



FEDERAL UNIVERSITY
OF CEARÁ

CONTEXTUS

REVISTA CONTEMPORÂNEA DE ECONOMIA E GESTÃO

Contextus – Contemporary Journal of Economics and Management

ISSN 1678-2089
ISSNe 2178-9258

www.periodicos.ufc.br/contextus

Business and human rights: Trials for research on theory and practice

Negócios e direitos humanos: Trilhas para pesquisas sobre teoria e prática

Derechos humanos y empresas: Senderos para la investigación sobre teoría y práctica

<https://doi.org/10.19094/contextus.2020.43710>

Rodolfo Ferreira Maritan

<https://orcid.org/0000-0002-5284-5051>

Master student at the Postgraduate Program in Administration (PPGA) of the Federal University of Uberlândia (UFU)
Bachelor's degree in Administration from the Federal University of Uberlândia (UFU)
rodolfofmaritan@gmail.com

Cíntia Rodrigues de Oliveira Medeiros

<https://orcid.org/0000-0001-7999-9002>

Professor at the Federal University of Uberlândia (UFU)
PhD in Administration from Getúlio Vargas Foundation (FGV-EAESP)
cintia@ufu.br

ABSTRACT

The purpose of this article is to offer a thematic analysis of the scientific production on Business and Human Rights, taking as a starting point the most impactful works published since the time span from 2000 to 2019 available in the Web of Science (WoS) database. The results show that the selected articles analyzed in the literature address three themes: the first Human Rights initiatives and questions; the approximation of Corporate Social Responsibility to Business and Human Rights; and common business practices for abstaining from responsibilities. As for the paths to be taken, we point out: the delimitation of the extent of corporate responsibilities; corporations' moral, political and legal commitments; leverage; due diligence; new human rights treaty.

Keywords: human rights; business; enterprises; labour; responsibilities.

RESUMO

O objetivo deste artigo é oferecer uma análise temática da produção científica sobre Direitos Humanos e Negócios, tendo como ponto de partida os trabalhos de maior impacto publicados no espaço temporal de 2000 a 2019, disponíveis na base de dados Web of Science (WoS). Os resultados apontam que os artigos analisados abordam três temáticas: as primeiras iniciativas e questionamentos de Direitos Humanos; a aproximação da Responsabilidade Social Corporativa dos Negócios e Direitos Humanos; e as Práticas empresariais comuns para abstenção de responsabilidades. Quanto às trilhas a serem percorridas, apontamos: a delimitação da extensão das responsabilidades corporativas; os compromissos morais, políticos e legais das corporações; alavancagem; *due diligence*; novo tratado sobre direitos humanos.

Palavras-chave: direitos humanos; negócios; empresas; trabalho; responsabilidade.

RESUMEN

El propósito de este artículo es ofrecer un análisis temático de la producción científica sobre Derechos Humanos y Empresas, tomando como punto de partida los trabajos de mayor impacto publicados desde 2000 hasta 2019, disponibles en la base de datos de Web of Science (WoS). Los resultados muestran que los artículos seleccionados analizados en la literatura abordan tres temas: las primeras iniciativas y preguntas sobre derechos humanos; la aproximación de la Responsabilidad Social Corporativa a las Empresas y los Derechos Humanos; y prácticas comerciales comunes para abstenerse de responsabilidades. En cuanto a los caminos a seguir, señalamos: la delimitación del alcance de las responsabilidades corporativas; compromisos morales, políticos y legales de las corporaciones; apalancamiento; *due diligence*; nuevo tratado de derechos humanos.

Palabras clave: derechos humanos; negocios; empresas; trabajo; responsabilidad.

Article Information

Uploaded on 4 April 2020
Final version on 7 May 2020
Accepted on 7 May 2020
Published online on 1 June 2020

Interinstitutional Scientific Committee
Editor-in-chief: Diego de Queiroz Machado
Evaluation by the double blind review system
(SEER / OJS - version 3)



OPEN ACCESS

How to cite this article:

Maritan, R. F., & Medeiros, C. R. O. (2020). Business and human rights: Trials for research on theory and practice. *Contextus – Contemporary Journal of Economics and Management*, 18(6), 67-80. <https://doi.org/10.19094/contextus.2020.43710>

1 INTRODUCTION

During the 20th century, the efforts in favor of human rights (HR) increased due to the effects of the Holocaust in Second World War, highlighting the exclusion of minorities and the need for more regulation of States to guarantee respect for fundamental rights, such as cultural, economic, labor, political and social rights, culminating in the Universal Declaration of Human Rights in 1948 (Muchlinski, 2001).

The 1960s enabled new perceptions of society and socio-cultural identification, unlike mass movements oriented by consumption, religion and work. It focused on self-identification, attention to environmental causes, freedom and conscious consumption. Somehow, this movement caused changes, although not substantial, in the performance of corporations, especially transnational ones, once consumer groups have emerged with demands for ethical consumption and social responsibility (Muchlinski, 2001).

However, the performance of companies considering the human rights has not yet received the same attention and it has raised questions due to its economic relevance and ability to integrate markets (Muchlinski, 2001; Ruggie, 2007; Weissbrodt & Kruger, 2003). Globalization has allowed many big companies to start operating globally and some of them benefited from human rights (HR) violations, especially in labor relations field, making it even more difficult to engage them in responsible practices (Wettstein, 2012a).

At the same time, in recent years, the theme of Human Rights and Business has excelled from international organizations initiatives, such as the United Nations (UN), International Labor Organization (ILO) and Organization for Economic Co-operation and Development (OECD). Corporate codes of conduct, guides for good practices and spaces at important events to debate the topic in the international community are examples of such initiatives, such as the Rio-92 and the United Nations Conference about Sustainable Development in 2002 (Arnold, 2010; Muchlinski, 2001; Ruggie, 2007). All these institutions and events contributed to highlight the topic of Human Rights and Business. In 2005, the UN appointed a specific working group to deal with the topic, under the command of the Special Representative of the General Secretary, Professor John Ruggie (Arnold, 2010; Festerling & Demuijnck, 2013; Kemp & Vanclay, 2013; Ruggie, 2007; Wettstein, 2012b).

Professor Ruggie's research (2007) aimed the following objectives: (i) to identify and to clarify standards of corporate responsibility and accountability for transnational corporations and other business companies considering the HD; (ii) to elaborate the role of States to regulate and effectively judge the actions of transnational corporations and other business companies related to HD, including through international cooperation; (iii) to research and to clarify the implications of concepts such as "complicity" and "sphere of influence" for transnational corporations and other commercial companies; (iv) to develop materials and

methodologies to measure impacts on HD and activities of transnational corporations and other companies; and (v) to gather, in a compendium, the best practices of States, transnational corporations and other companies (UN, Human Rights Commission, 2005/69).

Considering the institutional advances, the world conferences, the limitations promoted by organizations such as UN, ILO and OECD and the learning from notorious cases of human rights violations, it is relevant to know what has been produced in the academic sphere, in order to stimulate the generation of new knowledge. Thus, the objective of this article is to offer a thematic analysis of the scientific production on Human Rights and Business, considering the greatest impact's works published in the period from 2000 to 2019, available in the Web of Science (WoS) database as a starting point. Due to its multidisciplinary nature, we opted for the delimitation of "human rights and business", which is justified by their contributions to the field of studies about management and business that considers the organizations as the central object of study.

In the next sections, we will approach the methodological procedures, then we will show the discussions found in the field of Human Rights and Business, and, finally, we will present the final considerations, considering the research aimed and the contributions of the analyzed papers.

2 CONCEPTUAL FUNDAMENTALS OF THE FIELD OF STUDIES OF BUSINESS AND HUMAN RIGHTS

Human Rights is a multidisciplinary and transversal theme, once it is the subject of several fields of knowledge, such as international relations, history, law, philosophy, etc. Therefore, a consensus on this theme is not to be expected, even on its concept (Arifa, 2018; Cavalcanti, 2004), which several authors consider it is still under construction (Arifa, 2018; Rabenhorst, 2004). The conceptual discussion about the definition of human rights is intense (Lyon & Olson, 2011; Sen, 2004) and it approaches tautological questions. However, despite the fact that the word "right" is qualified by the word "human" it does not imply a relationship between the two terms. What is aimed when using the expression human rights is that "the human has certain indispensable needs for the full development of his dignity" (Rabenhorst, 2004, p. 213). Equality is a basic idea when talking about human rights, once it is assumed that human beings have the same and intrinsic value, regardless of any other distinguishing characteristics (Hoover, 2013; Rabenhorst, 2004; Wettstein, Giuliani, Santangelo & Stahl, 2019). Nevertheless, the notion of equal rights is not new, since it is printed on the United States Declaration of Independence in 1776 (Sen, 2004).

One aspect highlighted in the literature of Human Rights is about what they refer to. For Trindade (2007), human rights are inherent to human beings, and these must be protected in any and all circumstances. For Rabenhorst

(2004), Human Rights refer to the desirable rights that human beings have (Rabenhorst, 2004), and not as something that people have (Sen, 2004). What do human rights consist of? Or What does human rights consist of? It generates a controversial debate, mainly whether or not to include economic and social rights, freedom of expression and political freedom.

The context of the emergence of Human Rights was in the post Second World War, period in which many countries, especially Europeans ones, wanted to reform their images and thus a good starting point was to place human rights in a prominent and universal position. However its construction reflected this westernized political character, once in its ratification it excluded most of the African and Asian countries, which transformed them into a utopian moral political project for reinforcing coercive practices in hierarchical relationships (Hoover, 2013).

Globalization has allowed large companies to start operating in a dispersed way across the globe, changing the social disposition of several locations in which they are present, while implementing their strategies and business models within the global chain (Wettstein et al., 2019). These transformations also raised questions about organizations, once they are relevant actors in the political, economic and social scenario, in some cases with influence and power similar or stronger than the States (Barros, 2018).

Considering the scope of international organizations, the discussion about companies and their human rights responsibilities started in the 1970s. The first documents related to the subject are the Tripartite Declaration of Principles of the International Labor Organization (ILO), in 1977, the guidelines of the Organization for Economic Cooperation and Development (OECD), in 2000, and subsequently the Guiding Principles on Business and Human Rights approved by the United Nations Human Rights Council, in 2011. It clarified the companies' responsibilities regarding human rights (United Nations, 2011) and the fact that they must express their intention to respect human rights, conduct the correct diligence about the theme considering the aim of enforcing human rights and providing access to complaints, reclamation and remedies when necessary (Türke, 2018).

There are some recurring criticism about the theme, such as the rhetorical content of human rights printed in specific legislation (Arifa, 2018; Sen, 2004) and the distance between the discourse and the evidence of the practical application of these rights (Patton, 2011). Arifa (2018) highlights three challenges in the study field related to human rights discourse: (a) vague and generic concept of what human rights are; (b) disparities and circularity in the speeches; (c) reduction of the concept, insufficiency of speeches and the selectivity of the types of rights included in human rights.

Concomitantly with conceptual problems, a Theory of Human Rights is also a challenge for researchers of the subject. For a theory, as well as a practice, it is essential to

have a conceptual background that allows its application in the practical sphere. Thus Sen (2004) discusses some fundamental questions for a human rights theory:

- (1) What kind of statement does a human rights statement do?
- (2) What makes human rights important?
- (3) What duties and obligations do human rights generate?
- (4) Through which actions can human rights be promoted and, in particular, whether legislation should be the main, or even a necessary way, for implementing human rights?
- (5) Can economic and social rights (named second generation rights) be reasonably included among human rights?
- (6) Last, but not least, how can human rights proposals be defended or contested, and how should the evaluated the claim for universal status, especially when considering a world with a lot of cultural variation and widely diversified practices? (Sen, 2004, p. 318-319).

These questions continue to guide researches and particularly the question "(3) What duties and obligations do human rights generate?" has a close relationship with the theoretical study field of Business and Human Rights, which emerged from a vigorous debate, in the 1970s, about the obligations of corporations regarding the impacts of human rights on business. After that it emerged a discrete research area for corporate decision making. However, the first approach of human rights to business happened with the study of Corporate Social Responsibility, which, unlike the Business and Human Rights, brought in its dimensions human rights as a guide for corporate decisions. The Business and Human Rights premise is that voluntary initiatives do not involve all companies, which allows the not included ones to act with impunity (Ramasastry, 2015).

Barros (2018) indicates that the controversial operation of organizations contributed to open space for them to receive criticism even with the existence or absence of national or international regulations. With this, the field of Business and Human Rights becomes stronger within a context of crisis caused by the actions of corporations in different parts of the world. On the one hand, it emerged movements that demanded from governments and corporations responses to violations against human rights, on the other hand, but not theoretically the opposite, it stimulated the interest of researchers about corporate obligations and responsibilities when considering the human rights. According to this understanding, the elements of a human rights theory, as researched by Sen (2004), are central to the consolidation of a study that focuses on this field, using different perspectives regarding the nature of the theme.

3 METHODOLOGY

Considering the purpose of offering a thematic analysis of the scientific production on Business and Human Rights, this research intends to use the main themes approached by the authors in high impact publications, regarding the period since 2000 to 2019. Thus it was applied a qualitative analysis that considered five phases: to compile, to separate the fragments (disassemble), to

reorganize the fragments (reassemble), to interpret and to conclude (Yin, 2011). We do not followed a linear analytical process, but, rather, we considered recursive and iterative relationships in our analysis (Yin, 2011).

Initially, we proceeded with the installation of the free version of the software "R". This background was adopted to perform the manipulation of the Web of Science (WoS) database associated with the Biblioshiny app, which allows researchers to import options of bibliometric routines. After the installation of Biblioshiny, we started the search for the theme Business and Human Rights (in English Language) with the terms "Business and Human Rights" in the Web of Science database, which returned 787 results. The search for the papers was developed within the virtual environment of the Federal University of Uberlândia (UFU), due to the

fact that this institution has access to several databases through an agreement with the Coordination for the Improvement of Higher Education Personnel (CAPES). Then, the data file of this search was exported to the researchers' computer for subsequent import of the database into the Biblioshiny application for manipulation.

Regarding the functionalities of the app, there is the selection of the most cited articles among the 787 resulting ones, which highlights the papers with the greatest impact on the subject of Business and Human Rights. Using this functionality, we selected the 30 most referenced papers in the Web of Science database for analysis, noting that the theme has been expanding since 2000, specially on the year 2012, which concentrated the largest number of publications among the analyzed data, as shown in Table 1.

Table 1
Distribution of papers considering Journal and year of publication (2000-2019)

Journal	01	03	07	09	10	12	13	14	15	16	17	18	19	Total
Business Ethics Quartely				1	2	5								8
Business and Human Rights Journal										1	4	1		6
Journal of Business Ethics				1	1		1							3
American Journal of International Law		1	1											2
European Journal of International Law											2			2
Journal of Human Rights									2					2
Corporate Governance the International Journal of Business in Society													1	1
Global Governance								1						1
Human Rights Quartely							1							1
Impact Assessment and Project Appraisal							1							1
International & Comparative Law Quarterly,											1			1
International Affairs	1													1
Journal of World Business													1	1
TOTAL	1	1	1	2	3	5	3	1	2	1	7	1	2	30

Source: own elaboration.

Table 2 contains the information from the Web of Science about the titles of the articles, authors and the number of quotations in the consulted database.

To achieve the aim proposed, we used the thematic analysis method, which is used to identify, analyze and report standards (themes) regarding the analyzed data (Castleberry & Nolen, 2018), in this case, the 30 selected papers (Table 2), which were completely read. After compiling and organizing the research material, we passed to the "disassembling" phase, when we fragmented the data and created groups of meanings, which corresponds to coding. For this, we used a table from Microsoft Excel, identifying themes, concepts and ideas that could have connections, such as an inductive process. Then, we

mapped the categories based on three questions that guided the analysis:

- 1) What was the research problem of the paper?
- 2) What were the limits of the theme?
- 3) How the research problem used in the paper.

From this point, we identified standards that conducted us to three themes:

- 1) The first Human Rights initiatives and the initial questions;
- 2) The approximation of Corporate Social Responsibility to Business and Human Rights;
- 3) Common business practices for abstaining themselves from responsibilities.

Table 2

Authors selected for analysis

Authors	Title	Quotations
Wettstein (2012)	Silence as Complicity: Elements of a Corporate Duty to Speak Out Against the Violation of Human Rights	47
Ruggie (2007)	Business and Human Rights: The Evolving International Agenda	42
Weissbrodt & Kruger (2003)	Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights	37
Kobrin (2009)	Private Political Authority and Public Responsibility: Transnational Politics, Transnational Firms, and Human Rights	36
Muchlinski (2012)	Implementing the New UN Corporate Human Rights Framework: Implications for Corporate Law, Governance, and Regulation	36
Arnold (2010)	Transnational Corporations and the Duty to Respect Basic Human Rights	35
Wettstein (2012)	CSR and the Debate on Business and Human Rights: Bridging the Great Divide	35
Arnold, Audi & Zwolinski (2010)	Recent Work in Ethical Theory and Its Implications for Business Ethics	30
Cragg (2012)	Ethics, Enlightened Self-Interest, and the Corporate Responsibility to Respect Human Rights: A Critical Look at the Justicatory Foundations of the UN Framework	29
Ramasastri (2015)	Corporate Social Responsibility Versus Business and Human Rights: Bridging the Gap Between Responsibility and Accountability	21
Ruggie (2014)	Global Governance and “New Governance Theory”: Lessons from Business and Human Rights	20
Muchlinski (2001)	Human Rights and Multinationals: Is there a Problem?	19
Aaronson & Higham (2013)	Re-righting Business: John Ruggie and the Struggle to Develop International Human Rights Standards for Transnational Firms	17
Wettstein (2015)	Normativity, Ethics, and the UN Guiding Principles on Business and Human Rights: A Critical Assessment	17
Wood (2015)	The Case for Leverage-Based Corporate Human Rights Responsibility	16
Fasterling, & Demuijnck (2013)	Human Rights in the Void? Due Diligence in the UN Guiding Principles on Business and Human Rights	16
Wettstein (2010)	The Duty to Protect: Corporate Complicity, Political Responsibility, and Human Rights Advocacy	15
McCorquodale et al. (2017)	Human Rights Due Diligence in Law and Practice: Good Practices and Challenges for Business Enterprises	15
Bilchitz (2016)	The Necessity for a Business and Human Rights Treaty	14
Nolan, & Taylor (2009)	Corporate Responsibility for Economic, Social and Cultural Rights: Rights in Search of a Remedy?	13
Kemp, & Vanclay (2013)	Human rights and impact assessment clarifying the connections in practice	13
Bonnitcha & McCorquodale (2017)	The Concept of “Due Diligence” in the UN Guiding Principles on Business and Human Rights	13
Wettstein et al. (2019)	International business and human rights: a research agenda	9
Kirkebo & Langford (2018)	The Commitment Curve: Global Regulation of Business and Human Rights	6
Ruggie & Sherman, III (2017)	The Concept of ‘Due Diligence’ in the UN Guiding Principles on Business and Human Rights: A Reply to Jonathan Bonnitcha and Robert McCorquodale	5
Hsieh (2017)	Business Responsibilities for Human Rights: A Commentary on Arnold.	5
Lopez (2017)	Struggling to Take Off?: The Second Session of Intergovernmental Negotiations on a Treaty on Business and Human Rights	5
Gotzmann (2017)	Establishing a Human Rights Impact Assessment of Business Activities: Key Criteria for Meaningful Practice.	5
McConnell (2017)	Assessing The Feasibility Of A Business And Human Rights Treaty	5
Bukmann, Jonsson & Fisker (2019)	Do no harm and do more good too: connecting the SDGs with business and human rights and political CSR theory	5

Source: own elaboration.

The next section will discuss the construction of Business and Human Rights study field and the research ways indicated by the authors of the 30 analyzed papers.

4 RESULTS DISCUSSION

4.1 The First Human Rights Initiatives and the Initial Questions

The starting point introduced by the first papers contextualizes the emergence of the Human Rights theme and raises the question about the extent of accountability towards the performance of organizations, such as the

articles by Muchlinski (2001), Ruggie (2007), Kobrin (2009), Nolan and Taylor (2009) and Arnold, Audi and Zwolinski (2010). Right from the start, the authors faced the difficulty of a more proactive business posture with Human Rights. Instead, organizations focused on legislation, trying to avoid doing the bad (“do no harm”) and applying the practice of silent complicity (Kobrin, 2009; Wettstein, 2010).

Similarly, Kemp and Vanclay (2013) also criticize the minimalist aspect of harm reduction practiced by companies, limiting the possibility of more wide and concrete results in the defense of fundamental rights. In this context, a suggestion given by the authors to alleviate these

issues is Social Impact Assessment (SIA) initiatives, which provide access to populations impacted by business projects for remediation (Kemp & Vanclay, 2013).

Some authors highlighted the difficulty of corporations' engagement in adopting practices that prioritize Human Rights in their activities, as well as their aversion to regulation and compliance with the agreements, as noted at the end of the work group studies led by Professor David Weissbrodt, who produced the document "Draft Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights" (Bilchitz, 2016; Ramasastry, 2015; Weissbrodt & Kruger, 2003).

Global regulation and the establishment of international agreements are the subject of discussions in the analyzed papers, as in Kirkebo and Langford (2018), which analyzed the claims regarding the current state of global regulation and the political viability of legal approaches. The authors mapped 98 existing standards that regulate corporations and found a wide variation in the way that different sectors deal with human rights and accountability issues. The authors identified a consequent commitment curve, in which companies and States seek to minimize human rights commitments.

The purpose of Weissbrodt's paper was to extend the obligations assumed by States in international agreements to companies, thus expanding their spheres of influence and performance (Ruggie, 2014). However, such an initiative did not receive the expected support and its agenda was emptied. Then it was started the Ruggie's mandate as Special Representative of the General Secretary that resulted in the "Guiding Principles on Business and Human Rights: Implementing the United Nations Protect, Respect and Remedy". According to the document, three objectives were highlighted: (i) emphasizing the role of States to protect Human Rights and prevent violations; (ii) establishing responsibilities for organizations regarding the human rights, avoiding engagement and contributing to practices that violate these rights, and (iii) establishing channels of reparation and remediation, both by States as well as companies, for possible victims of violations (Ruggie, 2014).

Three directions to be followed by international law, after the initial stage of the UN mandate, are: the empowerment of States capacities to promote, regulate and judge evenly and horizontally the corporate actions harmful to Human Right; the support to initiatives that reach beyond individual corporate responsibility, integrating diverse stakeholders (what would later be called multi-stakeholders initiative - MSI) and that when integrated can bring innovative solutions; and the dialogue between the legal sphere of Human Rights with the socially observed demands, which can be beneficial for cultural and economic needs that influence corporate behavior (Ruggie, 2007).

McConnel (2017) discusses the viability of a Business and Human Rights agreement at the international level, concluding that doctrinal complexity must be combated in

order to change the direction into regulation of non-State actors, once States has failed in this issue. Thus, the allocation of responsibilities and ownership of the debtor are fundamental aspects. The distribution of responsibilities between various components, according to their contributions to the same harmful result, generates a significant debate. The contribution of States would be complemented by provisions of complicity and diligence, thus the responsibility for damages can be attributed to multiple actors, in appropriate proportions. The biggest challenge is that obligations are linked to politics and legal doctrines and, therefore, arguments related to free market ideology may reduce efforts to assign agreements to business actors.

Lopez (2017) summarizes the process started by the United Nations in order to develop an agreement on Business and Human Rights, focusing on the developments of the second session of the intergovernmental group in charge of the negotiation, in Geneva, in 2017. The author considered that the second meeting, despite the efforts to stimulate the discussion and the progress in creating a common ground between States and interested actors, it was not successful in interrupting important political impasses in the ongoing negotiations, in addition to the signs of entrenchment in the political positions of some actors. For example, at the meeting, there were positions pointing that companies captured the structures of political and economic power, therefore business corrupted many state structures.

The paper of Aaronson and Higham (2013) detailed how companies, governments and non-governmental organizations (NGOs) responded to the work developed by the UN working group which were resulted from the elaboration of the "Guiding Principles" (GP). Over the course of the paper, the authors analyzed the advances promoted by the GP, its innovative aspect in terms of governance, the document's potential for evaluating Human Rights initiatives and the need of political actors to promote education initiatives, and the demand for more active positions of corporations considering the Human Rights (Aaronson & Higham, 2013).

However, there is a continuing concern in the study field that initiatives such as those of the GP are still insufficient to promote global challenges in the short term due to the legal fragmentation, the corporate cooperation, the few multi-stakeholder initiatives (MSI) and the partnerships public-private that offer solutions to solve complex issues, for example, the climate change (Arnold, Audi & Zwolinski, 2010; Ruggie, 2014).

Despite receiving attention from the media and discussion forums, climate change has not received as much attention from business ethics experts. It was observed that there was a contradiction between organizations that, on one hand, press against energy efficiency standards and, on the other hand, are the main ones responsible for greenhouse gas emissions (Arnold, Audi & Zwolinski, 2010). The argument defended by Arnold,

Audi and Zwolinski (2010) is based on Carney's paper, which indicates that climate change will directly impact the access to fundamental rights, such as the access to water, health and survival. Therefore, to minimize the impacts of climate change it is urgent and essential to avoid the persistence of human rights violations. Thus it is necessary coordinated business attitudes, legislation and change in the way that the society will create its wealth.

There is also a low level of engagement of the organizations regarding human rights policies. According to data released at the Business and Human Rights Resource Center (BHRRRC), in February 2013, 302 transnational companies had explicit human rights policies, however, only two of them were according to Guiding Principles and due diligence initiatives (Aaronson & Higham, 2013). In addition, the reluctance of organizations is a reflection of the novelty of the Human Rights agenda in the business field, which consequently impacts on the companies' learning curve, as well as the high costs and the long time spent for its implementation (Aaronson & Higham, 2013).

The concept of due diligence, as well as its mechanisms, instruments and forms of application are present in the papers analyzed, for example, in Bonnitcha and McCorquodale (2017), McCorquodale et al. (2017) and others, once its centrality in the United Nations Guiding Principles about Business and Human Rights. However, according to Bonnitcha and McCorquodale (2017), the principles approach two different views about the subject, causing confusion and uncertainty regarding the extent of corporate responsibility considering human rights. The authors propose that a company's responsibility for human rights presuppose two elements: its responsibility for its impacts and its responsibility for the impacts caused by third actors related to them.

Anyway the Guiding Principles present relevant aspects about the human rights discussions, once its elaboration considered the participation of several stakeholders, besides encouraging companies to adopt positive attitudes and to access to remediation and structures of policies to evaluate their impacts on Human Rights (Aaronson & Higham, 2013). To be successful in implementing these policies, organizations would need to interact each other, with suppliers, academics and institutions to encourage the education and training of managers about their responsibilities regarding Human Rights, as well as the importance of policy-making institutions to create mechanisms due diligence, establishing good practices and standards of conduct to be followed, in addition to showing its commitment about Human Rights (Aaronson & Higham, 2013)

McCorquodale et al. (2017) conducted an empirical research on business practices in attempts to implement due diligence in Human Rights, according to Guiding Principles regarding Business and Human Rights worldwide. The study focused on the following elements: identification of real or potential human rights impacts; attitudes established to deal with such impacts; and

monitoring the effectiveness of these impacts. Among the results of the research, the authors identified that considering a company which human rights due diligence was expressly done, the impacts on human rights generated by the company and its partners were significantly more likely to be identified. Consequently the effectiveness of actions are more likely to be monitored, human rights experts are more likely to be identified and a range of human rights are probably considered.

Continuing about monitoring the impacts of business activities on Human Rights, the human rights impact assessment (HRIA), an emerging practice in the field of business and human rights, has been developed regarding varied approaches to prevent and measure the negative impacts of business on human rights of workers and communities. Considering that it is necessary to dialogue and to debate about what good practices human rights impact assessment can and must implicate, Götzmann (2017) proposes five key criteria to support methodologies and to evaluate the impacts of corporate activities on human rights: (1) application of international human rights standards; (2) consideration of the full scope of impacts; (3) adopting a process based on human rights; (4) guarantee of responsibility; and (5) approaching of the impacts according to relevance.

Another aspect that helped to guide the studies about Business and Human Rights was the growing number of human rights abuses cases, such as Shell's involvement in conflicts in Nigeria, which favored a real ethnic devastation in the region of the Ogoni people, and Barrick Gold's participation in rapes of women in Papua New Guinea (Kemp & Vanclay, 2013; Nolan & Taylor, 2009; Wettstein, 2012a).

Corporate Social Responsibility (CSR) has historically approached issues of corporate behavior, unlike the aspirations of Business and Human Rights, which are concerned to delimit the Human Rights commitments (Ramasastry, 2015). With this background about corporate responsibility, it is important to understand the connection points between Business and Human Rights.

4.2 Closer Approach of Corporate Social Responsibility with Business and Human Rights

A line of research emerged to study Business and Human Rights and its relationship with Corporate Social Responsibility (CSR). In principle, Corporate Social Responsibility focuses on decision-making and corporate governance practices, as well as their effects on society; while Business and Human Rights concentrates its attention to the role of States in supervising the activities of organizations and their impact on Human Rights (Ramasastry, 2015). Also according to Ramasastry (2015), the three points that differ Business and Human Rights from Corporate Social Responsibility are: (a) the new universal Human Rights criteria for companies; (b) the emphasis on States' proactive role in protecting Human Rights; and (c)

the expanding access to remediation for the victims of Human Rights violations.

However, there are points of disconnection between the themes. Wettstein (2012b) presents some of the reasons why Human Rights do not permeate the study field of Corporate Social Responsibility and establishes common points of the themes to connect them and enable companies to assume positive obligations regarding Human Rights. One of this points is to include Human Rights in the moral study field to derive corporate obligations, as it happens in the ethical scope of Corporate Social Responsibility (Wettstein, 2012b).

According to Wettstein (2012b), the lack of dialogue between Corporate Social Responsibility and Business and Human Rights occurs due to two factors: the “problem of the voluntarism” and the “problem of the non-political responsibility”. The first one occurs due to the excessive focus of organizations on assuming Corporate Social Responsibility as something voluntary and obedient to the laws, harming their attention to Human Rights. “Non-political responsibility”, on the other hand, considers Corporate Social Responsibilities as a private sphere, while the Human Rights are admitted as a public responsibility, that is, creating barriers in the public and private domain of Human Rights.

As points of connection between Corporate Social Responsibility and Business and Human Rights themes, Wettstein (2012b) argues that the assumption that Corporate Social Responsibility actions are voluntary and philanthropic harms the possibility of Human Rights study field to reach more concrete practices, such as business initiatives to solve problems located in base of the economic pyramid. Among the options that can approach the two themes closer are the actions to promote socioeconomic issues (which generate greater attention from corporations), social innovation, shared value and the encouragement for a proactive action by corporations in the defense of Human Rights. Thus it is necessary to assume Corporate Social Responsibility and Business Human Rights with a normative and proactive focus, giving new meaning to the way we do business (Wettstein, 2012b; Ramasastry, 2015; Wood, 2015).

In addition, the European Union's support for a new concept of Corporate Social Responsibility closer to Business and Human Rights has increased the visibility of the theme in the international community, recognizing Human Rights beyond the sphere of the environment and consumption and also considering due diligence as an integral part of Corporate Social Responsibility to identify, prevent and remedy any negative impacts on society due to their actions (Ramasastry, 2015). Even considering the potential for integrating CSR and DHN issues, we still find organizations that persist in abstaining from their responsibilities regarding Human Rights and, because of that, they support themselves using some strategies.

4.3 Common business practices for abstaining from responsibilities

Kobrin (2009) argues that most human rights violations occur through complicity and help from transnational organizations, which benefit themselves directly or indirectly from practices perpetrated by others in their supply chains. Thus the concept of silent complicity is central to understanding the responsibilities of transnational organizations in politics and global economy (Wettstein, 2010).

Authors like Kobrin (2009) and Arnold (2010) argue that companies are susceptible to human rights obligations, which, consequently, institutes moral obligations under their responsibility. Based on this premise and adding that organizations have an obligation not to be complicit in any type of violation, and that corporate silence can mean endorsement, companies must help protect victims of Human Rights violations (Wettstein, 2012a).

Complicity is the support or favoring of human rights violations (Kobrin, 2009). According to Wettstein (2010), there are four types of complicity in human rights violations: direct, indirect, beneficial and silent complicity. Direct complicity occurs with the direct participation of organizations in violations, while the indirect one is characterized by the support and facilitation of organizations for the occurrence of violations. Beneficial complicity occurs when organizations benefit themselves from violations; while silent complicity occurs when companies consciously abstain from denouncing the violations, that is, they omit themselves in these cases (Wettstein, 2010; Wettstein, 2012a).

To occur the silent complicity, two conditions are necessary. The first one is the failure of organizations to protect victims of violations (requirement of omission); the second one is the omission which the agent encourages the recurrence of the condition of Human Rights disrespects, also named as the legitimization requirement (Wettstein, 2012a).

The legitimization requirement is the silence of a corporate agent of social relevance (social status), who, once presents a Human Rights violation, does not act to prevent the recurrence of this event, which, consequently, turns him into endorsers ones (Wettstein, 2012a). To understand the omission requirement, it is necessary to differentiate between positive and negative duties. Negative duties are contemplated in the documents prepared by Professor Ruggie's working group (2007) and are understood as the duty to avoid doing harm, while positive ones are related to the progress of a condition. Thus, the first one focuses on avoiding worsening the situation, while the positive ones focuses on the improvement (Wettstein, 2012a).

In addition, another important distinction is about passive and active duties. The first ones recommend the abstention of acts that may violate Human Rights, which, consequently, can cause damage or harm. On the other hand, the second ones require attitudes to avoid and

remove risks from any Human Rights transgressions (Wettstein, 2012a). Therefore, according to Wettstein (2012a), positive duties are also active ones, and passive duties are always negative ones, once passive abstention is mandatory only if the actions are harmful to others or to yourself.

It is also possible to classify moral duties in more categories, such as perfect and imperfect, positive and negative, universal and specific (Fasterling & Demuijnck, 2013). Perfect duties are those that clearly shows what must be done and who are the responsible one for doing it. Imperfect duties allow a greater flexibility in choosing what to do and for whom to do it. (Fasterling & Demuijnck, 2013). Positive duties are those that compel us to act to change a condition, for example, to help people who suffer from poverty and hunger. Negative duties are those that do not require our action, but they do not allow omission (Fasterling & Demuijnck, 2013; Wettstein, 2012a). Finally, universals duties are the duties valid for any human being, such as the right to decent work. Specifics ones are the rights granted to some group, such as employees of a company (Fasterling & Demuijnck, 2013).

Among the positions adopted by the corporations when they witness cases of human rights violations as a result of their productive activities, it is possible to highlight passive attitudes such as: the corporate function is to do business and maximize profits for shareholders; organizations have only the duty to follow the laws of the States in which they operate; the role of non-intervention of the State sovereignty, among other justifications (Kobrin, 2009; Muchlinski, 2001).

However, it is admitted that, in the context of globalization, organizations, especially transnational ones, have a strong influence on society, once their activities change the spatial and social dynamics, providing health and education services, or even deciding about the life and death of populations (Weissbrodt & Kruger, 2003; Wood, 2015). Still according to Wood (2015), this is an example of leverage based on responsibility, once the organizations are responsible for the potential of their actions and, consequently, for the changes that their activities impose on society, etc.

One discussion pointed is about the duty, historically attributed to States, to respect Human Rights, while observing their engagement in violations against populations. However, their role continue important, once their functions are to protect and to promote public interest and to generate public welfare. Thus, its objectives are compatible with Human Rights practices (Cragg, 2012).

Continuing, States have instruments to discourage practices of rights violation, in addition the legal authority over institutions under their jurisdiction, applying sanctions, creating institutions for monitoring and regulations. Therefore, it is authentic to attribute to States the obligation to respect and protect Human Rights, as well as promoting remediation when they fail in this task (Cragg, 2012).

In short, there is an understanding in the documents produced by Professor Ruggie (2007) that companies have responsibilities in their actions regarding respect for human rights. However, the duty to protect is still the responsibility of the States, that is, the reports ignore the silent complicity and show that companies should only avoid complicity in practices of Human Rights violations (Wettstein, 2010).

4.4 Next Possible Researches

The review of the literature about Business and Human Rights found gaps that stimulate next possible researches about the study field of the organizations, more specifically, regarding human rights violations at work, at consumption and at community relations. Below, we present some possibilities for future researches: delimiting the extent of corporate responsibilities; corporations' moral, political and legal commitments; leverage (ability to influence other's actions through relationships); due diligence; and new human rights agreement.

The first one is related to the difficulty in delimiting the extent of corporate responsibilities, which is a persistent issue in the study field of human rights, due to the use of soft-law mechanisms as a protective measure of rights in addition to business strategies used to deal with cases of violation (Nolan & Taylor, 2009). Soft-law mechanisms express society's norms and expectations regarding the responsibilities assumed by organizations, therefore non-binding, which allows corporations to choose to transgress Human Rights practices. In addition, it allows corporations not to choose for Human Rights practices, starting the operations of their social license and creating an image in society for public judgment (Nolan & Taylor, 2009). Hard-law initiatives are characterized by agreements and mandatory norms to be followed after rounds of discussion among the participants of the reunions (Weissbrodt & Kruger, 2003).

Another proposition presented was the adoption of an approach focused on corporate responsibility of rights. Muchlinski's (2012) proposes a due diligence as a starting point for a legal instrument that bind the organizations duties, one it can change the current model of corporate governance that protects shareholders to prioritize various stakeholders ones, such as the society, the environment, the workers, the suppliers, etc. From this new perspective, business decision makers would focus their attention on victims of crimes, as well as support national and international laws regarding these duties (Muchlinski, 2012).

Another aspect considered, according to the analyzed papers, approach the gaps pointed by the final document of the work of Ruggie (2007) considering the moral, political and legal commitments. From a moral perspective, more robust and binding commitments (which create legal obligation) were expected as an ethical requirement of business, once the minimum to be done is to respect the Human Rights (Arnold, 2010). From a political perspective, the results achieved are those described in the

Human Rights agreements about the sphere of work, which allows wide commitments for individuals, companies and governments, once the own companies are political actors, thus they want to be heard and participate in the discussions. From a legal perspective, the moral and political commitments can be converted into legal guarantees for the protection of human rights (Arnold, 2010). Hsieh's (2017) argument considering the idea that basic moral rights do not depend on institutional or social facts, that is, they do not depend on a wide institutional context. However, by adopting an institutional conception of human rights, it is possible to identify and diagnose the challenges for determining responsibilities and duties.

An important critical point described by Wettstein (2015) is the ethical issue present in the works developed by the Special Representative of the General Secretary, which received criticism for not offering a theory focused on the moral aspect of human rights, but actually a theory focused on a practical point of view. The pragmatism of the work of the Special Representative of the General Secretary tried to expand the tangible results of human rights to populations affected by cases of violations. However, to transform the way we do business, it is necessary to develop a moral approach one.

In fact, the publication of the Guiding Principles consolidated the debate about Business and Human Rights. However, there is still a gap as argued by Aaronson and Higham (2013). It would be necessary include topics such as fees charged to ensure rights provided by the Universal Declaration of Human Rights, for example, the access to food, water, basic sanitation, housing, health and education with reasonable costs for any citizen.

Different from the approaches proposed by Ruggie (2007), leverage is an alternative one that would use the corporate efforts to improve a situation through it influence on other actors and relationships to respect the Human Rights. This approach admits 4 assumptions: (a) moral significant connection between the transgressors, companies and their respective interests, that is, the closer to these interests, the greater the responsibility about Human Rights; (b) organizations are able to act alone or in partnership to offer relevant support to improve Human Rights scenarios, through their leverage; (c) companies can contribute to improve the conditions of Human Rights at a moderate cost while creating a harmony between the moral and the situation; and (d) the urgency defines the degree of responsibility of organizations to act to prevent and stop violations (Wood, 2012).

Observed in Principle number 15, due diligence is a mechanism that emerged to collaborate with the study field as the steps that a company must follow to identify, prevent and deal with real and potential impacts on human rights and, when they are identified, companies can act promptly to mitigate them (Kemp & Vanclay, 2013). The new approach of due diligence presents a new positioning of companies considering Human Rights, especially in the sectors which their activities generate great socio-

environmental impact, such as agriculture, extraction and infrastructure. This corporate positioning in regard to the society can be beneficial because the wide communication and dissemination of its activities can change the way that the top management objectives are transmitted to the organization (Muchlinski, 2012). As argued by Kemp and Vanclay (2013), is the desirable a combination of Human Rights with a routine approach (companies do due diligence to make sure there are no risks for themselves) instead of prioritizing a revolutionary approach (which would consider due diligence to regard the people risks due to their activities). The research by McCorquodale et al. (2017) identified a new and vital aspect that deserves attention: the due diligence approach is predominantly similar between sectors and corporate structures, considering the components of due diligence, even though they are applied in different ways. Furthermore, the development of mechanisms for assessing the impact of business activities on human rights, as in the case of Götzmann's (2017) proposal for the key criteria, is also a future study object for practical and theoretical research.

Returning to soft-law and hard-law approaches, Bilchitz (2016) and McConnell (2017) argue about the need for a binding human rights agreement as an instrument to change this scenario, especially after the United Nations Human Rights Council approved a resolution, in 2014, that established a working group for this purpose, thus solving institutional gaps about respect for Human Rights. A McConnell (2017) observation about an agreement on Business and Human Rights consists of the need for changes in regard to the way that international obligations are theoretically conceptualized, considering business as its direct addressees, once the State was not able to respond to the dynamics of business power. Therefore, the agreement must be submitted to a more complete examination with regard to the approach of business actors, especially with regard to the attribution of duties and the allocation of responsibilities.

It is possible to list some arguments in favor of a new agreement that could guarantees the protection of fundamental rights: (i) to consider moral concepts, for example, the right to work under dignified conditions and individual freedoms as legal and valid instruments in an agreement applicable to any agent capable of influencing them, which, consequently, would guarantee access to legal reparation in cases of violations; (ii) a new binding agreement would remove the divergences between the negative and positive implications of the corporations while guaranteeing fundamental rights, thus it would be an instrumental guide in regard to the management of fundamental rights for companies; (iii) a Business and Human Rights agreement would help States to recognize that companies have legal obligations about Human Rights at a binding level, similarly to trade agreements; and (iv) an agreement that establishes an international forum to deal with the issues of extraterritoriality of organizations, human rights violations and adequate remediation (Bilchitz, 2016).

The analyzed articles also present challenges regarding the development of the Business and Human Rights study field, both for investigation as well as for practice, which can generate future researches that can clarify, generate and expand knowledge in order to contribute to communities, workers, societies and organizations. In addition to theoretical and methodological challenges, such as the difficulty of measuring ethical and moral issues, as well as their theoretical application (Arnold, Audi & Zwolinski, 2010), and the conceptual confusion of due diligence (Bonnitcha & McCorquodale, 2017; Festerling & Demuijnck, 2013), the difficulties can be grouped into three categories. The first category concerns the consolidation of mechanisms for the regulation and monitoring of corporate practices that impact human rights. In this case, there are difficulty in articulating among States to establish cooperation mechanisms to judge corporate practices that may be harmful, considering the competition between countries for the world market (Ruggie, 2007), corporate complicity in cases of violations of Human Rights (Kobrin, 2009), political interests and free market ideologies (Lopez, 2017; McConnel, 2017), and a history of failure by United Nations projects to make the companies' human rights obligations proactive in terms of rights socioeconomic (Wettstein, 2012b). In addition, Muchilinski (2012) points as a challenge the low integration between international law and ethics in the formulation of a model of responsibility for organizations.

The second one refers to accountability and assignment of duties, as when Ruggie (2007) highlights the difficulty in establishing a model of responsibility that contemplates multiple actors who are involved in business activities, including the State, and in the accountability of others in the supply chain (McCorquodale et al., 2017). Continuing, the author presents the problem in regard to delimiting rules, responsibilities and sanctions. Muchilinski (2001) points the need to improve the central role of States in protecting and promoting Human Rights, once companies do not make significant commitments considering Human Rights. Wood (2015) mentions the lack of characterization of the connection between companies and their activities with Human Rights and McCorquodale et al. (2017) present the lack of information or the retention of information about the exhibition of risks of human rights violations.

The third one consists in the lack of engagement by companies, which Ruggie (2007) considers as a reason for organizations not to voluntarily respect the Human Rights and Arnold (2010). Nolan and Taylor (2009) and Wettstein (2015) note that companies have an aversion of regulation and constructing wide commitments to Human Rights. Considering this, Wettstein (2010, 2012) believes that companies need to be more transparent about their commitments to Human Rights and also that people could be aware of their political activities with the State to protect their interests. At the same time, Kobrin (2009) argues that many countries are not willing to punish corporations violations in their territory. In regard to performance, Cragg

(2012) and Ramasastry (2015) noted the difficulty in convincing companies to adopt Human Rights as strategic decisions for their business.

5 FINAL CONSIDERATIONS

Since the last few decades, the growth of human rights abuses and violations has received greater interest, both from researchers as well as practical actors ones, culminating in the creation of a study field named Business and Human Rights, which aims to discuss the impacts and responsibilities of companies. The interest in the theme has its origins in the theories about Corporate Social Responsibility, whose dimensions are wide, including a proposal more focused on the responsibility of companies regarding human resources in the scope of work and consumption. The study field also emerged considering the scope of the United Nations, when the Human Rights Council approved the Guiding Principles about Business and Human Rights in 2011. Discrimination, sexual harassment, safety and health, individual and collective freedoms, kidnapping, torture, freedom expression, privacy, poverty, food and water, education and housing are types of violations found in the business world. In this context, it can not be also omitted that many of the violations against human rights, such as human trafficking and slave labor, are in fact "in the business" of criminal organizations.

There are many challenges for the consolidating of the study field. From the elaboration of concepts that can explain and approach the complexity of the object to its theorization, the possible futures researches are not linear. There are still some problems to be solved, which requires greater effort and commitment from different study areas. Consequently, its multidisciplinary nature contributes to a productive dialogue in order to improve the study field, both by creating alternative theoretical approaches as well as implementing practices.

The review and analysis produced in this paper show that the topic of Business and Human Rights has great potential for future researches, once the topic has received attention from central important organizations for the international community and that this is reflected in the number of recent publications analyzed throughout this paper. The theme of Business and Human Rights is not exhausted for further discussions, considering that this literature review used a quantitative delimitation (number of total citations in the Web of Science database) and a specific period (2000-2019). Therefore there are opportunities to improve the debate about this topic.

Theoretically, the study field of management and business could benefit from future studies starting to study of the guiding questions presented by Sen (2004) that, potentially, would generate elements for a Business and Human Rights theory: an analysis of corporate speeches regarding human rights, oriented by the question whether these are used as a rhetorical strategy that aim to highlight certain prevail speeches or only to follow the guidelines

developed by international organizations. In this sense, the analysis of anti-slave labor campaigns adopted by companies could generate relevant results.

In practical situations, the study field could approach specific topics, not only due diligence initiatives, which already proved to be a central point for the Human Rights study field, but also multi-stakeholder initiatives (MSI), business practices adopted by organizations to follow the Guiding Principles, as cited by the article by Aroonson and Higham, and the theme of how companies are dealing with the issue of protection and remediation when practicing cases of human rights violations. More specific studies about the complicity of managers in management practices that violate human rights and about the management of people in the supply chain, by sector of activity, as well as their implications, could also contribute to the theoretical and practical field, specially, for companies to recognize the positive involvement of civil society organizations and human rights defenders.

Finally, considering that this paper summarized themes approached in the analyzed papers that deal with Business and Human Rights and regarding that this work also offered possibilities of future researches about the theme, we hope that the results of this paper may contribute to citizens, workers, organizations and States so that they can promote effective ways of political and social action to guarantee Human Rights. One of these possibilities could start demanding a public space for decision-making in regard to human rights in the business field.

REFERENCES

- Aaronson, S. A., & Higham, I. (2013). "Re-righting business": John Ruggie and the struggle to develop international human rights standards for transnational firms. *Human Rights Quarterly*, 35(2), 333-364. <https://doi.org/10.1353/hrq.2013.0032>.
- Arifa, B. I. A. (2018). O conceito e o discurso dos direitos humanos: realidade ou retórica? *Boletim Científico ESMPU*, 17(51), 145-173.
- Arnold, D. G. (2010). Transnational corporations and the duty to respect basic human rights. *Business Ethics Quarterly*, 20(3), 371-399. <https://doi.org/10.1017/S1052150X00003018>
- Arnold, D. G., Audi, R., & Zwolinski, M. (2010). Recent work in Ethical Theory and its implications for Business Ethics. *Business Ethics Quarterly*, 20(04), 559-581. <https://doi.org/10.1017/S1052150X00004784>
- Barros, A. (2018). Empresas e direitos humanos: premissas, tensões e possibilidades. *Organizações & Sociedade*, 25(84), 87-99. <https://doi.org/10.1590/1984-9240845>
- Bilchitz, D. (2016). The necessity for a business and human rights treaty. *Business and Human Rights Journal*, 1(2), 203-227. <https://doi.org/10.1017/bhj.2016.13>
- Bonnitcha, J., & McCorquodale, R. (2017). The Concept of "Due Diligence" in the UN Guiding Principles on Business and Human Rights. *European Journal of International Law*, 28(3), 899-919. <https://doi.org/10.1093/ejil/chx042>
- Bukmann, K., Jonsson, J., & Fisker, M. (2019). Do no harm and do more good too: connecting the SDGs with business and human rights and political CSR theory. *Corporate Governance the International Journal of Business in Society*, 19(3), 389-403. <https://doi.org/10.1108/CG-01-2018-0030>
- Castleberry, A., & Nolen, A. (2018). Thematic analysis of qualitative research data: Is it as easy as it sounds? *Currents in Pharmacy Teaching and Learning*, 10(6), 807-815. <https://doi.org/10.1016/j.cptl.2018.03.019>.
- Cavalcanti, C. A. (2004). História moderna dos direitos humanos: uma noção em construção. In: G. Tosi. *Direitos humanos: História, teoria e prática*. João Pessoa: UFPB.
- Cragg, W. (2012). Ethics, enlightened self-interest, and the corporate responsibility to respect human rights: A critical look at the justificatory foundations of the UN Framework. *Business Ethics Quarterly*, 22(1), 9-36. <https://doi.org/10.1017/S1052150X00000051>
- Fasterling, B., & Demuijnck, G. (2013). Human rights in the void? Due diligence in the UN Guiding Principles on Business and Human Rights. *Journal of Business Ethics*, 116(4), 799-814. <https://doi.org/10.1007/s10551-013-1822-z>
- Gotzmann, N. (2017). Human rights impact assessment of business activities: Key criteria for establishing a meaningful practice. *Business and Human Rights Journal*, 2(1), 87-108. <https://doi.org/10.1017/bhj.2016.24>
- Hsieh, N. (2017). Business responsibilities for human rights: A commentary on Arnold. *Business and Human Rights Journal*, 2(2), 297-309. <https://doi.org/10.1017/bhj.2017.6>
- Kemp, D., & Vanclay, F. (2013). Human rights and impact assessment: Clarifying the connections in practice. *Impact Assessment and Project Appraisal*, 31(2), 86-96. <https://doi.org/10.1080/14615517.2013.782978>
- Kirkebo, T. L., & Langford, M. (2018). The Commitment Curve: Global regulation of business and human rights. *Business and Human Rights Journal*, 3(2), 157-185. <https://doi.org/10.1017/bhj.2018.11>
- Kobrin, S. J. (2009). Private political authority and public responsibility: Transnational politics, transnational firms, and human rights. *Business Ethics Quarterly*, 19(3), 349-374. <https://doi.org/10.5840/beq200919321>
- Lopez, C. (2017). Struggling to take off?: The second session of intergovernmental negotiations on a treaty on business and human rights. *Business and Human Rights Journal*, 2(2), 365-370. <https://doi.org/10.1017/bhj.2017.15>
- Lyon, A., & Olson, L. C. (2011). Special issue on human rights rhetoric: Traditions of testifying and witnessing. *Rhetoric Society Quarterly*, 41(3), 203-212. <https://doi.org/10.1080/02773945.2011.575321>
- McConnell, L. (2017). Assessing the feasibility of a business and human rights treaty. *International & Comparative Law Quarterly*, 66(1), 143-180. <https://doi.org/10.1017/S0020589316000476>
- McCorquodale, R., Smit, L., & Neely, S. et al. (2017). Human rights due diligence in law and practice: Good practices and challenges for business enterprises. *Business and Human Rights Journal*, 2(2), 195-224. <https://doi.org/10.1017/bhj.2017.2>
- Muchlinski, P. T. (2001). Human rights and multinationals: Is there a problem? *International Affairs*, 77(1), 31-47. <https://doi.org/10.1111/1468-2346.00176>
- Muchlinski, P. T. (2012). Implementing the New UN Corporate Human Rights Framework: Implications for corporate law, governance, and regulation. *Business Ethics Quarterly*, 22(1), 145-177. <https://doi.org/10.5840/beq20122218>
- Nolan, J., & Taylor, L. (2009). Corporate responsibility for economic, social and cultural rights: Rights in search of a remedy? *Journal of Business Ethics*, 87(2), 433-451. <https://doi.org/10.1007/S10551-009-0295-6>
- Patton, C. (2011). Rights language and HIV treatment: Universal care or population control? *Rhetoric Society Quarterly*,

- 41(3), 250-266. <https://doi.org/10.1080/02773945.2011.575328>
- Rabenhorst, E. E. (2004). Teoria do direito e teoria dos direitos humanos. In: G. Tosi. *Direitos humanos: História, teoria e prática*. João Pessoa: UFPB.
- Ramasastry, A. (2015). Corporate social responsibility versus business and human rights: Bridging the gap between Responsibility and Accountability. *Journal of Human Rights*, 14(2), 237-259. <https://doi.org/10.1080/14754835.2015.1037953>
- Ruggie, J. G. (2007). Business and human rights: The evolving international agenda. *American Journal of International Law*, 101 (4), 819-840. <https://doi.org/10.2139/ssrn.976547>
- Ruggie, J. G. (2014). Global governance and “New governance theory”: Lessons from business and human rights. *Global Governance*, 20(1), 5-17. <https://doi.org/10.1163/19426720-02001002>
- Ruggie, J. G., & Sherman, J. F., III (2017). The concept of 'Due Diligence' in the UN Guiding Principles on Business and Human Rights: A reply to Jonathan Bonnitcha and Robert McCorquodale. *European Journal of International Law*, 28(3), 921-928. <https://doi.org/10.1093/ejil/chx047>
- Sen, A. (2004). Elements of a theory of human rights. *Philosophy and Public Affairs*, 32(4), 315-356. <https://doi.org/10.1111/j.1088-4963.2004.00017.x>
- Trindade, A. A. C. (2007). Desafios e conquistas do direito internacional dos direitos humanos no início do século XXI. In: A. P. C. de Medeiros (Org.). *Desafios do direito internacional contemporâneo*. (pp. 207-231). Brasília: Fundação Alexandre de Gusmão.
- Türke, M. A. V. (2018). Business and human rights in Brazil: exploring human rights due diligence and operational-level grievance mechanisms in the case of Kinross Paracatu gold mine. *Revista de Direito Internacional*, 15(2), 221-241. <https://doi.org/10.5102/rdi.v15i2.5357>
- United Nations. (2005). *United Nations Commission on Human Rights, Human Rights Resolution 2005/69*. <https://www.refworld.org/docid/45377c80c.html>
- United Nations. (2011). *Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework*. New York and Geneva. https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf
- Weissbrodt, D., & Kruger, M. (2003). UN: Norms on the responsibilities of transnational corporations and other business enterprises with regard to human rights. *The American Journal of International Law*, 97(4), 901-922. <https://doi.org/10.4337/9781845428297.00023>
- Wettstein, F. (2010). The duty to protect: Corporate complicity, political responsibility, and human rights advocacy. *Journal of Business Ethics*, 96(1), 33-47. <https://doi.org/10.1007/s10551-010-0447-8>
- Wettstein, F. (2012a). Silence as complicity: Elements of a corporate duty to speak out against the violation of human rights. *Business and Human Rights*, 22(1), 37-61. <https://doi.org/10.5840/beq20122214>
- Wettstein, F. (2012b). CSR and the debate on business and human rights: Bridging the great divide. *Business Ethics Quarterly*, 22(4), 739-770. <https://doi.org/10.5840/beq201222446>
- Wettstein, F. (2015). Normativity, ethics, and the UN Guiding Principles on Business and Human Rights: A critical assessment. *Journal of Human Rights*, 14(2), 162-182. <https://doi.org/10.1080/14754835.2015.1005733>
- Wettstein, F., Giuliani, E., Santangelo, G. D., & Stahl, G. K. (2019). International business and human rights: A research agenda. *Journal of World Business*, 54(1), 54-65. <https://doi.org/10.1016/j.jwb.2018.10.004>
- Wood, S. (2012). The case for leverage-based corporate human rights responsibility. *Business and Human Rights*, 22(01), 63-98. <https://doi.org/10.1017/S1052150X00000075>
- Yin, R. K. (2011) *Qualitative research from start to finish*. New York, NY: The Guilford Press.

CONTEXTUS

CONTEMPORARY JOURNAL OF ECONOMICS AND
MANAGEMENT.

ISSN 1678-2089

ISSNe 2178-9258

1. Economics, Administration and Accounting - Journal
2. Federal University of Ceara. Faculty of Economics,
Administration, Actuaries and Accounting

**FACULTY OF ECONOMICS, ADMINISTRATION, ACTUARIES
AND ACCOUNTING**

University Av. – 2486, Benfica
60020-180, Fortaleza-CE

BOARD: Paulo Rogério Faustino Matos
Danielle Augusto Peres

Website: www.periodicos.ufc.br/contextus

E-mail: revistacontextus@gmail.com



Contextus is classified in the Qualis - Capes system as a B1 journal, in the area of Public and Business Administration, Accounting and Tourism (2013-2016).



Contextus agrees and signs the San Francisco Declaration on Research Assessment (DORA).



Contextus is associated with the Brazilian Association of Scientific Editors.

EDITOR-IN-CHIEF

Diego de Queiroz Machado (UFC)

ASSISTANT EDITORS

Alane Siqueira Rocha (UFC)

Márcia Zabdiele Moreira (UFC)

ASSOCIATE EDITORS

Alessandra de Sá Mello da Costa (PUC-Rio)

Andrew Beheregarai Finger (UFAL)

Armindo dos Santos de Sousa Teodósio (PUC-MG)

Brunno Fernandes da Silva Gaião (UEPB)

Carlos Enrique Carrasco Gutierrez (UCB)

Elionor Farah Jreige Weffort (FECAP)

Gabriel Moreira Campos (UFES)

Guilherme Jonas Costa da Silva (UFU)

Henrique César Muzzio de Paiva Barroso (UFPE)

Jorge de Souza Bispo (UFBA)

Keysa Manuela Cunha de Mascena (UNIFOR)

Minelle Enéas da Silva (La Rochelle, France)

Pedro Jácome de Moura Jr. (UFPB)

Rafael Fernandes de Mesquita (IFPI)

Rosimeire Pimentel (UFES)

Susana Jorge (UC, Portugal)

Thiago Henrique Moreira Goes (UFPR)

EDITORIAL BOARD

Ana Sílvia Rocha Ipiranga (UECE)

Conceição de Maria Pinheiro Barros (UFC)

Danielle Augusto Peres (UFC)

Diego de Queiroz Machado (UFC)

Editinete André da Rocha Garcia (UFC)

Emerson Luís Lemos Marinho (UFC)

Eveline Barbosa Silva Carvalho (UFC)

Fátima Regina Ney Matos (ISMT)

Mario Henrique Ogasavara (ESPM)

Paulo Rogério Faustino Matos (UFC)

Rodrigo Bandeira-de-Mello (FGV-EAESP)

Vasco Almeida (ISMT)

SCIENTIFIC EDITORIAL BOARD

Alexandre Reis Graeml (UTFPR)

Augusto Cezar de Aquino Cabral (UFC)

Denise Del Pra Netto Machado (FURB)

Ednilson Bernardes (Georgia Southern University)

Ely Laureano Paiva (FGV-EAESP)

Eugenio Ávila Pedrozo (UFRGS)

Francisco José da Costa (UFPB)

Isak Kruglianskas (FEA-USP)

José Antônio Puppim de Oliveira (UCL)

José Carlos Barbieri (FGV-EAESP)

José Carlos Lázaro da Silva Filho (UFC)

José Célio de Andrade (UFBA)

Luciana Marques Vieira (UNISINOS)

Luciano Barin-Cruz (HEC Montréal)

Luis Carlos Di Serio (FGV-EAESP)

Marcelle Colares Oliveira (UFC)

Maria Ceci Araujo Misoczky (UFRGS)

Mônica Cavalcanti Sá Abreu (UFC)

Mozar José de Brito (UFL)

Renata Giovinazzo Spers (FEA-USP)

Sandra Maria dos Santos (UFC)

Walter Bataglia (MACKENZIE)



This work is licensed under a Creative Commons Attribution - NonCommercial 4.0 International license.