

## ISO 9000 AND THE CORPORATE CONTROLLER

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Should U.S. companies be concerned about ISO 9000 certification? The answer to this question relates to how critical this quality certification has become to a company's competitiveness in today's global economy. The significant European export market has placed pressures on companies in the United States and in other NAFTA countries to become certified. More and more firms have come to realize that meeting ISO 9000 standards can not only easy entry into export markets, but also can lead to significant cost savings. This research focuses on corporate controllers. They can play an important role in their companies' preparedness for this certification. The purpose of this study was to assess controllers' awareness of ISO 9000 and examine their attitudes towards this certification regarding such issues as cost and resource requirements, product quality and competitive advantage.