differences between the groups are, and I used 0.138

as the cut-off for a large effect and 0.06 for medium size effect. I measured the effect size by looking at partial eta squared, which shows how much of the differences between philanthropists and other funders is explained by the independent variable - their independent wealth. The effect size is an indication of the power of the ANOVA, which is its ability to correctly show whether there are differences between the groups when considering Type 1 and 2 errors. Type 1 error is when I would find differences even though I should not, and Type 2 error is the case when I would think there are no differences even though they actually exist.

## Social Network Analysis

The purpose of the social network analysis was to learn about the context of philanthropists' accountability by looking at their relations to other funders of human embryonic stem cell research in their respective society. Social network analysis is a structural approach to studying relationships. Wasserman and Faust (1994) define a social network as a "set of actors and the ties among them" (p. 9). In my investigation of social networks of funders, I based my analysis on their work and on that of Borgatti, Everett, and Johnson (2013). Using a social network analysis program called Gephi, I analyzed and created images of networks of funders of human embryonic stem cell research in the three societies. To learn about philanthropists' role in the networks, I looked at how central they were as actors in each society. There are many ways to measure centrality, but I opted for one of the most basic ones, namely their degree as nodes in the network. The nodes are the actors in the network, in this case the funders, and edges are the relations between them. The networks had directed edges, which means that the relations were measured as they were described by one funder about a relationship to another funder. The number of edges directed towards a funder determined the funder's in-degree, and the number of edges directed from a funder determined the out-degree. As the edges were directed, I calculated the degree of each funder, the centrality, as the sum of in- and out-degree, that is as an amalgamation of how many other funders claimed to have relations with them and how many relations they claimed to have with other funders.

Visualization, the creation of network graphs, is an important component of social network analysis. In my visualization of the networks, the more central the funders were, the larger they were depicted as nodes in the networks. I also colored each type of funder in a different color to facilitate a visual analysis of the networks, and their organizational forms were also abbreviated. Public agencies (PA) were colored in red, corporations (C) in yellow, fundraising nonprofits (NP) in light blue, and philanthropists (PHIL) in green. A layout algorithm determines the way a social network is visualized, and force-based algorithms put linked nodes close to one another and

unlinked nodes far apart. I used a layout called ForceAtlas, which was developed specifically for Gephi in order to create graphs of small-world networks that would be easy to interpret, avoid biases, and provide a good readability.

I began comparing the networks to one another by looking at their average degree; how many relations there were relative to the number of funders in each network. Subsequently, I looked at two types of network graphs to learn about the role of philanthropists in each society. First, I examined funders' monetary cooperation in each society. Given that no funder has limitless resources, and that funding is the main activity of philanthropists, monetary cooperation is an indication of whether the sample I investigated was a group or just a random selection of funders. In my definition, monetary cooperation included both co-funding of research and funding of another funder, as for example philanthropists may sometimes fund fundraising dependent nonprofits. I then examined the knowledge-sharing of philanthropists with other funders in each society to learn if philanthropists had any relations beyond monetary cooperation and what those relations may look like.

## Ethical Considerations

All informants were informed about the scope and purpose of the study, and in case there were any fears regarding my motives I tried to address these concerns to the best of my ability. Fears regarding exposure in an unfavorable light with respect to the ethical aspects of funding human embryonic stem cell research were expressed solely by the Californian funders. Even though I did not promise anonymity to the informants when I conducted the interviews, I opted for this alternative, as I wanted to provide maximum protection for those informants among the Californian funders who expressed fears and concerns. My plan had initially been to only code the interviews while listening to recordings, as I did not know that I would receive a grant to transcribe all interviews. Because of this I had not informed the informants in advance about the transcripts. Once the interviews had been transcribed, all the informants were therefore sent their interview transcripts to be able to review them. Those informants who felt that they wanted a second round of reviews were promised that they would be sent any specific quotes that I planned to use for future publications in the context in which they were intended to be used.

## Contexts: Accountability Where?

I will now begin my empirical examination of philanthropists' accountability. The following chapters will explore to whom philanthropists experience accountability relationships, for what they experience and exhibit explanatory accountability mechanisms, and how they justify their funding of human embryonic stem cell research. But before studying these different aspects of philanthropists' accountability, I describe the contexts in which I have examined their accountability. First, I will use secondary sources to give a brief outline of the role of philanthropists in each society. I will then provide an overview of the historical trajectory of human embryonic stem cell research in the different societies. Bringing these two topics together in a cross-sectional manner, I will present a social network analysis outlining the relationships between funders of human embryonic stem cell research in California, Sweden, and South Korea. More specifically, I will seek to distill knowledge about the role of philanthropists in networks of monetary cooperation and knowledge-sharing. By looking at these social networks, I hope to learn more about the specific relational context where philanthropists experience and exhibit accountability among funders of human embryonic stem cell research.

### Philanthropists in Context

To understand the role of philanthropists, I will lean on previous research that has contextualized philanthropists using the typology of welfare regimes. This classification is based on the idea that the way social policy is organized varies systematically between different types of welfare regimes (Esping-Andersen, 1990). The original classification contained three regime types: social democratic, liberal, and corporatist/statist. A classification of a welfare regime, for example as social democratic, does not necessarily mean that the government is social democratic, but rather that the welfare system is organized in a particular way. As the nonprofit sector is often related to social policy, it is possible to study it within the framework of welfare regime classifications (Salamon & Anheier, 1998), here singling out the nonprofit substrata of philanthropists. To make a nonprofit welfare regime classification, the statist and corporatist types of regimes are separated as two categorical units. In this study, California is classified as liberal, Sweden as

social democratic, and South Korea as statist. Comparative research on philanthropic foundations describes differences between societies in terms of their role, and the contrast is particularly clear when comparing liberal and social democratic welfare regimes (Anheier & Daly, 2007). This research did not include South Korea, but it indicates that the role envisioned for philanthropists by themselves and others may thus be locally and historically contingent, California and Sweden being two extreme examples of this variation.

In the liberal welfare state, such as California, the tax burden is relatively low and responsibilities for welfare are placed on the individual (Esping-Andersen, 1990). Public welfare systems are geared towards the poorest part of the population. The nonprofit sector supplements state functions, and many public functions are based on voluntary involvement and a strong civil society (Salamon & Anheier, 1998). Philanthropists are viewed as an integral part of civil society, and civil society is cherished in its independence in relation to the state, being both an expression of pluralism and a provider of services. In the liberal welfare regime, philanthropic foundations are far removed from the state, operating alternatives and ensuring the existence of non-majoritarian preferences (Anheier & Daly, 2007). Philanthropy may be seen as a vehicle to legitimate liberal democracy, by showing how wealth accumulation in the hands of a few ultimately will benefit society as a whole (Dogan, 2006). Some even say that philanthropy has played a important role in the very making of the United States as a wealthy and prosperous nation (Acs, 2013). Philanthropy can be viewed as rendering democratic legitimacy to American society specifically, by virtue of being the epicenter of its civic sector, embracing private action and freedom of association. Citing de Tocqueville, Fleishman (2009) writes that “the wealth of a democratic society may well be measured by the quality of functions performed by private citizens” (p. 72). In line with this reasoning, Prewitt (2006) views philanthropy as the very manifestation of American liberal democracy and freedom of association, and he goes so far as to say that philanthropy's actual impact is less important than the democratic practice the giving itself entails.

In a social democratic welfare regime, like Sweden, the heavy tax burden brings with it a universal health care system regardless of income, and most welfare functions are taken on by the state (Esping-Andersen, 1990). Civil society in Sweden has developed in parallel with the state and has often been active in other areas than general welfare provision (Lundström & Wijkström, 1997; Salamon & Anheier, 1998). In a social democratic model, philanthropic foundations work closely with state operations (Anheier & Daly, 2007). Philanthropists are primarily involved in research funding and view themselves as complementing state functions (Wijkström & Einarsson, 2004). Before the welfare state, a large part of philanthropic involvement was geared towards education and social services. However, the welfare responsibilities of Swedish philanthropists were to a large extent replaced by



the social democratic state in the early twentieth century. Despite this, a few large foundations remained prominent, the foundation format being a way to control family businesses and simultaneously receive tax breaks. These foundations were working in tandem with the state, primarily in academic research funding. In recent decades, the largest addition to the philanthropic scene has been created by the state as a way of channeling public wage-earner funds, created due to the shift from a social democratic to a conservative government in the early 1990s. These funds have also been primarily involved in research funding.

In the statist welfare regime, such as South Korea, corporations and the state form a strong unity, working in a centralized manner towards national success and prosperity (Esping-Andersen, 1990). Here civil society is weak and overshadowed by the state and corporations (Salamon & Anheier, 1998). In the South Korean case, the state is intertwined with the large chaebol corporate conglomerates, and their interests have been synonymous (Yoo & Lee, 1987). In terms of the welfare system, the state provides some population-wide public health benefits, but a strong emphasis is placed on the family, and national economic interest supersedes social policy (Goodman & Peng, 1996). The formal civil society is not widely developed, although growing, and is still in search of an equal footing with business and state (Kim & Hwang, 2002). The weakness of civil society in South Korea makes it difficult to separate between individual and corporate philanthropy in the same way as in California and Sweden. Philanthropists are often tied to corporations (Kim & Hwang, 2002).

## Human Embryonic Stem Cell Research in Context

Human embryonic stem cell research in California is intimately connected to the historical trajectory of the research on a federal level. In the United States, disputes around embryo-related research can be traced back to the 1973 Supreme Court case on the right to abortion, followed by the fetal tissue research controversies in the late 1980s (Gottweis, 2010). During the administrations of Reagan and Bush senior, no federal funding was given to research on embryos (Robertson, 2010). While Clinton tried to reverse this policy after his election, the Republican Congress put in place the Dickey-Wicker amendment in 1995, banning all federal funding of human embryonic research (Gottweis, 2010). As human embryonic stem cells were first derived in 1998, the legal opinion of the Department of Health and Human Services under the Clinton administration argued that these cells were not embryos and would not fall under the 1995 amendment (Robertson, 2010). National Institutes of Health (NIH) thus began to prepare funding procedures for this research. In his first public policy speech on August 9 2001, Bush junior, holding pro-life views, allowed federal funding only for the very few

lines derived before the date of the speech, putting a halt to the NIH research funding initiated by Clinton (Korobkin & Munzer, 2007). As NIH restrictions did not permit human embryonic stem cell research other than on the approved lines to be performed in federally funded buildings, private funding paid for buildings where most human embryonic stem cell research was conducted (Fossett, 2009). If federal funding had a part in paying for the buildings or the equipment, no human embryonic stem cell research could be conducted there. Private funders, many of them philanthropists, sponsored buildings and equipment in order to circumvent this and to enable the research. The restrictive legislation was subsequently counteracted on a state level by public ballots (Karmali, Jones, & Levine, 2010), most importantly the Proposition 71 vote in California in 2004. The California Institute for Regenerative Medicine (CIRM) was created, funded by issuing state bonds of 3 billion USD to be spent on stem cell research over ten years (Hayden, 2008). CIRM became the largest stem cell specific funder in the world. When Obama was elected, the previous ban on human embryonic stem cell research was modified and NIH funding was also allowed on post-August 2001 derived stem cell lines (Robertson, 2010). Despite this, there have been repeated legal contestations of the research in the courts during the Obama administration (Fossett, 2009; Levine, 2011). The effect of public funding restrictions on human embryonic stem cell research in the United States is a fairly well researched phenomenon. Following the 2001 Bush ban and the recent legal contestations during the Obama period, researchers have addressed questions of brain drain (Levine, 2008b, 2011), of state level funding (Karmali et al., 2010), of comparable under- and over-performance as effected by national policy (Levine, 2008a), and of limitations of cell line usage as effected by public funding restrictions (Löser, Schirm, Guhr, Wobus, & Kurtz, 2010; Scott, McCormick, DeRouen, & Owen-Smith, 2010; Scott, McCormick, & Owen-Smith, 2009). These studies seem to indicate that the United States federal public funding bans have influenced the human embryonic stem cell research being conducted. However, there is less knowledge about the mix of public and private funders, among them philanthropists, who have engaged in funding the research during its contestation, neither on a federal level, nor in California specifically.

Sweden has experienced virtually no controversies related to human embryonic stem cell research (Bjuresten & Hovatta, 2003). This may be due to the secular character of the country as well as its neutral stance in the Second World War. Free abortion has not been a controversial issue in Sweden in the same way as in the United States (Linders, 2004). Legislation from 1991 allowing for research on human embryos (SFS, 1991:115) was already in place when human embryonic stem cells were first derived in 1998. As a country, the Swedish government saw the chance to do a brain and funding drain from the United States at the time of the Bush speech in August 2001 (Trägårdh, 2001). Many of the human embryonic stem cell lines already

derived at the time of the speech, and thus potentially among the few that would be approved for NIH funding, were rumored to exist in Gothenburg. This was partially due to the city's status as a pioneer of IVF treatments. However, many of these human embryonic stem cell lines were not viable for research, although the rumors had in and of themselves sparked interest on a government level in positioning Sweden as a proactive stem cell research nation (Engqvist & Östros, 2002). In 2006, a new law specifically focused on human embryonic stem cell research subsequently replaced former legislation, and it retained Sweden's status as a place where the research could easily be conducted (SFS, 2006:351). Swedish public funding is not restricted to any particular human embryonic stem cell lines, as long as all appropriate legislation is followed. Being part of the European Union, Swedish researchers have had to face restrictions in public funding on a federal level, as pro-life activists and the fear of eugenics have influenced the funding policy of the EU (Salter, 2005). Roman Catholic countries such as France and Italy, and Germany with its Nazi past, have combined to restrict the use of EU funds for human embryonic stem cell research. In these cases, Swedish researchers have used Swedish money for some procedures and EU money for others, but the division has not been as strict as the NIH bans that required separate buildings for conducting the research.

South Korea has had its own historical trajectory of stem cell research, including both active state sponsoring and research fraud (Gottweis & Triendl, 2006). South Korea is a country with a strong but lean state, where most activities are organized and funded by large state or corporate conglomerates. South Korean stem cell research was led by Woo-Suk Hwang, a star professor at Seoul National University, getting first class publications in 2004 and 2005 on somatic nuclear transfer, a technology using human oocytes [eggs] (Gottweis & Triendl, 2006). It was subsequently discovered that Hwang had fabricated his results and had also procured the human oocytes in an unethical manner. As both legislation and public funding in South Korea had converged around Hwang to facilitate his success, and implicitly the success of the country, the fall of Hwang from grace brought with it a wave of national shame and introspection (Gottweis & Kim, 2010; Kim, 2012). The scandal of Hwang was followed by national public hearings and enhanced organized ethics efforts (Jung, 2010). Legislation became more controlling but still permissive, not mirroring South Korea's strict abortion legislation. This lack of correspondence between research on embryos and abortion legislation may be due to the latter being motivated by diminishing birth rates rather than by religious pro-life arguments (Wolman, 2010). In 2011, a new presidential initiative was launched directing large amounts of public funding to stem cell research (Laurence, 2011), as part of national striving for success.

# Social Networks of Human Embryonic Stem Cell Research Funders

The experienced and exhibited accountability of philanthropists takes place in a concrete relational context with other funders of human embryonic stem cell research. Accountability being relational, that relational context can contribute to the contextual knowledge about philanthropists' accountability. To learn about the intersection of philanthropists and human embryonic stem cell research funding, I will now make a basic social network analysis and look at the centrality of philanthropists in social networks of human embryonic stem cell research funders. In each society, the networks can be seen both through the filter of philanthropists' role in the specific welfare regime but also in light of the human embryonic stem cell research trajectory in each context. In each society, I will look at networks of monetary cooperation between funders, and at networks of knowledge-sharing between funders. I will begin by commenting briefly on the entire network structures. Table 14 shows the average degree of monetary cooperation and knowledge-sharing networks, i.e. the average number of relations a funder has in each society. When comparing the networks across societies, I see that the Swedish monetary cooperation network has by far the highest average degree, closely followed by the Swedish knowledge-sharing network. Sweden is thus the society with most relations between funders, and more monetary cooperation than knowledge-sharing. Both in California and in South Korea there are fewer relations in both networks, and more knowledge-sharing than monetary cooperation.

Table 14. *Average degree of monetary cooperation and knowledge-sharing.*

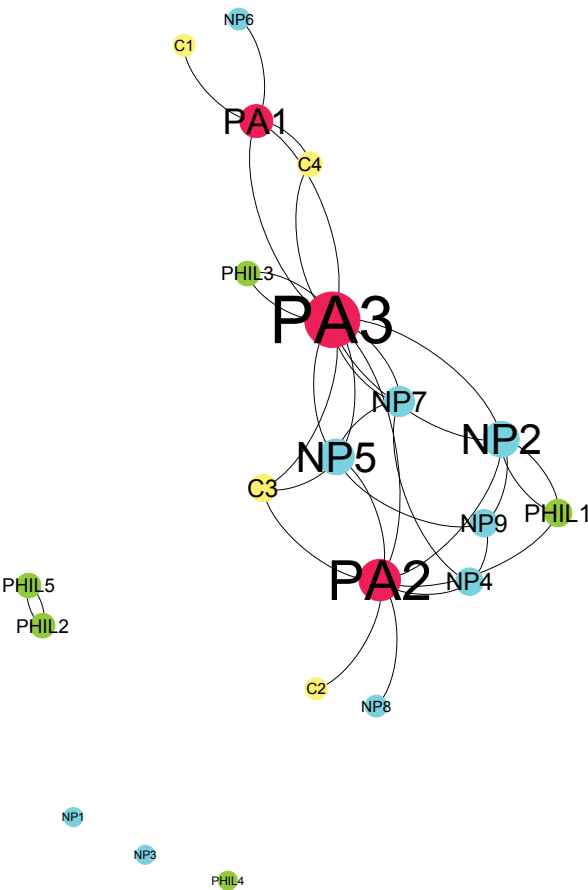
<i>Average degree</i>	<b>California</b>	<b>Sweden</b>	<b>South Korea</b>
<i>Monetary cooperation</i>	1.571	4.783	0.857
<i>Knowledge –sharing</i>	2	3.87	2.429

I will now move to the main part of my social network analysis, which will focus on the centrality of philanthropists in these networks. The centrality will be measured by looking at philanthropists' degree, which is signified by the size of their node in the network graphs.

# California: Monetary Cooperation

Figure 1 on monetary cooperation in California shows that four out of five philanthropists have monetary cooperation with other funders. The highest degrees by far in this network are exhibited by the public agencies followed by the fundraising nonprofits. Still, philanthropists have higher degrees than some fundraising nonprofits and some corporations. Philanthropists cooperate with each other, with public agencies, and with fundraising nonprofits. There is somewhat of a size effect in the monetary cooperation of fundraising nonprofits where those who fund more have more monetary cooperation. There is no clear size or legal effect in the monetary cooperation of philanthropists. The one philanthropist with no monetary cooperation at all is the one without living heirs.

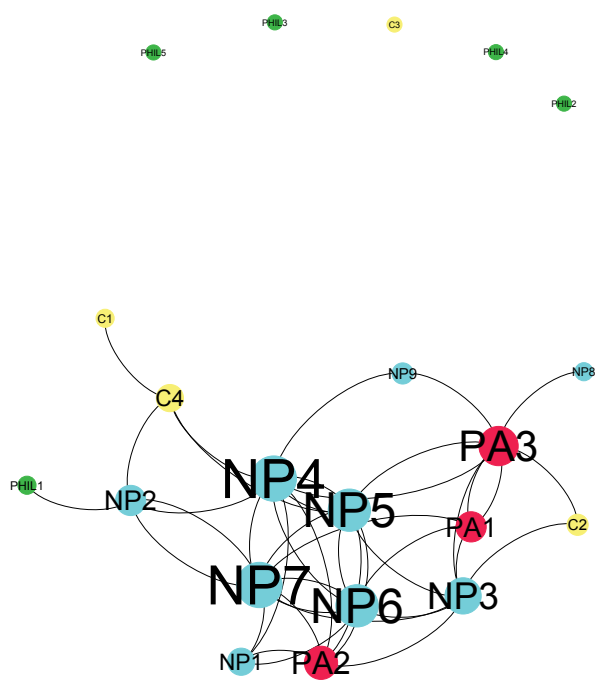
Figure 1. *Monetary cooperation California, N=organizations.*



# California: Knowledge-sharing

Figure 2 on knowledge-sharing in California shows that fundraising nonprofits have the most central role in this network, which does not seem to be a size effect of the nonprofits. In California, the knowledge-sharing network thus differs from monetary cooperation where the public agencies were the most central. In this network there is also a very large difference between philanthropists and fundraising nonprofits. Whereas philanthropists were more or less equally central to most fundraising nonprofits in terms of monetary cooperation, they are at the two extreme ends with regard to knowledge-sharing. Only one philanthropist shares knowledge with another funder, which happens to be a fundraising nonprofit and also a grantee of this philanthropist. All other philanthropists have no knowledge-sharing relations at all. There is neither a clear size effect nor any legal effect explaining philanthropists' lack of relations. The one philanthropist that has a knowledge-sharing relation has a living donor.

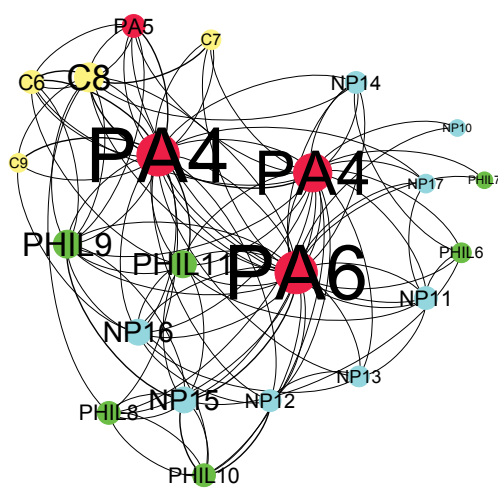
Figure 2. Knowledge-sharing California, N=organizations.



# Sweden: Monetary Cooperation

Figure 3 on monetary cooperation in Sweden shows that all funders but one are interconnected and this network also has more relations on average than its Californian counterpart. As in California, the public agencies are the most central actors in monetary cooperation, but philanthropists are also quite central. Philanthropists cooperate with all types of other funders, although least with corporations. In this network, there is somewhat of a size effect; the larger philanthropists are more central than the small ones. There is no legal effect or living heir effect to explain differences between philanthropists.

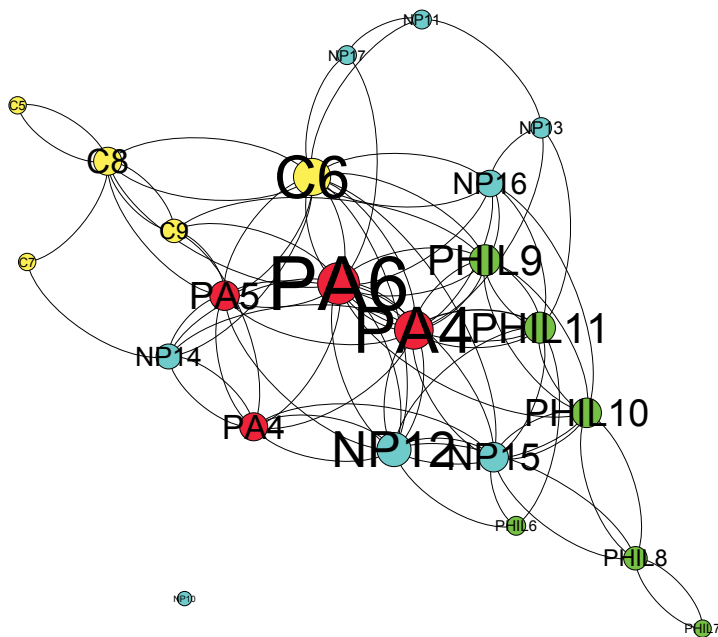
Figure 3. *Monetary cooperation Sweden, N=organizations.*



# Sweden: Knowledge-sharing

Figure 4 on knowledge-sharing in Sweden shows that the Swedish philanthropists are all involved in knowledge-sharing with other funders, especially with each other. This differs greatly from the situation of their Californian counterparts. In Sweden, the public agencies retain their central role also in the knowledge-sharing network. As in the Swedish network of monetary cooperation, there is a size effect in terms of centrality of philanthropists, where the larges ones are more central. There is no corresponding legal or living heir effect.

Figure 4. *Knowledge-sharing Sweden, N=organizations.*

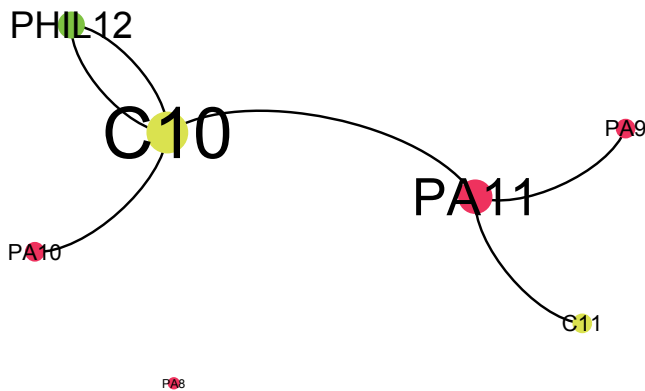




## South Korea: Monetary Cooperation

Figure 5 on monetary cooperation in South Korea shows that here the most central funder is a corporation and not a public agency as in the other two societies, but the second most central actor is a public agency. The third most central is the philanthropist. The latter is more central than the other public agencies and corporation. The graph shows most ties between the philanthropist and a corporation, which is very different from California and Sweden where philanthropists are not specifically tied to corporations in their monetary cooperation.

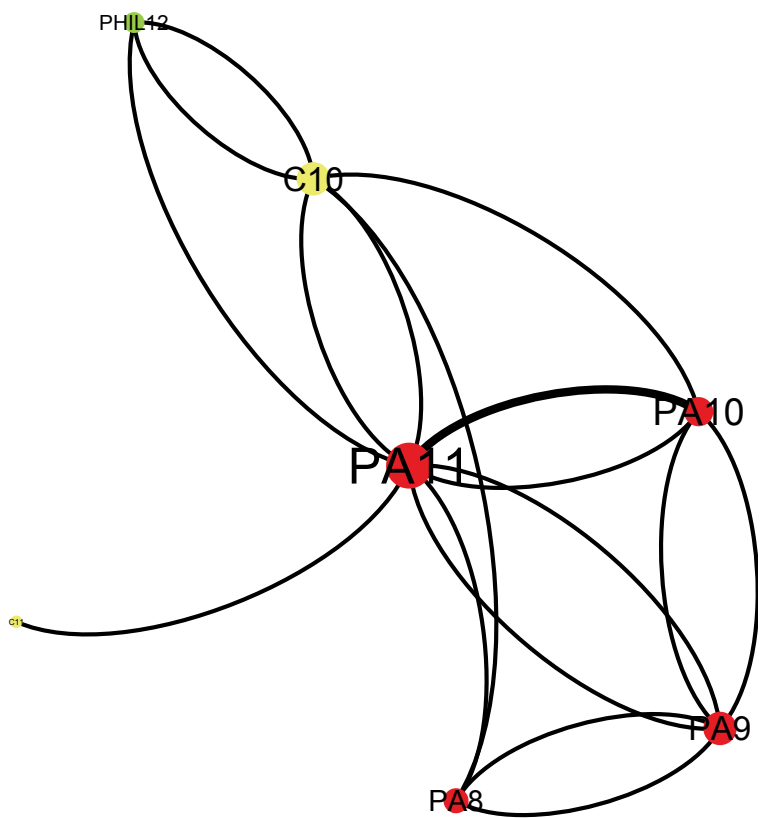
Figure 5. *Monetary cooperation South Korea, N=organizations.*



# South Korea: Knowledge-sharing

In South Korea, the knowledge-sharing network shown in Figure 6 differs from that of monetary cooperation in terms of the relative centrality of the funders. Here the public agencies are most central and the philanthropist is among the most peripheral. Also here the philanthropist has ties with the same corporation and he also has a tie to the most central public agency.

Figure 6. Knowledge-sharing South Korea, N=organizations.



## Comparing Philanthropists to Other Funders in Social Networks

Although not specifically addressing the accountability of philanthropists, their positions in social networks of human embryonic stem cell research funders can say something about the context in which their accountability is experienced and exhibited. A comparison across both types of networks in all three societies demonstrates that the two most centralized networks are the Swedish ones. In Sweden, philanthropists' accountability thus takes place in a context with more relations to other research funders than in the other societies. Also the relative centrality of the two types of networks differs between the societies.

In California, public agencies are most central in terms of monetary cooperation, but fundraising nonprofits are most central with regard to knowledge-sharing. Fundraising nonprofits in California have the highest degree of knowledge-sharing and are extremely different from philanthropists who have the lowest degree of knowledge-sharing. Philanthropists in California have some monetary cooperation but hardly any knowledge-sharing, except for one case where a philanthropist shares knowledge with a grantee. The accountability of philanthropists in California thus seems to be experienced and exhibited in a context with very few relationships to other funders of human embryonic stem cell research.

In Sweden, the monetary cooperation network is more centralized than the knowledge-sharing network, and this relationship is the opposite in the other two societies. Swedish philanthropists' accountability thus takes place in an environment where there is a lot of co-funding and quite a lot of knowledge-sharing. In Sweden, philanthropists have both monetary cooperation and knowledge-sharing with all types of other funders. There is a size effect in Sweden, where larger philanthropists have more of both types of relationships than smaller philanthropists, but also small Swedish philanthropists have both types of relationships. Even though not saying something directly about philanthropists' accountability, the Swedish network graphs show that it takes place in a context of more relationships than in the other societies.

In South Korea, the philanthropist has a more central position in the monetary cooperation network than in the knowledge-sharing network. He is thus more involved in pooling of funds than in knowledge-exchange. A corporation is the most central in the South Korean monetary cooperation network where the philanthropist is relatively more central, whereas public agencies are most central in the knowledge-sharing network. In South Korea, the accountability of the philanthropist takes place in a context with multiple relationships with a corporation and one tie to a public agency.

To summarize, the social network analysis shows that in Sweden philanthropists experience and exhibit accountability in networks that have comparatively higher average relations than in other societies. These networks

also have more monetary cooperation than knowledge-sharing. The larger the philanthropists are, i.e. the more they give away, the more central they seem to be in both types of networks. In California, the networks have fewer average relations than in Sweden, and there is less monetary cooperation than knowledge-sharing. Californian philanthropists' accountability is experienced and exhibited in a context where they have a comparatively small amount of monetary cooperation and almost no knowledge sharing. In South Korea, the accountability of the philanthropist is experienced and exhibited in a context with multiple ties to a corporation and a tie to the most central public agency.

## Relationships: Accountability to Whom?

Having outlined the context in which the accountability of philanthropists will be examined, I will now investigate their accountability relationships. I will do this by asking them to whom they experience accountability, comparing their relational accountability to that of other funders and across societies. As a first step, I will study to whom philanthropists experience accountability relationships in comparison to other funders on an aggregated level, not taking the societal context into consideration. On the aggregated level, I will use questionnaire materials on experienced political and downward accountability. These two types of relational accountability will be studied since policy influence and imposing performance measurements on grantees are two areas where philanthropists' own accountability relationships seem especially relevant. As a second step, I will probe deeper into interview materials on types and frequencies of relational accountability, presenting these materials by type of funder and society. In the interview materials I will be able to compare philanthropists' relational accountability to that of other funders within societies as well as making a comparison across societies.

# Political and Downward Accountability Relationships

I collected questionnaire data in order to learn about political and downward accountability relationships. The operationalization of political accountability was done based on Bovens’ (2007) concept of political accountability which includes elected representatives, media and voters. I measured political accountability relationships as accountability to the general public, the media, state/national, and federal government. Accountability relationships to grantees is an operationalization of Najam’s (1996) notion of downward accountability to clients. I analyzed the questionnaire data on experienced political and downward accountability in a between-groups ANOVA with planned comparisons focused on philanthropists. The results are presented in a chart format in Figure 7, and are described in detail on the next page. The ANOVA shows significant differences between philanthropists and other funders with regard to experienced political and downward accountability relationships.

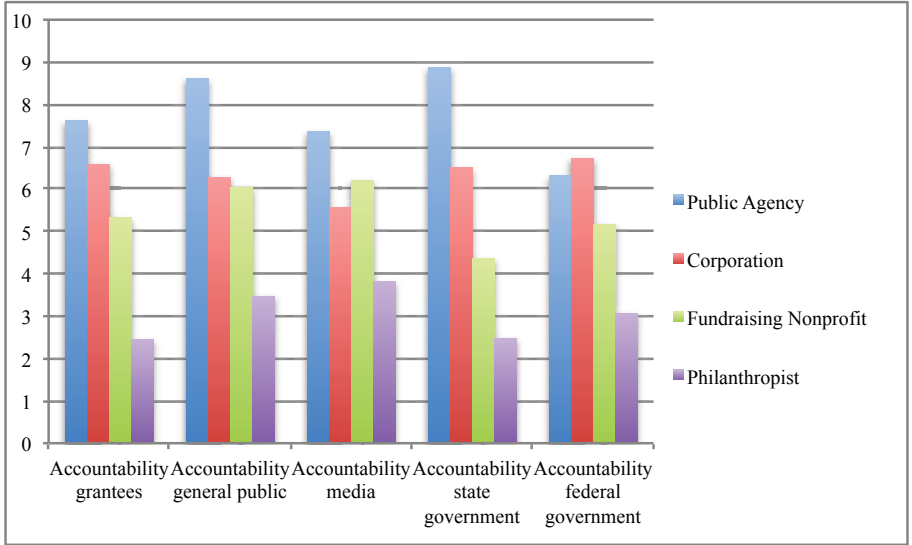


Figure 7. Chart of ANOVA on downward and political accountability.

Compared to other funders, public agencies experience the highest degree of accountability to grantees, which is accountability to the organizations/individual researchers who receive their grants. Corporations experience the second highest degree of accountability to their grantees, followed by fundraising nonprofits. Philanthropists experience the lowest accountability to their grantees, both in comparison to other types of funders and in comparison to philanthropists’ experienced political accountability. In terms of accountability to the general public and the state/national government, the most extreme differences are between public agencies and philanthropists.

The state/national government refers to the state government in California, and national government in Sweden and South Korea. Comparing the different forums of accountability, philanthropists seem to experience the relatively highest accountability to the media, although they still experience less accountability than other funders. In terms of the media, fundraising nonprofits stand out, as this is the only case when they experience more accountability than the corporations. With regard to accountability to the federal government, also here philanthropists score the lowest among the types of funders, and corporations score the highest. The federal government item relates to the European Union and the United States, and does not include South Korea. Altogether, philanthropists experience less accountability than public agencies, corporations, and fundraising nonprofits in terms of accountability to grantees, the general public, media, state/national, and federal government. Table 15 shows the ANOVA in detail. The p-values indicate that there are significant differences between philanthropists and other funders, also in the cases where the assumption of homogeneity of variance is violated and Levene's test is not significant. In those cases I used F and p-values that did not assume equal variance. The effect size is large on all measures. This means that there are strong differences between philanthropists and other funders on all measured items.

Table 15. *ANOVA on political and downward accountability relationships.*  
*N=individuals, scale 1-10.*

<i>Account-ability relationship</i>	<i>Levene's Test Significance</i>	<i>Contrast test F</i>	<i>P-value</i>	<i>Effect size eta squared</i>	<i>Mean Public Agency</i>	<i>Mean Corporation</i>	<i>Mean Non-profit</i>	<i>Mean Philanthropist</i>
<b>Grantees</b>	0.497 >0.05 Not significant	F (1, 72) = 24.661	0.000 <0.05 Significant	0.309 >0.138 Large	7.61 (N=23)	6.58 (N=12)	5.32 (N=25)	2.44 (N=16)
<b>General public</b>	0.033 <0.05 Significant	F (1, 23.987) = 18.775	0.001 <0.05 Significant	0.288 >0.138 Large	8.61 (N=23)	6.28 (N=18)	6.04 (N=24)	3.47 (N=17)
<b>Media</b>	0.009 <0.05 Significant	F (1, 21.554) = 11.404	0.003 <0.05 Significant	0.183 >0.138 Large	7.36 (N=22)	5.56 (N=18)	6.20 (N=25)	3.81 (N=16)
<b>State/national government</b>	0.001 <0.05 Significant	F (1, 22.539) = 26.081	0.000 <0.05 Significant	0.406 >0.138 Large	8.87 (N=23)	6.50 (N=18)	4.36 (N=25)	2.47 (N=15)
<b>Federal government</b>	0.108 >0.05 Not significant	F (1, 64) = 10.362	0.002 <0.05 Significant	0.156 >0.138 Large	6.31 (N=13)	6.73 (N=15)	5.17 (N=24)	3.06 (N=16)

The ANOVA helps in answering the question about differences in experienced accountability relationships when comparing philanthropists to other

funders on an aggregated level. It gives an indication of a lower experienced relational accountability of philanthropists in comparison to other funders, both in terms of accountability to grantees, i.e. downward accountability and on the four other measures that I have classified as political accountability. To summarize, the questionnaire-based materials on relational accountability show that on an aggregated level it is possible to see significant differences in experienced downward and political accountability when comparing independently wealthy philanthropists to other funders. However, this data set does not include the South Korean philanthropist. In order to contextualize and compare to whom philanthropists experience accountability in each society, I will now turn to interview-based materials, exploring types and frequencies of relational accountability.

## Frequencies and Types of Accountability Relationships

The interview materials on relational accountability are based on responses to the open question “Who is your organization accountable to?” This question was posed to all informants, and philanthropists who were individual donors were asked to answer this question regarding their individual philanthropic giving. As a first step in understanding the responses to this question, I calculated the number of accountability types listed per type of funders in the three societies. In this count, all funders outlined in the description of the sample on page 55 are included, except for one Swedish fundraising non-profit. Table 16 shows that philanthropists in California and Sweden indicate fewer forums to whom they experience accountability per type of funder than other organizational forms in their society. This is not the case in South Korea.

Table 16. *Number of relational accountability types listed by informants divided by number of organizational forms per society.*

	<i>California</i>	<i>Sweden</i>	<i>South Korea</i>
Public Agency	4.33	2.25	1.50
Corporation	2.75	3.00	1.50
Nonprofit	2.11	2.29	
Philanthropist	1.00	1.50	2.00

A challenge in interpreting frequencies of accountabilities is that some informants may be more talkative than others, and this may be the reason they list more forums they are accountable to. Still, the results seem to be consistent between California and Sweden in terms of the relatively lower number of accountabilities listed by philanthropists in comparison to other funders. The frequency comparison seems to indicate the same results as the ANOVA - namely that philanthropists experience fewer forums to whom



they are accountable than other funders, at least in California and Sweden. However, the South Korean philanthropist diverges from this pattern.

Another way to analyze to whom philanthropists are accountable in each society is to focus more on the content of the accountability types rather than looking only at frequencies. Table 17, 18 and 19 show types of accountabilities broken down by type of funder and society.

Table 17. *Types of relational accountability per type of funder California.*

	<i>Fiduciary/ Social</i>	<i>Financial</i>	<i>Hierarchical</i>	<i>Legal</i>	<i>Political</i>	<i>Professional</i>	<i>Self</i>
Public Agency	1		4	2	4	2	
Corporation	1	3	2	3	2		
Non-profit Philanthropist	6	1	8		3	1	
			2	1			2

Table 18. *Types of relational accountability per type of funder Sweden.*

	<i>Fiduciary/ Social</i>	<i>Financial</i>	<i>Hierarchical</i>	<i>Legal</i>	<i>Political</i>	<i>Professional</i>	<i>Self</i>
Public Agency				2	7		
Corporation	7	2	3	4	4	1	
Non-profit Philanthropist	5	1	2	4	3	1	2
			2	6	1		1

Table 19. *Types of relational accountability per type of funder South Korea.*

	<i>Fiduciary/ Social</i>	<i>Financial</i>	<i>Hierarchical</i>	<i>Legal</i>	<i>Political</i>	<i>Professional</i>	<i>Self</i>
Public Agency			2	1	1		2
Corporation			2		1		
Non-profit Philanthropist			1		1		

The breakdown by type of relational accountability and type of funder in each society enables a more in-depth comparison of philanthropists within and across societies. Looking beyond the frequencies in these tables, the types of relational accountabilities that are listed say something about the accountability of philanthropists. Table 17, 18 and 19 show that philanthro-

pists experience hierarchical and legal accountability, and to some extent political accountability. From this perspective, their relational accountability seems similar to public agencies. However, in California and Sweden the type of hierarchical accountability that is listed by philanthropists is accountability to the board, which is a type of internal legal accountability. One philanthropist, from Sweden, stands out by listing a type of political accountability, namely accountability to the general public. This accountability may also be interpreted as legal, as the statutes of this philanthropic foundation state that the organization should act in a way that benefits the general public in Sweden and the country as a whole. Even though some philanthropists in California and Sweden list hierarchical and political accountability, this accountability is thus also a legalized form of another type of relational accountability. In this philanthropists are different from public agencies in California and South Korea that also list a number of non-legalized hierarchical accountabilities. In Sweden, public agencies also list non-legalized political accountability. Differing from philanthropists in California and Sweden, the South Korean philanthropist also lists two types of non-legal accountabilities: to top management in a broad sense and to a government ministry. I have categorized accountability to a government ministry as legal only in the case of public agencies. The South Korean philanthropist also experiences more types of accountability than the Swedish and Californian philanthropists when I look at the frequency count per type of funder in each society.

The starkest contrast between philanthropists and other funders is in the former's non-experiencing of fiduciary/social, financial, and professional relational accountability. In all three societies philanthropists list no fiduciary/social, professional, or financial accountabilities. In this they differ from other funders, and especially from corporations and fundraising nonprofits in California and Sweden. I have not limited fiduciary/social accountability to the financial sense but primarily used it as a category concerning the representation of the rights of patients. The category of fiduciary/social accountability listed by funders other than philanthropists also includes corporate partners, customers (patients), donors to fundraising nonprofits, members (in the case of non-professional organizations), and patient organizations. Philanthropists do not list any type of fiduciary/social accountability. This indicates that philanthropists do not feel they represent anyone's interests or hold anyone's trust but their own. Philanthropists also list accountability to the self as a category, which suggests a type of non-relational accountability. Accountability to the self implies that philanthropists actually experience a type of non-legal accountability, although the "to whom"-question does not reveal what this accountability entails. Two philanthropists list "no one" when responding to the question of whom they are accountable to. As "no one" is a result but not a type of accountability, it is not included in the count of types of accountabilities, but indicates their lack of accountability.

Philanthropists do not seem to experience financial accountability to any forum, such as owners, shareholders or investors, beyond themselves. This is consistent with their independent wealth. Philanthropists also do not list any type of professional accountability such as accountability to industry, members of professional organizations, or researchers. This may be related to their low accountability to grantees, in this case researchers, that was indicated in the ANOVA. Philanthropists seem to be removed from the professional practice in terms of relational accountability, even if they give to the professional arena by funding human embryonic stem cell research. They also do not seem to experience relational accountability to their peers, indicating no accountability to fellow philanthropists. Controlled for legal and size effects, there is no clear pattern in terms of the types or frequency of relational accountabilities listed by philanthropists. The main effect that can be seen is that in California philanthropists with living founding donors, instead of just heir representation on their board, seem especially prone to list accountability to the self.

## To Whom Do Philanthropists Experience Accountability?

The interview materials show that philanthropists in California and Sweden experience less relational accountability than other funders in their respective society. The type of relational accountability experienced by them is primarily legal or a legislated form of hierarchical or political accountability. They lack financial, professional, and fiduciary/social relational accountability as well as non-legislated hierarchical or political relational accountability. These philanthropists also lack peer relational accountability, but some of them experience accountability to themselves. Comparing across societies, philanthropists in California and Sweden are thus similar in their lack of experienced relational accountability beyond legal accountability and accountability to themselves. That philanthropists experience less relational accountability is also indicated by the ANOVA, which shows that philanthropists in California and Sweden experience less downward and political relational accountability than other funders. Combining the questionnaire and interview-based findings on relational accountability, I can see that most philanthropists experience less relational accountability than other funders, and that the relational accountability they do experience is to a large extent legal. However, the South Korean philanthropist differs from the other philanthropists, experiencing non-legal hierarchical and political relational accountability. He also experiences more relational accountability than most other funders in his society when frequencies are counted. There thus seem

to exist differences in to whom philanthropists experience accountability when their accountability is compared across societies.

# Explanatory Mechanisms: Accountability for What?

In this empirical chapter I will examine for what philanthropists experience and exhibit accountability. In order to do this, I will investigate a number of explanatory accountability mechanisms, some being specific for human embryonic stem cell research, others being related to research funding and organizing at large. The materials presented here were not gathered by asking the informants any specific question with the word accountability in it. Instead, I have selected the accountability mechanisms studied here as instances where funders explain their conduct - for what they are accountable. I will study both interview and web-based accountability mechanisms. The interview materials comprise the explanatory accountability mechanisms of human embryonic stem cell research regulation, review system for research funding applications, internal evaluation, and membership in meta-organizations. The webpage materials chronicle the explanatory accountability mechanisms of online application forms and financial information displayed online. The empirical materials are presented in tables showing the percentage of each organizational form that experiences and exhibits each of the accountability mechanisms investigated. The interview materials contain some illustrative quotes by philanthropists.

# Legal Accountability: Human Embryonic Stem Cell Research Regulations

There is almost no variation between funders in terms of their adherence to regulations regarding human embryonic stem cell research. All funders except one small Swedish nonprofit indicate that they have systems in place to ensure that grantees follow the relevant regulations. Most funders contractually place the responsibility for adherence on the researchers performing the research, who have to apply to some form of ethical oversight committee.

Table 20. *Percentage of organizational forms adhering to human embryonic stem cell (hESC) research regulations, N=organizations.*

<b>hESC Research Regulations</b>	<i>Public Agency (PA)</i>	<i>Corporation (C)</i>	<i>Fundraising Nonprofit (NP)</i>	<i>Philanthropist (PHIL)</i>
<b>California</b> PA=3, C=4, NP=9, PHIL=5	100%	100%	100%	100%
<b>Sweden</b> PA=4, C=5, NP=8, PHIL=6	100%	88%	100%	100%
<b>South Korea</b> PA=4, C=2, PHIL=1	100%	100%	NA	100%

Below are a few illustrative quotes by philanthropists showing various degrees of elaborated mechanisms to enforce compliance with human embryonic stem cell regulations.

It is entirely the university's responsibility. (PHIL 11)

We give the money to a university. It's up to the university to enforce the specific rules and regulations. (PHIL 3)

it says in the instructions [of PHIL 6] and it is an absolute requirement that all projects that require ethical [approval] and have gone through the ethical committee should have a certificate [of approval] from it. (PHIL 6)

They [the researchers receiving funds] are required every year to certify to us that they do [follow appropriate regulations] and they show us that their oversight committees approved of what they are doing and so on and that's part of their annual report. (PHIL 1)

Of course we establish a contract with the researchers, where they undertake to comply with the Research Council's rules and the regulations set forth by each university for various different things, there might be other things that have to do with employment relationships and whatnot. And in addition the researcher's administrative manager, usually a prefect or head of department or whatever they may be called, is supposed to sign this contract. (PHIL 10)

# Financial Accountability: Online Financial Information

Swedish philanthropists have more financial information online than other philanthropists. Also Swedish public agencies and fundraising nonprofits have a higher degree of financial information online than their Californian and South Korean counterparts. The differences in the information displayed by corporations in the three societies may relate to the type of corporations included in the sample. All publicly traded corporations have financial information online and the privately owned have less so. In terms of public agencies, there is a clear size effect determining the presence of online financial information in California and South Korea. There is no clear size effect to explain the variation among fundraising nonprofits in California. There is somewhat of a size effect among philanthropists in California and Sweden, where the larger philanthropists have more online financial information than the smaller ones. There is no clear legal effect in terms of philanthropists exhibiting financial online information in Sweden. In California, one of the philanthropists displaying online financial information has a living donor, and the individual philanthropists in California and South Korea do not provide online financial information. In Sweden, there overall seems to be a stronger presence of financial information exhibited online, and this can be seen in all types of funders, bar privately owned corporations.

Table 21. *Percentage of organizational forms having online financial information, N=organizations.*

<b>Online Financial Information</b>	<b>Public Agency (PA)</b>	<b>Corporation (C)</b>	<b>Fundraising Nonprofit (NP)</b>	<b>Philanthropist (PHIL)</b>
<b>California</b> PA=3, C=4, NP=9, PHIL=5	67%	50%	56%	40%
<b>Sweden</b> PA=4, C=5, NP=8, PHIL=6	100%	60%	100%	67%
<b>South Korea</b> PA=4, C=2, PHIL=1	75%	100%	NA	0%

# Hierarchical Accountability: Internal Evaluation

Internal evaluation refers to evaluation of the internal activities of the funders themselves, not evaluation of performance of grants given. It is a way to study hierarchical accountability mechanisms. Table 22 shows the internal evaluation of funders in my sample. Fewer philanthropists have a formalized internal evaluation than other funders, and Californian and South Korean philanthropists have no internal evaluation. Swedish public agencies have less internal evaluation than Californian and South Korean public agencies. California has the overall highest amount of internal evaluation, except in the case of philanthropists. In Sweden, philanthropists have more internal evaluation than their counterparts in the other societies. Swedish fundraising nonprofits and philanthropists have almost the same amount of internal evaluation.

Table 22. *Percentage of organizational forms having formal internal evaluation, N=organizations.*

<b>Internal Evaluation</b>	<b>Public Agency (PA)</b>	<b>Corporation (C)</b>	<b>Fundraising Nonprofit (NP)</b>	<b>Philanthropist (PHIL)</b>
<b>California</b> PA=3, C=4, NP=9, PHIL=5	100%	100%	56%	0%
<b>Sweden</b> PA=4, C=5, NP=8, PHIL=6	50%	80%	38%	33%
<b>South Korea</b> PA=4, C=2, PHIL=1	100%	50%	NA	0%

Controlled for size, the Swedish public agencies who do not have internal evaluation are smaller in terms of their research budget than the other public research funders, and they are not only geared towards research funding but also perform other activities such as health care and public transportation. The Swedish corporation that does not have internal evaluation is smaller than the other corporations, but this is not the case with the South Korean corporation. There is no clear relationship between size and internal evaluation among the philanthropists in either country. One Swedish philanthropist with formalized internal evaluation is a wage-earner foundation, and the other is a Swedish private foundation with living heirs on its board. Individual donors in California and South Korea do not have a formalized internal evaluation of their philanthropic work.



Even though some Swedish philanthropists have internal evaluation, these evaluations may be administrative and peripheral to the philanthropists' main activities. An administrative type of evaluation is described by one philanthropist:

We have started with an administrative assessment for the necessary but tedious issues related to indirect costs and rent of premises. (PHIL 10)

The many relationships between Swedish funders, which could be seen in the social network graphs, can also be seen here. One philanthropic foundation (PHIL 9) has a highly elaborated evaluation system, but that evaluation is carried out by a board member of another philanthropic foundation (PHIL 11), as well as by the former head of PHIL 9. This former head of PHIL 9 is now the head of the fundraising nonprofit NP 15. The current head of PHIL 9 comments on some of these links and on the fact that the former head is evaluating the period during which he, the former head, was head of PHIL 9, i.e. he is evaluating himself:

It's a little strange that so far all CEOs [of PHIL 9] belonged to NP 15 [that is to perform the evaluation] themselves, so do I, and NP 15's current Permanent Secretary, he who is the head of NP 15, he was my predecessor [as head of PHIL 9]. (PHIL 9)

To summarize, Swedish philanthropists are the only ones experiencing any internal evaluation at all among philanthropists, and to a lesser extent than other funders in the same society. The evaluation Swedish philanthropists do experience seems not to concern their core activities or seems to be rather biased in the way it is conducted.

# Peer Accountability: Membership in Meta-Organization

In terms of membership in meta-organizations, there are strong differences between the societies, and these differences seem to mirror the social network graphs. In California, no philanthropists are part of this type of association, and the same is the case in South Korea. In Sweden, two thirds of the philanthropists are members of meta-organizations for philanthropic foundations. Californian fundraising nonprofits are members of meta-organizations to a greater extent than Swedish fundraising nonprofits. This ratio is almost the opposite of the membership of philanthropists in the two societies. Swedish and Californian corporations are members of meta-organizations, and South Korean corporations are not. Swedish and South Korean public agencies are to a higher degree members of meta-organizations than their Californian counterparts.

There is no clear relationship between size and membership in California or South Korea in terms of public funders. In Sweden it is the smallest public funder that is not a member, which may be an indication of a size effect. Neither in California nor in Sweden there is a clear size effect in terms of membership of fundraising nonprofits. In Sweden there seems to be somewhat of a size effect when I look at philanthropists, as it is the smallest philanthropic foundations that are not members of a meta-organization. In California and South Korea there is no such effect. No individual donors are members of meta-organizations and the effect of living donors/heirs on the membership of philanthropists is unclear.

Table 23. *Percentage of organizational forms having membership in a meta-organization, N=organizations.*

<b>Membership in Meta- organization</b>	<i><b>Public Agency (PA)</b></i>	<i><b>Corporation (C)</b></i>	<i><b>Fundraising Nonprofit (NP)</b></i>	<i><b>Philanthropist (PHIL)</b></i>
<b>California</b> PA=3, C=4, NP=9, PHIL=5	33%	100%	78%	0%
<b>Sweden</b> PA=4, C=5, NP=8, PHIL=6	75%	100%	38%	67%
<b>South Korea</b> PA=4, C=2, PHIL=1	75%	0%	NA	0%

I will now present a few quotes from Swedish philanthropists who are members of meta-organizations. There seem to exist two major meta-organizations of Swedish philanthropic foundations. However, not all philanthropists believe in the virtues of being members:

Officially, we are members but we do not really participate in the work. We have our own policy. (PHIL 11)

Also others express their doubts:

the foundation is a member of the association of foundations (...) A rather dubious [organization], I think when you look at it. It seems that it exists for its own [sake] (...) I mean the way it is managed. That it is an interest group (...) I do not even know if the association of foundations runs political actions towards the state (...) like removing the taxation on donations and stuff like that, which they should do. (PHIL 8)

The wage-earner foundation is part of a different meta-organization than the other philanthropists, but is nonetheless organized:

all [wage-earner funded] foundations' CEOs meet regularly to share experiences and information, which is not surprising since the government of course has their agency heads and their agency heads meet, but we are not part of the group, so there is this other group of [wage-earner funded] foundation CEOs. Because there are private foundations [who meet separately] and there are these wage-earner foundations. (PHIL 9)

Swedish philanthropists thus differ from other philanthropists by often being organized in meta-organizations. However, even though they are members of meta-organizations, many of them do not seem to value these organizations very highly.

# Professional Accountability: Review System

There are stark contrasts between philanthropists and other funders in terms of their review system. Whereas all public agencies and fundraising nonprofits in the study have some type of formalized system to review grant applications, this is not the case for philanthropists. In Sweden, all philanthropists have a formal review system, whereas in California only one philanthropist has a review system. The South Korean philanthropist does not have a review system. Review systems range from elaborated multistage blinded peer reviews to fairly standard research advisory boards.

Table 24. *Percentage of organizational forms having a formal review system for grant applications, N=organizations.*

Review System	Public Agency (PA)	Corporation (C)	Fundraising Nonprofit (NP)	Philanthropist (PHIL)
<b>California</b> PA=3, NP=9, PHIL=5	100%	NA	100%	20%
<b>Sweden</b> PA=4, NP=8, PHIL=6	100%	NA	100%	100%
<b>South Korea</b> PA=4, PHIL=1	100%	NA	NA	0%

Controlled for legal form and living donors/heirs to explain the difference between philanthropists, the one foundation in California that does have a formal review system has a living donor. The individual donors in California and South Korea do not have a review system for applications. Size does not seem to explain the differences regarding the presence or absence of a review system.

All philanthropists in Sweden thus have a review system, and in this they differ from their counterparts in California and South Korea. There also seems to be a divide between philanthropists in terms of how the review process is regarded. From the following quote, it is possible to discern the opinion that a formal review system staffed by researchers in and of itself introduces unwanted biases in the review process. The quote is from an interview with a research director at a philanthropic foundation providing funding in California. The research director at this foundation does not himself have formal medical or biomedical education but is an autodidact.

We decided that we would not have a scientific advisory committee because we felt that this would limit. And to be honest what we looked for is science or paradigm shifting research and in that sense this is difficult to do when you have the scientific advisory committee that belongs to different schools of thought. (PHIL 4)

This is of course very different from the formalized review process. Below is an example of the one Californian philanthropist with a formal review system:

The Senior Scholars is a two-step process. They come in with what's called a Letter of Intent, which is just two pages of text plus three pages of background kind of stuff and as I said we will get probably 400 of those. Again we have a review group, not the same one that the New Scholars have. They have to read every one of those as do I. And we pick, each of us who reviews them, picks our top 20 out of that 400 and puts them in priority or - and then I put all the list together, collate them and it comes up with a list that we will actually discuss in a meeting of probably about 45 or 50 out of that whole batch and we will invite those people to do the final application which will then be due in July and it will go to the scientific advisory board for decision about who gets paid. So it's a two-step process. (PHIL 1)

In Sweden, a formal review system seems ubiquitous among philanthropists, but there exist varying degrees of ambition in the review process. Some have a fairly standard review process with a scientific advisory board as shown in the following quote by a philanthropist. The quote also demonstrates the interconnectedness of Swedish researchers:

The Scientific Council consists of professors in different areas and we do not go out and announce who sits in it. (...) It's such a small world so most people may know who they are anyway. But we do not put it on the website, for example (...) And then we get all the applications and then we sit down with the Scientific Council, I and our President and then we see how many applications are from each area and then they [the members of the Scientific Council] get their applications [in their subject area of expertise] to go through and then we allocate - you get that amount to give away and you get that amount (PHIL 6)

Other Swedish philanthropists go for a more high-profile type of review process, and aim to involve reviewers from outside the Swedish academic world:

We have 8-10 international evaluators on each application that comes in and this year we had 28 Nobel laureates who helped us to evaluate. We have an extremely tough evaluation process. We are not as good as Nobel, but we are just below them I would say. (PHIL 11)

In Sweden, there are also less formalized review processes, here carried out by a single expert covering all medical fields:

I read them [the applications] and it is 254 this year (...) And I have read them all (...) you begin by sorting them (...) if you look at these applications [it is relatively easy to select] applications that would be fun if you could fund, and you have those it would not be fun if you did not fund. (PHIL 8)

# Professional Accountability: Online Application Form

Swedish philanthropists have more online application forms than other philanthropists. The same is the case with Swedish public agencies and fundraising nonprofits in comparison to their Californian and South Korean counterparts. South Korean public agencies have the lowest degree of online application forms compared to the other societies.

Table 25. *Percentage of organizational forms having online application form, N=organizations.*

<b>Online Application Form</b>	<i>Public Agency (PA)</i>	<i>Corporation (C)</i>	<i>Fundraising Nonprofit (NP)</i>	<i>Philanthropist (PHIL)</i>
<b>California</b> PA=3, NP=9, PHIL=5	67%	NA	56%	20%
<b>Sweden</b> PA=4, NP=8, PHIL=6	100%	NA	100%	100%
<b>South Korea</b> PA=4, PHIL=1	25%	NA	NA	0%

There is a clear size effect among public agencies in California, but not in South Korea. There is somewhat of a size effect where the larger fundraising nonprofits in California to a greater extent have online application forms than the smaller ones. There is neither a clear size effect that explains the relatively low presence of online application forms among philanthropists in California and South Korea. Nor does this seem to be an effect of living donors/heirs, other than that individual donors did not have online application forms. To summarize, Swedish philanthropists have online application forms to a much greater extent than philanthropists in other societies. There also seems to be a stronger online presence altogether among other Swedish funders in comparison to funders in California and South Korea.

## For What Are Philanthropists Accountable?

Both the interview and webpage-based materials indicate that philanthropists in Sweden experience and exhibit more explanatory accountability mechanisms than philanthropists in California, who in turn experience and exhibit more accountability mechanisms than the South Korean philanthropist. The latter does not experience or exhibit any accountability mechanisms at all beyond the legality of conduct. Sweden as a whole exhibits a higher degree of online accountability on all web-based mechanisms. Swedish philanthropists stand out especially in terms of their professional accountability mechanisms - their review system and online application forms. They also distinguish themselves with regard to their membership in meta-organizations. There are two meta-organizations that between them seem to gather most philanthropic foundations in Sweden. However, the philanthropic foundations do not seem to value this membership very highly. Philanthropists sometimes experience and exhibit more accountability mechanisms than fundraising nonprofits, but not more than public agencies and corporations, if I take into account confidential financial information of privately owned corporations. Neither size and legal form, nor living donors/heirs offer sufficient explanations for variations in experienced or exhibited accountability mechanisms of philanthropists when I compare across the societies. Still, individual donors stand out as they experience and exhibit no accountability mechanisms at all, except for legal accountability with regard to human embryonic stem cell research regulations. As I have only one philanthropist in my South Korean sample, it is unclear whether his lack of experienced and exhibited accountability mechanisms is a societal or legal effect.

## Justifications: Accountability How?

To learn about how philanthropists justify their funding of human embryonic stem cell research, I will now present two types of empirical materials on justifications of funding. I will begin in the basic conflict of the research, which poses the life of the embryo against the diminished suffering of treated or even cured patients. Using questionnaire materials on fiduciary/social accountability, I will study how philanthropists in comparison to other funders relate to the patients who may ultimately benefit from the results of the research. The questionnaire materials on fiduciary/social accountability will be analyzed in ANOVA on an aggregated level where types of funders are compared, not taking into account the societal context. I will then move on to describe how philanthropists justify their funding when asked an open question about why they have funded human embryonic stem cell research. I will seek to understand how philanthropists become accountable when justifying to me, the interviewer, why they funded the research. The justifications of the philanthropists will be compared to other funders in their respective society, and also to philanthropists in other societies. The open question about why the informants funded the research was asked before the questionnaire was filled out, even though the empirical materials here are presented the other way around.



## Fiduciary/Social Accountability

I will now present materials on how philanthropists justify their funding when compared to other funders with regard to fiduciary/social accountability. This was done by asking about a number of aspects relating to potential patient benefits from the research. I wanted to learn how funders related to the basic justification of the research in terms of patients' well-being at the expense of the destruction of a human embryo. More specifically, I asked funders about whether they had funded the research for treatments, cures, chronic injury and chronic diseases i.e. justifications related to the alleviation of suffering. In order to learn about differences between philanthropists and other funders, I analyzed questionnaire items on these topics in a between-groups ANOVA with planned comparison focused on philanthropists. The ANOVA showed significant differences between philanthropists and other funders in terms of their fiduciary/social accountability. Philanthropists justify their funding of human embryonic stem cell research to a lesser extent than other funders by arguments related to treatments, cures, chronic diseases, and chronic injury. Figure 8 provides an intuitive overview of the ANOVA results in chart format. The results will be elaborated in detail in Table 26 on the next page.

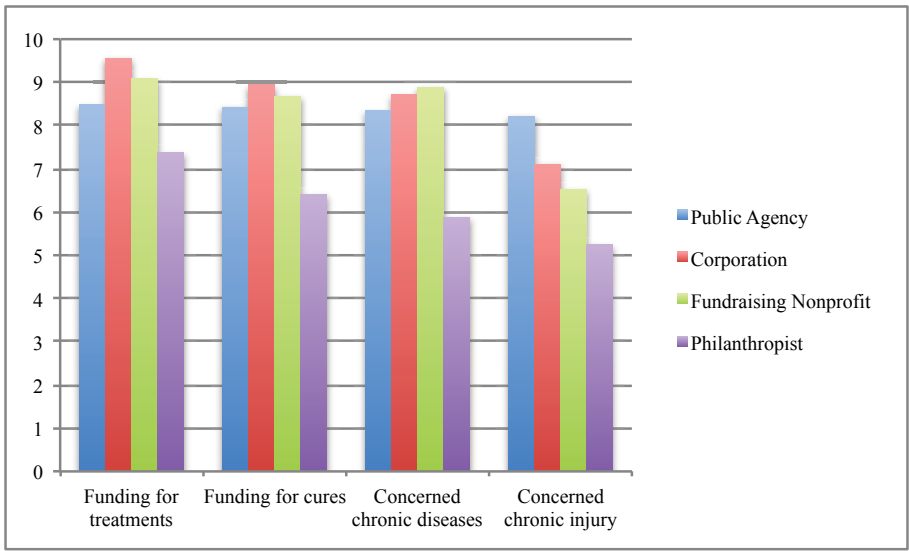


Figure 8. *Chart of ANOVA on fiduciary/social accountability.*

As can be seen from the table, the ANOVA showed significant p-values on all measured items, which means that philanthropists are significantly different from other funders in how they relate to fiduciary/social accountability. The p-values are significant also in the cases where the assumption of homogeneity of variance is violated and Levene's test is not significant. In these situations I used F and p-values that did not assume homogeneity of variance. The effect size is large when looking at concerns for chronic diseases, and somewhat smaller, although still medium sized, when looking at treatments, cures, and chronic injuries. This means the differences between philanthropists and other funders are quite strong.

Table 26. *ANOVA on fiduciary/social accountability. N=individuals, scale 1-10.*

<i>Justification for Funding hESC Research</i>	<i>Levene's Test</i>	<i>Contrast test F</i>	<i>P-value</i>	<i>Effect size eta squared</i>	<i>Mean Public Agency</i>	<i>Mean Corporation</i>	<i>Mean Non-profit</i>	<i>Mean Philanthropist</i>
<b>Funding for treatments</b>	0.003 <0.05 Significant	F (1, 17.582) = 4.871	0.041 <0.05 Significant	0.123 >0.06 Medium	8.48 (N=23)	9.56 (N=18)	9.08 (N=25)	7.38 (N=16)
<b>Funding for cures</b>	0.076 >0.05 Not significant	F (1, 76) = 11.411	0.001 <0.05 Significant	0.134 >0.06 Medium	8.43 (N=23)	8.94 (N=18)	8.67 (N=24)	6.40 (N=15)
<b>Concerned chronic diseases</b>	0.014 <0.05 Significant	F (1, 17.701) = 10.131	0.005 <0.05 Significant	0.190 >0.138 Large	8.35 (N=23)	8.72 (N=18)	8.88 (N=25)	5.88 (N=16)
<b>Concerned chronic injury</b>	0.063 >0.05 Not significant	F (1, 78) = 5.099	0.027 <0.05 Significant	0.098 >0.06 Medium	8.22 (N=23)	7.11 (N=18)	6.52 (N=25)	5.25 (N=16)

Philanthropists relate less to the basic conflict of the research than other funders, not perceiving a need to justify their funding in relation to the main argument of alleviating suffering that is used in the human embryonic stem cell research debates. If philanthropists do not experience a need to justify their funding based on patient-focused arguments on an aggregated level, how do they account for their funding when I compare within societies? In order to learn more about philanthropists' accountability within societies, and to be able to make a cross-societal comparison, I will now turn to interview-based materials on why philanthropists have funded the research. This comparison will also tell me more about the South Korean philanthropist, who was not included in the ANOVA.

## Justifications in California

The historical trajectory of human embryonic stem cell research funding in the United States in general, and in California specifically, is mirrored in the inductive categories emerging from the interview-based materials. Figure 9 shows the justifications used by funders of human embryonic stem cell research in California.

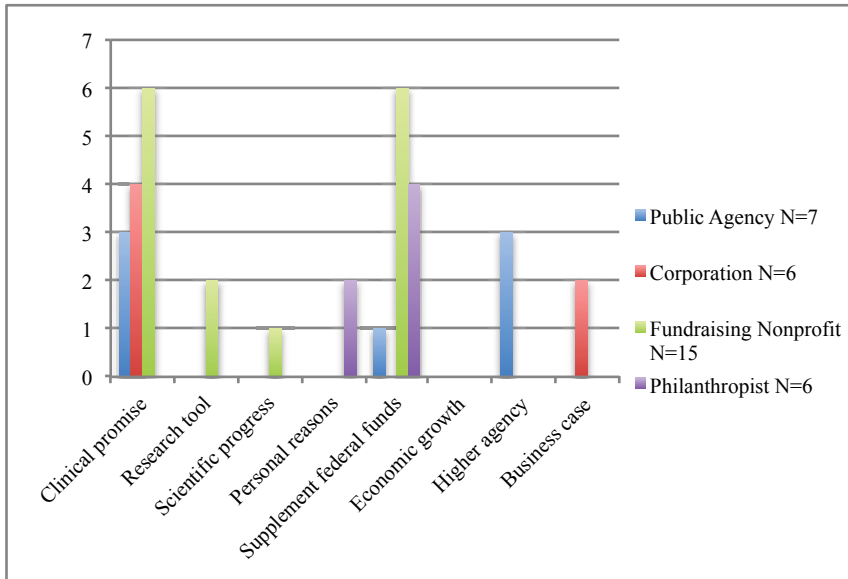


Figure 9. *Justifications used by informants funding in California. N=individual informants classified by organizational form affiliation.*

Public agencies justify their funding by reference to the clinical promise of the research, and they also refer to legal and bureaucratic obligations due to orders from a higher degree public agency. There is somewhat of a size effect, with larger public funders appearing to be relatively more prone to referring to higher agency as a justification of their funding. Corporations justify their funding based either on clinical promise, or on the potential for making money off the research, which from their perspective may be related to clinical promise. There is no size effect to explain the variation between corporations. Fundraising nonprofits have the most varied justifications for funding the research, but their dominant arguments center on clinical promise and supplementing federal funds; the latter can be seen as a society-specific type of argumentation. For fundraising nonprofits, clinical promise seems more related to patient well-being rather than as a way to increase profit. There is no clear size effect to explain the variations among fundraising nonprofits. Justifications relating to the clinical promise of the research are stated as an important argument for all types of funders except for

philanthropists. Differing from other funders, philanthropists do not focus on the clinical promise of the research. Instead, they primarily emphasize the importance of supplementing federal funds. As a secondary most prevalent argument, philanthropists refer to personal reasons. There is no clear size or living donors/heirs effect to explain the variation among philanthropists. There is somewhat of a legal effect explaining the variation, as one of the philanthropists giving for personal reasons is an individual donor.

I will now present a few quotes illustrating how philanthropists talk about supplementing federal funds. In the first quote this is done by reference to types of medical research that are more or less sanctioned by the NIH, and the potential impact achieved by funding them. The quote also shows how philanthropists may be involved in standard-setting work. The founding donor is here called Bill.

what we try to do with Bill's money is to take a risk that you can't take with government money (...) We once had a program in global infectious diseases, particularly in the third world. Okay, Bill thought we weren't making enough progress, so we ended the program. (...) We are about to start a new program (...) in the neurobiology of aggression which is probably a better area, there is nobody else doing it. NIH can't do it. (...) During the Bush administration the federal government basically wouldn't fund stem cell research, period. The consequence of that was that if you had private money you could do it. (...) as a consequence of that if you had the private money you could do anything you wanted. There were no guidelines in the US. (...) It should not be our job to do what was really the government's job and create guidelines. But if we didn't do it, nobody was going to do it. So we funded the National Academy, to develop the guidelines which then became sort of de facto guidelines, they had no force of law but virtually all the institutions used them and that was how we got involved at all. (PHIL 1)

The following quote shows that although philanthropists stress the medical importance of the research funded, they also emphasize the importance of their free and flexible funding in supplementing federal funds and in this case also lending funds to the California state-funding agency CIRM. It is possible to interpret that the philanthropist is saying that the federal restrictions in a sense create the importance of the research, i.e. because the research was restricted on a federal level, it was important to fund. This reasoning is also echoed by some fundraising nonprofits, albeit always with a strong patient and disease focus, which is not a clear part of this philanthropist's reasoning.

we pretty much have our own ideas to what we would like to fund (...) We were interested in doing so [funding human embryonic stem cell research] at the time where the federal government was restricting and not willing to fund this kind of research. We decided that this was important scientific and medical research, and needs to be funded, and that's why we went into it. (...) We got in early at the time where it didn't look like very many organizations

were willing to fund it. (...) We did because we thought it was a very important cutting edge type of research for medicine. (...) We actually helped CIRM be established by lending it some money at first. (PHIL 3)

Supplementing federal funds seems to be an assertion of independence from current trends in research funding, emphasizing the independence of the philanthropist.

The first Bush [senior] administration essentially banned transplantation of fetal tissue. We - even though we didn't - well, we decided to support that research because it literally was banned, the support of it was banned by the Federal government. We knew that it wasn't an end-all therapeutic approach, but it was an interesting intellectual series of questions as to what kind of effect this transplantation of these fetal cells would have. So that was really the first that we heard about the embryonic tissue that went nowhere and it was not a great surprise (...) It was apparent that it could only be done by private foundation or by foundations. But most foundations that you will learn are very politically oriented and they - we apparently were one of the only funders - there were some individuals, but we were apparently the only foundation that was willing to support this research. (...) It was very difficult and because of Federal guidelines they were not really able to use embryos for their research. And that's where we came in, because there we wasn't a Federal - there was a Federal ban on the Federal funding of embryonic stem cell research. (PHIL 4)

Funding justifications can also be very personal and not necessarily motivated by the content of the science but rather by the relationship to the researcher. This is illustrated by the following quote about the personal relationship to a researcher using human embryonic stem cells, here called Bob, treating a medical condition here called the Disease:

I was contacted (...) to meet a young doctor by the name of Bob who was a neurosurgeon and doing incredible work as it relates to a condition called the Disease (...) anybody would have been incredibly impressed with the results that Bob had achieved (...) My sister ended up with the Disease. (...) we consider Bob family by the way (...) [the sister needed immediate brain surgery which Bob offered to perform] all of our family came and we were in the waiting room. It was not 90 minutes it was probably two and a half hours and Bob came out and my sister raised her fist (...) three days later she was in my backyard at a barbeque with a glass of chardonnay in her hand (...). The operation was obviously successful and Bob after that, of course, we were incredibly impressed with his surgical capabilities and his staff. And he applied for a grant for my - if my number is correct, for \$1 million and he received it. He received the grant not because it was a family member, but it was so close that we got to see the results of his surgery. I don't doubt that the emotions surrounding it being my sister wasn't influential, but it was - Bob received \$1 million. (...) My sister (...) acquires [terminal] breast cancer. (...) So, I walked into her room and I was just sitting there holding her hand and swiftly realized that I wasn't alone in the room, it was me, my sister

and somebody else, and it was Bob. I said, Bob, he said yeah. I said, Bob, what are you doing here? It's 11 o'clock. And he said, hang on a second. He said, I'm just sitting here, holding hands of one of my miracles. (...) Bob came at us again and he had a new project (...) And Bob received, my recollection is \$1 million more. So, the bottom line is, if Bob comes to us with a project, we look at these projects (...) And to see the results of the work that he did was so impressive that once again, Bob got what he wanted and what he needed to continue his work. (PHIL 5)

Another philanthropist also emphasizes the personal relationship to Bob:

I am so lucky. The chance of my surviving that [the Disease] was so slim. If it were not for Bob, I would not be here. That immediately got me thinking well maybe there is a purpose and how can I make a difference in this world. Actually, Bob called me and he said, 'You know I am going to need some help to pursue the research [using human embryonic stem cells] that I am doing so I can make some real breakthroughs here because there are some cases where frankly I do not have the tools to cure the problem.' (...) I told him that I would back him on those. You have the talent, you have the vision, and I am going to help you. (PHIL 2)

Philanthropists in California thus justify their funding of human embryonic stem cell research by emphasizing arguments of supplementing federal funds as well as referring to personal reasons. They do not primarily refer to the clinical promise of the research like many other funders. This seems to mirror philanthropists' lower degree of justifications for funding the research when relating to fiduciary/social accountability, as analyzed in the ANOVA.

## Justifications in Sweden

The justifications for funding human embryonic stem cell research employed in Sweden differ in some ways from those used in California, especially with regard to philanthropists' justifications. The interview materials on justifications of Swedish funders can be seen in Figure 10.

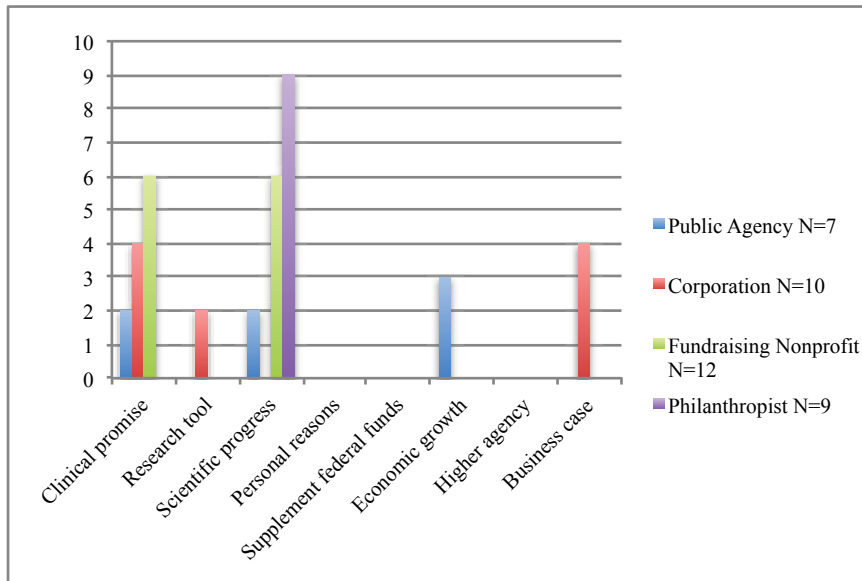


Figure 10. *Justifications used by informants funding in Sweden. N=individual informants classified by organizational form affiliation.*

Public agencies in Sweden justify their funding with three types of arguments: clinical promise, scientific progress, and stimulating national economic growth. Unlike California, no Swedish public agencies refer to legal obligations to a higher agency when justifying their funding decisions. This may be related to the low degree of contestation of the research in Sweden; there is no need to justify the funding using the argument of following orders. Public agencies in Sweden also differ from those funding in California in their emphasis on scientific progress and economic growth. Arguments about the virtue of science for the sake of science are considered important, and the virtue of science as an engine of economic growth is also stressed. There is no size effect to explain the variations among Swedish public agencies. Corporations in Sweden are quite similar to corporations in California, using arguments of clinical promise and business opportunities. Swedish corporations also use research tools as a justification, which in this context may be related to clinical promise and business opportunities, but playing down the immediate clinical potential of the research. Smaller corporations in Sweden refer to the business case justification to a greater extent than

larger corporations. Some fundraising nonprofits in Sweden emphasize clinical promise, just like some of their Californian counterparts, but they do not focus at all on supplementing federal funds. Instead many of them use the argument of funding for scientific progress. The size of their giving does not explain the variation among Swedish fundraising nonprofits. The importance of scientific progress is most clearly seen when I look at the Swedish philanthropists; without exception, all of them employ the argument of scientific progress. There does not seem to be any size, legal, or living donor/heirs effect present in the justifications used by Swedish philanthropists.

The popularity in Sweden of arguments such as scientific progress and economic growth shows that the justifications used seem to be influenced by the local historical trajectory of the research. In California, prevalent arguments were higher agency, personal reasons and supplementing federal funds, none of which were used in Sweden. In both societies there are also a number of funders employing arguments of clinical promise, though none of them are philanthropists. The most extreme difference between California and Sweden can be seen in terms of philanthropists. Neither in California nor in Sweden do philanthropists use arguments relating to clinical promise; in California their justifications are about supplementing federal funds or personal reasons, whereas in Sweden they are all about scientific progress. Philanthropists in both societies thus seem at least one step removed from justifying the funding by claiming to alleviate suffering, albeit in different ways. The following quote illustrates Swedish philanthropists' referral to scientific progress when justifying their funding of human embryonic stem cell research:

we certainly regard it as any project and consider the scientific quality, that is what governs us. Nothing else. (PHIL 6)

Another Swedish philanthropist echoes this argument, albeit in other words:

Scientific quality is the only criterion of evaluation. (PHIL 11)

Yet another quote from a Swedish philanthropist shows the lack of variance among these types of funders in their justifications for funding human embryonic stem cell research:

It simply has not been in any particular special position either way, whether in terms of supporting or not supporting, but it's there as an interesting research if performed in a good way. (PHIL 10)

In comparison to other Swedish funders, philanthropists are thus more homogenous in their justifications of the funding. They are also the only type of Swedish funder that does not justify its funding by primarily referring to



the clinical promise of the research. In the absence of reference to clinical promise, philanthropists in Sweden justify their funding in a different yet similar way to Californian philanthropists, who also do not justify their funding by reference to clinical promise. This is also in line with the ANOVA results on fiduciary/social accountability, which show how philanthropists relate less to patient well-being than other funders. However, whereas Californian philanthropists justify their funding with arguments about supplementing federal government funding and funding for personal reasons, Swedish philanthropists justify their funding by uniformly referring to scientific progress.

## Justifications in South Korea

When I examine the justifications used by funders in South Korea, I find some resemblances to the Californian and Swedish funders. However, the South Korean philanthropist differs from his philanthropist counterparts in both societies in that he refers to the clinical promise of the research. In doing so, he justifies his funding in a way that is similar to that of non-philanthropist types of funders, but that differs from philanthropists in the other societies. Figure 11 shows the justifications used by funders in South Korea.

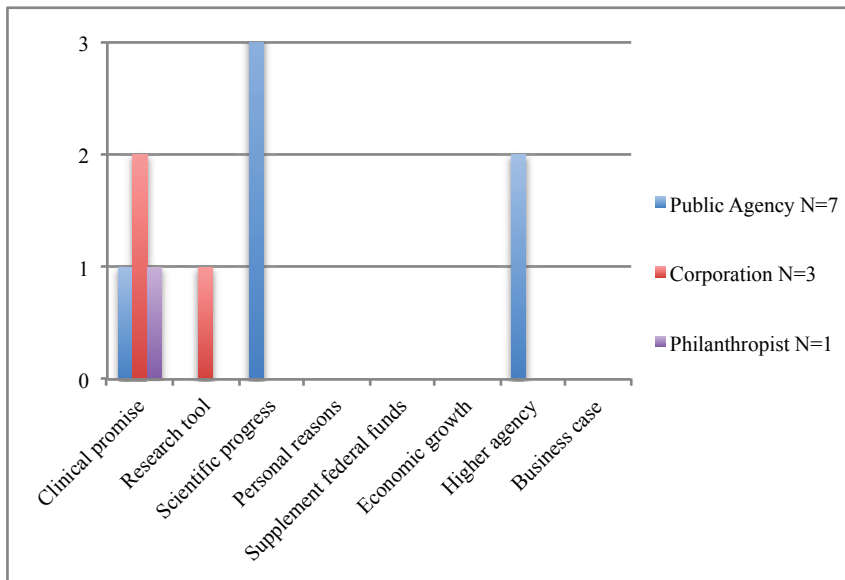


Figure 11. *Justifications used by informants funding in South Korea. N=individual informants classified by organizational form affiliation.*

Public agencies in South Korea employ a variety of ways to justify their research funding decisions, showing similarities to both Californian and Swedish public research funders. The reference to orders by a higher agency can be seen in light of the controversial status of human embryonic stem cell research in South Korea due to the recent research fraud scandal, in which public agencies were also implicated. However, the prominence of the argument of scientific progress seems to indicate that it is not the same type of controversy in South Korea as in the United States. In South Korea, the research scandal was not primarily related to the ethical dilemma of destroying a human embryo, but rather to misconduct and lack of regulation of biomedical research. Therefore, scientific progress seems like a legitimate justification of the research as long as that science is performed in a sound way. The size of South Korean public agencies' giving does not provide a clear explanation for the variation among them. Corporations in South Korea refer to

clinical promise, just like in California and Sweden, and to research tools, like in Sweden. There is no clear size effect among South Korean corporations. The starkest difference between the societies can be seen in terms of philanthropists. In South Korea, the philanthropist's justification is aligned with corporate interests. The clinical promise is the overriding justification of the funding. This is very different from philanthropists in California and Sweden, who seem to be one step removed from the clinical promise of the research. The South Korean philanthropist is an individual giving without a formal foundation format. Nevertheless, the justification for giving is clinical promise rather than personal reasons, as was the case with the individual Californian philanthropist. The following quote may illustrate the affinity between corporate and philanthropic interests in South Korea, where the personal and corporate goals seem intertwined. The founding owner of a corporation in the South Korean sample, who is also the philanthropist I did not manage to interview, is here called Kim:

Kim is the owner our medical groups. He donated his money to the research for the stem cell clinical trial. (...) Fifty million (...) US dollars. He donated it to our stem cell research center [which is run as a joint venture between a corporation, and a privately owned university and hospital, all bearing the name of Kim]. (...) Kim is a very rich, rich person. He don't care as to the - his money. (...) This is a one-off donation (...) for the whole operation. [I] also donated about a million [US dollars] to the stem cell research. (PHIL 12)

The quote illustrates the strong affinity between the philanthropist and the corporation, and also the close tie between the informant's own role as a philanthropist and that of Kim, who I was unable to interview. The philanthropist also works in several different capacities in this corporation and in the university and hospital affiliated with it. When asked about his role in the stem cell research center, he formulates it like this:

My position is first is a professor. (...) at the university and director of the GMP [good manufacturing practice] in the hospital and president of Kim's Biotech Corporation (PHIL 12)

There does not seem to exist a clear division between him as a philanthropist and his roles in the stem cell research center. The philanthropist in South Korea justifies his funding by reference to clinical promise, which is the argument used by most corporations in my study, in all societies. His giving nevertheless seems different from what I call corporate philanthropy, as it is not the corporation giving away funds, but rather individuals, the informant and Kim, who give to the stem cell research center.

## How Do Philanthropists Justify Their Funding of Human Embryonic Stem Cell Research?

Philanthropists justify their funding of human embryonic stem cell research very differently from each other when comparing across societies, and very similarly within societies. In California, philanthropists justify their funding with arguments about being free and independent, either by being different from the federal government, or by referring to personal reasons. In Sweden, philanthropists do not refer to any personal reasons. Nor do they justify their funding in relation to public bans on human embryonic stem cell research funding on a federal EU level, or in relation to funding bans in the United States. Instead, Swedish philanthropists justify their funding fully and solely as a part of being funders of science. In this they differ from other funders in their society, who also employ other justifications such as national economic growth and clinical promise. In South Korea, the philanthropist justifies his funding by reference to clinical promise, and in this he is similar to many other types of funders in all societies. This is also the most common justification used by corporations. Although there is some variation between the societies with regard to justifications used by all funders, the strongest differences exist between philanthropists. Public agencies are the second most varied funder when I compare across societies. Even though some of the public funders in all societies employ the argument of clinical promise, many arguments other than this seem to be locally steeped. Fundraising nonprofits also use the argument of clinical promise in different societies, but like public agencies their second most popular argument seems to be locally steeped and related to the arguments used by the philanthropists in their respective society. The smallest difference between the societies seems to be between corporations. There are no clear size, legal, or living donor/heir effects to explain the differences between philanthropists in the three societies. Comparing across societies, I can thus see that philanthropists in California, Sweden, and South Korea employ different justifications when confronting the topic of human embryonic stem cell research funding. In California and Sweden, where I have multiple respondents in each society, there is also a strong similarity between the justifications used by philanthropists in the same society. Philanthropists are even more homogenous in their justifications than other funders when comparing within these two societies.

# Analyzing Philanthropists' Accountability

In this section I will synthesize and analyze my empirical materials on the accountability of philanthropists. How do philanthropists differ in their accountability from other funders when comparing within societies? And how does philanthropists' accountability differ across societies? I will first synthesize my findings using the framework to study types of philanthropists' accountability that can be found on page 39. I will discuss my empirical materials according to the types of accountabilities I have investigated, comparing philanthropists to other funders within and across societies under each type of accountability. I will then try to understand how philanthropists enact themselves as accountable subjects in each of the studied societies. I will do this using the framework I developed to analyze philanthropists' accountability as outlined on page 42, studying the alignment and contextualization of their accounts. Combining all the materials, I will analyze how their accountability is patterned, and how that pattern relates to the societal contexts in which they fund human embryonic stem cell research. By doing this analysis, I will explore the limiting and enabling aspects of their accountability.

## Types of Accountability

I will now discuss the empirical materials according to the types of accountability I have examined. In doing this, I will combine different questions of accountability - to whom, for what and how. In each section I will discuss one type of accountability. I will focus on how philanthropists experience and exhibit that specific type of accountability in relation to other funders, and I will also compare philanthropists across societies.

# Legal Accountability

Legal accountability is primarily directed towards the courts, and concerns the legality of conduct. Table 27 shows how I have conceptualized legal accountability.

Table 27. *Studying the legal accountability of philanthropists.*

Reference	Type of Accountability	To Whom?	For What?
Romzek and Dubnick (1998)	Legal	Courts	Legality of conduct
Frumkin (2006)			
Bovens (2007)			
Fleishman (2009)			

When asked an open question about to whom they experienced accountability, Californian and Swedish philanthropists’ primary response was legal forms of accountability. This was either stated as directly legal accountability or as a legalized form of hierarchical or political accountability. That philanthropists list legal relational accountability follows the notion presented by other researchers (Fleishman, 2009; Frumkin, 2006a), who write that philanthropists primarily experience legal accountability. Also other funders experienced legal accountability, but they also experienced a variety of other types of relational accountability. In South Korea however, the philanthropist did not primarily list legalized forms of relational accountability.

When asked how the informants make sure that grantees comply with regulations governing human embryonic stem cell research, almost all funders including philanthropists had some kind of system in place to ensure this. This was also the case with the South Korean philanthropist. The one exception was a small Swedish fundraising nonprofit. Legal accountability mechanisms often relied on local ethical oversight committees at the research institution where the research was being conducted. Retrospectively, I can say that this question may have been one that presupposed an affirmative answer. Given the controversial status of human embryonic stem cell research, would anyone say that they do not in some way make sure that their grantees follow regulations? The similarity in the responses is not very surprising given that the adherence to these regulations can be conveniently outsourced. To summarize, my results on the legal accountability of philanthropists indicate that philanthropists do not assert their freedom by a lack of experiencing legal accountability. Philanthropists wish to convey that they work inside the limits of the law, and in this way they experience accountability like any other type of funder.

# Financial Accountability

Financial accountability is the most common type of accountability examined within business studies, and is closely related to the accounting subject and accountability to owners and shareholders. Table 28 outlines how I have interpreted financial accountability in this study.

Table 28. *Studying the financial accountability of philanthropists.*

Reference	Type of Accountability	To Whom?	For What?
Brennan and Solomon (2008)	Financial	From shareholders to stakeholders	Financial reporting and disclosures
Dhanani and Connolly (2012)			

As I have studied accountability in a wide sense, I have not examined financial accountability in-depth. However, the list of to whom philanthropists experience accountability shows that financial accountability is not mentioned by any of them. It is primarily listed as a type of relational accountability experienced by corporations and to a lesser extent by fundraising non-profits. An examination of the empirical materials on financial information displayed online shows that philanthropists do not seem to stand out in any particular way compared to other funders. They have the least amount of financial information online in California, but the differences are not great if I compare types of funders. In Sweden, all funders display financial information online, and philanthropists even seem to display more information than corporations. However, the presentation of the empirical materials on corporations is not transparent in the sense that I do not distinguish between private and public ownership. None of the privately owned corporations displays their financial information online, whereas the publicly traded ones do exhibit this information. The philanthropists in Sweden, and the fundraising nonprofits to an even greater extent, appear to present more financial information online than their Californian counterparts.

With respect to how funders justify their decision to fund human embryonic stem cell research, the empirical materials show that a number of corporations justify the funding as a business case in and of itself, which seems to relate to financial accountability. Yet other corporations refer to clinical promise or research tool as a justification for funding, which may perhaps in the long run be related to the well-being of patients, but it may also be a way to increase profits. In the case of corporations these two things seem inseparable. Philanthropists in California and Sweden do not justify their funding by any of these arguments. In South Korea, however, clinical promise is the primary argument of the philanthropist, and it is the same justification used by the South Korean corporation to which he is affiliated. To summarize, philanthropists in Sweden exhibit more financial information online than their Californian and South Korean counterparts. They do not, however,

indicate that they experience any relational financial accountability and they do not justify their funding by any arguments related to financial accountability.

### Hierarchical Accountability

Hierarchical accountability is a form of upward accountability to patrons, supervisors and top officials. It concerns supervision of compliance with directives as well as performance evaluations. In Table 29 I have described my understanding of hierarchical accountability.

Table 29. *Studying the hierarchical accountability of philanthropists.*

Reference	Type of Accountability	To Whom?	For What?
Najam (1996) Romzek and Dubnick (1998)	Hierarchical	Patrons Supervisors Top officials	Close supervision of compliance with directives Performance evalua- tions

In comparison to other funders, philanthropists in California and Sweden only listed a legalized form of relational hierarchical accountability, to their board in the case of philanthropic foundations. For public agencies, most types of hierarchical accountability are also legalized, as law mandates them to be accountable to various higher order agencies and political representatives. In this light, political accountability to the state/national government can also be interpreted as a form of both legal and hierarchical accountability for public agencies. This type of legal and hierarchical accountability stands out as being especially important to public agencies in California. Their reference to higher agency as a justification for their funding can be seen as a consequence of the legal contestation of the research in the United States. It seems to be a safe excuse for the funding, basing the argument on the notion of following orders rather than making active decisions. In this way, the public agencies are able to circumvent the responsibility of funding the controversial research, placing the responsibility for the funding on their hierarchical superiors and on the laws legislated by elected representatives. Also in South Korea, where the research has been controversial due to the research fraud scandal and public agencies having been shamed and blamed in the process, some public agencies revert to the justification of higher agency. In Sweden, there has been no scandal attached to the research, and no public agencies use this type of justification.

The Californian and Swedish philanthropists do not seem to experience hierarchical accountability at all when justifying their funding. On the contrary to Californian public agencies, philanthropists there refer to the NIH ban as the very justification for their funding decisions. It is because the



funding was banned that they stepped in, asserting their lack of need to be accountable to a higher order agency. In South Korea, on the other hand, the philanthropist refers to top management when asked to whom he is accountable. This seems to relate to his close corporate affiliation, as he experienced hierarchical accountability to the corporate management even though he was donating his own private funds to the stem cell research center. He also experiences political relational accountability, also here differing from other philanthropists.

In terms of internal evaluation, philanthropists in California do not experience this type of hierarchical accountability mechanism at all. They hereby differ from public agencies and corporations in California, where all informants experience hierarchical accountability in the form of internal evaluation. In Sweden, internal evaluations seem to be less prevalent overall, and are most common among corporations. Still, also here philanthropists experience the least amount of internal evaluation among the funders. In addition, the internal evaluation Swedish philanthropists do experience is not very related to their core activities, i.e. funding. Instead, it seems to take place on an administrative and rather peripheral level, or is carried out in a manner that the head of the evaluated philanthropic foundation finds doubtful. Overall, philanthropists in California and Sweden thus seem to experience less hierarchical accountability than other funders, differing from South Korea.

### Peer Accountability

Peer accountability to other funders, and especially to other philanthropists, may be a way to hold philanthropists accountable. Table 30 describes my approach to peer accountability

Table 30. *Studying the peer accountability of philanthropists.*

Reference	Type of Accountability	To Whom?	For What?
Frumkin (2006b)	Peer	Other philanthropists and funders	Conduct as normatively assessed by peers

With regard to relational peer accountability, philanthropists did not indicate peers when asked to whom they were accountability. I have also investigated peer accountability mechanisms by asking about membership in meta-organizations, letting the informants define who their peers are. The empirical materials show that in Sweden 67% of all philanthropists are members of meta-organizations for philanthropists specifically. In California and South Korea, no philanthropists have this type of engagement. In California, the fundraising nonprofits are much more involved in meta-organizations than their Swedish counterparts. In Sweden, the meta-organizations where philanthropists are members are organizations with other philanthropists specifical-

ly, not for example research or disease focused meta-organizations. However, the interview quotes show that the Swedish philanthropists do not value these organizations very highly, despite being part of them. Thus, this peer accountability mechanism does not seem to be especially strong among these philanthropists. In South Korea, peer accountability within the country is difficult to study, as there is only one individual philanthropist in the sample. He is, however, not part of any membership organization at all.

The differences in peer accountability in California and Sweden are corroborated by the social network analysis. The network graphs show whether philanthropists have monetary cooperation or share knowledge with other funders, and these relationships are another way to learn about peer accountability. In Sweden, philanthropists are very involved in both types of networks, whereas in California they are not. The knowledge-sharing network in California is a particularly extreme case, with hardly any philanthropists being involved at all, and fundraising nonprofits being very central. Given the human embryonic stem cell controversies in the United States, the social network graph on knowledge-sharing may say something about the fundraising nonprofits' role in promoting legislation to facilitate the research. These organizations often advocate on behalf of patients, and the philanthropists' have been less explicit involved in these campaigns. This may relate to philanthropists' low fiduciary/social accountability, which will be discussed on page 117. To summarize, Swedish philanthropists experience peer accountability mechanisms to some extent by being members of meta-organizations, however, they do not seem to be very involved in or keen on this membership. This may be related to the fact that they do not experience any relational peer accountability, in a sense seeming to devoid the peer accountability mechanism of the meta-organizations.

### Professional Accountability

The professional accountability that I have studied is accountability to grantees, i.e. researchers. My conceptualization of professional accountability is described in Table 31. This type of accountability also relates to philanthropists imposing an increasing amount of performance demands on their grantees, with little documented reciprocity.

Table 31. *Studying the professional accountability of philanthropists.*

Reference	Type of Accountability	To Whom?	For What?
Romzek and Dubnick (1998) Bovens (2007)	Professional	Those who may be considered the professional community in the specific funding area	Adherence to professional standards in the specific funding area

In terms of accountability to grantees, philanthropists experience a significantly lower degree of relational accountability than other funders. When asked to whom they were accountable, no philanthropists indicated researchers or any form of professional accountability. If I look specifically at different mechanisms of professional accountability to create more transparent systems for funding requests, such as formalized review systems of grants and online application forms, a somewhat different picture emerges of the accountability of philanthropists. All public agencies and fundraising non-profits participating in the study have a formal review system to evaluate grant applications. These formal review systems somehow involve researchers in the review process. Philanthropists, however, differ very much in their professional accountability when I compare across different societies. In Sweden all philanthropists experience professional accountability by having a formalized review system, whereas in California the equivalent percentage is 20%. In South Korea, the philanthropist does not have a formalized review system. It is unclear whether this is because he is an individual donor or because of his closeness to the corporation - no corporations had review systems.

The relatively high percentage of Swedish philanthropists having a formalized review system can also be related to their justification for why they have funded the research. In Sweden, all philanthropists justify their funding decision by referring to scientific progress, seemingly disregarding all other aspects of the research. In California and in South Korea, the funders do not refer primarily to scientific progress, and they also do not have a formalized review system. With respect to the use of an online application form, the Swedish philanthropists all have this type of form, whereas only 20% of the Californian philanthropists do, and the South Korean philanthropist does not have one at all. It is not the same Californian philanthropist that has an online application form as the one who has a review system. All funders in Sweden have online application forms, which is different from California and South Korea. The professional online formalization seems to be greater in Sweden as a whole, and the funders seem to be more similar to each other within the society. This may relate to the online financial information displayed by the Swedish philanthropists, as a strong online presence seems to be what is expected of a science funder in Sweden. To summarize, Swedish philanthropists experience and exhibit professional accountability mechanisms, and they also justify their funding by being funders of science. They do not, however, experience any relational professional accountability. In California and South Korea, most philanthropists do not experience professional accountability at all.

# Political Accountability

Political accountability is described as one of the main contemporary challenges in the policy process when bureaucratic structures are replaced by polycentric policymaking. In an age of philanthrocapitalism and megadonors (Edwards, 2011; Katz, 2007; McGoey, 2012; Rogers, 2011), the political accountability of philanthropists seems especially relevant. The manner in which I have conceptualized political accountability is outlined in Table 31.

Table 32. *Studying the political accountability of philanthropists.*

Reference	Type of Accountability	To Whom?	For What?
Romzek and Dubnick (1998)	Political	Elected representatives	Democratic evaluation of conduct
Bovens (2007)		Voters Media	

My results indicate that philanthropists do not experience political accountability to the same extent as other funders. When asked the “to whom” question, only the South Korean philanthropist listed a non-legalized form of relational political accountability. Even though one Swedish philanthropist also listed accountability to the general public, the same philanthropist emphasized that this was part of the philanthropic foundation’s statutes rather than having a direct accountability relationship to the general public. In California, all types of funders except for philanthropists listed relational political accountability, and in Sweden this is similarly a common form of relational accountability among other funders. In South Korea, the philanthropist as well as other types of funders listed relational political accountability.

If I look at the ANOVA on relational political accountability, I find that the pattern is the same. Philanthropists experience significantly less relational accountability to the general public, to the media, to the state/national governments, and to the federal government. This last category only applies to California and Sweden. To summarize, the results on the relational political accountability of philanthropists thus seem to indicate that philanthropists are freer than other funders in relating to the media, the general public and the government, both state and federal. This reinforces the image of philanthropists as free actors, acting according to their own whims and ideas and potentially trying to influence the policy process without being held accountable for it.

# Fiduciary/Social Accountability

Fiduciary/social accountability is here conceptualized as downward accountability to organizational and individual grantees, as well as to those served by them. It is here primarily related to the patients who may ultimately benefit from the research. Fiduciary/social accountability is also relevant in terms of accountability to the self to act in line with preset goals and mission. Table 33 shows my interpretation of fiduciary/social accountability.

Table 33. *Studying the fiduciary/social accountability of philanthropists.*

Reference	Type of Accountability	To Whom?	For What?
Najam (1996)	Fiduciary/Social	Downward ac-	Acting in line with
Gray (2001)		countability to	goals and mission
Shearer (2002)		organizational and	Representing interests
Ebrahim (2003a)		individual grant-	of grantees and those
Bovens (2007)		ees/clients and	served by the work of
Dhanani and		those served by	the grantees
Connolly (2012)		them	
		Self	

When asked to whom they experience accountability, no philanthropists listed fiduciary/social accountability. In this they differ from public agencies, corporations, and fundraising nonprofits in California, and they also differ from corporations and fundraising nonprofits in Sweden. Philanthropists rank lowest of all the funders when asked specifically whether they fund human embryonic stem cell research with treatments, cures, chronic injuries or diseases in mind. This trend is mirrored when I look at how philanthropists justify their funding decisions in comparison to other funders. Whereas many other funders use on justifications related to clinical promise, or a research tool that could ultimately contribute to clinical promise, philanthropists in California and Sweden do not relate to these arguments. In California, some of the personal reasons for funding the research derive from the experiences of philanthropists or their family members being saved by a researcher. Yet beyond that there is hardly any attribution of benefits to some larger community of patients. Also those Californian philanthropists who are motivated by the desire to supplement federal funds seem to focus on this justification specifically, rather than the ultimate beneficiaries of the research, the patients. One philanthropist describes how the founding donor is looking for projects that the NIH specifically does not fund; it is the divergent, the different, that is most important, and not the results and beneficiaries of the research. In Sweden, the justification of scientific progress also in some ways disregards the patients, as philanthropists emphasize the value of science for its own sake more than other funders. As social accountability also relates to accountability to act in line with the goals and mission of the funders, it is possible to speculate as to whether philanthropists preclude patients because they are not on their radar in terms of goals and mission.

Funding the research because of its potential for curing diseases is not the primary justification philanthropists employ, as they do not view patients as part of their primary goals and mission. The ability to avoid the main argument used in the stem cell research debate - alleviating suffering at the expense of destroying the human embryo - shows a type of independence on the part of philanthropists in California and Sweden. In South Korea, where the philanthropist does relate to clinical promise and has the patient in focus, this may be related to his affiliation to the corporation working with stem cell treatments.

## Alignment of Accounts

The previous discussion shows that the types of accountability experienced and exhibited by philanthropists differ in some ways but not in others when comparing to other funders within societies. There is also some variation when comparing philanthropists across societies. To systematize and probe deeper into these findings, I will now analyze how the accounts of philanthropists are aligned. Instead of focusing only on types of accountability, I will study the patterning of their accounts. As stated in the theoretical chapter, “accountability involves the study of how accounts happen to line up - or indeed are made to line up (...) the way in which accounts line up is ‘expressive’ of a participant’s position: and is thus open to processes of surveillance and sanctioning” (Munro, 1996, p. 7). Which positions do the accounts of philanthropists express? How do they open up to processes of surveillance and sanctioning? How can philanthropists be understood as accountable subjects? Which accountability emerges “out of the processes of alignment”? (Munro, 1996, p. 4) To untangle these questions, I will use the analytical framework to analyze philanthropists’ accountability that I developed on page 42. To recapitulate, the framework builds largely on Bovens’ definition of accountability. He defines accountability as “a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences” (Bovens, 2007, p. 450). The framework is a tool to analyze different components of philanthropists’ accountability and try to understand how these components align. This alignment provides knowledge about whether there is a forum that can pose questions and pass judgment on the actions of philanthropists, and if they will face any consequences based on those judgments. A final step in the framework is a contextualization, facilitating an analysis of the limiting and enabling nature of philanthropists’ accountability.

Table 34. *The framework to analyze philanthropists’ accountability.*

Step	Aspect of Accountability	Questions of Accountability	Alignment Yes/No
1	Relationship	To Whom?	
2	Explanatory mechanisms of accountability	For What?	
3	Justifications (related to some controversy)	How?	
4	Can the forum pose questions and pass judgment, and will the actor face consequences?		
5	Contextualization		

I will now analyze the accountability of philanthropists following the outlined framework. First, I will analyze their accountability relationships, followed by an analysis of their explanatory accountability mechanisms and their justifications. Based on the alignment of these accounts, I will discuss if there is any forum holding philanthropists accountable. As a last step, I will contextualize their accountability and analyze its contextual limits as well as its implications for their agency.

## A Relationship Between An Actor and A Forum

Philanthropists in California and Sweden do not experience much of a relationship between an actor and a forum when asked to whom they are accountable; they only indicate legal forms of accountability and accountability to themselves. They do not experience a wide variety of relational types of accountability to a multitude of forums like other funders do. This is consistent with the claims of earlier research that the main type of accountability experienced by philanthropists is legal (Fleishman, 2009; Frumkin, 2006b). However, this is not the case in South Korea, where the philanthropist lists non-legal hierarchical and political relational accountability. In none of the three societies philanthropists list relational peer accountability, that is to say accountability to other funders and especially other philanthropists, even though this is suggested by the literature as a type of possible accountability for them (Frumkin, 2006b). This lack of relational peer accountability is especially interesting in light of the Swedish network graphs that show how philanthropists have many relations to their peers, as well as being members of meta-organizations. Swedish philanthropists thus have relationships to their peers, but they do not experience relational accountability to them.

## The Obligation to Explain

How does the relational accountability of philanthropists align with their explanatory accountability mechanisms - for what they are accountable? There is some variation in the degree to which different types of accountability mechanisms are at work in different types of organizational forms. If I look at the entirety of accountability mechanisms funders use to explain their actions, it is possible to see that although informants in some organizational forms in some societies experience less of a certain accountability mechanism, they experience more of another mechanism. There seems to be an interplay between accountability mechanisms, where for example Swedish public agencies have less internal evaluation but are more part of meta-organizations, whereas it is the other way around in California. The same interplay seems to apply in the case of corporations and fundraising nonprofits when I compare between societies and accountability mechanisms.



A mixed picture emerges when I look at the alignment of philanthropists' accounts. In Sweden, philanthropists are more accountable across all types of accountability mechanisms compared to their Californian and South Korean counterparts. In California, philanthropists experience only legal relational accountability, and they also do not explain their conduct to much of an extent, having very few accountability mechanisms in place. As in California, philanthropists in Sweden experience low relational accountability, which is mainly legal. But quite contrarily, Swedish philanthropists explain their conduct through a variety of accountability mechanisms, which are primarily professional. In South Korea, the philanthropist experiences both political and hierarchical relational accountability, but he exhibits a very low degree of explanation in the form of accountability mechanisms. To summarize, in California the alignment of accounts indicates very little accountability, both in terms of accountability relationships and mechanisms. This is however not the case in the other two societies. In Sweden, philanthropists experience and exhibit accountability mechanisms without experiencing accountability relationships, and in South Korea it is the other way around, accountability relationships without accountability mechanisms.

### The Obligation to Justify

How do accountability relationships and mechanisms relate to how philanthropists justify their funding decisions when compared to other funders? With respect to public agencies, corporations and fundraising nonprofits, their justifications are possible to interpret as being derived both from organizational form and context, varying rather systematically within societies and with similarities across societies. Public agencies' justifications relate to the state in terms of national success and legislated orders from elected representatives. The justification of clinical promise is used by public agencies in California, where this has been the main argument in the embryo controversies. In Sweden and South Korea, scientific progress is present as an argument among public funders. Corporations' justifications lean heavily on clinical promise and commercial success, and they are also most homogeneous in their justifications when comparing between societies, perhaps due to their future markets being global in scope. Here it is possible to interpret clinical promise as a component of commercial success, where corporate achievement and clinical promise go hand in hand. In the case of fundraising nonprofits, clinical promise is the most widely used argument, coupled with supplementing federal funds in California and scientific progress in Sweden. Fundraising nonprofits are thus partially focused on the patients and partially on the route the stem cell debates have taken in California and Sweden respectively, centering on supplementing federal funds, albeit with a disease focus in the former and with an emphasis on scientific promise in the latter. Philanthropists justify their funding in the most heterogonous manner when I

compare across societies. In California and Sweden, their justifications seem to be condensed versions of the fundraising nonprofits' society related arguments, but leaving the patients out of the picture. In California, philanthropists talk about themselves as free agents counteracting the federal government and giving for personal reasons. In Sweden they depict themselves as funders of science. Only in South Korea does the philanthropist relate to clinical promise.

By combining accountability relationships, explanatory accountability mechanisms, and justifications for funding, it is possible to analyze philanthropists' alignment of accounts. In California, philanthropists seem to experience very little accountability in terms of to whom they are accountable, for what they are accountable, and how they justify their funding of human embryonic stem cell research. This last component stands out given that they act in the society where the research has been most controversial when I compare the three investigated welfare regimes.

Table 35. *Alignment of the Californian philanthropists' accountability.*

Step	Aspect of Accountability	Questions of Accountability	Alignment Yes/No
1	Relationship	To Whom?	No
2	Explanatory mechanisms of accountability	For What?	No
3	Justifications (related to some controversy)	How?	Being a free actor

In Sweden, the close social network ties to other funders of human embryonic stem cell research, combined with their elaborated professional accountability mechanisms in the shape of review systems and online application forms, indicate a professional accountability experienced by Swedish philanthropists. They also justify their funding by referring to themselves as funders of science. But there is a missing relational link when I look at the alignment of their accountability. They do not experience relational accountability to a professional community of researchers, with their low accountability to grantees and only legal or legalized accountability when asked to whom they are accountable.

Table 36. *Alignment of the Swedish philanthropists' accountability.*

Step	Aspect of Accountability	Questions of Accountability	Alignment Yes/No
1	Relationship	To Whom?	No
2	Explanatory mechanisms of accountability	For What?	Yes, professional
3	Justifications (related to some controversy)	How?	Being a funder of science

In South Korea, the philanthropist seems to be closely related to a corporation. This can be seen both in the justification for funding, which is the same as the corporation's, and in the hierarchical and political relational accountability experienced, which is identical to that of the corporation to which the philanthropist has multiple ties, as shown in the network graphs. However, the philanthropist experiences and exhibits less accountability mechanisms than the corporation, only relating to the legality of conduct.

Table 37. *Alignment of the South Korean philanthropist's accountability.*

Step	Aspect of Accountability	Questions of Accountability	Alignment Yes/No
1	Relationship	To Whom?	Yes, hierarchical and political
2	Explanatory mechanisms of accountability	For What?	No
3	Justifications (related to some controversy)	How?	In line with corporation

## No Questions, No Judgment, No Consequences?

When I look at the alignment of philanthropists' accounts, a complex picture emerges. In some ways philanthropists in California and Sweden seem extremely free, in terms of to whom they are accountable. Except for acting within the limits of the law, these philanthropists do not experience accountability relationships. But even though philanthropists in California and Sweden do not experience a relationship between an actor and a forum beyond being legal, the Swedish philanthropists still explain and justify their conduct within the realm of science. In South Korea, the philanthropist does experience relational accountability beyond the legality of conduct, but he barely experiences or exhibits any accountability mechanisms.

The last part of Bovens' accountability definition contains sanctioning mechanisms carried out by the forum to whom the actor is accountable. He writes that "the forum can pose questions and pass judgement, and the actor may face consequences" (Bovens, 2007, p. 450). Explanations and justifications may thus be questioned and judged by the forum to whom the actor is accountable, and there may also be consequences to be faced based on that judgment. Implicitly this may mean that if there is no forum, no one will pose questions and pass judgment and the funder may not face consequences. When looking at their alignment of accounts, all investigated philanthropists either lack accountability relationships or accountability mechanisms. In some ways, philanthropists seem freer than other funders in terms of their accountability. However, if there is no relationship between the actor and the forum and very few explanations, or if it is the other way around, the justifications of philanthropists may nonetheless enact a moral identity, to be val-

ued and judged against the norms prevalent in the context in which they function. There may be a contextual dimension to philanthropists' accountability, which I will now probe deeper into to learn more about their accountability.

## Contextualizing Philanthropists' Accountability

Contextualization is the final step in my framework to analyze philanthropists' accountability. As stated in the theoretical chapter, accountability can be a way to become subjected to ethical evaluations, as "giving an account is one activity in which moral identity is enacted" (Schweiker, 1993, p. 232). I will now contextualize the analysis of philanthropists' accountability, by investigating the moral identity enacted by them in each society.

### California

Philanthropists in California experience very little accountability to a specific forum and they do not explain or justify their funding, seemingly benefiting from or at least utilizing the freedom that comes about with no relational accountability. They primarily supplement the federal government, not being at all specifically accountable to scientific standards or to any clear standards at all. In California, the justifications of the funding do not seem to correspond to any specific type of accountability; instead, they seem to be aimed at asserting the freedom of the philanthropists. In a sense philanthropists in California enact an extreme version of the free and unaccountable philanthropist, described in the beginning of this dissertation. That research being primarily Anglo-Saxon, or at least written in English for Anglo-Saxon publishing houses, it seems in itself to enact an image of the philanthropists that is consistent with how the Californian philanthropists in my study enact their moral identity. In California, the emphasis on personal engagement and freedom can be explained by the notion that the giving itself is a manifestation of American liberal democracy (Prewitt, 2006). The lack of accountability mechanisms in California is consistent with that freedom. Both personal reasons and acting as supplements to federal funding, even trying to counteract that funding on purpose, can be seen as manifestations of freedom. Given the backdrop of the conflict of human embryonic stem cell research in the United States, Californian philanthropists assert their freedom by justifying their funding as supplementing federal funds. This can be seen as an expression of private giving being a way to practice liberal democracy. Even though the research is controversial, they do not need to revert to the main argument relating to patients' potential benefits in justifying their funding. Perhaps the case is even the opposite; it is because the research is controversial that they want to fund it, as they enact their moral identity by asserting

their independence, from the federal government, from accountability mechanisms, from accountability relationships. The personal character of their giving is pushed one step further when justified by personal reasons. However, both of these justifications can be seen as expressions of the personal judgment of the philanthropists; they practice liberal democracy through private giving to the public sphere.

## Sweden

In Sweden, philanthropists see themselves primarily as funders of science. They experience professional accountability in some respect, but primarily in terms of explaining and justifying their conduct, rather than having a direct accountability relationship in which these mechanisms take place. Swedish philanthropists are formalized in their review system, and they have online application forms. Most of them are also members of meta-organizations, indicating some type of peer accountability, although not highly valued by them, and without a relational accountability component. The network graphs show that they also have monetary cooperation and share knowledge with other funders of science. Philanthropists in Sweden thus explain and justify their conduct, thereby enacting an identity as funders of science, without actually having a relationship with a forum that can pass judgment on that accountability. Given the low degree of conflict surrounding human embryonic stem cell research in Sweden, the research is equated to any other type of excellent research relevant for philanthropists to fund, given their role as funders of science. However, in the Swedish context, it is perhaps not the human embryonic stem cell research that is controversial, but rather the role of philanthropists and independent wealth itself. If the notion of philanthropy is something that has been replaced by the social democratic welfare state in almost all respects, and if the primary and almost sole remaining area allotted for the spending of independent wealth in the public sphere is funding of science (Wijkström & Einarsson, 2004), then the enactment of an identity as that funder of science becomes of utmost importance. Philanthropists in Sweden enact their moral identity as funders of science and as a collective they thereby claim a place within the social democratic welfare state. They do not experience any direct accountability relationship to an external forum, but they have internalized the role of who it is possible for them to be in this society, and this is shown in the moral identity they enact.

## South Korea

In South Korea, the philanthropist is accountable to patients by referring to the clinical promise of the research, just like most non-philanthropist funders in all societies. The South Korean philanthropist's accountability differs

from that of Californian and Swedish philanthropists. To some extent this difference can be explained by the fact that the philanthropist is an individual donor, but this does not provide a full explanation. Given that I only managed to include one of the two philanthropists I found in South Korea, I cannot draw too much on this single case, but I want to at least make an attempt. The second philanthropist, who I did not manage to interview, is tied to the same corporation as my informant and seems to have given in the same pattern, albeit fifty million US dollars instead of one million. In South Korea, the intertwined nature of public agencies, corporations, and civil society (Kim & Hwang, 2002) may be explained as a case of statism using the taxonomy of welfare regimes. When justifying his funding, the South Korean philanthropist refers to clinical promise, and thus reverts to the main justification used by non-philanthropist funders. The philanthropist experiences accountability relationships, but almost no accountability mechanisms. It is possible to interpret that he is in no need of his own accountability mechanisms, as his accountability falls within the larger accountability framework of the corporation to which he is affiliated, which in turn is close to the state. The South Korean philanthropist experiences accountability to both; hierarchical accountability to top management and political accountability to a government ministry. A possible interpretation of the South Korean philanthropist's accountability is that the corporation in essence takes over, or substitutes, the accountability of the philanthropist. The South Korea philanthropist enacts a moral identity in tandem with the corporation, with no clear boundaries between the two. In this way, he also seems similar to the other South Korean philanthropist who I did not manage to interview, who also seems to have blurred boundaries between himself and the corporation.

## The Contextual Limits of Philanthropists' Accountability

The societal context in which the human embryonic stem cell debates take place, and the role of philanthropists in these societies, converge in the moral identity enacted by philanthropists. How they for account themselves depends on where they are. In Sweden, the moral identity enacted by philanthropists is placed within the realm of professional accountability, whereas in California, the moral identity enacted is explicitly placed outside of any specific realm of accountability. The South Korean philanthropist enacts his moral identity very closely to that of a corporation in which he is engaged in multiple roles. Philanthropists seem to enact their moral identity in a similar manner within their respective society. It seems as though the philanthropists are limited in their accountability "in so far as the scene of the address is mediated by a set of norms that are not of the self's own making" (Messner,

2009, p. 930). Their moral identity is enacted in line with the locally prevalent norms. Philanthropists are limited by the context in which they function and the socio-historical self they understand themselves to be as philanthropists in their respective welfare regime. This is also indicated by some of them stating that accountability to themselves is the only form of non-legal accountability relationship they experience. Philanthropists seem to understand themselves as different types of accountable actors depending on the societal context in which they act. They enact this moral identity without being accountable to a specific external forum. Nevertheless, philanthropists are accountable to themselves for who they are in relation to the local context in which they subject themselves to ethical evaluations. Even if philanthropists are free in some respects in terms of their accountability, they thus also conform to ideas about what a philanthropist should be in their respective society. This is especially clear in California and Sweden, where the examined sample consists of several philanthropists in each society, and they all seem to conform within their society in terms of their enacted moral identity.

## The Agency and Accountability of Philanthropists

Despite the freedom that comes from independent wealth, philanthropists are thus accountable in similar ways within the context in which they act and fund. In this way they may be limited not only in their accountability but also in their agency. Philanthropists' giving away of funds may extend and transpose schemas to new contexts, but there is a strong contextual component in how they account for their actions, which may in turn limit their agency. Discussing accountability, Willmott (1996) writes that the "sense of self as a sovereign agent, for example, is then understood to be a product of particular cultural memberships rather than a condition of the acquisition of this membership" (pp. 35-6). If I go back to the network graphs and look at philanthropists' knowledge-sharing with other funders, it is possible to discern a pattern that relates to this statement as well as to the discussion of the contextual limits of philanthropists' accountability. Philanthropists in Sweden share knowledge with all other types of funders, and they also share a lot of knowledge with each other. In California, philanthropists do not share knowledge at all with other funders, except for one case where a philanthropist shares knowledge with a grantee. In South Korea, knowledge is shared with both a corporation and the state, although the philanthropist is primarily attached to the corporation, which in turn is tied to the state. The graphs of philanthropists' knowledge-sharing relationships can serve as an illustration of their enacted moral identity. In Sweden, the close affiliations with the other funders, who are primarily research funders, enact a sense of self as a sovereign agent based on the cultural membership of being a funder of sci-

ence. In California, the absence of ties to other funders can be interpreted as a cultural membership as a free and independent philanthropist, in a sense a membership without relationships. In South Korea, the cultural membership seems to entail both being closely affiliated with a corporation and also with the state.

Philanthropists' independent wealth might enable them to deliver outcomes in faster and perhaps also more efficient ways than other funders who experience more accountability. However, philanthropists' lower accountability may also hinder them, provoking legislative efforts to keep their freedom and influence in check. Legal accountability being the main accountability experienced by philanthropists, I would argue that philanthropists' contextually patterned accounts are what allows them to use the freedom derived from their independent wealth. By accounting for their cultural memberships, philanthropists delineate their self, and become sovereign agents. The contextual limits to their accountability may not only limit but also enable agency. Philanthropists' agency is enabled through their cultural memberships, and those memberships are enacted through their accountability. The enactment of philanthropists' accountability is related to the context in which they act, and the cultural memberships that they are part of in that context. These memberships enable them to be free to transpose and extend schemas, but that agency is itself contextually limited. As Willmott (1996) writes, the "our sense of agency, is mobilized by frameworks of accountability rather than as is commonly believed that we as sovereign human agents, mobilize the contents of these frameworks" (p. 36). By accounting for who they are in line with contextual norms, and subjecting themselves to ethical evaluations, philanthropists become free to act.



# Conclusions and Directions for Future Research

## Philanthropists' Accountability in A Comparative Perspective

I began this dissertation by writing about money and freedom. I have concretized and specified the study of these concepts probing into the topic of philanthropists' accountability. Unlike most studies of philanthropists that have centered on the scope and impact of their giving, I have chosen to focus on their independent wealth and its impact on their accountability. I have done this in a comparative manner, investigating their accountability both in relation to other funders within their societies and to other philanthropists across societies. So what does this dissertation say about philanthropists' accountability? How does their experienced and exhibited accountability differ from that of other funders within societies? And how does it differ across societies?

### California

In California, philanthropists live up to the epitomic image of the free and independent funder. When asked to whom they are accountable, philanthropists in California respond that they do not experience accountability to the same extent as other funders, and the barebones accountability they do experience concerns the legality of their conduct and their accountability to themselves. This is very different from other funders in California, who experience many and different types of relational accountability to multiple forums. With regard to explanatory accountability mechanisms, philanthropists in California experience and exhibit less accountability than other funders in the same society. In terms of how they justify their funding of human embryonic stem cell research, these philanthropists assert their freedom and independence in their replies. They have either funded the research just because the federal government has not done it, or for very personal reasons concerning their own or a loved one's life and health. The freedom of Californian philanthropists is also corroborated by the social network analysis. Californian philanthropists have a small amount of monetary cooperation,

but they do not really share any knowledge at all with other funders, except for one philanthropist with a grantee.

In comparison to other funders, philanthropists in California assert their freedom in all the ways I have examined. They enact a moral identity by emphasizing their freedom, in a way embodying American liberal democracy through their giving. Does this mean that because they are independently wealthy they are also very free? Not necessarily and not fully. A surprising picture that emerges when I look at their freedom is that they assert their independence in patterned ways. They act alike, they reason alike, and they seem alike in most respects. There seem to be contextual limits to their enacted accountability. They are free, but only within the contextual limits of their accountability, and it is also the assertion of that accountability that enacts them as philanthropists in their society. Philanthropists in California experience accountability in terms of their own role as free actors, and they enact that moral identity by asserting their freedom. Does this mean that they are free or not? Both yes and no. I would say that they feel free, they seem to act freely, but that freedom is patterned and they are influenced by the context in which they act.

## Sweden

In Sweden, the accountability experienced and exhibited by philanthropists differs from other funders in their society in some respects but not in all, and not to the same extent as in California. Swedish philanthropists experience a similar type of very limited relational accountability, like their Californian counterparts, when asked to whom they are accountable. Other than acting in a legally sound manner, they only experience accountability to themselves. However, when I look at explanatory mechanisms of accountability a different picture emerges. Philanthropists in Sweden are similar to other funders in their society in terms of their professional accountability mechanisms as funders of science. Swedish philanthropists have elaborated review systems and online application forms. The image of Swedish philanthropists as primarily funders of science is particularly clear when I consider how they justify their funding of human embryonic stem cell research. This research has been funded because it was deemed to be excellent, and not to counteract or supplement the federal public funding limitations of the European Union and/or the United States. When I consider the Swedish network graphs, philanthropists here are more involved in monetary cooperation and knowledge-sharing than in the other societies. The larger amounts the philanthropists give away, the more they seem to be involved with other funders.

Philanthropists in Sweden enact their moral identity as funders of science, thereby claiming a place allotted for them in a society that has deemed philanthropy itself largely outdated and replaced by the welfare state. Are

philanthropists in Sweden less free than those in California? It appears so when I look at their experienced and exhibited professional accountability. However, philanthropists in Sweden experience and exhibit accountability as funders of science without seemingly having to do this. When asked to whom they are accountable they describe themselves as free. Swedish philanthropists enact themselves as funders of science, without being accountable to any specific forum related to professional accountability. Their explicit lack of experienced accountability to a specific forum makes them freer than other Swedish funders. Yet these philanthropists still enact a moral identity as funders of science in a similar manner to other funders of science in the same society. In a sense, philanthropists in Sweden may be considered as free, and as limited, as their Californian counterparts. They are limited in the contextual enactment of their accountability just like the Californian philanthropists, but that enactment differs between the two societies.

## South Korea

The South Korean philanthropist stands out in comparison to philanthropists in California and Sweden. He experiences a non-legal relational accountability to political and hierarchical forums, and in this sense he is as accountable as other funders in his society. However, the South Korean philanthropist's lack of accountability mechanisms makes his accountability different from that of other funders in his society. He also differs from philanthropists in other societies in that he justifies his funding by referring to clinical promise. Here he acts in line with many other types of funders in all societies, who relate to patients as ultimate beneficiaries of human embryonic stem cell research. The South Korean philanthropist is strongly attached to a corporation, which can be seen both in the network graphs and in his justification for funding human embryonic stem cell research.

In South Korea, the philanthropist enacts a moral identity closely affiliated to the corporation, pointing to the blurred boundaries between corporations and civil society. Does his independent wealth make him free? In the South Korean context, and although my assessment is based on just one philanthropist, I would say not necessarily. Even though he does not experience and exhibit almost any accountability mechanisms, he seems strongly affiliated with the corporation. The lack of accountability mechanisms may be related to the corporation in a sense taking over or substituting his accountability mechanisms by being the primary forum that holds him accountable. This interpretation is also based on the fact that he, as an individual donor, experiences hierarchical and political relational accountability within the corporation, and ultimately to the state, which in turn is strongly affiliated with the corporation. In South Korea, I would thus say that independent wealth does not seem to be as related to freedom as in California

and Sweden, in terms of philanthropists' accountability. Again, this points to a contextual variation of the accountability of philanthropists.

## Free to Conform

This study has shown that the accountability of philanthropists differs from that of other funders. Philanthropists in all societies experience and exhibit less accountability than other funders, at least in some respects. In this sense independently wealthy philanthropists are free in terms of their accountability. Yet, the manner in which they are free differs; philanthropists account for themselves in patterned ways within societies, although their alignment of accounts varies across societies. The patterned accountabilities of philanthropists indicate that their accountability is limited by the context in which they act. Philanthropists conform to local norms when they enact their moral identity, regardless of their independent wealth. However, even though the accountability of philanthropists is limited by local norms, those very limitations may enable philanthropists' agency. Revisiting the notions of money and freedom, one could say that philanthropists are materially free, but still cognitively limited in how that freedom can be used. By conforming to local norms in their accountability, philanthropists enable their freedom within contextually determined limits. This means that accountability may enable the freedom of philanthropists as well as limit it. In this sense, philanthropists are free to conform, and they also become free by conforming.

## The Freedom and Power of Philanthropists

In all three societies, neither patients nor researchers were constituencies to whom philanthropists experienced accountability. In this sense, philanthropists live up to the image of the free and unaccountable funder, imposing performance criteria on grantees without any mutuality in the accountability relationship. Philanthropists enact a moral identity subjected to ethical evaluations in different ways, but that accountability does not seem related to those who may receive the funding, directly or indirectly. The lack of accountability to these constituencies relates to the power implications of being a philanthropist. I have not studied how philanthropists' accountability is perceived by researchers receiving grants or by patients who may potentially benefit from the research funded. Both of these groups are interesting routes to delve into, especially given what this study says about the low fiduciary/social and downward accountability of philanthropists. I would like to point towards the intersection of the accountability and power of philanthropists as a future avenue for research. This does not mean that I advocate a power structure perspective, assuming and confirming philanthropy as an

elite cooptation mechanism. Neither does it mean that I am suggesting a study focused only on giving and its impact. I mean, rather, that interesting conundrums may reside in the interplay of power and accountability in the context of independent wealth. Is a philanthropist more or less accountable in relation to how powerful the philanthropist is perceived by its grantees? Is there a tipping point where the accountability of a philanthropist becomes a prerequisite for power? Or is it the other way around, the greater the perceived power, the less the philanthropist experiences accountability?

The interplay between the power and accountability of philanthropists also relates to a time dimension that this study is unfortunately lacking. A longitudinal study of the accountability of philanthropists, perhaps also considering power implications, may tell more about accountability in the context of giving, and seizing to give, philanthropic funds over time. Although not empirically investigated here, my sense is that the often temporary nature of philanthropic giving also relates to the lack of accountability relationships to those funded by philanthropists. This may explain why there so little relational accountability experienced by philanthropists in California and Sweden. The time and power perspectives on philanthropists' accountability are also relevant to a study of transnational giving. As there was no such giving by philanthropists in this study, I have not delved into this topic. However, given my results on the contextually enacted accountability of philanthropists, this has a multitude of implications for transnational philanthropic giving, power and time being key components to investigate also from this perspective.

## Creating Frameworks to Study and Analyze Philanthropists' Accountability

In this dissertation, I have compared, studied and analyzed the accountability of philanthropists. In order to do this, I have built on previous accountability research to create frameworks to study and analyze the accountability of philanthropists. The framework to study types of accountability of philanthropists is outlined on page 39. In this framework, I listed legal, financial, hierarchical, peer, professional, political, and fiduciary/social accountability. For the empirical purposes of this study, these types of accountability have been sufficient and have covered most aspects of my findings. For future studies of philanthropists' accountability investigating other areas of funding, I would advise researchers to re-examine these types of accountability and also to consider other potentially relevant kinds. However, I suggest retaining a broad and not too detailed approach to types of accountability. This allows the researcher to include a wide array of materials and still be able to systematize across different types of funders and societies. I believe

that there is a risk in having overly detailed frameworks for studying accountability, in that they become too complicated. Even if these detailed frameworks manage to cover a multitude of aspects, they are difficult to generalize and use in larger comparisons, and it is through these comparisons that knowledge about the contextual nature of accountability can be generated.

With regard to the framework I have built to analyze philanthropists' accountability, I would suggest that it can be used to analyze the accountability of philanthropists as well as that of other actors. It allows for a comprehensive analysis of accountability, and encourages the researcher to look beyond single observations of a relationship, an explanation, or a justification. The alignment of accounts in terms of accountability relationships, explanations, and justifications, can paint a larger picture of accountability even in instances when it is difficult to discern and understand. The framework can be found on page 42.

The justifications part is a potential limitation in the framework to analyze philanthropists' accountability. This component assumes some kind of controversy in order to create a situation where the informant becomes an accountable subject in the interview setting. For this purpose, I propose that questions should be asked that are somehow extreme or polarizing in order to tease out information about justifications. The field of human embryonic stem cell research is of course especially easy to use for studying justifications, but I believe that every field has some kind of tension in it. By asking the informant to articulate a position in relation to this tension, the researcher can learn more about how a moral identity is enacted.

My study builds on empirical materials stemming from interviews and questionnaires. Future studies could also lean more on other sources of exhibited accountability. This could include more extensive information on exhibited accountability mechanisms such as performance measures, audits, and yearly accounts, as well as media excerpts of justifications employed in controversial fields. However, in order to learn about relational accountability, it would appear quite difficult to avoid asking informants about it directly, either orally or in writing. Perhaps a discourse analysis of certain types of empirical materials could also discern this relationship, but I believe that asking informants directly may be the easiest way to go about it.

On a final note regarding the framework to analyze philanthropists' accountability, I would like to promote the notion of contextualization. This has already been advocated in accounting studies (Messner, 2009; Willmott, 1996), but I would plead for researchers looking at public agencies, fundraising nonprofits, and philanthropists, to also embrace this perspective. My study points to a contextual component of accountability, and this finding is valid also for other types of funders, although not to the same extent as philanthropists. By comparing across contexts, more information can be

obtained about how local norms influence how actors experience and exhibit accountability.

## Theoretical Implications for Organizational Institutionalism

In addition to contributing to the accountability literature, my results also speak to studies in organizational institutionalism. This is especially the case with respect to the empirical materials from California and Sweden, where my sample consist of multiple philanthropists in each society. It is primarily in two areas that I see possible avenues for future research in light of my findings. First, I think that my results indicate something about the relationship between resource dependence and new institutional theory. Secondly, I believe that my empirical materials also hint at the difficulty to decompose institutional logics.

### The Relationship Between Resource Dependence and New Institutional Theory

My study indicates future avenues to explore when discussing the relationship between new institutional (DiMaggio & Powell, 1983; Meyer & Rowan, 1977) and resource dependence theory (Pfeffer & Salancik, 1978). Over the past decades, there has been a discussion on the relationship between the two theories and the possibility to integrate them in a systematic way (see for example Oliver, 1991; Tolbert, 1985; Tolbert & Zucker, 1999; Zucker, 1987). By making an interpretive twist of my empirical materials, I can hopefully contribute ideas to this discussion. Instead of seeing all of my materials as facets of accountability, I propose relational accountability to be viewed as resource dependence. I also suggest that explanatory accountability mechanisms and justifications can be viewed as legitimacy attempts. My empirical materials can thus be interpreted as resource dependence on the one hand (relational accountability) and legitimacy attempts on the other (explanatory accountability mechanisms and justifications). In light of this interpretive twist, what does this study say about the relationship between resource dependence and new institutional theory?

Legitimacy can be viewed both as a strategic resource and a taken-for-granted element. In resource dependence theory, strategic legitimacy is about affecting other groups and organizations in a proactive way (Dowling & Pfeffer, 1975). In new institutional theory, legitimacy can be interpreted as the idea of performing adequate actions, not necessarily in order to achieve some ulterior motive but rather on the basis of what is perceived as the culturally proper thing to do (Meyer & Scott, 1983). In the early days of new

institutional theory, Meyer and Rowan (1977) made the connection between adherence to institutional myths, isomorphism and legitimacy, and Powell and DiMaggio (1983) hypothesized how organizations experience different types of isomorphic pressures from their environment to organize alike. Albeit focused on the environment, most studies in new institutionalism assume some level of resource dependence, often theorized to be handled through the mechanism of decoupling (Meyer & Rowan, 1977).

Philanthropists are independently wealthy and experience less resource dependence than other funders. From a strategic legitimacy perspective, an intuitive interpretation of their independent wealth is that they would be less in need to influence other organizations in a proactive strategic way when compared to other funders. However, they may still take it for granted that they should behave in a certain way. My study shows that this is the case; philanthropists do not state that they are dependent on others, but they still adhere to isomorphic pressures from their environment. The surprising result is that they do not only adhere to these pressures, but they do so more than other funders. Philanthropists' legitimacy attempts are more isomorphic than those of other funders, who experience a higher degree of resource dependence, when comparing within societies. My results thus imply that the less resource dependence experienced by an organization, the more the organization is subjected to local pressures to act in an isomorphic manner. Resource dependence somehow seems to limit adherence to institutional pressures. This observation also relates to decoupling, as it indicates that resource dependent organizations not simply decouple their resource dependence from their legitimacy attempts, but that their very dependence also limits their isomorphic tendencies. This may be due to organizationally specific strategic legitimacy concerns that override taken-for-granted assumptions of what is right and proper. My study indicates that the fewer concerns for resource dependence an organization has, the more taken-for-granted and less strategic its legitimacy attempts. By implication, organizations that are more resource dependent are less subjected to isomorphic pressures than those who are not very resource dependent. This dissertation thus contributes to the discussion on the relationship between two theoretical perspectives by indicating that when resource dependence is low, experienced pressures to adhere to institutional myths are greater than when resource dependence is high.

## The Decomposability of Institutional Logics

My study also speaks to a current debate in organizational institutionalism concerning institutional logics and their potential for decomposability. Institutional logics were first defined by Friedland and Alford as “supraorganizational patterns of activity through which humans conduct their material life in time and space, and symbolic systems through which they categorize that



activity and infuse it with meaning” (1991, p. 232). The key concept proposed was the inter-institutional system, where five ideal-type central institutional orders “shape individual preferences and organizational interests as well as the repertoire of behaviors by which they may attain them” (ibid). Over the past decade, a number of scholars have picked up the concept of institutional logics and have systematically begun building it into a theoretical perspective in its own right (Lounsbury, 2007; Thornton & Ocasio, 1999, 2008; Thornton, Ocasio, & Lounsbury, 2012). It is claimed that the institutional logics perspective resolves the classic sociological dilemma of structure and agency, and it is pitted against studies of isomorphism and diffusion (Thornton et al., 2012). The foundational works of new institutionalism (DiMaggio & Powell, 1983; Meyer & Rowan, 1977) are deemed overdeterministic and are to be succeeded by the institutional logics perspective. In a recent reformulation, Thornton et al. (2012) describe the inter-institutional system as having seven types of orders with a variety of categories that may be combined in different ways, creating a large possibility for variations in institutional logics. These authors emphasize the near decomposability of the elements of the institutional orders, which makes these new logics more modular than those presented by Friedland and Alford (1991). The cultural embeddedness and local historical contingency of the inter-institutional system constrains organizational and individual actors, but its variation and multiplicity also enables agency as individuals and organizations can exploit contradictions and potentially bring about change.

The older and newer theorizations on institutional logics differ somewhat from one another. The near decomposability of logics has been criticized by Friedland (2013), who claims that logics have “a limited modularity (...) where identities of subjects, material practices, and valued objects are co-implicated, lashed together and difficult to decompose” (p. 588). Friedland describes a tension inherent in the notion of nearly decomposable logics. “The more decomposable they [institutional logics] are, the less they can be argued to exist” (ibid). At the same time he sees how a lack of modularity also creates problems as “constraints on decomposability and hence mobility would provide another mechanism of isomorphism, explaining why organizational forms vary within such a limited range” (p. 589). The interplay between decomposability and isomorphism is a largely understudied area, which is difficult to probe into without making large-scale comparisons with a strong organizational focus. The lack of international comparative studies on logics, taking both the societal and organizational level into account, is striking given the fact that the original aim of the logic concept was to bring society back in (Friedland & Alford, 1991), offering an alternative to state-focused explanations of national variation.

My empirical materials may have implications for the debate on the limits of decomposability. The study can be looked at as a cross-societal comparison of agency derived from logic contradictions. In this view, philanthropists

are limited in their agency by the society in which they act, but it is also the societal context that provides the templates that make them capable of transferring their wealth from the capitalist market in the first place. The accountability mechanisms of market capitalism are to some extent out of play when wealth is transferred to the public sphere where other logics dominate. Yet the wealth that is gathered in the capitalist market is not fully indigenous to the context to which it is transposed, as it is not accumulated there, so new accountability mechanisms are not entirely at play either. It may be the contradictions between the logic of market capitalism and other logics that create low accountability for philanthropists, which in turn may enable their agency. Independently wealthy individuals and organizations are able to act as philanthropists, with ensuing low accountability, by combining wealth accumulated under the logic of market capitalism with another contradictory logic. However, the choice of new logic, as well as philanthropists' possibility to act, is delineated by that new logic. They act in line with the locally prevailing institutional logics to which wealth accumulated under the logic of the capitalist market is transposed: democracy in California and professional in Sweden. Philanthropists, despite low accountability, do not decompose these logics and create new hybrid logics. Instead, they are almost caricatures of the logics of democracy and professionalism, extreme and condensed in their interpretations of those logics. The choice of template for the transposition of wealth is locally contingent and produces isomorphic tendencies in the actions of philanthropists.

Philanthropists thus use their agency, derived from their independent wealth, to act in an isomorphic manner within their respective society. My results put a question mark as to the modularity of logics as presented by Thornton et al. (2012) and indicate cognitive limits to the decomposability of logics. Isomorphism and the capacity to act emanating from contradictory institutional logics seem to be co-constitutive, being expressions of structure and agency (Sewell 1992). Institutional logics are claimed to both enable and constrain agency (Thornton et al., 2012), although most current studies are focused on the latter. My study indicates that there may exist locally steeped cognitive limits to logic decomposability. This relates to a comparative study by Dobbin (2001) of how local political culture formed economic policy, where he writes that "political institutions shaped the kinds of industrial systems nations could imagine" (p. 419). Dobbin shows how the local societal context shapes the cognitive limits of agency. In my study, funders are able to act as philanthropists, with ensuing low accountability, by combining their wealth accumulated under the logic of market capitalism with another contradictory logic. However, the choice of new logic as well as the possibility of actions of the philanthropists is delineated by that new logic.

Advocates of the institutional logics perspective criticize new institutionalism for a macro focus and a reified finding of isomorphism in large quantitative studies (Thornton et al., 2012). The claim is that those studies often

miss the hybridity that occurs on the organizational and individual level. However, hybridity as a response to complexity is easy to find in any case study with a limited number of observations, and isomorphism seems prevalent in studies that do not delve deeply into each organizational case (Boxenbaum & Jonsson, 2008). Having made a mixed-methods comparison across different macro contexts, my dissertation hints at the limits of decomposability in the interplay between isomorphism and agency. Therefore, I encourage researchers interested in institutional logics to create large-scale comparative studies taking the societal level into account, and also combine this with a strong focus on the internal workings of organizations.

## Implications for Policymaking

With regard to the policy implications of my findings on philanthropists' accountability, I would like to convey the message that philanthropists are generally less accountable than other funders, but that does not mean that they use that freedom to act in unique ways. Instead, philanthropists use their freedom to act alike within their society. This conclusion has important implications for policymakers who hope to bring about innovation, and implicitly all types of prosperity, by changing legislation to promote and facilitate philanthropy. Larger gifts and/or more philanthropists do not necessarily lead to new ways of giving, or to giving that makes a difference in a new type of way. The understanding of what it means to be a philanthropist seems to be societally contingent, and to bring about a change of mindset is perhaps a prerequisite for philanthropists to use their freedom to act in new ways. In addition, an attempt to actually bring about this type of comprehensive cognitive change may have all sorts of unexpected implications beyond stimulating innovation.

As a last remark, I want to comment on the assessment of what is scientifically good and desired. Although my dissertation deals with a highly contested scientific area, it hints at the fact that the way science itself is valued varies. The aim for scientific progress is thus not an internationally coherent endeavor but one with local variations. The same type of local contingency applies to the way scientific funding is organized and the way funding decisions are made. In this study, one philanthropist discusses the potential for groupthink in a formalized scientific review system and how the independence of the philanthropist is a way to circumvent this risk. Quite contrarily, another philanthropist describes a review system where the implicit causal assumption is that the higher degree of formalization, the better the science, preferably with as many Nobel laureates involved as possible. To strike the balance between these two assertions and to enable a "truly" scientific progress is a question beyond the scope of this dissertation. Nevertheless, I hope my results with regard to the tension between groupthink and formalized

review systems can lead to fruitful future inquiries into the independence of funding and the assessment of scientific value.

## Appendix: Survey Template

1.	What is the goal of your organization?
2.	How does your organization obtain resources?
3.	What does it do with its resources?
4.	What is the size of your organization's assets and what is its yearly funding ability?
5.	What is the structure of your organization's leadership? Please draw.
6.	Does your organization evaluate itself? How was this evaluation method developed?
7.	Is your organization a member of any other organizations? If yes, specify.
8.	Why does your organization fund human embryonic stem cell (hESC) research in California/Sweden/South Korea?
9.	Which organizations are shaping hESC research policy in California/Sweden/South Korea?
10.	How important is the international/federal/state policy level of hESC research? Why?
11.	Do you have policy influence in California/Sweden/South Korea in the area of hESC research?
12.	Can a funder shape research policy? If yes, how?
13.	What does the general public in California/Sweden/South Korea think about your organization's funding of hESC research?
14.	How does your organization make sure that the hESC research you fund follows established guidelines and regulations?
15.	How does your organization contribute to California/Sweden/South Korea's society at large by funding hESC research?
16.	May I have access to the following documents? Who should I contact to get them?
a.	Your CV
b.	Your organization's founding documents
c.	Documentation on your funding areas and funding guidelines
d.	Itemization of your funding of hESC research from 2001
e.	Your organization's annual reports from 2001
	<i>Research funders can be public agencies, corporations, nonprofit organizations dependent on fundraising, or private foundations not dependent on fundraising.</i>
17.	How would your organization classify itself?

18. How would you classify these research funders?

Public agency (PA)	Corporation (C)	Nonprofit organization (N) dependent on fundraising	Private foundation (F) not dependent on fundraising
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FUNDER A

FUNDER B

FUNDER C

And so forth - specific list for each society

19. What type of relationship does your organization have with these research funders?

Funding partner (FP)	Appoint your board members (B)	Share knowhow (K)	Other (O) - please specify	Non-Existent
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FUNDER A

FUNDER B

FUNDER C

And so forth - specific list for each society

Please rate only the funders who you have an opinion about.

*Not influential* *Very influential*

**FUNDER A** **1 2 3 4 5 6 7 8 9 10**

FUNDER B 1 2 3 4 5 6 7 8 9 10

FUNDER C 1 2 3 4 5 6 7 8 9 10

And so forth - specific list for each **1 2 3 4 5 6 7 8 9 10**

society

1 2 3 4 5 6 7 8 9 10

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*Please rate only the funders who you have an opinion about.*

*Not democratic*

*Very democratic*

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22. Who is your organization accountable to? <i>Someone who can obligate your organization to justify its behavior, who can question your actions, and who can make your organization face consequences.</i>										
Please rate the following statements on a 1- 10 scale.										
23. Your organization is accountable to its grantees. Not at all <span style="float: right;">Very much</span>										
1	2	3	4	5	6	7	8	9	10	
24. Your organization is accountable to the general public in California/Sweden/South Korea.										
Not at all <span style="float: right;">Very much</span>										
1	2	3	4	5	6	7	8	9	10	
25. Your organization is accountable to the media.										
Not at all <span style="float: right;">Very much</span>										
1	2	3	4	5	6	7	8	9	10	
26. Your organization is accountable to the Californian/Swedish/South Korean judicial system.										
Not at all <span style="float: right;">Very much</span>										
1	2	3	4	5	6	7	8	9	10	
27. Your organization is accountable to the Californian/Swedish/South Korean state/national government.										
Not at all <span style="float: right;">Very much</span>										
1	2	3	4	5	6	7	8	9	10	
28. Your organization is accountable to the Federal Govern- ment/European Union (question not included in South Korea).										
Not at all <span style="float: right;">Very much</span>										
1	2	3	4	5	6	7	8	9	10	
29. Your organization is accountable to your board.										
Not at all <span style="float: right;">Very much</span>										
1	2	3	4	5	6	7	8	9	10	
30. Your organization is accountable to your customers.										
Not at all <span style="float: right;">Very much</span>										
1	2	3	4	5	6	7	8	9	10	
31. Your organization is accountable to your shareholders.										
Not at all <span style="float: right;">Very much</span>										
1	2	3	4	5	6	7	8	9	10	
32. Your organization is accountable to your donors.										
Not at all <span style="float: right;">Very much</span>										
1	2	3	4	5	6	7	8	9	10	10
33. Your organization is accountable to your members.										
Not at all <span style="float: right;">Very much</span>										
1	2	3	4	5	6	7	8	9	10	

34. Your organization funds human embryonic stem cell (hESC) research in order to find treatments.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
35. Your organization funds hESC research in order to find cures.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
36. Your organization is concerned with chronic diseases when funding hESC research.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
37. Your organization is concerned with chronic injury when funding hESC research.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
38. Your organization is concerned with cancer treatments when funding hESC research.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
39. Your organization contributes to California/Sweden/South Korea's economic growth by funding hESC research.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
40. Your organization contributes to California/Sweden/South Korea's innovation by funding hESC research.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
41. Your organization encourages grantees to commercialize their hESC research findings.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
42. Your organization encourages grantees to patent their hESC research findings.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
43. Your organization encourages grantees to patent human tissues when possible.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely

44. If asked their opinion, most of the general public in California/Sweden/South Korea would approve of your organization's approach to human embryos.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
45. If asked their opinion, most of the general public in California/Sweden/South Korea would approve of your organization's approach to human embryonic cell lines.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
46. If asked their opinion, most of the general public in California/Sweden/South Korea would approve of your organization's approach to human oocytes.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
47. Your organization has established formal procedures for how your grantees should acquire human embryos.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
48. Your organization has established formal procedures for how your grantees should acquire human embryonic cell lines.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
49. Your organization has established formal procedures for how your grantees should acquire human oocytes.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
50. In California/Sweden/South Korea, the general public believes that your organization influences hESC research policy.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
51. In California/Sweden/South Korea, the general public considers your involvement in hESC research policy to be democratic. (Assuming the general public believes your organization influences hESC research policy.)	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely
52. In California/Sweden/South Korea, journalists believe that your organization influences hESC research policy.	Not at all likely	1	2	3	4	5	6	7	8	9	10	Very likely

53. In California/Sweden/South Korea, journalists consider your involvement in hESC research policy to be democratic. (Assuming journalists believe your organization influences hESC research policy.)
<i>Not at all likely</i> <div>1 2 3 4 5 6 7 8 9 10</div> <i>Very likely</i>
54. Your hESC research funding decisions are influenced by California/Sweden/South Korea's public research funders' policy on human embryos.
<i>Not at all likely</i> <div>1 2 3 4 5 6 7 8 9 10</div> <i>Very likely</i>
55. Your hESC research funding decisions are influenced by Federal/European Union policy on human embryos (question not included in South Korea).
<i>Not at all likely</i> <div>1 2 3 4 5 6 7 8 9 10</div> <i>Very likely</i>
56. Your hESC research funding decisions are influenced by other international public research funders' policy on human embryos.
<i>Not at all likely</i> <div>1 2 3 4 5 6 7 8 9 10</div> <i>Very likely</i>
57. California/Sweden/South Korea's regulation on human embryos is a major concern for your organization when funding hESC research.
<i>Not at all likely</i> <div>1 2 3 4 5 6 7 8 9 10</div> <i>Very likely</i>
58. Federal/European Union regulation on human embryos is a major concern for your organization when funding hESC research (question not included in South Korea).
<i>Not at all likely</i> <div>1 2 3 4 5 6 7 8 9 10</div> <i>Very likely</i>
59. Other international regulation on human embryos is a major concern for your organization when funding hESC research.
<i>Not at all likely</i> <div>1 2 3 4 5 6 7 8 9 10</div> <i>Very likely</i>
60. Your organization will maintain its level of hESC research funding as the research on induced pluripotent stem cells (iPSC) develops.
<i>Not at all likely</i> <div>1 2 3 4 5 6 7 8 9 10</div> <i>Very likely</i>
61. Your organization would decrease its hESC research funding if iPSC could substitute hESC.
<i>Not at all likely</i> <div>1 2 3 4 5 6 7 8 9 10</div> <i>Very likely</i>

62. The only reason for Californian/Swedish/South Korean policymakers to involve your organization in the hESC research policy process is because of your organization's funding ability.
<i>Strongly disagree</i> 1   2   3   4   5   6   7   8   9   10 <i>Strongly agree</i>
63. Your organization can reward Californian/Swedish/South Korean policymakers by funding hESC research if they involve your organization in the policy process.
<i>Strongly disagree</i> 1   2   3   4   5   6   7   8   9   10 <i>Strongly agree</i>
64. Californian/Swedish/South Korean policymakers are dependent on your organization's willingness to fund hESC research.
<i>Strongly disagree</i> 1   2   3   4   5   6   7   8   9   10 <i>Strongly agree</i>
65. In general, your organization and the Californian/Swedish/South Korean policymakers have similar opinions and values on hESC research policy.
<i>Strongly disagree</i> 1   2   3   4   5   6   7   8   9   10 <i>Strongly agree</i>
66. When it comes to hESC research policy, Californian/Swedish/South Korean policymakers' attitudes are similar to your organization's attitudes.
<i>Strongly disagree</i> 1   2   3   4   5   6   7   8   9   10 <i>Strongly agree</i>
67. When it comes to hESC research policy, Californian/Swedish/South Korean policymakers' behavior is similar to your organization's behavior.
<i>Strongly disagree</i> 1   2   3   4   5   6   7   8   9   10 <i>Strongly agree</i>
68. The information provided by your organization on hESC research policy makes sense to the Californian/Swedish/South Korean policymakers.
<i>Strongly disagree</i> 1   2   3   4   5   6   7   8   9   10 <i>Strongly agree</i>
69. Californian/Swedish/South Korean policymakers find the information provided by your organization on hESC research policy to be logical.
<i>Strongly disagree</i> 1   2   3   4   5   6   7   8   9   10 <i>Strongly agree</i>

70. Californian/Swedish/South Korean policymakers will seriously consider your organization's requests on hESC research policy because they are based on good reasoning.
<i>Strongly disagree</i> 1 2 3 4 5 6 7 8 9 10 <i>Strongly agree</i>
71. Your organization can circumvent the Federal /European Union hESC research policy in your Californian/Swedish funding decisions, when Federal regulation limits your research agenda (question not included in South Korea).
<i>Strongly disagree</i> 1 2 3 4 5 6 7 8 9 10 <i>Strongly agree</i>
72. When Federal /European Union policymakers do not share your hESC research agenda, your organization can counteract their research policy in your Californian/Swedish funding decisions (question not included in South Korea).
<i>Strongly disagree</i> 1 2 3 4 5 6 7 8 9 10 <i>Strongly agree</i>
73. Federal /European Union policymakers had better share your organization's research agenda in order to prevent their hESC research policy from being obstructed by your Californian/Swedish funding decisions (question not included in South Korea).
<i>Strongly disagree</i> 1 2 3 4 5 6 7 8 9 10 <i>Strongly agree</i>
74. Your organization's expertise makes your organization more likely to be right when it comes to hESC research policy.
<i>Strongly disagree</i> 1 2 3 4 5 6 7 8 9 10 <i>Strongly agree</i>
75. Your organization has a lot of experience and usually knows best when it comes to hESC research policy.
<i>Strongly disagree</i> 1 2 3 4 5 6 7 8 9 10 <i>Strongly agree</i>
76. Californian/Swedish/South Korean policymakers trust your organization's judgment when it comes to hESC research policy.
<i>Strongly disagree</i> 1 2 3 4 5 6 7 8 9 10 <i>Strongly agree</i>
77. It is the Californian/Swedish/South Korean policymakers' duty to comply with your organization when it comes to hESC research policy.
<i>Strongly disagree</i> 1 2 3 4 5 6 7 8 9 10 <i>Strongly agree</i>

78. Because of your organization's position, your organization has the right to influence Californian/Swedish/South Korean policymakers' behavior when it comes to hESC research policy.										
<i>Strongly disagree</i>								<i>Strongly agree</i>		
1	2	3	4	5	6	7	8	9	10	
79. Californian/Swedish/South Korean policymakers are obligated to do as your organization suggests when it comes to hESC research policy.										
<i>Strongly disagree</i>								<i>Strongly agree</i>		
1	2	3	4	5	6	7	8	9	10	
<b>THANK YOU FOR YOUR PARTICIPATION!</b>										

### Additional questions asked in South Korea

- |  |
|--|
| <ul style="list-style-type: none"> <li>What do you think about the potential promise of human embryonic stem cell research? How do you think Woo-Suk Hwang has influenced this potential promise?</li> <li>What do you think about patients seeking advice about un-approved stem cell treatments like for example medical stem cell tourism?</li> </ul> |
|--|



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## DOCTORAL THESES

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