# PATTERNS OF INFLUENCE IN THE “SUSTAINABILITY ASSURANCE” STANDARD SETTING SPACE

**ABST**

This paper aims to provide a better understanding of the context within which sustainability assurance standards are developing at the international level through tracing the patterns of influence among the institutions involved and how key regulatory issues develop. Through the decentred regulation theoretical perspective and sculpting an analytical framework utilizing the regulatory space metaphor, findings demonstrate competing concepts and regulatory logic brought about by polymorphous actors founded on different philosophical pursuits in the sustainability assurance standard setting space. Without the presence of an authority or central co-ordinating body making “final decisions”, the objectives of sustainability assurance, key definitions, concepts and issues undergo continuous construction, debate and negotiations without any agreement or settlement. The standard setting space is characterised by fragmentation and regulatory overlap resulting in national standard setters and practitioners being left with the discretion to decide on the objectives of such assurance engagements and how it is to be carried out.