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Executive Summary

The report consists of three parts, in which part I describes the meaning, purpose, content of literature review, part II contains an annotated bibliography of the matter of the research question, the last part is comprehensive literature review.

This report in part III of literature review, reviews the literature pertaining to the UNGPs framework and HRDD mechanism to analyse the potential of the

incorporation of the same in the Corporate Social Accountability reporting framework to prevent business human rights abuses by the corporates. The literature explores Ruggie (2011) framework to explore the principles of protect, respect and remedy and how HRDD mechanisms have evolved through, National Action Plans, Ethical Audits etc.

List of abbreviations

1. UNGP - United Nations Guiding Principles
2. HRDD - Human Rights Due Diligence Mechanism
3. TNC - Transnational Corporation
4. MNC - MultiNational Corporation
5. GDPR - General Data Protection Regulation
6. UDHR - Universal Declaration of Human Rights
7. NAP - National Action Plan
8. CHRB - Corporate Human Rights Benchmark

Part I

Meaning of Literature Review

1.1 Introduction

Frank and Hatak (2014) refer to a literature review as a “knowledge map”, which analyses and synthesises prior literature.

A critical literature review is the essential component of doctoral research that provides an overview of the existing research and knowledge in a particular field. This vital step follows our choice of the research topic leading us to map the literature creating our own database of concepts under the review. The literature review is a foundation on which current knowledge is advanced, new research areas are identified and novel theories evolve (Webster and Watson 2002). It also represents a subsequent narrowing down of the research question starting from broader general themes of the literature (Lenart and Berdanier 2020). In other words, the reviewing activity follows an inverted triangle diagram in which the base is broader as it appears when the triangle is inverted and the questions of research keep becoming specific/focussed towards the tip of the triangle. It is aptly described by Kitchenham and Charters (2007) that a research question steers the whole process of the literature review.

The purpose of a critical literature review is to evaluate and synthesise relevant literature, identify gaps in current knowledge, and provide a foundation for further research. A critical review aims to demonstrate that the writer has extensively researched the literature and critically evaluated its quality.

Literature Reviews vary in their purpose, content and format depending upon the needs and orientation of the researcher. As stated in Cooper (1988) famous taxonomy of literature reviews, their classification is based on central themes of the research question, perspective, whether or if the researcher is neutral or has biased approach that could influence the research outcomes, aim including to critically analyse the literature and integrating perspectives, extant of literature to be covered, if it is exhaustive or selective, the structure and the audience ranging from scholars and students to the general public.

A promising literature review at level eight in its format assesses and tracks the developments taking place in the research by identifying the factors shaping the future. This opens avenues for future research making literature review a live working document open to amendments as the topic evolves in ever changing academic and social reality.

In this report, I will comprehensively explore the purpose, content, and format of a critical literature review for doctoral research.

1.2 Understanding a critical literature review for doctoral research

As the domains of knowledge expand to contribute to knowledge creation in various disciplines, critical literature reviews have gained currency in the last few decades. A literature review is not only a method to identify, evaluate and synthesise an existing work but also is systematic and explicit in its character as drafted by practitioners and researchers (Fink 2005). A yet another definition proposed by Booth et. al (2016) and Fink (2005) explains that literature review identifies, evaluates and breaks down the existing literature using a clear and methodical approach. At the doctoral level, a literature review is considered an important part of the research where a researcher not only has to engage with varied theoretical and conceptual frameworks relating to their research question, but also, have to consider the epistemological position and current debates pertinent to their topic (Wisker 2015). As discussed above, it is understood that a literature review is a systematic process to summarise different viewpoints on a subject matter in a sequential manner .

But a question still remains as to what is a critical literature review at doctoral level? There are different types of literature reviews, however a large-scale relativity in literature review is shown by the categorisation put forward by Grant & Booth (2009). They have identified 14 types of literature reviews as rapid; critical, systematic search and reviews; literature review; mapping/systematic map; mixed studies; meta analysis; umbrella; overview; rapid;state of the art, qualitative systematic; scoping and systematised. However, there is no particular definition of critical literature review.

According to Paré et al. (2015), a critical literature review compares a specific literature to an established set of standards. For instance, a reviewer can set his/her own benchmark of minimum requirements, inclusion or rejection criterion. An element of criticality is introduced in reviewing a scholarship when the researcher/practitioner combines his/her own knowledge with the understanding of the subject, evaluating the context based on our judgement along with a sharp skill to organise the ideas logically and clearly (Saunders and Rojan 2011). The conducting of a critical literature review requires extensive knowledge and is complex cognitive exercise. An ability to segregate facts from opinions based on fact or data based evidence is a primary requirement for such a review (ibid.). Thus, a critical review contextualises the existing literature lending clarity to what is known and not known about the area of research.

At a doctoral level, it is pertinent to understand the concept of reflective learning in practice (McGhee et al., 2007) evidencing their intellectual growth using chosen methodology. As opined by Le Compte et al., (2003), every literature review holds within it the potential of becoming a 'legitimate and publishable scholarly document.' Therefore, it is important that level eight students demonstrate that they are familiar with seminal works and scholars in their respective fields to add quality to their reviews. In addition to this, students are expected to show an understanding of the key theories, phenomenon, vocabulary, historical background and variables in their reviews (Randolph, 2009).

1.3 Purpose, Content and Format of a literature review

As is elucidated above, a literature review is an important part of any research project (Fisch & Block 2018). It is due to this prevalence that there is a plethora of literature available on the aims, the subject matter and pattern of a literature review. As described by Cresswell (2012), the purpose of a literature review is to categorise study material to be able to evaluate the level and stage of development in a specific area by tracking the previous/existing works of other scholars, so that unique methods explaining and understanding the research topic are formulated and contradictions are resolved. Cresswell (2014) presents the students with three purposes of literature review namely (a) sharing the results of existing research work (b) positioning the study in relation to ongoing developments to fill gaps and expanding literature (c) providing a structure for comparison of research. The writer (ibid) cautions against the duplication of study and waste of energy , time and resources.

Torraco (2016) highlights five goals of literature review such as (a) review, update and critique the literature; (b) conducting meta analysis of the literature; (c) review, critique and synthesise the literature; (d) reconceptualise the topic; (e) answer specific research questions. Cresswell (2014) finds support in Foss (2017), when it is stated by Foss that a literature review familiarises our readers with key concepts of the study and allows us not only to engage into a conversation with our readers but also carry the dialogue forward from where it started. From the above discussion, it is clear that the purpose of literature depends on the research question corroborated by the philosophical and epistemological stance of the researcher in relation to his study (Machi 2022).

Now, we briefly discuss the content and format of literature reviews. The study of literature reviews as is evident from the discussion in this work demonstrates that there is no standardised format and content that could be applied to all the reviews. As per the Publication Manual of the American Psychological Association (2010), there are various ways in which the content of a literature review could be arranged. For instance, the research could be grouped on the basis of similar theories or concepts, methodology or the historical background of the field of research. Generally speaking, the reviewer begins the exercise by selecting a topic to review

and developing an understanding of the known and unknown aspects of the research question. However, the element of criticality is added to the review only when the reviewer establishes a correlation between his own assertions, previous and existing research and with his target audience evidencing a logical flow of arguments/findings in the literature review (Wallace & Wray 2016). Thus, critical analysis in reading and writing, starting from critical thinking, is an integral part of literature review at doctorate level.

The academic traditions call for a coherent structure for presenting the review and its findings. Fisch & Block (2018) outline six suggestions on the format of the literature review. They suggest students clearly develop and state their research question followed by a systematic identification of the relevant/key literature remaining cautious that all relevant literature could be included but only key literature requires a detailed description. An important feature of these writers' format for literature review is that it must be concept centric, i.e underlying concepts are carefully identified and evaluated to guide towards a better structure of the manuscript and a structured layout. The last two steps include drawing meaningful conclusions and making future recommendations keeping within the boundaries of the review (ibid). This step could also be added to the body of the literature review depending upon the review's topic. Nonetheless, the content and format of critical literature review involves deriving implications , highlighting the gaps in literature and outlining the avenues for future research

1.4 Conclusion

In summary, it is clearly derived from the aforementioned discussion that writing a literature review is an iterative and a flexible process. As a reviewer, engaging with a vast range of audience, one must use language and tone that has constructive and developmental underpinnings as being overly critical brings in writer bias affecting the quality of literature review, hence the final product.

To conclude, the reviewers while conducting a critical literature review can follow the golden rule put forth by Struck & White (1979), “omit the needless word”.

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PART II

ANNOTATED BIBLIOGRAPHY

S.No	Author/Year	Title	Journal /Book	Related to my Research	Contribution/Limitation	Doi
1	Acharya A (2004)	How ideas spread: whose norms matter?	Norm localization and institutional change in Asian regionalism. International Organization 58(2): 239-275.	Questions about norm diffusion in world politics are not simply about whether and how ideas matter, but also which and whose ideas matter. Constructivist scholarship on norms tends to focus on cases of moral transformation in which global norms prevail over the local beliefs and practices.	this article proposes a dynamic explanation of norm diffusion that describes how local agents reconstruct foreign norms to ensure the norms fit with the agents' cognitive priors and identities	
2	Anfara, V. A., & Mertz, N. T. (2006)	Theoretical frameworks in qualitative research	Thousand Oaks, CA: Sage.	In Theoretical Frameworks in Qualitative Research , the authors provide extensive and practical coverage of theory and its role in qualitative research, a review of the literature that currently exists on theoretical frameworks, a clear and concise definition of what a theoretical framework is and how one goes about finding one, and real-world examples of theoretical frameworks effectively employed by some of the world's leading qualitative researchers.	offer a brief summary of definitions of theory and theoretical framework, particularly in relation to methodology.	
3	Author: United Nations. Original publication date: 1948.	Title: Universal declaration of human rights.	UDHR	The Universal Declaration of Human Rights (UDHR) is a milestone document in the history of human rights.	Drafted by representatives with different legal and cultural backgrounds from all regions of the world, it set out, for the first time, fundamental human rights to be universally protected.	
4	Baumann-Pauly D and Nolan J (2016)	Business and human rights:	From principles to practice. Routledge, Abingdon.	Business and Human Rights: From Principles to Practice is the first comprehensive and interdisciplinary textbook that addresses these issues.	It examines the regulatory framework that grounds the business and human rights debate and highlights the business and legal challenges faced by companies and stakeholders in improving respect for human rights.	
5	Benston GJ (1982)	Accounting and corporate accountability	Accounting, Organizations and Society 7(2):87-105.	The rationale for and techniques of social responsibility accounting are examined analytically. The fear that corporate managers might act contrary to the interests of shareholders and not be concerned with those with whom the corporation contracts (creditors, workers and consumers) is not supported.	But others may be harmed by corporate actions (externalities). The ways in which social responsibility accounting can be used to measure and serve as a means of controlling externalities are delineated, analyzed and rejected.	https://doi.org/10.1016/0361-3682(82)90014-9
6	Bernaz N (2017)	Business and human rights	History, law and policy: Bridging the accountability gap. Abingdon.Routledge	Adopting a legal perspective, this book presents the ways in which this dual undertaking has been and could be further carried out in the future, and evaluates the extent to which the various initiatives in the field bridge the corporate accountability gap. It looks at the historical background of the field of business and human rights, and examines salient periods, events and cases. The book then goes on to explore the relevance of international human rights law and international criminal law for global business.	It looks at the historical background of the field of business and human rights, and examines salient periods, events and cases. The book then goes on to explore the relevance of international human rights law and international criminal law for global business.	
7	Bernaz, N. (2016)	Business and human rights	History, law and policy-bridging the accountability gap. Routledge, London	Business corporations can and do violate human rights all over the world, and they are often not held to account. Emblematic cases and situations such as the state of the Niger Delta and the collapse of the Rana Plaza factory are examples of corporate human rights abuses which are not adequately prevented and remedied.	Business and human rights as a field seeks to enhance the accountability of business – companies and businesspeople – in the human rights area, or, to phrase it differently, to bridge the accountability gap. Bridging the accountability gap is to be understood as both setting standards and holding corporations and businesspeople to account if violations occur.	
8	Bilchitz D (2016)	The Necessity for a business and human rights treaty.	Business and Human Rights Journal 1(2): 203-227.	Identifying the purpose of such a treaty is crucial in outlining a vision of what it should seek to achieve and in determining its content. The arguments indicate that a treaty is necessary to provide legal solutions to cure serious lacunae and ambiguities in the current framework of international law which have a serious negative impact upon the rights of individuals affected by corporate activities.	The emphasis throughout is upon why a binding legal instrument is important, as opposed to softer forms of regulation such as the United Nations Guiding Principles on Business and Human Rights.	https://doi.org/10.1017/bhj.2016.13
9	Bonnitcha J, McCorquodale R (2017)	The concept of 'due diligence' in the UN Guiding Principles on Business and Human Rights.	Eur J Int Law 28(3):899–919	Due diligence is at the heart of the United Nations Guiding Principles on Business and Human Rights, which establish the main parameters internationally for considering corporate responsibility for human rights violations.	the Guiding Principles invoke two different concepts of due diligence: the first is a process to manage business risks and the second is the standard of conduct required to discharge an obligation. In this article, we show that the Guiding Principles invoke these two concepts without explaining how they relate to each other.	
10	Bourdieu, P. and Wacquant, L. J. (1992)	An invitation to reflexive sociology.	University of Chicago Press, Chicago.	The structure of Bourdieu's theory of knowledge, practice, and society is first dissected by Loic Wacquant; he then collaborates with Bourdieu in a dialogue in which they discuss central concepts of Bourdieu's work, confront the main objections and criticisms his work has met, and outline Bourdieu's views of the relation of sociology to philosophy, economics, history, and politics.	The final section captures Bourdieu in action in the seminar room as he addresses the topic of how to practice the craft of reflexive sociology	
11	Bourdieu, P. 2000b	Pascalian Meditations.	Cambridge: Polity; Stanford: Stanford University Press.	This article builds the argument that Bourdieu's dispositional theory of practice can help integrate the sociological tradition with three prominent strands of behavioral economics: bounded rationality, prospect theory, and time inconsistency.	the theory of social field	

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12	Bovens M (2010)	Two concepts of accountability: y: accountability as a virtue and as a mechanism.	West European Politics 33 (5): 946-967.	This paper distinguishes between two main concepts of accountability: accountability as a virtue and accountability as a mechanism. In the former case, accountability is used primarily as a normative concept, as a set of standards for the evaluation of the behaviour of public actors. Accountability or, more precisely, being accountable, is seen as a positive quality in organisations or officials. Hence, accountability studies often focus on normative issues, on the assessment of the actual and active behaviour of public agents.	The present paper argues that distinguishing more clearly between these two concepts of accountability can solve at least some of the current conceptual confusion and may provide some foundation for comparative and cumulative analysis.	https://doi.org/10.1080/01402382.2010.486119
13	Business & Human Rights Resource Centre (2021a)	Social audit liability	Hard law strategies to redress weak social assurances. https://media.business-humanrights.org/media/documents/2021_CLA_Annual_Briefing_v5_Pdf .	The social audit industry has rightly come under increasing scrutiny for its role in sustaining tolerance of human rights abuse in company supply chains. It is time the social audit industry is held to account for false or negligent claims which hide the truth of abuse against workers.	This briefing provides legal analysis on civil and criminal claims brought to date against social audit firms, and associated certification schemes, to explore potential strategies for liability. It also outlines the legal and contractual reform required to enable victims of abuse to seek access to remedy against social audit firms where social audit failings result in harm.	
14	Charmaz, K. (2006)	Constructing grounded theory	A practical guide through qualitative analysis. London: Sage.	It introduces the reader to the craft of using grounded theory in social research, and provides a step-by-step guide. Using worked examples, this book also maps out an alternative vision of grounded theory put forward by its founding thinkers, Glaser and Strauss. To Charmaz, grounded theory must move on from its positivist origins and must incorporate many of the methods and questions posed by constructivists to become a more nuanced and reflexive practice.		
15	Clandinin, D. J., & Connelly, F. M. (2000)	Narrative inquiry	Experience and story in qualitative research. San Francisco: Jossey-Bass.	Narrative inquiry fits within qualitative research as a way of understanding individual experiences. It's a "collaboration between researcher and participants, over time, in a place or series of places, and in social interaction with milieus	A researcher enters the story in the midst of it, and the researcher continues in this spirit, concluding the inquiry while still telling and retelling the stories that make up lives, both personal and social.	
16	Cooper SM, Owen DL (2007)	Corporate social reporting and stakeholder accountability:	the missing link. Accounting, Organizations and Society 32(7-8):649-667.	Recent years have witnessed a significant degree of administrative reform, in terms of the increasing number of major companies proclaiming their social responsibility credentials, and backing up their claims by producing substantial environmental, social and sustainability reports.	The paper critically evaluates the degree of institutional reform, designed to empower stakeholders, and thereby enhance corporate accountability, accompanying these voluntary initiatives	https://doi.org/10.1016/j.aos.2007.02.001
17	Corbin, J., & Strauss, A. (2008).	Basics of qualitative research	(3rd ed.) Thousand Oaks, CA: Sage.	Corbin and Strauss suggest a researcher has to have "clarity of purpose," and their book is clear and true to its purpose as summarized within its title and subtitle. In addition to stressing development of grounded theory from qualitative data, a useful by-product is a demonstration of how qualitative research can lead to the generation of questions and concepts for further research.	Basics of Qualitative Research does a nice job of simplifying the baffling nature and responses of humans to advance "quality discovery" research. Yet, "What is important is that research findings don't oversimplify phenomena, but rather capture some of the complexity of life... conditions/consequences don't exist in a vacuum"	
18	Corporate Human Rights Benchmark (CHRB), World Benchmarking Alliance (2020)	Corporate Human Rights Benchmark Key Findings Report.	https://www.worldbenchmarkingalliance.org/research/corporate-human-rights-benchmark-2020-key-findings-report/ .	CHRB is the most familiar benchmarking initiative. But it falls short of including the voices of those people whose rights are affected	Benchmarking systems are ahistorical and decontextualised, therefore caution must be exercised when considering these benchmarks as they are misleading in terms of human rights and corporate responsibility when considered from a rights holder perspective.	
19	Creswell, J. W. (2013)	Qualitative Inquiry & Research Design:	Choosing among Five Approaches (3rd ed.). Thousand Oaks, CA: SAGE.	some approaches appear consistently over the years, such as ethnography, grounded theory, phenomenology, and case studies. The five approaches discussed in this book reflect the types of qualitative research that are most frequently seen in the social, behavioral, and health science literature. It is not unusual, too, for authors to state that certain approaches are most important in their fields	The five approaches discussed in this book reflect the types of qualitative research that I most frequently see in the social, behavioral, and health science literature. Each approach tends to have procedures of rigorous data collection and analysis methods that are attractive to beginning researchers	
20	Crotty, M. (1998)	The Foundations of Social Research	Meaning and Perspective in the Research Process. London: SAGE Publications Ltd	Choosing research methods is a very complex process. The Foundation of social research links methodology and theory with great clarity and precision showing student and researchers how to navigate the maze of conflicting terminology. The major epistemological stances and theoretical perspectives that shape current research are detailed as positivism, constructionism, interpretivism, critical inquiry, feminism and post modernism. Crotty reveals the philosophical origins of this school of enquiry and shows how these schools contribute to the practice of social research as known today		

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21	De Felice, D. (2015)	Business and human rights indicators to measure the corporate responsibility to respect challenges and opportunities.	Hum. Rts. Q. 37: 511-555	Business and Human Rights indicators, ratings and indices, have proliferated in past few years, yet measuring respect for human rights is not an easy task.	The article give insights into if /whether to use the indicators to the how to create better initiatives. It offers an overview of the most important business and human rights measurement initiative and draw attention to normative, methodological, practical and political challenges related to the valid and emancipatory measures of corporate respect for human rights	
22	De Schutter O (2016)	Towards a new treaty on business and human rights.	Business and Human Rights Journal 1(1):41-67.	This article examines the legal as well as political feasibility of four potential options for a legally-binding international instrument in the area of business and human rights. As these options are not mutually exclusive, the author argues that a hybrid instrument building on elements of the first and the fourth option may be the best way forward both in terms of political feasibility and improving access to effective remedies for victims.	The four options that the open-ended intergovernmental working group may wish to consider while negotiating an instrument are: (i) to clarify and strengthen the states' duty to protect human rights, including extraterritorially; (ii) to oblige states, through a framework convention, to report on the adoption and implementation of national action plans on business and human rights; (iii) to impose direct human rights obligations on corporations and establish a new mechanism to monitor compliance with such obligations; and (iv) to impose duties of mutual legal assistance on states to ensure access to effective remedies for victims harmed by transnational operations of corporations.	https://doi.org/10.1017/bhj.2015.5
23	Denscombe, M (2010)	The Good Research Guide	for small scale social research projects, 4th edn, McGraw-Hill, New York	The book presents resource constrained researchers with practical guidance and key issues involved in social research	provides vital information on essential work like literature review, procedure that need to followed for research etc..	
24	Denzin, N.K. & Lincoln, Y.S. (2000)	"Introduction: The Discipline and Practice of Qualitative Research"	In Handbook of Qualitative Research (pp. 1-29). Thousand Oaks: Sage.	define the field of qualitative research, then navigate, chart, and review the history of qualitative research in the human disciplines. This will allow us to locate this volume and its contents within their historical moments. (These historical moments are somewhat artificial; they are socially constructed, quasi-historical, and overlapping conventions. Nevertheless, they permit a "performance" of developing ideas. They also facilitate an increasing sensitivity to and sophistication about the pitfalls and promises of ethnography and qualitative research.)	present a conceptual framework for reading the qualitative research act as a multicultural, gendered process. discuss the threats to qualitative, human subject research from the methodological conservatism movement mentioned briefly in our preface.	
25	Deva, S. (2020)	From "business or human rights" to "business and human rights"	What next ? In S. Deva & D. Birchall (Eds.), Research handbook on human rights and business (pp. 1-21). Routledge.	The interface between human rights and business is perhaps as old as the notions of 'business and rights'. both human rights and business enterprises have a universal presence as well as relevance, the main thrust of the interface between human rights and business has been changing over the years.	three broad eras each with a distinct thrust: the 'business or human rights' era, the 'business and human rights' (BHR) era and the 'business of human rights' era.	
26	Favotto A, Kollman K (2020)	When rights enter the CSR field:	British firms' engagement with human rights and the UN Guiding Principles. Human Rights Review (forthcoming)	The adoption of the Guiding Principles for Business and Human Rights by the United Nations (UNGPs) in 2011 created a new governance instrument aimed at improving the promotion of human rights by business enterprises. While reaffirming states duties to uphold human rights in law, the UNGPs called on firms to promote the realization of human rights within global markets. The UNGPs thus have sought to embed human rights more firmly within the field of corporate social responsibility (CSR) and to use CSR practices to improve corporate human rights accountability	this paper explores how this incorporation of human rights into the CSR field has affected the business practices and public commitments British firms have made to promote human rights.	
27	Favotto A, Kollman K (2022)	When rights enter the CSR field:	British firms' engagement with human rights and the UN Guiding Principles. Human Rights Review 23 (1), this issue. International Bar Association, IBA Practical Guide on Business and Human Rights for Business Lawyers, https://www.ibanet.org/MediaHandler?id=d6306c84-e2f8-4c82-a86f-93940d6736c4 , p. 13.	In this paper, we explore how this incorporation of human rights into the CSR field has affected the business practices and public commitments British firms have made to promote human rights.	firms have expanded how they articulate their responsibility for human rights over time. These commitments however remain largely focused on improving management practices such as due diligence and remediation procedures. Firms are often both vague and selective about which substantive human rights they engage with in light of their concerns about their market competitiveness and broader legitimacy.	https://doi.org/10.1007/s12142-020-00614-w
28	Fetterman, D. M. (2010)	Ethnography	Step-by-step. (3rd ed.). Los Angeles: Sage.			
29	Field, F., Miller, M. and Butler-Sloss, B. (2019)	Independent review of the modern slavery act 2015.	Secretary of State for the Home Department, https://www.gov.uk/government/publications/independent-review-of-the-modern-slavery-act-final-report .	he purpose of this paper is to assess whether firms' transparency in supply chain (TISC) statements indicate that substantive action is being taken on modern slavery in UK government supply chains.	This is a UK and is used as a reference point to see what is the level of application of HDDR in UK based global firms.	

S.No	Author/Year	Title	Journal /Book	Related to my Research	Contribution/Limitation	Doi
30	Finnemore M, Sikkink K (1998)	International norm dynamics and political change	International Organization	Norms have never been absent from the study of international politics, but the sweeping "ideational turn" in the 1980s and 1990s brought them back as a central theoretical concern in the field. Much theorizing about norms has focused on how they create social structure, standards of appropriateness, and stability in international politics	Recent empirical research on norms, in contrast, has examined their role in creating political change, but change processes have been less well-theorized.	
31	Ford J, Nolan J (2020)	Regulating transparency on human rights and modern slavery in corporate supply chains:	the discrepancy between human rights due diligence and the social audit. Aust J Human Rights 26(1):27–45	This article examines some of the limits of reporting schemes as a tool for addressing business-related human rights risks and for engaging business in a collaborative effort to improve human rights	Some such schemes require firms to implement human rights due diligence (HRDD) measures, as envisaged by the 2011 UN Guiding Principles on Business and Human Rights	
32	Glaser, B., & Strauss, A. (1967)	The discovery of grounded theory	Chicago: Aldine.	GT can help to forestall the opportunistic use of theories that have a working capacity	GT is not chosen as an approach for the current purpose of the study	
33	Grant RW, Keohane RO (2005)	Accountability and abuse of power in world politics.	American Political Science Review 99:29-43.	The interdependence of states, globalization of business, expansion of the scope and authority of multilateral organizations, and rapid increases in the number of nongovernmental organizations (NGOs) have heightened concerns about the way power is used and abused on the world stage.	The analysis helps to resolve a puzzle that is posed by conventional views of accountability. The prevailing view in the international relations literature of multilateral organizations	https://doi.org/10.1017/S0003055405051476
34	Gregg B (2021)	Beyond due diligence: The Human Rights Corporation.	Human Rights Review 22 (1):65-89.	The modern corporation offers significant potential to contribute to the human rights project, in part because it is free from the challenges posed by national sovereignty. That promise has begun to be realized in businesses practicing corporate due diligence with regard to the human rights of persons involved in or affected by those enterprises. Yet due diligence preserves the self-seeking orientation of the conventional corporation and seeks only to protect itself from committing human rights abuses	The human rights corporation, takes an other-regarding orientation that advances human rights within the corporation and in its human, social, economic, and natural environments.	https://doi.org/10.1007/s12142-020-00605-x
35	Gregg, B. (2020).	Beyond Due Diligence:	the Human Rights Corporation. Human Rights Review (early view).	contributes to long-standing debates about the goals of corporate governance, debates identified variously by the terms corporate social responsibility, corporate citizenship, corporate sustainability	The understanding related to HRR is derived from this reading of this article. These terms are more or less synonymous: they all refer to voluntary corporate behavior oriented not on increasing shareholder wealth but rather benefiting not only shareholders but also groups quite beyond shareholders, including persons associated with the enterprise such as employees and persons otherwise affected by its operations	
36	Guba, E. & Lincoln, Y. (1985)	"Naturalistic Inquiry".	Newbury Park, CA: Sage.	Showing how science is limited by its dominant mode of investigation, Lincoln and Guba propose an alternative paradigm—a "naturalistic" rather than "rationalistic" method of inquiry—in which the investigator avoids manipulating research outcomes. A "paradigm shift" is under way in many fields, they contend, and go on to describe the different assumptions of the two approaches regarding the nature of reality, subject-object interaction, the possibility of generalization, the concept of causality, and the role of values.	offer guidance for research in the field (where, they say, naturalistic inquiry always takes place). Useful tips are given, for example, on "designing" a study as it unfolds, establishing "trustworthiness," and writing a case report. This book helps researchers "both to understand and to do naturalistic inquiry." Of particular interest to educational researchers, it is valuable for all social scientists involved with questions of qualitative and quantitative methodology.	
37	Guba, E.G. & Lincoln, Y.S. (1994)	Competing Paradigms in Qualitative Research	In Denzin, N. K & Lincoln, Y. S. (Eds). Handbook of Qualitative Research, Thousand Oak: Sage	a paradigm may be viewed as a set of basic beliefs (or metaphysics) that deals with ultimates or 1st principles / it represents a worldview that defines, for its holder, the nature of the "world," the individual's place in it, and the range of possible relationships to that world and its parts	analysing 4 paradigms that currently are competing, or have until recently competed, for acceptance as the paradigm of choice in informing and guiding inquiry, especially qualitative inquiry: positivism, postpositivism, critical theory and related ideological positions, and constructivism the quantitative/qualitative distinction / the basic beliefs of received and alternative inquiry paradigms / intraparadigm analyses / cross-paradigm analyses	
38	Gupta A, van Asselt H (2019)	Transparency in multilateral climate politics:	Furthering (or distracting from) accountability? Regulation & Governance 13:18–34. https://doi.org/10.1111/rego.12159 .	This article analyzes the interplay between transparency and accountability in multilateral climate politics. The 2015 Paris Agreement calls for a "pledge-and-review" approach to collective climate action with an "enhanced transparency framework" as a key pillar of the Agreement.	By making visible who is doing what, transparency is widely assumed to be vital to holding countries to account and building trust. We explore whether transparency is generating such effects in this context, by developing and applying an analytical framework to examine the link between transparency and accountability.	

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39	Hart, O., & Zingales, L. (2017)	Companies should maximise shareholder welfare not Market value.	Journal of Law, Finance, and Accounting, 2(2), 247–274.	What is the appropriate objective function for a firm? The paper analyze this question for the case where shareholders are prosocial and externalities are not perfectly separable from production decisions. We argue that maximization of shareholder welfare is not the same as maximization of market value. We propose that company and asset managers should pursue policies consistent with the preferences of their investors. Voting by shareholders on corporate policy is one way to achieve this.	The decision right should be vested in stakeholders as shareholders are not the only ones whose pay offs are affected by the decision	
40	Kaplan,A.(1973)	The Conduct of Inquiry	IntertextBooks. Aylesbury	Discusses the definition of problems and causal attribution bias in psychological research into social problems.	It is concluded that too much research emphasis is placed on "blaming" the personal characteristics of those experiencing problems, and that greater attention should be given to the possible influence of external factors.	
41	Kivunja, C., & Kuyini, A. B. (2017)	Understanding and Applying Research Paradigms in Educational Contexts	International Journal of Higher Education, 6, 26-41.	The concept of research paradigm is one that many higher degree research students, and even early career researchers, find elusive to articulate, and challenging to apply in their research proposals.	Adopting an ethnographic and hermeneutic methodology, the present paper draws upon our experiences as lecturers in Research Methods over many years, and upon pertinent literature to explain the meaning of research paradigm.	https://doi.org/10.5430/ijhe.v6n5p26
42	Klein, H.K., & Myers, M.D. (1999)	A Set of Principles for Conducting and Evaluating Interpretive Field Studies in Information Systems	MIS Quarterly, 23(1), Pp. 67-94.	This article discusses the conduct and evaluation of interpretive research in information systems. While the conventions for evaluating information systems case studies conducted according to the natural science model of social science are now widely accepted, this is not the case for interpretive field studie	A set of principles for the conduct and evaluation of interpretive field research in information systems is proposed, along with their philosophical rationale.	
43	Kuhn, T.S. (1962)	The structure of scientific revolutions.	Chicago Uni. Chicago Press.	As eminal work on norrmal sciences, how research has progressed from the stage to qualitative research	understanding of the paradigms	
44	Kuhn, T.S. (1970)	The structure of scientific revolutions	2nd Edition, Chicago Uni. The University of Chicago Press	paradigm shift	the paradigm as a shared example..	
45	Landau I (2019)	Human rights due diligence and the risk of cosmetic compliance.	Melbourne J Int Law 20 (1):221–248	Human rights due diligence ('HRDD') is emerging as a new global orthodoxy for responsible corporate behaviour. In an area of transnational governance long characterised by seemingly intractable stalemates and fragmentation, the concept has been widely embraced as offering the international community a way forward that is capable of effectively both conceptualising and operationalising responsible business conduct in a globalised economy.	This article argues that mere cosmetic compliance is not sufficient about a change.	
46	Landau I, Marshall S (2018)	Should Australia be embracing the Modern Slavery Model of Regulation?	Fed Law Rev 46(2):313–339	Australia is following in the footsteps of the UK and US and embracing the discourse and regulatory technologies associated with modern slavery regulation.	This paper offers a critical perspective on this development. It begins with a brief account of the concept's rise to prominence, and discusses the political economy in which it is embedded. It then explores some of the advantages, as well as the pitfalls, associated with the frame, and its associated regulatory approaches, techniques and discourse.	
47	Leader S (2017)	Coherence, mutual assurance and the rationale for a treaty.	In: Deva S, Bilchitz D (eds) Building a treaty on business and human rights: context and contours. Cambridge University Press, Cambridge, pp. 79-101.			
48	LeBaron G (2020)	Combating modern slavery why labour governance is failing and what we can do about it.	Polity Press, UK	across many sectors and regions, severe labour exploitation continues to soar. Corporate social responsibility is not working.	In this landmark book, LeBaron lifts the lid on a labour governance regime that is severely flawed and limited	

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49	LeBaron G, Lister J, Dauvergne P (2017)	Governing global supply chain sustainability through the ethical audit regime.	Globalisations 14(6):958–975	Over the past two decades multinational corporations have been expanding 'ethical' audit programs with the stated aim of reducing the risk of sourcing from suppliers with poor practices	A wave of government regulation—such as the California Transparency in Supply Chains Act (2012) and the UK Modern Slavery Act (2015)—has enhanced the legitimacy of auditing as a tool to govern labor and environmental standards in global supply chains, backed by a broad range of civil society actors championing audits as a way of promoting corporate accountability.	
50	LeBaron, G. and Rühmkorf, A. (2017)	Steering CSR through home state regulation: The domestic politics of corporate accountability legislation: struggles over the 2015 UK Modern Slavery Act.	A comparison of the impact of the UK bribery act and modern slavery act on global supply chain governance. Global Policy 8:15-28	The home states of multinational enterprises have in recent years sought to use public regulation to fill the gaps left by the absence of a binding labour standards framework in international law.	This article examines recent home state initiatives to address forced labour, human trafficking, and slavery in global supply chains, and their interactions with private governance initiatives. Focusing on a case study of the 2015 UK Modern Slavery Act and 2010 UK Bribery Act	
51	LeBaron, G. and Rühmkorf, A. (2019)	The domestic politics of corporate accountability legislation: struggles over the 2015 UK Modern Slavery Act.	Socio-Economic Review 17(3): 709-743	Over the last decade, the norm of corporate accountability for labour standards in global supply chains has become increasingly prominent within the transnational governance arena.	HDDR mechanism has penetrated deeper in business context as the global governance has expanded	
52	Loconto, A. and Foulleux, E. (2014)	Politics of private regulation: ISEAL and the shaping of transnational sustainability governance. Regulation & Governance, 8(2): 166-185.	ISEAL and the shaping of transnational sustainability governance. Regulation & Governance, 8(2): 166-185.	The aim of this article is to gain a better understanding of the institutionalization process of this global organizational field by focusing on the case of the ISEAL Alliance (the global association for sustainability standards).	Scholars describe the proliferation of sustainability standards by multi-stakeholder initiatives as part of an organizational field for sustainability.	
53	Luo Y (2005)	Corporate governance and accountability in multinational enterprises	Journal of International Management 11: 1–18.	The objective of this editorial article is twofold:(1) to develop a conceptual foundation that defines corporate governance and accountability in MNEs and (2) to present issues for future research on the ground of this conceptual foundation.	Despite recent attention and greater efforts to understand MNE corporate governance and accountability using multiple disciplines, a cohesive foundation to define them is still lacking..	https://doi.org/10.1016/j.intman.2004.11.001
54	Maxwell, J.A. (2005)	Qualitative research design: An interactive approach	2nd ed, Thousand Oaks, CA: Sage	It provides researchers and students with a user-friendly, step-by-step guide to planning qualitative research. It shows how the components of design interact with each other, and provides a strategy for creating coherent and workable relationships among these design components, highlighting key design issues.	added to understanding of the qualitative research design	
55	McConnell L (2017)	Assessing the feasibility of a business and human rights treaty	International and Comparative Law Quarterly 66:143-180.	In light of a recent shift in dialogue to hard law standards in the domain of business and human rights, this article provides an in-depth examination of the viability of a business and human rights treaty.	it seeks to advance a valid theory that addresses non-State actors, exponents, and contemplates the s	https://doi.org/10.1017/S0020589316000476
56	Merriam, S. (1998),	"Qualitative Research and Case Study Applications in Education"	(2nd ed.). San Francisco: Jossey-Bass.	This book offers a resource guide for qualitative researchers in education, discussing data collection techniques, data analysis, reporting, and the issues of validity, reliability, and ethics	understanding on the issues of data collection	
57	Mohammed M (2013)	Corporate accountability in the context of sustainability – a conceptual framework	EuroMed Journal of Business 8:243-254.	The purpose of this paper is to integrate the context of sustainability in a framework for greater corporate accountability. Design/methodology/approach–Applied conceptual research. Findings–This literature review shows that current corporate accountability frameworks forces companies to focus on a narrow source for value creation based on imperfect economic theories inadequate response to societal issues and misleading measurement systems.	The current conceptual accountability frameworks are dramatically inadequate in the context of escalating sustainability issues and needs of both society and business.	https://doi.org/10.1108/EMJ8-05-2013-0026
58	Monciardini, D., Bernaz, N., & Andhov, A. (2019).	The organisational dynamics of compliance with the UK modern slavery act in the food and tobacco sector. Business & Society.	https://doi.org/10.1177/0007650319898195	Empirical studies indicate that business compliance with the UK Modern Slavery Act is disappointing, but they struggle to make sense of this phenomenon. This article offers a novel framework to understand how business organizations construct the meaning of compliance with the UK Modern Slavery Act	modern slavery is studied in 100 FTSE which are UK based. this helps to understand about the state of UNGPs and HRDD in the UK business firms	

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59	Morse, J. M., & Field, P. A. (1995)	Qualitative research methods for health professionals	(2nd ed.), Thousand Oaks, CA: Sage	Extensively revised and updated, this text considers the types of problems in nursing research that can be tackled by qualitative approaches, and focuses on the schools of thought to which these relate: phenomenology, ethnography and grounded theory.	This paper addresses the principles of carrying out research and collecting and analyzing data, and concludes with an expanded section on how to report the research findings more effectively	
60	Moustakas, C. (1994)	Phenomenological research methods	Thousand Oaks, CA: Sage.	Clark Moustakas clearly discusses the theoretical underpinnings of phenomenology, based on the work of Husserl and others, and takes the reader step-by-step through the process of conducting a phenomenological study.	His concise guide provides numerous examples of successful phenomenological studies from a variety of fields including therapy, health care, victimology, psychology and gender studies	
61	Muchlinski P (2021)	The impact of the UN Guiding Principles on business attitudes to observing human rights.	Bus Human Rights J 6(2): 212–226	This contribution discusses business attitudes to human rights obligations and how the United Nations Guiding Principles on Business and Human Rights (UNGPs) have affected them.	These are best understood historically through a number of periods. The first, between the mid-1970s and the end of the 1980s, coincides with intergovernmental organization-based codifications relevant to corporate social responsibility.	
62	Mueckenberger, U. and Jastram, S. (2010)	Transnational norm-building networks and the legitimacy of corporate social responsibility standards	Journal of Business Ethics 97(2): 223-239.	an analytical framework for the analysis of Corporate Social Responsibility (CSR) Standards based on the paradigmatic nexus of voice and entitlement.	theory of decantation and present the concept of Transnational Norm-Building Networks (TNNs), which—as we argue—comprise a new nexus of voice and entitlement beyond the nation-state level.	
63	Neuman, W.L. (2000)	Social Research Methods: Qualitative and Quantitative Approaches, (4th ed.)	Boston: Allyn and Bacon.	difference between quantitative and qualitative methods	chosen methodology is qualitative	
64	Nolan J, Frishling N (2020)	Human rights due diligence and the (over) reliance on social auditing in supply chains	In: Deva S, Birchall D (eds) Research handbook on human rights and business. Edward Elgar Publishing, Cheltenham, pp 108–129	Supply chains are an essential feature of today's global economy and growing demands for corporate human rights accountability are now enveloping the myriad of corporate actors and activities within a company's supply chain.	Human rights due diligence is increasingly seen as the primary tool to address corporate accountability for human rights violations in the supply chain. elaborates on the continuing refinement of the parameters of due diligence and highlights some of the emerging best practice standards,	
65	O'Kelly, C. (2019)	Human rights and the grammar of corporate social responsibility.	Social and Legal Studies, 28(5), 625–649.	This article explores the language of corporate accounts of business and human rights. Using innovative methods drawn from computational corpus linguistics, the article explores discussions of business and human rights in a data set composed of 346 corporate social responsibility reports drawn from firms in extractive industries.	This paper concludes that human rights are 'put to work' in corporate accounts by reconfiguring their meaning to draw them into the 'familiar frames' of business accounting narratives.	
66	Obara, L. J. (2017)	'What Does This Mean?': How UK Companies Make Sense of Human Rights.	Business and Human Rights Journal 2(2): 249-273.	How do companies understand and talk about human rights? Do they consider human rights a moral, legal or political construct? What type of responsibility do they assume in respect of human rights (eg, direct/indirect, narrow/broad)? Is the language and label of human rights used within day-to-day practice? T	This article attempts to address these questions by drawing on empirical data collected as part of an in-depth, qualitative study on the development of human rights within 22 UK companies.	
67	OEIGWG CHAIRMANSHIP SECOND REVISED DRAFT 06.08.2020.	OEIGWG Draft	Available at: https://www.ohchr.org/sites/default/files/Documents/HRBodies/HRCouncil/WGTransCorp/Session6/OEIGWG_Chair-Rapporteur_second_revised_draft_LBI_on_TNCs_and_OBEs_with_respect_to_Human_Rights.pdf	Draft builds up a case for introduction of a legally binding treaty	The draft serves as one of the basis on which the instant research builds up	
68	Olsen, W. (2004)	Triangulation in Social Research	Qualitative and Quantitative Methods Can Really Be Mixed, Ormskirk: Causeway Press.	highlights the ongoing problem of mixing quantitative and qualitative methodology	Recent developments in the philosophy of science have argued that the two traditions should not have a separate-but-equal status, and should instead interact. By reviewing three positions about this issue ('empiricist', constructionist, and realist) the chapter offers a review of the sociological approach now known as triangulation.	

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69	Orlikowski, W., & Baroudi, J. (1991)	Studying Information Technology in Organizations	Research Approaches and Assumptions. Information Systems Research, 2(1), Pp. 1-28	The paper examined 155 information systems research articles published from 1983 to 1988 and found that although this research is not rooted in a single over-arching theoretical perspective, it does exhibit a single set of philosophical assumptions regarding the nature of the phenomena studied by information systems researchers, and what constitutes valid knowledge about those phenomena.	it identifies that single research perspective is unnecessarily restrictive in its scope of research and practice, hence the need for triangulation technique	
70	Parker C, Nielsen V (2017)	Compliance: 14 questions. In: Drahos P (ed) Regulatory theory: foundations and applications.	ANU Press, Acton, pp 217–232	Political rhetoric often implies that regulation can be quickly implemented to achieve policy goals, but its effectiveness depends on the responses of individual citizens and businesses	Research in 'compliance', by contrast, directs attention to the complexities of implementation. The impact of regulation, compliance researchers show, depends on the responses of individual businesses and citizens.	
71	Partiti, E. (2021)	Polycentricity and polyphony in international law	Interpreting the corporate responsibility to respect human rights. International and Comparative Law Quarterly, 70(1), 133–164.	Complex multi-actors and multi-level governance structures have emerged in areas that were traditionally exclusively the preserve of the State and treaty-making.	The adoption of the United Nations Guiding Principles on Business and Human Rights (UNGP) affirmed a corporate responsibility to respect human rights to be implemented through human rights due diligence (HRDD), ie via management processes	
72	Perez, O., Cohen, R. and Schreiber, N. (2019)	Governance through global networks and corporate signaling.	Regulation & Governance 13(4): 447-469.	This article exposes a new form of global governance based on an emergent network of corporate social responsibility (CSR) schemes. Our study is the first to uncover the network structure of this system, based on a dataset that includes 61 transnational CSR schemes and 31,987 firms.	It demonstrates that the network exhibits a significant level of cohesiveness, despite having evolved without any form of hierarchical control. The paper uses social network analysis.	
73	Perry, C. (1995)	A Structured Approach to Presenting PhD Theses Notes for Candidates and their Supervisors.	Paper Presented to the ANZ Doctoral Consortium, University of Sydney, February, with later additions to January 1995.	this contribution discusses the problems with thesis writing and presenting making us understand what a thesis means.	criteria for judging a PhD thesis are reviewed and justification for its structure is provided.	
74	Pope, S. and Lim, A. (2019)	The governance divide in global corporate responsibility: the global structuration of reporting and certification frameworks, 1998–2017.	Organization Studies 41 (6): 821-854.	In recent decades, as worldwide attention to corporate responsibility increased, the global corporate responsibility (GCR) movement did not converge on a singular governance model nor hybridize into myriad country-specific models.	This paper examines this 'governance divide' in the GCR movement by investigating the cross-national diffusion of seven core GCR frameworks.	
75	Preuss, L. and Brown, D. (2012)	Business policies on human rights:	An analysis of their content and prevalence among FTSE 100 firms. Journal of Business Ethics 109(3): 289–299	The new millennium has witnessed a growing concern over the impact of multinational enterprises (MNEs) on human rights. Hence, this article explores	how wide-spread corporate policies on human rights are amongst large corporations, specifically the FTSE 100 constituent firms, whether any sectors are particularly active in designing human rights policies and where corporations have adopted such policies what their content is.	
76	Riessman, C. K. (2008).	Narrative methods for the human sciences	Thousand Oaks, CA: Sage.	Cathy Riessman is the leading figure in narrative research and her new book is a delight. Covering basic issues of transcription and research credibility as well as visual data and engagingly written, it is a goldmine for students and researchers alike.	narrative research has not been chosen for this research	
77	Risse T, Ropp SC, Sikkink K (eds.) (1999)	The power of human rights: International norms and domestic change	Cambridge University Press, Cambridge	gives an understanding of how human rights are internalised and implemented domestically	The implementation of the human rights requires the political system to establish rule of law	
78	Rocco, T. & Plakhotnik, M. (2009)	Literature reviews: Conceptual and theoretical frameworks.	Human Resource Development Review, 8 (1), 120–30	This essay starts with a discussion of the literature review, theoretical framework, and conceptual framework as components of a manuscript. This discussion includes similarities and distinctions among these components and their relation to other sections of a manuscript such as the problem statement, discussion, and implications.	The essay concludes with an overview of the literature review, theoretical framework, and conceptual framework as separate types of manuscripts.	

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79	Root, M. (1993)	Philosophy of Social Science: The Methods, Ideals, and Politics of Social Inquiry	Oxford: Blackwell.	This book is a critical introduction to the philosophy of social science. While most social scientists maintain that the social sciences should stand free of politics, this book argues that they should be politically partisan. Root offers a clear description and provocative criticism of many of the methods and ideals that guide research and teaching in the social sciences	Root offers a clear description and provocative criticism of many of the methods and ideals that guide research and teaching in the social sciences	
80	Rowley, J. (2002)	Using Case Studies in Research	Management Research News, 25(1), Pp. 16-27.	Draws heavily on previous established research in an attempt to distil the key aspects of case study research in such a way as to encourage new researchers to grapple with and apply these	Explains when case study can be used, research design, data collection and data analysis, offering suggestions for drawing on the evidence in writing a report or dissertation. Briefly reviews alternative perspectives on the subject.	
81	Ruggie J, Rees C, Davis R (2021)	Ten years after: from UN Guiding Principles to multi-fiduciary obligations.	Bus Human Rights J 6(2): 179–197	leading business associations, corporations, and the corporate law and governance community are seriously debating moving beyond shareholder primacy toward some form of stakeholder governance.	But the how question unveils significant differences of opinion as well as difficulties. We focus on a pathway that complements the ambition of stakeholder governance, but which current reform proposals have largely overlooked.	
82	Ruggie JG (2008)	A framework for business and human rights	Report of Special representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises. UN Doc. A/HRC/8/5.	The business and human rights debate currently lacks an authoritative focal point. Claims and counter-claims proliferate, initiatives abound, and yet no effort reaches significant scale. Amid this confusing mix, laggards—States as well as companies—continue to fly below the radar.	The root cause of the business and human rights predicament today lies in the governance gaps created by globalization—between the scope and impact of economic forces and actors, and the capacity of societies to manage their adverse consequences. These governance gaps provide the permissive environment for wrongful acts by companies of all kinds without adequate sanctioning or reparation.	
83	Ruggie JG (2014)	A UN business and human rights treaty?	An issues brief. Harvard University's Kennedy School of Government, Business and Human Rights Resource Centre. https://www.businesshumanrights.org/sites/default/files/media/documents/ruggie-on-un-business-human-rights-treaty-jan-2014.pdf .	According to UN figures, there are 80,000 multinational corporations in the world, with ten times that number of subsidiaries, and millions upon millions of national firms. Depending on the treaty's provisions, either the states parties would be required to report periodically to the new treaty body on their progress in dealing with corporate-related human rights abuses within their jurisdictions, or they would have to require businesses to do so directly.	launching an open-ended intergovernmental process to negotiate what a treaty could look like and how it might work, as some have suggested, puts the cart before the horse, which is not a recommended means of achieving forward motion. Q	
84	Ruggie, J. (2013)	Just business: Multinational corporations and human rights.	W. W Norton & Company, New York	the most vexing human rights issues of our time has been how to protect the rights of individuals and communities worldwide in an age of globalization and multinational business.	the challenges of regulating harmful corporate practices in some of the world's most difficult regions long seemed insurmountable.	
85	Sandholtz W (2008)	Dynamics of international norm change: Rules against wartime plunder.	European Journal of International Relations 14 (1): 101-131.	International norms change over time, but we do not fully understand how and why they evolve as they do	I explore a general model of international norm change. The model builds on two foundations. First, normative systems themselves generate tensions that lead to change. Those tensions are of two major types: (1) conflicts between the generality of rules and the specificity of concrete experience; and (2) conflicts between separate bodies of rules	
86	Schilling-Vacafior A, Lenschow A (2021)	Hardening foreign corporate accountability through mandatory due diligence in the European Union? New trends and persisting challenges	Regulation & Governance 2021, early view, 1–17.	The negative externalities of global commodity chains and existing governance gaps have received wide scholarly attention.	This article analyzes ongoing policy-making processes at European Union level to adopt new regulations for reducing accountability gaps: one regulation of FRCs and one general, cross-sectoral directive on human rights and environmental due diligence.	

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87	Simons P (2017)	The value-added of a treaty to regulate transnational corporations and other business enterprises moving forward strategically.	In: Deva S, Bilchitz D Building a treaty on business and human rights: context and contours. Cambridge University Press, Cambridge,	Existing regulatory solutions focus on recognised state obligations to protect individuals against harm caused by third parties such as corporations	The paper highlights that state is a co perpetrator with corporation in violation of human rights in the worst cases witnessed internationally	
88	Smit L, Bright C, McCorquodale R et al (2020a)	Study on due diligence requirements through the supply chain.	https://op.europa.eu/en/publication-detail/-/publication/8ba0a8fd-4c83-11ea-b8b7-01aa75ed71a1/%20language-en	This is the Synthesis Report delivered for the European Commission for a study on due diligence through the supply chain.	For this study, the British Institute of International and Comparative Law ("BIICL") leads a research consortium in partnership with Civic Consulting and LSE Consulting.	
89	Smit L, Bright C, Pietropaoli I, Hughes-Jennett J, Hood P (2020b)	Business views on mandatory human rights due diligence regulation	A comparative analysis of two recent studies. Bus. Human Rights J 5(2):261–269	During the past year there were widespread developments around mandatory human rights due diligence legislation across Europe. These range from the implementation of laws which have already been introduced, such as the French Duty of Vigilance Law 1 and the Dutch Child Labour Due Diligence law, 2 to legislative proposals at various stages of advancement, such as those in Switzerland 3 and Norway. 4 Some governments have committed to introducing laws, such as in Finland 5 and Germany.	HDDR is being added by corporations in their policy framework but there is no consistency or universal application of the same	
90	Stake, R. (1995)	The art of case study research.	Thousand Oaks, CA: Sage.	This book presents a disciplined, qualitative exploration of case study methods by drawing from naturalistic, holistic, ethnographic, phenomenological and biographic research methods.	Robert E. Stake uses and annotates an actual case study to answer such questions as: How is the case selected? How do you select the case which will maximize what can be learned? How can what is learned from one case be applied to another? How can what is learned from a case be interpreted?	
91	Stimmer A (2019)	Beyond internalisation: Alternate endings of the norm life cycle.	International Studies Quarterly 63 (2019): 270-280.	Norm scholars tend to treat norm contestation and acceptance as binary categories. This obscures variation in how much states agree over how to apply international law to specific situations.	to understand what the norm scholarship means and how to apply it in theoretical framework	
92	Strauss, A. & Corbin, J. (1990)	Basics of Qualitative Research	Grounded Theory Procedures and Technique., Newbury Park: Sage.	grounded theory is applicable where there is no existence of a theory or concepts are not clarified enough	this research report has rejected grounded theory	
93	Strauss, A. & Corbin, J. (1998)	Basics of Qualitative Research Techniques and Procedures for Developing Grounded Theory.	Thousand Oaks, CA: Sage Publications	Qualitative research could be used with subjective interpretivis	the research uses qualitative methodology	
94	United Nations (2011)	UN Guiding principles on business and human rights	implementing the United Nations "Protect, Respect and Remedy" framework. HR/PUB/11/04.	UNGPS are the basis of this research	non legally binding nature is a challenge	
95	Van Aaken, D., Splitter, V. and Seidl, D. (2013)	Why do corporate actors engage in pro-social behaviour?	A Bourdieusian perspective on corporate social responsibility. Organization 20(3): 349–371.	theory of social field by Bourdieu has been used in conceptual framework of the research	the field theory helps to understand the variation in corporate practices regarding the HDDR mechanisms and the UNGP framework	
96	Van Ho, T., & Terwindt, C. (2019)	Assessing the duty of care for social auditors.	European Review of Private Law, 27(2), 379–402.	This article analyses the appropriate duty of care under English tort law for social auditors towards third parties at risk of suffering damages from their negligence.	After explaining the work of social auditors, the article considers whether the duty of care established for financial auditors is an appropriate one for social auditors. It concludes that a robust duty of care does exist for social auditors to guard against negligent audits that could harm workers at audited facilities.	

S.No	Author/Year	Title	Journal /Book	Related to my Research	Contribution/Limitation	Doi
97	van Manen, M. (1990)	Researching lived experience: Human science for an action sensitive pedagogy	Albany: State University of New York Press.	introduces a human science approach to research methodology in education and related fields. The book takes as its starting point the "everyday lived experience" of human beings in educational situations	Rather than rely on abstract generalizations and theories in the traditional sense, the author offers an alternative that taps the unique nature of each human situation.	
98	Vogel, D. (2008)	Private global business regulation.	Annu. Rev. Polit. Sci.11: 261-282.	Regulations that govern the social and environmental impacts of global firms and markets	growth of voluntary regulation reflects expansion of legal authority in global economy	
99	Walsham, G. (1995),	Interpretive case studies in IS research nature and method.	European Journal of Information Systems, 4(1), Pp. 74-81.	an increase in recent years in the number of in-depth case studies which focus on human actions and interpretations surrounding the development and use of computer-based information systems (IS)	This paper addresses philosophical and theoretical issues concerning the nature of such interpretive case studies, and methodological issues on the conduct and reporting of this type of research.	
100	Wheeler S (2015)	Global production, CSR and human rights: the courts of public opinion and the social licence to operate	The International Journal of Human Rights 19:757-778.	This article takes as its starting point the responsibility placed upon corporations by the United Nations'(UN) Protect, Respect and Remedy Framework as elaborated upon by the Guiding Principles on Business and Human Rights to respect human rights.	UNGP II	https://doi.org/10.1080/13642987.2015.1016712
101	Whyte, J. (2019)	The morals of the markets	Human rights and the rise of neoliberalism. Verso.			
102	Wiener A (2004)	Contested compliance	Interventions on the normative structure of world politics. European Journal of International Relations 10(2): 189-234.			
103	Wolcott, H. F. (2008)	Ethnography	A way of seeing (2nd ed.). Lanham, MD: AltaMira.			
104	Wolfsteller R (2022)	The unrealized potential of National Human Rights Institutions in business and human rights regulation	Conditions for effective engagement and proposal for reform. Human Rights Review 23(1), this issue.			https://doi.org/10.1007/s12142-021-00639-9
105	World Benchmarking Alliance (2021)	Corporate human rights benchmark 'aim'.	https://www.worldbenchmarkingalliance.org/corporate-human-rights-benchmark/ .			
106	Yin, R. K. (2009)	Case study research:	Design and methods (4th ed.). Thousand Oaks, CA: Sage.			
107	Zimmermann L (2016)	Same same or different?	Norm diffusion between resistance, compliance, and localization in post-conflict states. International Studies Perspectives 17(2016): 98-115.			

Part III

Literature Review

This literature review provides a comprehensive analysis of how the UNGP framework and HRDD are incorporated into Corporate Social Accountability practices within the global supply chains, specifically focussing on multinational corporations (MNCs) and transnational corporations (TNCs) in the UK. The review examines the fundamental concepts related to corporate social accountability in the context of business and human rights, using Bourdieu's field theory as a basis for understanding how the corporations interpret human rights policies when dealing with accountability issues in the policy development arena. This field theory shall provide a strong foundation to understand the meanings that corporations ascribe to human rights. The review at this stage is brief, concluding with identification of policy research gaps in the business human rights field in understanding the efficacy of HRDD.

The evolution of a structured human rights based perspective aimed at holding corporations accountable for their business operations is the central theme of the UNGP framework (Ruggie 2013). The introduction of the UNGPs brought in an era of varied approaches and indicators used to evaluate the human rights performance of corporations (Ruggie 2013). This is particularly crucial for corporate social responsibility (CSR) and corporate social accountability practices such as reporting, goal establishment and auditing (De Felice 2015). Given the significant impact that business enterprises can have on a wide range of human rights, it is their responsibility to respect and promote all such internationally recognised rights (UNGPS, commentary to Guiding Principle 12).

The National Action Plans, National Human Rights Institutions , The Modern Slavery Act 2015, UK

The National Action Plans (NAPs) have leveraged the companies to increase the levels of transparency in their reporting on the effects of human rights (De Felice &

Graf 2015). Many European countries have established NAPs to strengthen the correlation between the encouragement of comprehensive corporate human rights due diligence and the promotion of CSR practices on a wider scale. The United Kingdom introduced NAPs in 2013 and the corporations still remain limited in their approach to adopting human rights beyond vague commitments and basic management practices, hence not fulfilling the criteria of UNGP Pillar II (Gregg 2020). The National Human Rights Institutions (NHRIs), also part of the UNGP framework, to provide redressal mechanisms for corporate human rights violations, have very limited power to effectively look at violations and provide remedies (Wolfsteller 2022). Preuss & Brown (2012) and Obara (2017) reaffirm the previous statement of Gregg (2020) that British firms remain hesitant to be clear and specific in their understanding of human rights responsibilities in their studies of 2012 and 2017. This indicates that in the year 2012 and/or 2017 as well UK businesses showed considerable reluctance in defining human rights abuses.

According to Le Baron (2017) and Ruehmkorf (2019), the launch of the Modern Slavery Act launched in 2015 in the UK, did not bring about any significant changes in corporate practices like supply chain management and/or reporting on forced labour practices. These implementations of the act were found to be limited in practice, with little impact on actual corporate behaviour. These observations are supported by CIPS 2017 and Field et., al (2019). In fact there is no clarity as to which companies are regulated by this Act and to what extent, for instance, reporting on slavery in their supply chains, what sanctions are imposed on the corporations in case of non compliance, inadequate corporate disclosures that fail to transparently address forced labour and other violations within the supply chains (Field et al., 2019). This stark truth of no substantial change in the corporate culture along with the aforementioned findings have come to light through a survey commissioned by the Home Office in 2019 (ibid.).

International Regulatory Framework

Recent regulations pertaining to human rights due diligence by the global supply chains notably include the UK Modern Slavery Act 2015, the EU Conflict Minerals Regulation 2017, the French Duty of Vigilance Law 2017, the Dutch Child Labour Due Diligence Law 2019 and the German Act on Corporate Due Diligence in Supply Chains 2021. Schilling-Vacaflor and Lenschow (2021) has presented an in depth study of pan European due diligence and policies. The core labour rights such as forced labour, collective bargaining, child labour, diversity, health and safety, living wage are all identified in International Labour Organisation Declaration on Fundamental Principles and Right to work (International Labour Organisation 1998). Despite all these mechanisms in place, the question of whether private business enterprises are considered subjects of international law as they have their operations in varied geographies and whether or not they have to bear any direct obligation under international human rights law, is a subject of considerable controversy among management science and legal scholars (Bernaz 2017).

Adoption of HRDD Mechanisms

Since its adoption in 2011, Human Rights Due Diligence (HRDD) has been recognized as an important aspect of the business and human rights field. However, despite extensive research on the requirements and mechanisms of HRDD in supply chains, its actual implementation has been very limited and sporadic. This raises questions about the effectiveness of HRDD within the span of a decade. Ruggie, Rees, and Davies (2021) highlight the need to assess the impact and efficacy of HRDD in practice, considering the gap between the theoretical framework and its application in real-world contexts.

The initial consideration revolves around the level of support businesses exhibit towards the concept of HRDD, whether implemented voluntarily or mandated by regulations, aims to strike a balance between stringent business regulation and complete deregulation (Parker & Lehmann Nielsen 2017). As Muchlinski (2021) and

Landau & Marshall (2018) put it that HRDD seeks to optimise a combination of public and private partnership on regulatory framework to ensure compliance within HRDD framework. As per the Report by the UN Working Group on Business and Human Rights, '*Connecting the Business and Human Rights and the Anti-Corruption Agendas*', UN Doc. A/HRC/44/43, it has come to the fore that corporates do support legislation for HRDD as it could provide more clarity on legal standards, besides making them uniform, cohesive and providing a level playing field across the business spectrum (Smit et al. 2020a). This research has additionally revealed that a majority of businesses believe that such regulations would enhance their ability to engage and negotiate with third parties as such standards would be non negotiable, ensuring that markets remain competitive and innovation is not stifled (Smit et al. 2020b). From the year 2017, the Corporate Human Rights Benchmark (CHRB) has conducted research with the objective of providing a comparative assessment of the world's largest companies on an annual basis every year (Corporate Human Rights Benchmark, CHRB and World Benchmarking Alliance Report 2021). The research focuses on examining the policies, processes and practices implemented by these companies to institutionalise their human rights approach and their responses to allegations of violations of the rights (ibid). The concluding remarks of Corporate Human Rights Benchmark Report (2020) pointed out that the majority of the companies exhibited a lack of willingness and commitment to prioritise human rights (CHRB and World banking Alliance 2020). The findings also indicate that there is a disconnect between companies actual stated commitments to the human rights and following them through in practice, by evaluating their own performances and outcomes relating to the human rights (ibid.).

Social Auditing and HRDD framework

According to McCorquodale (2017) empirical research indicates that supplier audit is one of the primary methods used to gather information for supporting the HRDD disclosure. Supplier audits involve assessing and examining the practices and conditions within the supply chain to identify potential human rights risks (ibid). Furthermore, the UNGPs and HRDD acknowledge the role of social auditing but in a limited sense, mentioning it only in the context of being used as a tracking and assessing tool to evaluate the effectiveness of a company's response to its human

rights acts (Nolan & Frishling 2020). This practice highlights the fundamental differences between the HRDD and social auditing (ibid). In fact, Le Baron, Lister and Dauvergne (2017) opines that social audits are not an effective tool to make any meaningful progress in the context of human rights. This opinion is supported by Business and Human Rights Resource Centre (2021a) when it declares that any new regulation that mandates HRDD, should not equate or substitute social audit with HRDD. The matters of liability and enforcement are crucial due to the fact that HRDD alone does not encompass mechanisms for holding any business accountable or enforcing compliance. Merely relying on reporting or transparency without the presence of liability and enforcement measures is seldom effective in bringing about behavioural change (Ford & Nolan 2020; Le Baron 2020).

The Three Pillars of UNGP

The UNGP Pillar I, *protects human rights*, differentiates between state's international law obligations under international human rights and labour law and corporate responsibility to *respect human rights, as articulated under UNGP Pillar II*. Indeed, certain human rights violations have been addressed by the firms honouring their commitments to Pillar III, *remedy the human rights violations*, such as business operations in conflict zones or collaborating with oppressive governments (Brenkert 2009; Schrempf 2011), child labour (Ballet et al., 2014), labour rights (Dawkins, 2016; Soundararajan et al., 2018) and modern slavery (Caruana et al., 2019, Moniciardini, Bernaz & Andhov, 2021). As mentioned earlier, Bourdieu's field theory, helps to understand the extant and reasons behind the variability in adoption of CSA practices, despite the common goal of firms being able to be held accountable for their human rights violations. The rise of globalisation of markets and supply chains has raised the bar of complexity in regulating the legislative process in poor and unregulated systems (Vogel 2008). The Pillar II mandates that the corporations which do not respect human rights stand at the risk of losing their social licence to operate (Ruggie 2008), hence, showing Bourdieu's theory of fields in action in this regard. It is argued that this framework, with all its potential to impact positively on human rights, remains ineffective. The compliance and enforcement of any codes developed as a result of UNGPs is left best to the corporations and states's discretion (Bernaz 2017). Baumann- Pauly and Nolan (2016) argue that the United

Nations Guiding Principles on Business and Human Rights (UNGPs) primarily aim for the acknowledgement of standards rather than ensuring full compliance. As a result, they suggest that the implementation of the UNGP is woefully inadequate.

The concept of Corporate Accountability

There is growing evidence of literature supporting accountability of corporations for the human rights harms arising out of their actions from the 1990s (Finnemore and Sikkink 1998; Risse et al. 1999; Acharya 2004; Wiener 2004; Sandholtz 2008; Zimmerman 2016). Stimmer (2019) explains corporate human rights accountability as a process in which the corporations are answerable to all the stakeholders affected by its operations. According to the UNGPs, accountability for business firms in relation to human rights entails the responsibility to respect human rights by avoiding infringing upon the rights of others (UNGP Principle 11). This requires the companies to engage in due diligence that involves identifying, preventing, mitigating and being responsible for their negative human rights impact (Gregg 2021). However, this defensive understanding of corporate human rights accountability, while important, does not fully capture the potential of corporations to a world that is more compliant in following human rights (ibid). As Grant & Keohane (2005) explains, accountability denotes a pattern of standard behaviour that involved actors are obligated to follow, failure of doing so will impose sanctions on them. In business and management scholarship, the literature is replete with the mention of term accountability but there is no clarity as to its definition as to *who is to be held accountable? And what actually holding to account means?* On one hand, the likes of Benston (1982) argue that the accountability of corporations is limited to their shareholders itself and the main goal is to maximise the profit from the business. On the other, some believe that corporations are accountable to all stakeholders involved in the process (Cooper and Owen 2007; Mohammed 2013).

Bovens (2010) contends that the concept of accountability could be viewed from two dimensions, firstly from a normative angle which implies a set of standard that is a reference point for assessing behaviour, secondly, when accountability is viewed as a mechanism, it then concerns itself with an arrangement or an institutional relationship where one can hold the other accountable.

According to Gupta and van Asselt (2019), the concept of accountability also involves elements of answerability and enforceability which is divided into five core elements, viz., *firstly*, relations, referring to the question that who is to be held accountable and to whom, *secondly*, the standards, referring to the standards against which to be held accountable, *thirdly*, the judgement, which denotes the process by which the standards are to be assessed, in other words, the how of accountability. The accountability holds these three components at its core from *answerability* angle, making the *fourth* part, the sanctions the term denoting penalties under law, if the standards are not met and the *last* being redress, which focuses on the dimension of responsibility and compensation, when the standards have not been met and harm has been caused to fall under *enforceability* (Gupta & van Asselt 2019). Wheeler (2015) cautions corporations that if they do not respect human rights, public opinion could go against them, leading to a potential damage to their reputation. In addition to this, as Shamir (2004) & Van Aaken et al.(2013) opines that corporations have the ability to resist and undermine pressure to fulfil their responsibilities regarding certain rights when they believe that denying such responsibilities could be justified to important stakeholders and is essential for preserving and enhancing their position in the ever changing global markets. Baumann-Pauly and Nolan (2016) opines that the term accountability has a subjective meaning that changes with the subject in which it is interpreted. For instance, it will hold different meanings in political science, law, international relations and business and management studies.

Impact of Corporate Human Rights Violations, the reporting practices

A latest study by Favotto and Kollman (2022) contends that businesses often choose to hide their human rights impacts and the commitments that they might make to protect them in the future, limiting the potential of the UNGPs as a whole. In doing so, they also rescue themselves from the surveillance and constant close watching of the non governmental organisations, international bodies and other key actors who scrutinise the CSR field (ibid.). These very writers also contend that the main reason behind big corporations not engaging with human rights is because there are no insider champions within the company who can make a positive case for the

protection of human rights in corporations' offices. However, the global supply chains rely on *external experts* to gain a deeper understanding of their responsibilities under the UNGPs and HRDD (Monciardini et al., 2019 ; Partiti, 2021; Van Ho & Terwindt, 2019). Therefore, it is highly important, as in the words of Deva (2020), that internal and external experts work in tandem to learn and understand about the implementation of corporate human rights mechanisms.

Translation of Human Rights

Yet, another study reveals that the policies and reporting practices of large firms frequently precede legislative obligations and are constantly driven by concerns for legitimacy and stakeholder demands for pertinent information (Carini et al. 2020). The language of human rights is known for its ambiguity and strategic adaptability at the same time, this inherent flexibility potentially allows for the reinterpretation and co-creation of rights within the corporate realm (Whyte 2019). The UNGPs and the field of business and human rights also entail a process of translation wherein rights are invoked as a means of bridging norms and legal framework while being part of accountability and measured metrics practices (O' Kelly 2019). In the words of Wilson (2007), it is of great significance to understand how people within the corporate field interpret or think about expanding human rights, in order to get a deeper insight into the localisation of human rights. The local NGOs, activists and consultants have the ability to navigate between transnational and local perspectives as they possess the flexibility to understand varied world views, norms, practices, values acting as translators (Levitt & Merry 2009). Similarly, Golan & Orr 2012 emphasises the importance of these external actors who they state that acquire a liminal position which situates them on the borders between different groups allowing them to effectively mediate and facilitate a cross cultural dialogue, negotiating conflict and promoting an understanding and communication with all the involved stakeholders, thus playing a vital role in expanding the legal anthropology (Golan & Orr 2012).

From the study of above literature, it is understood that both internal actors, i.e people who work in the corporations and external experts could occupy this liminal position, which enables them to move between corporate and universal human rights

discourse (Merry 2006a). Apart from this the literature reveals that corporations are gaining prominence in global governance by becoming key players in the realms of human rights as they translate and exercise discursive powers concerning human rights (Sarfaty 2012, 2021). However, the concept of HRDD conflicts with the fundamental corporate objective, which is to maximise profit, prioritising their own financial gains at the cost of vulnerable people. In fact, Muchlinski (2012) makes an accurate observation that most of the corporate governance theories focus on increasing the shareholder value. Human rights considerations, such as protecting the rights of workers, communities and vulnerable groups, may require corporations to make decisions that do not solely prioritise financial gains (ibid). It is argued that this tension raises challenges for corporations in reconciling their economic objectives with their responsibilities towards the UNGP framework of respect, protect and remedy and the HRDD mechanisms.

The UNGPs emphasis on HRDD is a pragmatic approach that makes human rights resonate with the business community in the present day context (Bonnitcha & McCorquodale 2017). This framework employs a consensus building approach using the strategic language of business and management to develop the human rights principles in the field of business and management (Buhmann 2012). The role of effective terminology is also highlighted by McPhail & Ferguson (2016), as they mention that Reporting and Assurance Framework has also supported the cause of corporate accountability in the business world. The inherent qualitative nature of human rights, being based on the individual lived experience of the rights holders, makes it complex for companies to measure or map the impact of their operations on human rights in the same way as they are accustomed to measure other types of impact (Maher 2020). The rise of ethical audits as a means to assess corporate performance on human rights has its underpinnings in the managerialist approach propagated by the UNGPs (Maher et al. 2021a, 2021b). From the understanding of the literature, it is argued that such audits and internal HRDD reporting often prioritise quantification, measurement and economic objectives which may overshadow the subjective experiences of the affected individuals thus making the application of human rights framework in business practice, a distant goal.

The biggest threat that incorporation of human rights into business and management realms encounters is that if the box ticking and quantifiable metrics approach of the TNCs/MNCs help in addressing the grievances related to corporate human rights approach? The literature is replete with grey areas in this segment as much it remains the same in defining corporate responsibility and accountability. In context of the aforementioned, one is reminded of the words of Scheper (2015) that in such a scenario of audits and following a box ticking approach, the human rights world becomes merely a piece of paper that needs to be managed and accounted for without any actual or constructive engagement. Corporate wrongdoing is not a new phenomenon, in fact, deviant practices become part of the regular work culture of a TNC/MNC (Sykes & Matza 1957), in some cases also becoming part of the mainstream organisational and decision making practice (Janis 1972). The field of management studies on organisational crime has its bearings in the subject of criminology or psychology, *per se*, no engagement with international business and human rights scholarship. This is despite the evidence of wrongdoings of corporates as is exhibited in case law *Vedanta Resources PLC and another v. Lungowe and others* [2019] UKSC¹, *Okpabi v Royal Dutch Shell Plc* [2021] UKSC 3². The judgements in these cases show the readiness of the courts to remedy the wrongdoings of the state and the corporations when they fail to protect human rights. But as has been identified through the various aspects of HRDD, NAPs, Audits frameworks, there remains a wide chasm which needs to be bridged in bringing about a convergence in the HRDD practices across the corporate sector in the UK and across the globe in consonance with the UNGPs.

Conclusion

This literature review outlines some common themes pertaining to the UNGPs framework and the key HRDD mechanisms. In conclusion, it is asserted that HRDD does have the transformational prowess to address the corporate harms and

¹ <https://www.mofo.com/resources/insights/200608-uk-human-rights-violations>

² [https://uk.practicallaw.thomsonreuters.com/D-105-6161?transitionType=Default&contextData=\(sc.Default\)](https://uk.practicallaw.thomsonreuters.com/D-105-6161?transitionType=Default&contextData=(sc.Default))

enhance the corporate accountability. In the context of literature reviewed at this stage, it is contended that the effective incorporation of UNGPs and HRDD could only be envisioned if states and corporations work in tandem with the rights holders to develop a right holder centred legally binding corporate accountability framework. Addressing these challenges involve engaging with the corporate sector to promote a better understanding of human rights and the value of HRDD. It requires exploring ways to align economic interests with the human rights principles and finding mutually beneficial approaches that uphold human rights while also contributing to the long term business sustainability.

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