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Globalization arguably generated a governance gap that is being filled by transnational rule-making involving private actors among others. The democratic legitimacy of such new forms of governance beyond nation states is sometimes questioned. Apart from nation-centered democracies, such governance cannot build, for example, on representation and voting procedures to convey legitimacy to the generated rules. Instead, alternative elements of democracy such as deliberation and inclusion require discussion to assess new instruments of governance. The recently published standard ISO 26000 is an interesting example of transnational governance. ISO 26000 was developed in a lengthy multiorganizational process for the purpose of giving guidance on the social responsibility of organizations. By assessing the specific case of ISO 26000, this study sheds light on the question of how legitimacy beyond nation-state democracy is ensured or constricted. Centering on the idea of deliberate democracy and democratic legitimacy, the study offers in-depth insights on the normative legitimacy of the development process of ISO 26000. Positioned on the interface of business studies and public policy, this article contributes to the academic literature on transnational governance and on the role of multistakeholder processes in shaping the role of business in society.

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