



**Incorporation of the UNGPs and HRDD mechanisms by corporates -
Analysing the advancements and the challenges in implementation**

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Abstract

This study offers a concise exploration of the integration of the United Nations Guiding Principles on Business and Human Rights (UNGPs) and underscores the pivotal role of Human Rights Due Diligence (HRDD) in advancing responsible business practices within the United Kingdom and on a global scale. Through an extensive literature review, the research illuminates the complexities surrounding the incorporation of UNGPs by the businesses. Delving into the stake holder's theory and corporate accountability theory, the article examines the application of these two in incorporating UNGPs for making businesses responsible for the adversarial human rights impacts arising out of their business operations. The research concludes by presenting innovative recommendations designed to address implementation issues, aiming to position human rights at the core of business policies. This study contributes to the ongoing discourse on the intersection of business practices, human rights, and responsible conduct, providing valuable insights for policymakers, businesses, and scholars in achieving the collective goal of protecting and respecting the human rights and by providing suitable redressal mechanisms.

Introduction:

The growing interest of business and human rights scholarship in the United Nations Guiding Principles on Business and Human Rights along with many corporations adopting and adapting their business to align with Human Rights Due Diligence law heralds the beginning to tackle the issue of human rights violations arising out of corporate operations. The contemporary global business landscape is marked by an increasing awareness of the impact that corporate activities can have on human rights. In response to this realisation, the United Nations Guiding Principles on Business and Human Rights (UNGP) emerged as a groundbreaking framework, offering a comprehensive approach to ensure that businesses respect and protect human rights throughout their operations while providing mechanisms for remedies to the victims of human rights violations. The UNGPs delineate the responsibilities of states and corporations, emphasising the need for effective human rights due diligence practices and redressal mechanisms (Ruggie 2011).

The UNGPs, comprising three pillars - "Protect, Respect, and Remedy," establishing a normative framework for preventing, respecting and addressing human rights abuses associated with corporate activities. The "Protect" pillar focuses on the duty of states to safeguard against human rights violations, while the "Respect" pillar outlines the responsibility of corporations to respect human rights. The third pillar, "Remedy," underscores the need for access to effective remedies for those adversely impacted by corporate activities.

Human Rights Due Diligence (HRDD) emerges as a central component of the UNGPs, embodying a proactive and preventive approach. HRDD involves a

systematic process through which businesses identify, assess, mitigate, and account for their potential human rights impacts. In other words, they form the know and show practices for companies. The UNGPs underscore the importance of HRDD as a means to operationalize the principles outlined in the framework, ensuring that corporations integrate a human rights perspective into their decision-making processes (UNGP 17).

There has been a significant surge in the adoption of human rights due diligence procedures and grievance mechanisms by companies after the release of the UNGPs in 2011. However, the predominant trajectory of corporate responsibility remains confined to the establishment of policy and procedural frameworks. Despite the apparent adoption of management systems and tools within UK firms facilitating a comprehensive understanding of their human rights impacts, there is a notable hesitancy in transparently showcasing these impacts to stakeholders and affected parties through the disclosure of current performance and improvement targets. This reluctance raises critical questions about the genuine commitment of these firms to manifesting their human rights responsibilities beyond mere procedural compliance (Favatto & Kollman 2022).

This study provides a brief overview of the incorporation of the UNGPs and the pivotal role of HRDD in promoting responsible business conduct in the UK and globally, through a literature review and delves into the nuances of the challenges in incorporation by the businesses and concludes with innovative recommendations which could help with the implementation issues in bringing rights at the centre of business policies.

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 Stakeholder's theory as well as the Corporate Social Accountability Theory as the basis for understanding how the corporations interpret human rights policies when dealing with accountability issues in the policy development arena. These theories shall provide a strong foundation to understand the meanings that corporations ascribe to human rights and challenges faced by them in their implementation. The review provides with identification of policy research gaps in the business human rights field in understanding the efficacy of HRDD.

The Three Pillars of UNGP

The first pillar of the United Nations Guiding Principles (UNGP), focused on protecting human rights, distinguishes between the international law obligations of states under human rights and labour law and the corporate responsibility to respect human rights outlined in the second pillar. Indeed, firms addressing human rights violations through the fulfilment of commitments outlined in the third pillar have tackled specific issues such as operations in conflict zones or collaboration 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).

The surge in the globalisation of markets and supply chains has heightened the complexity of regulating legislative processes, especially in impoverished and unregulated systems (Vogel 2008). Pillar II asserts that corporations failing to respect human rights risk losing their social licence to operate (Ruggie 2008), thereby exemplifying Bourdieu's theory of fields in action.

Critics argue that, despite its potential positive impact on human rights, this framework remains ineffective. The compliance and enforcement of codes resulting from UNGPs are predominantly left to the discretion of corporations and states (Bernaz 2017). Baumann-Pauly and Nolan (2016) contend that the UNGPs primarily seek acknowledgment of standards rather than ensuring complete compliance, leading to a woefully inadequate implementation.

The foundational narrative of the United Nations Guiding Principles (UNGP) framework, as articulated by Ruggie in 2013, revolves around the evolution of a structured human rights-based perspective designed to hold corporations accountable for their business operations. The advent of the UNGPs marked a pivotal juncture, ushering in a diverse array of methodologies and benchmarks for appraising the human rights performance of corporations (Ruggie 2013). This holds particular significance in the realm of corporate social responsibility (CSR) and practices associated with corporate social accountability, including but not limited to reporting, goal setting, and auditing (De Felice 2015). Given the substantial influence wielded by business enterprises across various facets of human rights, the imperative emerges for these entities to uphold and advance all internationally recognized rights, as underscored by the UNGPs and expounded upon in the commentary to Guiding Principle 12.

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

National Action Plans (NAPs) have served as instrumental tools in compelling corporations to enhance transparency in their reporting concerning the impact of human rights (De Felice & Graf 2015). Numerous European nations have implemented NAPs to fortify the nexus between fostering comprehensive corporate human rights due diligence and advancing corporate social responsibility (CSR) practices on a broader scale. Notably, the United Kingdom instituted NAPs in 2013, yet corporations persist in adopting a constrained approach to incorporating human rights considerations, often limited to ambiguous commitments and rudimentary management practices, thereby falling short of meeting the criteria outlined in UNGP Pillar II (Gregg 2020). In the realm of the UNGP framework, National Human Rights Institutions (NHRIs) play a role as part of the redressal mechanisms for instances of corporate human rights violations; however, their efficacy in scrutinising violations and offering remedies is severely constrained (Wolfsteller 2022).

Studies conducted by Preuss & Brown (2012) and Obara (2017) corroborate Gregg's (2020) prior assertion that British firms exhibit hesitancy in articulating clear and specific understandings of their human rights responsibilities. Their investigations in 2012 and 2017 underscore the enduring reluctance among UK businesses to delineate instances of human rights abuses. According to Le Baron (2017) and Ruehmkorf (2019), the enactment of the Modern Slavery Act in the UK in 2015 did not yield significant transformations in corporate practices related to supply chain management or reporting on forced labour practices. The practical implementations of the Act were observed to be restricted in effect, exerting minimal influence on the actual behaviour of corporations. These observations find corroboration in the reports from CIPS in 2017 and Field et al. (2019). Notably, there is a lack of clarity regarding the companies subject to regulation

under this Act and the extent of such regulation (ibid). For instance, uncertainties persist about the reporting obligations concerning slavery in supply chains, the sanctions imposed on corporations for non-compliance, and the inadequacies in corporate disclosures that do not transparently address forced labour and other violations within supply chains (Field et al., 2019). This stark reality, underscoring the absence of substantial change in corporate culture, aligns with the research findings and has been brought to light through a survey commissioned by the Home Office in 2019 (ibid.).

International Regulatory Framework

Emerging regulations pertaining to the due diligence of human rights within global supply chains include significant legislative frameworks such as 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) have conducted an extensive examination of pan-European due diligence and associated policies. The fundamental labour rights encompassing forced labour, collective bargaining, child labour, diversity, health and safety, and the provision of a living wage are delineated in the International Labour Organization Declaration on Fundamental Principles and Right to Work (International Labour Organization 1998).

Notwithstanding the existence of these regulatory mechanisms, the complex issue of whether private business enterprises, operating across diverse geographical contexts, should be regarded as subjects of international law, and whether they bear direct obligations under international human rights law, remains a subject of substantial controversy within the domains of management science and legal scholarship (Bernaz 2017).

Adoption of HRDD Mechanisms

Since its inception in 2011, Human Rights Due Diligence (HRDD) has been acknowledged as important in the realm of business and human rights. However, despite considerable research on the requisites and mechanisms of HRDD in supply chains, its practical implementation has remained notably restricted and sporadic. This gives rise to inquiries regarding the efficacy of HRDD over the course of a decade. Ruggie, Rees, and Davies (2021) underscore the imperative of evaluating the ‘real-world’ impact and effectiveness of HRDD, emphasising the significance of bridging the gap between the theoretical framework and its application in practical contexts.

The primary consideration pertains to the extent of support exhibited by businesses for the concept of Human Rights Due Diligence (HRDD), whether undertaken voluntarily or mandated by regulations. This endeavour aims to find a delicate equilibrium between rigorous business regulation and complete deregulation, as articulated by Parker and Lehmann Nielsen (2017). As highlighted by Muchlinski (2021) and Landau & Marshall (2018), HRDD strives to optimise a collaborative framework involving both public and private entities in regulatory processes, ensuring adherence to the HRDD framework.

In accordance with the findings of the UN Working Group on Business and Human Rights, as presented in the report titled 'Connecting the Business and Human Rights and the Anti-Corruption Agendas' (UN Doc. A/HRC/44/43), it has become evident that corporations express support for legislation governing HRDD. This support is grounded in the expectation that such legislation could bring clarity to legal standards, foster uniformity, coherence, and establish a level playing field across the entire spectrum of business operations (Smit et al. 2020a). This study has unearthed that many businesses hold the belief that implementing regulations would strengthen their capacity to engage and negotiate with third

parties. The establishment of non-negotiable standards is seen as essential to maintaining competitiveness in markets and preventing the stifling of innovation (Smit et al. 2020b). Since 2017, the Corporate Human Rights Benchmark (CHRB) has undertaken annual research with the objective of providing a comparative assessment of the world's largest companies (Corporate Human Rights Benchmark, CHRB, and World Benchmarking Alliance Report 2021). This research specifically delved into examining the policies, processes, and practices adopted by these companies to institutionalise their approach to human rights and their responses to allegations of rights violations (ibid). The conclusive remarks of the Corporate Human Rights Benchmark Report (2020) underscore that many companies demonstrate a lack of willingness and commitment to prioritise human rights (CHRB and World Benchmarking Alliance 2020). The findings also suggest a disparity between companies' stated commitments to human rights and their actual implementation in practice. This is evident in their assessment of their own performances and outcomes related to human rights (ibid.).

Social Auditing and HRDD framework

As per McCorquodale's (2017) findings, empirical research highlights the significance of supplier audits as a primary method for acquiring information to support Human Rights Due Diligence (HRDD) disclosure. Supplier audits involve a comprehensive assessment of practices and conditions within the supply chain, with the aim of identifying potential human rights risks (ibid). Furthermore, the United Nations Guiding Principles (UNGP) and HRDD recognize the role of social auditing, albeit in a restricted manner, specifying its use as a tracking and assessment tool for evaluating a company's response to human rights actions (Nolan & Frishling 2020). This delineates a fundamental distinction between HRDD and social auditing practices (ibid). Le Baron, Lister, and Dauvergne (2017) assert that social audits lack efficacy in making

meaningful progress in the realm of human rights. This viewpoint is echoed by the Business and Human Rights Resource Centre (2021a), which contends that any new regulation mandating HRDD should not conflate or substitute social audits for HRDD.

The issues of liability and enforcement assume significance as HRDD alone lacks mechanisms to hold businesses accountable or ensure compliance. Relying solely on reporting or transparency, without corresponding measures for liability and enforcement, is rarely effective in inducing behavioural change (Ford & Nolan 2020; Le Baron 2020).

II. Theoretical Underpinnings

Stakeholder theory

Stakeholder theory serves as a fundamental framework in understanding and implementing corporate social accountability practices within UK multinational companies. The application of stakeholder theory in this context reflects a paradigm shift from traditional profit-centric models to a more inclusive approach that considers the interests and impacts on various stakeholders. UK multinational companies, operating in diverse global environments, navigate a complex web of relationships with stakeholders, encompassing employees, customers, communities, governments, and non-governmental organisations.

The integration of stakeholder theory into corporate social accountability practices is evident in the multifaceted ways that UK multinational companies engage with their stakeholders. Freeman's seminal work (1984) posits that stakeholders are not merely passive entities but are active participants who contribute to and are affected by corporate activities. In the UK, this perspective has translated into a recognition that corporate social responsibility (CSR)

extends beyond philanthropy to encompass broader ethical, social, and environmental considerations (Aguinis & Glavas, 2012).

In practice, UK multinational companies employ stakeholder engagement strategies as part of their corporate social accountability practices. This involves ongoing dialogues, feedback mechanisms, and collaboration with stakeholders to identify, understand, and address their concerns and expectations (Clarkson, 1995). The aim is to move beyond a compliance-driven approach to CSR and cultivate long-term, mutually beneficial relationships.

Furthermore, stakeholder theory contributes to shaping reporting mechanisms within UK multinational companies. Reporting practices align with stakeholder interests and serve as a means of transparency and accountability (Gray, Owen, & Adams, 1996). The Global Reporting Initiative (GRI) standards, widely adopted by UK companies, exemplify an effort to systematically disclose non-financial information, responding to the diverse interests of stakeholders (Global Reporting Initiative, 2016).

However, challenges persist in the practical application of stakeholder theory to corporate social accountability. Balancing the diverse and sometimes conflicting interests of stakeholders requires careful consideration. Power dynamics, resource constraints, and varying expectations among stakeholders may pose difficulties in achieving a harmonious integration of stakeholder theory into corporate practices (Bansal & Roth, 2000).

The application of stakeholder theory to corporate social accountability practices in UK multinational companies reflects a conscious effort to move beyond profit-centric approaches. This integration is evident in stakeholder engagement strategies, reporting mechanisms, and a broader conceptualization of CSR.

Nonetheless, ongoing challenges necessitate a nuanced understanding of power dynamics and stakeholder expectations.

The concept of Corporate Accountability

The literature increasingly provides support for the accountability of corporations concerning human rights harms stemming from their activities, a trend that started gaining currency in the 1990s (Finnemore and Sikkink 1998; Risse et al. 1999; Acharya 2004; Wiener 2004; Sandholtz 2008; Zimmerman 2016). Stimmer (2019) elucidates corporate human rights accountability as a process wherein corporations are held answerable to all stakeholders affected by their operations. According to the United Nations Guiding Principles (UNGP), corporate accountability for human rights involves the responsibility to respect human rights by refraining from infringing upon the rights of others (UNGP Principle 11). This necessitates companies to undertake due diligence, encompassing the identification, prevention, mitigation, and acknowledgment of their adverse human rights impacts (Gregg 2021). However, this defensive conception of corporate human rights accountability, although crucial, does not fully encapsulate the potential of corporations to contribute to a world that is more compliant with human rights standards (ibid).

As described by Grant & Keohane (2005), accountability entails a prescribed pattern of behaviour that obligated actors are expected to adhere to, and the failure to do so may result in imposing sanctions. Within the realm of business and management scholarship, the literature extensively references the term "accountability," yet there exists a lack of clarity regarding its definition, specifically in terms of who is to be held accountable and the precise implications of being held to account. On one end of the spectrum, proponents such as Benston (1982) posit that corporate accountability is confined to shareholders, with the primary objective being profit maximisation. While others argue that

corporations are accountable to all stakeholders involved in the process (Cooper and Owen 2007; Mohammed 2013).

According to Bovens (2010), the notion of accountability can be examined through two dimensions. Firstly, there is a normative perspective, which suggests a set of standards serving as a reference point for evaluating behaviour. Secondly, when accountability is considered as a mechanism, it revolves around an arrangement or an institutional relationship that enables one party to hold the other accountable.

In an analysis provided by Gupta and van Asselt (2019), the concept of accountability incorporates elements of answerability and enforceability, which are delineated into five fundamental components. Firstly, there is the aspect of relations, addressing the question of who is to be held accountable and to whom. Secondly, the standards component refers to the criteria against which accountability is measured. Thirdly, the judgement element pertains to the process by which the standards are assessed, essentially detailing the methodology of accountability. From the perspective of answerability, these three components constitute the core, with the fourth element being sanctions—indicating legal penalties if the established standards are not met. The final element is redress, which centres on the dimensions of responsibility and compensation when the standards are not met, resulting in harm, thereby falling under the realm of enforceability (Gupta & van Asselt 2019).

Wheeler (2015) warns companies that neglecting human rights could turn public opinion against them, potentially causing harm to their reputation. Furthermore, Shamir (2004) and Van Aaken et al. (2013) suggest that corporations possess the capacity to resist and undermine pressure to fulfil their responsibilities regarding certain rights. They may justify denying these responsibilities to important

stakeholders as essential for preserving and enhancing their position in the constantly evolving global markets. Baumann-Pauly and Nolan (2016) argue that the term "accountability" is subjective and takes on different meanings depending on the context in which it is interpreted. For example, it holds varied interpretations in political science, law, international relations, and business and management studies.

A recent investigation by Favotto and Kollman (2022) has revealed that businesses frequently opt to conceal their human rights impacts and commitments, thereby constraining the overall efficacy of the United Nations Guiding Principles (UNGP). In doing so, these entities shield themselves from scrutiny by non-governmental organisations, international bodies, and other influential stakeholders who closely monitor the Corporate Social Responsibility (CSR) domain (*ibid.*). The authors further assert that a primary impediment to major corporations addressing human rights issues lies in the absence of internal advocates within the organisation who can advocate for the protection of human rights. However, the global supply chains rely on external experts to acquire a comprehensive understanding of their obligations under the UNGPs and Human Rights Due Diligence (HRDD) (Monciardini et al., 2019; Partiti, 2021; Van Ho & Terwindt, 2019). Therefore, as emphasised by Deva (2020), the collaborative efforts of internal and external experts are paramount to comprehend and implement effective corporate human rights mechanisms.

An investigation by Carini et al., (2020) discloses that the policies and reporting methodologies adopted by large corporations frequently precede legislative mandates and are consistently motivated by concerns for legitimacy and the demands of stakeholders for pertinent information. The language employed in the context of human rights is renowned for its inherent ambiguity and strategic adaptability. Additionally, this intrinsic flexibility potentially allows for the

reinterpretation and co-creation of rights within the corporate domain (Whyte 2019) which leads not only in varying standards in application of risk assessment measures but also gives rise to ambiguity around effective implementation. The United Nations Guiding Principles (UNGP) and the domain of business and human rights also involve a process of translation, where rights are invoked as a means of bridging norms and legal frameworks, while concurrently being integral to accountability and metrics measurement practices (O'Kelly 2019).

The Challenge in assessing the Impact of Corporate Human Rights Violations, through reporting practices.

According to Wilson (2007), comprehending the perceptions or conceptualizations of human rights expansion among individuals in the corporate sphere holds considerable significance for gaining a deeper understanding of the localization of human rights. Local non-governmental organisations (NGOs), activists, and consultants possess the ability to navigate between transnational and local perspectives, demonstrating flexibility in comprehending diverse worldviews, norms, practices, and values, essentially functioning as translators (Levitt & Merry 2009). Similarly, Golan & Orr (2012) underscores the significance of these external actors, contending that they assume a liminal position situated on the borders between different groups. This position allows them to effectively mediate and facilitate cross-cultural dialogues, negotiate conflicts, and promote understanding and communication with all involved stakeholders. As a result, they play a crucial role in advancing the field of legal anthropology (Golan & Orr 2012). Analysis of the literature indicates that individuals occupying the liminal position, facilitating the movement between corporate and universal human rights discourse, include both internal actors (those employed within corporations) and external experts (Merry 2006a). Furthermore, the literature underscores the escalating role of corporations in global governance, where they have emerged as pivotal entities in the realm of

human rights. Corporations wield discursive powers in translating and exercising influence over human rights issues (Sarfaty 2012, 2021).

Nevertheless, the concept of Human Rights Due Diligence (HRDD) appears to clash with the core corporate objective, which is profit maximisation. Corporations often prioritise their financial gains at the expense of vulnerable populations. In fact, Muchlinski (2012) astutely observes that many corporate governance theories predominantly focus on enhancing shareholder value. Human rights considerations

such as safeguarding the rights of workers, communities, and vulnerable groups, may necessitate corporations to reconsider their priorities. To navigate this tension, corporations face challenges in reconciling their economic objectives with their obligations under the United Nations Guiding Principles (UNGP) framework, which entails the principles of respect, protect, and remedy, as well as the mechanisms of Human Rights Due Diligence (HRDD) (ibid). This demands a deliberative approach that goes beyond prioritising financial gains and compels corporations to make decisions that encompass a broader spectrum of considerations (ibid).

The emphasis placed on Human Rights Due Diligence (HRDD) by the United Nations Guiding Principles (UNGP) represents a practical strategy to align human rights considerations with the contemporary business landscape (Bonnitcha & McCorquodale 2017). This framework employs a consensus-building approach that utilises the strategic language of business and management to articulate human rights principles within the business domain (Buhmann 2012). McPhail & Ferguson (2016) underscore the significance of effective terminology, citing the Reporting and Assurance Framework's role in advancing corporate accountability within the business sphere. The qualitative nature of human rights, rooted in the individual lived experience of rights holders, poses a

complexity for companies attempting to measure or assess the impact of their operations on human rights, a task that differs from their conventional methods of impact measurement (Maher 2020).

The emergence of ethical audits to evaluate corporate performance on human rights is rooted in the managerialist approach advocated by the UNGPs (Maher et al. 2021a, 2021b). The literature suggests that such audits and internal HRDD reporting often exhibit a prioritisation of quantification, measurement, and economic objectives, potentially overshadowing broader human rights considerations. Overlooking the personal experiences of those affected tends to move the application of human rights principles in business further away from realisation.

The principal challenge faced by the integration of human rights into the spheres of business and management revolves around whether the box-ticking and quantifiable metrics approach employed by Transnational Corporations (TNCs) and Multinational Corporations (MNCs) effectively addresses concerns related to corporate human rights. The scholarly discourse in this domain is marked by pervasive ambiguities, mirroring the challenges in precisely defining corporate responsibility and accountability. In this context, the words of Scheper (2015) come to mind, suggesting that in a landscape dominated by audits and a box-ticking approach, the realm of human rights transforms into a mere document to be administratively managed and accounted for, devoid of genuine or constructive engagement. Corporate misconduct is not a novel occurrence; rather, aberrant practices often become ingrained in the routine work culture of Transnational Corporations (TNCs) and Multinational Corporations (MNCs) (Sykes & Matza, 1957), sometimes permeating mainstream organisational and decision-making practices (Janis, 1972). The domain of management studies, specifically focused on violations in global supply chains and organisational crime,

finding its roots in criminology and psychology, with minimal integration into the discourse of international business and human rights scholarship. This disconnect persists despite the evident corporate wrongdoings documented in legal cases such as Vedanta Resources PLC and another v. Lungowe and others [2019] UKSC, Okpabi v Royal Dutch Shell Plc [2021] UKSC 3. Judgments in these cases underscore the courts' readiness to rectify wrongdoing by states and corporations when they neglect to uphold human rights. The legal progress in redressing and remedy the corporate wrongs is not a standalone solution.

Despite the development of various norms and practice under the UNGPs, such as, Human Rights Due Diligence (HRDD), National Action Plans (NAPs), National Human Rights Institutions and audit frameworks, a substantial gap remains, necessitating efforts to forge a convergence in HRDD practices across the corporate sector in the UK and globally, aligning with the principles set forth in the United Nations Guiding Principles (UNGP).

Application of the theoretical framework on corporate practices

Corporate Social Accountability (CSA) theory plays a crucial role in shaping the practices of multinational companies (MNCs) operating in the UK, aligning with the principles outlined in the United Nations Guiding Principles on Business and Human Rights (UNGP). The application of CSA theory to the UNGP framework reflects an evolving landscape of corporate responsibility, emphasising the need for MNCs to go beyond mere compliance and actively contribute to sustainable development and the protection of human rights.

The emergence of new scholarly literature has been exploring the intersection of Corporate Social Accountability theory and the UNGPs to analyse how MNCs in the UK incorporate human rights considerations into their business operations. Aguinis and Glavas (2019) argue that CSA goes beyond philanthropy,

encompassing broader ethical, social, and environmental dimensions, echoing the principles embedded in the UNGPs Framework. This aligns with the understanding that corporate accountability and responsibility involves a holistic commitment towards all the stakeholders, emphasising not only on profit but also the ethical behaviour and a wider societal impact of their business operation.

The UNGP emphasises the importance of human rights due diligence (HRDD) as a key component of responsible business conduct. Literature by Ruggie (2017) and Scherer and Palazzo (2019) highlight that effective HRDD is an integral aspect of CSA, ensuring that MNCs identify, prevent, and address potential human rights impacts across their operations and supply chains. This dynamic interaction between CSA and HRDD demonstrates the practical application of CSA theories in promoting human rights accountability.

The Global Reporting Initiative (GRI) standards, widely adopted by MNCs in the UK, provide a tangible link between CSA theory and the UNGP. GRI's focus on disclosing non-financial information, including human rights considerations, reflects a commitment to transparency and accountability (Global Reporting Initiative, 2019). By aligning reporting practices with GRI standards, MNCs contribute to the fulfilment of UNGP principles, showcasing the integration of CSA theories into their operational frameworks.

Moreover, recent studies by Rasche and Etzion (2017) and Scherer et al. (2019) delve into the complexities of implementing UNGP principles, emphasising the need for a proactive and context-specific approach that goes beyond symbolic gestures. CSA theories guide MNCs in understanding their responsibilities, urging them to engage in meaningful stakeholder dialogues, demonstrate human rights leadership, and contribute to the broader societal goals outlined by the UNGP.

The integration of CSA theory to the UNGP framework for multinational companies in the UK signifies a transformative approach to corporate responsibility. In January 2021, the UK government unveiled a series of measures aimed at reinforcing compliance with reporting obligations under the Modern Slavery Act 2015. Among the notable measures was the introduction of financial penalties for non-compliance, signifying a concerted effort to prevent British entities, spanning both public and private sectors, from being implicated in or benefiting from human rights abuses against the Uyghur Muslims in the Chinese province of Xinjiang Human rights violations in Xinjiang and the government's response through Foreign secretary's statement(GOV.UK.Available at: <https://www.gov.uk/government/speeches/foreign-secretary-on-the-situation-in-xinjiang-and-the-governments-response> (Accessed: 30 January 2024). The UK firms incorporate HRDD by conducting supply chain audits, supplier assessments, human rights impact assessments, training and capacity building, stakeholder engagement, reporting and transparency, and industrial collaboration (Favotto & Kollman 2022; Lozano et.al., 2022) . More and more businesses such as Primark, Zara, Mango are establishing channels for grievance mechanisms allowing customers, stakeholders, collaborative partners and employees to report human rights concerns without fear or favour in the UK (Nolan 2022)

Innovative Solutions & Challenges in Implementation

While addressing the most prominent human rights risks is crucial, there exists a deficiency in both criteria and guidance to comprehensively tackle all risks, including the underlying causes of abuses and exploitative labour practices (Gracia Lozano et al., 2022; Lout et al., 2022). The following components are essential for ensuring effective compliance with human rights include a) authentic representation of workers, b) thorough and transparent assessment of risks, coupled with rigorous verification of workplace compliance, c) the establishment of legally binding and enforceable instruments and law, and d) alterations to the

purchasing practices of brands. The above four measures could be an effective tool for advancing the aim of responsible conduct in business operations and could place rights holders at the centre of accountable business practices.

The World Benchmark Alliance (2020) evaluated and scrutinised 1000 of the globe's most influential corporations, including Mowi and Thai Union Group, major seafood companies, on 18 social indicators such as living wage, gender equality etc. and concluded that a substantial majority of 78%, of the scrutinised companies from the pool of 1000 scored **zero** on indicators related to human rights due diligence (World Benchmark Alliance, 2022). Moreover, more than half of these companies, constituting 55%, have publicly declared commitments to uphold human rights, yet a meagre proportion has undertaken tangible actions, including due diligence, to safeguard the welfare of workers. As an illustrative instance, Mowi has publicly pledged to respect the human rights of workers but has failed to fulfil additional requirements concerning human rights due diligence. Similarly, Thai Union Group, while making strides by scoring 14 out of 20, demonstrated progress in recognizing and addressing human rights issues. However, they fell short of meeting criteria pertaining to divulging the outcomes of human rights assessments or actions taken to redress identified human rights concerns. These findings highlight the limitations of market-driven, voluntary methodologies, underscoring the need of having an imperative shift towards obligatory mandates and enhanced systems of accountability to ensure full compliance to the risk management process under the HRDD. The recent Social Transformation Baseline Assessment conducted by the World Benchmark Alliance in 2022 has revealed compelling insights into the tangible advancements made by global companies in upholding and safeguarding human rights. This is a case in point explaining how the act of self-declaring social responsibility or implementing voluntary measures is followed with a huge variation in the

absence of mandatory sustained reporting requirements, legal monitoring, and robust legal enforcement mechanisms.

Enhancing the capacity, knowledge, and competencies associated with human and labour rights within organisations and businesses is of utmost significance, not only, in terms of constituting a substantial challenge in the pursuit of advancing social responsibility and accountability but also ensuring long term sustainable global supply chains. Initiation of training programs and educational endeavours focusing on human and labour rights, their interconnectedness with environmental sustainability, and the array of tools and resources accessible to the sector represents an indispensable preliminary measure. The businesses with their various stakeholders could potentially foster cross-organization or cross-sector engagement through learning exchange programs or workshops emerge as an avenue to heighten awareness regarding the existing approaches in preventing the human rights violations. This would showcase the commitment of organisation towards effectively addressing human and labour rights challenges faced by them.

Next in the sequence is expertise of human rights organisations and experts serving not only to bolster capacity within non-governmental organisations (NGOs) but also working in collaboration with the intergovernmental panels with state governments. They play a key role in developing human rights and risk assessment tools. The escalating demand for consultants equipped with human rights knowledge and application to business context only confirms the challenges faced by complex interaction of business and human rights in a post covid pandemic world.

Finally, the imperative lies in creating room for emerging leaders and fostering innovation within the movement. This entails accommodating diverse expertise, encouraging novel collaborations, and embracing innovative approaches that draw insights from sectors or commodities that have achieved greater maturity in their social responsibility endeavours.

Pushing for new Frontiers

In the corporate world, there is a critical demand for increased leadership and innovation, coupled with the allowance for experimentation, learning from errors, and assimilating lessons. The process of reconceptualization of social responsibility and determining its optimal approach within the corporate sector, **shifting from a reactive stance to one of transformational change**, is the need of the hour. This journey necessitates sustained humility, along with a steadfast willingness to adapt and evolve. The evolution and maturation of Human Rights Due Diligence (HRDD) within the intersection of business and human rights over the past decade have instigated discernible shifts in the strategies employed by governmental bodies, businesses, civil society, trade unions, and workers. These transformations, both subtle and overt, manifest in the **identification and communication of risks and impacts associated with human rights**. Despite these advancements, a notable lack of coherence persists between legislative frameworks, corporate methodologies, and the expectations of workers and their representatives. Nevertheless, HRDD retains the potential to revolutionise preventive strategies aimed at mitigating adverse human rights harms, underscoring the critical need for continued refinement and alignment across these multifaceted dimensions (McCorquodale et., 2021).

The nascent legislative endeavours concerning Human Rights Due Diligence (HRDD) present an opportunity to fundamentally alter the landscape, fostering a more robust foundation for corporate accountability in the realm of human rights.

However, the efficacy of such transformation's hinges on the corporate capacity and willingness of states to fulfil their duty in safeguarding human rights. This necessitates a **collaborative and inclusive approach, wherein states actively engage with a diverse array of non-state actors and rights holders** to collaboratively formulate the necessary framework for HRDD. It is highlighted that the interplay between legislative actions, state responsibilities, and the collaborative efforts from businesses are required for the meaningful advancement of HRDD within the sphere of corporate accountability for human rights.

The corporate behaviour towards human rights in light of HRDD regulatory endeavours should have more **know and show practices as part of their regular business operations**. This exploration is imperative not only to distinguish genuine corporate commitment from mere rhetorical adjustments or strategic endeavours to assimilate human rights discourse but also to strengthen the foundational conditions fostering the successful integration of business entities into the acceptance of norms and adherence to a human rights and rights holders' perspective.

In the context of addressing the HRDD effectiveness issue, laws related to mHRDD can establish compelling **motivations/incentives for companies to tackle human rights issues** within their sphere of responsibility, such as evidenced through French Duty of Vigilance. The predominant attention has centred on examining the potential pathways through which mHRDD laws might instigate legal actions, either civil or criminal, against companies and their leadership. This legal recourse can serve as a significant incentive and act as a deterrent, as companies may be apprehensive that neglecting the due diligence process in human rights could result in successful legal actions being initiated against them.

The business and human rights framework necessitates **vigilant scrutiny and rigorous evaluation of the drafting, contention, and evolution of human rights and accountability standards**. Additionally, a comprehensive examination of the inception and efficacy of various actors and governance tools, including National Contact Points, National Action Plans, corporate reporting standards, and due diligence laws, is imperative for a nuanced understanding of the multifaceted dynamics within this regulatory paradigm. This entails a critical analysis of the processes shaping the development and contestation of business and human rights norms, as well as the role played by diverse stakeholders in shaping the business and human rights governance landscape.

It is also noteworthy to move beyond **predominant perspectives** arising out the understanding of experts from **Global North** and **expand the research focus to delve into regulatory frameworks and corporate behaviour within the transnational supply chains, particularly with operations in nations of the Global South**. This nuanced approach is essential for a comprehensive understanding of the intricate dynamics at play in global business practices which are impacted by local conditions to a large extent.

Lastly, scholars in the field of business and human rights should persist in **leveraging their academic acumen to inform policy formulation** and public discourse, **transcending local, national, and global boundaries**. Given their unique access to the multifaceted perspectives within human rights scholarship, scholars in business and human rights are well-placed to raise awareness regarding the intricate nature of pertinent issues. Additionally, they can **facilitate the seamless connections between divergent stakeholders** and play a significant role in advancing the corporate accountability agenda in the realms of business and human rights (Wolfstellar & Li 2022).

Conclusion

It is contended that a proper implementation of human rights due diligence and the UNGPs framework entails a reconfiguration of goals and strategies by states and corporations. However, the associated costs and risks of such diligence pose significant challenges that most businesses and the governments may be unwilling to endure. For instance, mandatory human rights impact assessments, for instance, would demand extensive data collection and recommend financially burdensome mitigation measures. If businesses rigorously apply available analytical tools and genuinely address the questions raised by these tools, as opposed to superficially addressing selected issues, they might find themselves compelled to make substantial investigative efforts, which might be too expensive a pursuit to be followed consistently. One way of raising **consideration of human rights in business operations across the supply chain while keeping the costs to minimum** is to ensure the human rights risk assessments take place before the project receives investment. This would ensure that the whole value chain is respecting the UNGPs framework and enable the organisation to set an example in the corporate world.

If business enterprises were to manage human rights risks with the primary aim of upholding human rights, rather than addressing the potential impacts on the corporation's value resulting from human rights violations, it would necessitate a fundamental alteration in the corporate purpose. This shift would either redefine the corporate objective or, at the very least, subordinate the exclusive pursuit of value maximisation and profiteering which remains at the centre of most businesses *eternally* to the goal of ensuring adequate Respect as laid under UNGP Pillar II, for the human rights.

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