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Disciplining domestic regulation: the World Trade Organization and the market for professional services

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Abstract

This paper presents an institutional analysis of the processes underlying the globalization of professional service and labor markets. Focusing on the accountancy sector, the research documents the ongoing efforts by non-market institutions, including transnational accounting firms and industry lobbies in Europe and the US, to create a global market for accounting and auditing services under the auspices of the World Trade Organization (WTO). The research shows how international trade agreements, specifically the *General Agreement on Trade in Services (GATS)* and the *Disciplines on Domestic Regulation in the Accountancy Sector*, are being used to eliminate domestic regulations that industry views as barriers to trade and investment, such as diverse national and sub-national licensing and qualification requirements, regulations limiting scope of practice and forms of business organization, and non-harmonized

technical standards. The paper discusses the implications of these trends for the future of domestic regulation and democratic forms of economic governance.



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