# Accountability and Human Rights

View Online



1.

Campbell, T., Miller, S.: Human rights and the moral responsibilities of corporate and public sector organisations. Kluwer Academic Publishers, Dordrecht (2004).

## 2.

Donnelly, J., Whelan, D.J.: International human rights. Routledge, Abingdon, Oxon (2020).

#### З.

Campbell, T.: Rights: a critical introduction. Routledge, London (2006).

# 4.

Griffin, J.: First Steps in an Account of Human Rights. European Journal of Philosophy. 9, 306–327 (2001). https://doi.org/10.1111/1468-0378.00139.

5.

Matilal, S., Höpfl, H.: Accounting for the Bhopal disaster: footnotes and photographs. Accounting, Auditing & Accountability Journal. 22, 953–972 (2009). https://doi.org/10.1108/09513570910980472.

#### 6.

SEN, A.: Elements of a Theory of Human Rights. Philosophy Public Affairs. 32, 315–356 (2004). https://doi.org/10.1111/j.1088-4963.2004.00017.x.

Universal Declaration of Human Rights, http://www.ohchr.org/EN/UDHR/Pages/Language.aspx?LangID=eng.

# 8.

Cragg, W.: 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, (2012).

9.

Ruggie, J.: UN - Protect, Respect and Remedy: a Framework for Business and Human Rights,

http://www.business-humanrights.org/SpecialRepPortal/Home/Protect-Respect-Remedy-Framework.

10.

Ruggie, J., March 2011: UN Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy Framework, https://digitallibrary.un.org/record/720245?ln=en#record-files-collapse-header.

# 11.

Business and Human Rights: Further Steps Toward the Operationalization of the 'Protect, Respect and Remedy' Framework, https://ap.ohchr.org/documents/dpage\_e.aspx?si=A/HRC/14/27.

# 12.

McCorquodale, R.: Corporate Social Responsibility and International Human Rights Law. Journal of Business Ethics. 87, 385–400 (2009). https://doi.org/10.1007/s10551-009-0296-5.

Bishop, J.D.: The Limits of Corporate Human Rights Obligations and the Rights of For-Profit Corporations. Business Ethics Quarterly. 22, 119–144 (2012). https://doi.org/10.5840/beq20122217.

# 14.

Clapham, A.: Human rights obligations of non-state actors. Oxford University Press, Oxford (2006).

# 15.

Fasterling, B., Demuijnck, G.: Human Rights in the Void? Due Diligence in the UN Guiding Principles on Business and Human Rights. Journal of Business Ethics. 116, 799–814 (2013). https://doi.org/10.1007/s10551-013-1822-z.

# 16.

Hsieh, N.: Should Business Have Human Rights Obligations? Journal of Human Rights. 14, 218–236 (2015). https://doi.org/10.1080/14754835.2015.1007223.

# 17.

Leisinger, K.M.: On Corporate Responsibility for Human Rights. In: Humanism in business. pp. 175–203. Cambridge University Press, Cambridge, UK (2009).

#### 18.

Andersson, L., Lindebaum, D., Pérezts, M.: Book Review Symposium:Slavery In and Around Organizations. Organization Studies. 40, 135–138 (2019). https://doi.org/10.1177/0170840618789380.

## 19.

Harrison, J.: Human Rights Measurement: Reflections on the Current Practice and Future Potential of Human Rights Impact Assessment. Journal of Human Rights Practice. 3, 162–187 (2011). https://doi.org/10.1093/jhuman/hur011. Power, M.: Auditing and Environmental Expertise: Between Protest and Professionalisation. Accounting, Auditing & Accountability Journal. 4, (1991). https://doi.org/10.1108/09513579110141751.

21.

Zadek, S.: Global collaborative governance: there is no alternative. Corporate Governance. 8, 374–388 (2008). https://doi.org/10.1108/14720700810899121.

22.

Mashaw, J.L.: Accountability and Institutional Design: Some Thoughts on the Grammar of Governance (Yale Law School, Public Law Working Paper No. 116), http://papers.ssrn.com/sol3/papers.cfm?abstract\_id=924879, (2006).

23.

Forst, R.: The Justification of Human Rights and the Basic Right to Justification. A Reflexive Approach. In: Corradetti, C. (ed.) Philosophical Dimensions of Human Rights. pp. 81–106. Springer Netherlands, Dordrecht (2012). https://doi.org/10.1007/978-94-007-2376-4\_5.

24.

Albareda, L.: Corporate responsibility, governance and accountability: from self-regulation to co-regulation. Corporate Governance: The international journal of business in society. 8, 430–439 (2008). https://doi.org/10.1108/14720700810899176.

25.

Bovens, M.: Analysing and Assessing Accountability: A Conceptual Framework. European Law Journal. 13, 447–468 (2007). https://doi.org/10.1111/j.1468-0386.2007.00378.x.

26.

Brown, J.: Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously. Critical Perspectives on Accounting. 20, 313–342 (2009). https://doi.org/10.1016/j.cpa.2008.08.002.

Gilbert, D.U., Rasche, A., Waddock, S.: Accountability in a Global Economy: The Emergence of International Accountability Standards. Business Ethics Quarterly. 21, 23–44 (2011).

## 28.

Forman, L.: Trade Rules, Intellectual Property, and the Right to Health. Ethics & International Affairs. 21, 337–357 (2007). https://doi.org/10.1111/j.1747-7093.2007.000103.x.

## 29.

Amis, J.M., Munir, K.A., Lawrence, T.B., Hirsch, P., McGahan, A.: Inequality, Institutions and Organizations. Organization Studies. 39, 1131–1152 (2018). https://doi.org/10.1177/0170840618792596.

30.

Sen, A.: Property and Hunger. Economics and Philosophy. 4, (1988). https://doi.org/10.1017/S026626710000033X.

31.

Forman, L.: Trade Rules, Intellectual Property, and the Right to Health. Ethics & International Affairs. 21, 337–357 (2007). https://doi.org/10.1111/j.1747-7093.2007.000103.x.

32.

Landman, T., Larizza, M.: Inequality and Human Rights: Who Controls What, When, and How. International Studies Quarterly. 53, 715–736 (2009). https://doi.org/10.1111/j.1468-2478.2009.00553.x.

33.

Pogge, T.: Real World Justice.

Braithwaite, J.: Responsive regulation and developing economies. World Development. 34, 884–898 (2006). https://doi.org/10.1016/j.worlddev.2005.04.021.

35.

Löscher, P.: The CEO of Siemens On Using a Scandal To Drive Change. Harard Business Review. 90, 39–42.

36.

Corruption and Human Rights: Making the Connection, https://www.gov.uk/research-for-development-outputs/corruption-and-human-rights-makin g-the-connection.

37.

Reporting guidance on 10th principle against corruption, http://www.unglobalcompact.org/lssues/transparency\_anticorruption/index.html.

38.

Argandoña, A.: The United Nations Convention Against Corruption and its Impact on International Companies. Journal of Business Ethics. 74, 481–496 (2007). https://doi.org/10.1007/s10551-007-9524-z.

39.

Keig, D.L., Brouthers, L.E., Marshall, V.B.: Formal and Informal Corruption Environments and Multinational Enterprise Social Irresponsibility. Journal of Management Studies. 52, 89–116 (2015). https://doi.org/10.1111/joms.12102.

40.

Surroca, J., Tribo, J.A., Zahra, S.A.: Stakeholder Pressure on MNEs and the Transfer of Socially Irresponsible Practices to Subsidiaries. Academy of Management Journal. 56, 549–572 (2013). https://doi.org/10.5465/amj.2010.0962.

Parsa, S., Roper, I., Muller-Camen, M., Szigetvari, E.: Have labour practices and human rights disclosures enhanced corporate accountability? The case of the GRI framework. Accounting Forum. 42, 47–64 (2018). https://doi.org/10.1016/j.accfor.2018.01.001.

## 42.

Methven O'Brien, C., Dhanarajan, S.: The corporate responsibility to respect human rights: a status review. Accounting, Auditing & Accountability Journal. 29, 542–567 (2016). https://doi.org/10.1108/AAAJ-09-2015-2230.

## 43.

McPhail, K., Adams, C.A.: Corporate respect for human rights: meaning, scope, and the shifting order of discourse. Accounting, Auditing & Accountability Journal. 29, 650–678 (2016). https://doi.org/10.1108/AAAJ-09-2015-2241.

#### 44.

Merry, S.E.: Measuring the World. Current Anthropology. 52, S83–S95 (2011). https://doi.org/10.1086/657241.

#### 45.

de Felice, D.: Business and Human Rights Indicators to Measure the Corporate Responsibility to Respect: Challenges and Opportunities. Human Rights Quarterly. 37, 511–555 (2015). https://doi.org/10.1353/hrq.2015.0031.

# 46.

Deegan, C.: The legitimizing effect of social and environmental disclosures: a theoretical foundation. Accounting, Auditing & Accountability Journal. 15, 282–311 (2002). https://doi.org/10.1108/09513570210435852.

#### 47.

Conceptualizing indicators for human rights,

https://www.ohchr.org/en/publications/policy-and-methodological-publications/human-right s-indicators-guide-measurement-and.

Corporate Human Rights Benchmark Methodology, https://www.worldbenchmarkingalliance.org/research/the-methodology-for-the-2020-corpo rate-human-rights-benchmark/.

#### 49.

Brown, H.S., de Jong, M., Levy, D.L.: Building institutions based on information disclosure: lessons from GRI's sustainability reporting. Journal of Cleaner Production. 17, 571–580 (2009). https://doi.org/10.1016/j.jclepro.2008.12.009.

#### 50.

Diouf, D., Boiral, O.: The quality of sustainability reports and impression management. Accounting, Auditing & Accountability Journal. 30, 643–667 (2017). https://doi.org/10.1108/AAAJ-04-2015-2044.

#### 51.

BARRIENTOS, S., GEREFFI, G., ROSSI, A.: Economic and social upgrading in global production networks: A new paradigm for a changing world. International Labour Review. 150, 319–340 (2011). https://doi.org/10.1111/j.1564-913X.2011.00119.x.

#### 52.

BARRIENTOS, S., MAYER, F., PICKLES, J., POSTHUMA, A.: Decent work in global production networks: Framing the policy debate. International Labour Review. 150, 297–317 (2011). https://doi.org/10.1111/j.1564-913X.2011.00118.x.

#### 53.

Gualandris, J., Klassen, R.D., Vachon, S., Kalchschmidt, M.: Sustainable evaluation and verification in supply chains: Aligning and leveraging accountability to stakeholders. Journal of Operations Management. 38, 1–13 (2015). https://doi.org/10.1016/j.jom.2015.06.002.

Knudsen, J.S.: The Growth of Private Regulation of Labor Standards in Global Supply Chains: Mission Impossible for Western Small- and Medium-Sized Firms? Journal of Business Ethics. 117, 387–398 (2013). https://doi.org/10.1007/s10551-012-1527-8.

#### 55.

LEBARON, G., LISTER, J.: Benchmarking global supply chains: the power of the 'ethical audit' regime. Review of International Studies. 41, 905–924 (2015). https://doi.org/10.1017/S0260210515000388.

#### 56.

MARTIN-ORTEGA, O.: Public Procurement as a Tool for the Protection and Promotion of Human Rights: a Study of Collaboration, Due Diligence and Leverage in the Electronics Industry. Business and Human Rights Journal. 3, 75–95 (2018). https://doi.org/10.1017/bhj.2017.35.

#### 57.

Methven O'Brien, C., Martin-Ortega, O.: Discretion, Divergence, Paradox: Public and Private Supply Chain Standards on Human Rights. SSRN Electronic Journal. (2018). https://doi.org/10.2139/ssrn.3197615.

#### 58.

Siddiqui, J., Uddin, S.: Human rights disasters, corporate accountability and the state. Accounting, Auditing & Accountability Journal. 29, 679–704 (2016). https://doi.org/10.1108/AAAJ-07-2015-2140.

# 59.

Decent work in global supply chains (2016), https://www.ilo.org/ilc/ILCSessions/105/reports/reports-to-the-conference/WCMS\_468097/la ng--en/index.htm.

#### 60.

Egels-Zandén, N., Lindholm, H.: Do codes of conduct improve worker rights in supply chains? A study of Fair Wear Foundation. Journal of Cleaner Production. 107, 31–40 (2015). https://doi.org/10.1016/j.jclepro.2014.08.096.

Egels-Zandén, N., Hulthén, K., Wulff, G.: Trade-offs in supply chain transparency: the case of Nudie Jeans Co. Journal of Cleaner Production. 107, 95–104 (2015). https://doi.org/10.1016/j.jclepro.2014.04.074.

#### 62.

Doorey, D.J.: The Transparent Supply Chain: from Resistance to Implementation at Nike and Levi-Strauss. Journal of Business Ethics. 103, 587–603 (2011). https://doi.org/10.1007/s10551-011-0882-1.

#### 63.

POWER, M.: The risk management of everything. The Journal of Risk Finance. 5, 58–65 (2004). https://doi.org/10.1108/eb023001.

#### 64.

MARTIN-ORTEGA, O.: Public Procurement as a Tool for the Protection and Promotion of Human Rights: a Study of Collaboration, Due Diligence and Leverage in the Electronics Industry. Business and Human Rights Journal. 3, 75–95 (2018). https://doi.org/10.1017/bhj.2017.35.

# 65.

Baumann-Pauly, D., Nolan, J., van Heerden, A., Samway, M.: Industry-Specific Multi-Stakeholder Initiatives That Govern Corporate Human Rights Standards: Legitimacy assessments of the Fair Labor Association and the Global Network Initiative. Journal of Business Ethics. 143, 771–787 (2017). https://doi.org/10.1007/s10551-016-3076-z.

#### 66.

KIRKEBØ, T.L., LANGFORD, M.: The Commitment Curve: Global Regulation of Business and Human Rights. Business and Human Rights Journal. 3, 157–185 (2018). https://doi.org/10.1017/bhj.2018.11.

Methven O'Brien, C.: Experimentalist Global Governance and the Case for a Framework Convention Based on the UN Guiding Principles on Business and Human Rights. SSRN Electronic Journal. (2018). https://doi.org/10.2139/ssrn.3296840.

68.

McCORQUODALE, R., SMIT, L., NEELY, S., BROOKS, R.: Human Rights Due Diligence in Law and Practice: Good Practices and Challenges for Business Enterprises. Business and Human Rights Journal. 2, 195–224 (2017). https://doi.org/10.1017/bhj.2017.2.

69.

DARCY, S.: 'The Elephant in the Room': Corporate Tax Avoidance & Business and Human Rights. Business and Human Rights Journal. 2, 1–30 (2017). https://doi.org/10.1017/bhj.2016.23.

70.

Schrempf-Stirling, J., Wettstein, F.: Beyond Guilty Verdicts: Human Rights Litigation and its Impact on Corporations' Human Rights Policies. Journal of Business Ethics. 145, 545–562 (2017). https://doi.org/10.1007/s10551-015-2889-5.

71.

Methven O'Brien, C., Dhanarajan, S.: The corporate responsibility to respect human rights: a status review. Accounting, Auditing & Accountability Journal. 29, 542–567 (2016). https://doi.org/10.1108/AAAJ-09-2015-2230.

72.

AUGENSTEIN, D., DAWSON, M., THIELBÖRGER, P.: The UNGPs in the European Union: The Open Coordination of Business and Human Rights? Business and Human Rights Journal. 3, 1–22 (2018). https://doi.org/10.1017/bhj.2017.30.

73.

COSSART, S., CHAPLIER, J., BEAU DE LOMENIE, T.: The French Law on Duty of Care: A Historic Step Towards Making Globalization Work for All. Business and Human Rights Journal. 2, 317–323 (2017). https://doi.org/10.1017/bhj.2017.14.

Dowell-Jones, M., Kinley, D.: Minding the Gap: Global Finance and Human Rights. Ethics & International Affairs. 25, 183–210 (2011). https://doi.org/10.1017/S0892679411000062.

## 75.

Hiss, S.: The Politics of the Financialization of Sustainability. Competition & Change. 17, 234–247 (2013). https://doi.org/10.1179/1024529413Z.0000000035.

#### 76.

Aizawa, M., Bradlow, D., Wachenfeld, M.: International Financial Regulations and Human Rights: Connecting the Dots. Manchester Journal of International Economic Law. 15, (2018).

#### 77.

Kolstad, I.: Three questions about engagement and exclusion in responsible investment. Business Ethics: A European Review. 25, 45–58 (2016). https://doi.org/10.1111/beer.12107.

#### 78.

PARK, S.K.: Social Bonds for Sustainable Development: A Human Rights Perspective on Impact Investing. Business and Human Rights Journal. 3, 233–255 (2018). https://doi.org/10.1017/bhj.2018.6.

#### 79.

VAN DIJK, M.A., DE HAAS, M., ZANDVLIET, R.: Banks and Human Trafficking: Rethinking Human Rights Due Diligence. Business and Human Rights Journal. 3, 105–111 (2018). https://doi.org/10.1017/bhj.2017.25.

## 80.

Gallhofer, S., Haslam, J., Monk, E., Roberts, C.: The emancipatory potential of online

reporting. Accounting, Auditing & Accountability Journal. 19, 681–718 (2006). https://doi.org/10.1108/09513570610689668.

## 81.

Boiral, O.: Sustainability reports as simulacra? A counter-account of A and A+ GRI reports. Accounting, Auditing & Accountability Journal. 26, 1036–1071 (2013). https://doi.org/10.1108/AAAJ-04-2012-00998.

# 82.

Özsu, U.: Neoliberalism and Human Rights: The Brandt Commission and the Struggle for a New World Order.

## 83.

Muller, A.: When Does Corporate Social Performance Pay for International Firms? Business & Society. (2018). https://doi.org/10.1177/0007650318816957.

#### 84.

Lehman, C., Annisette, M., Agyemang, G.: Immigration and neoliberalism: three cases and counter accounts. Accounting, Auditing & Accountability Journal. 29, 43–79 (2016). https://doi.org/10.1108/AAAJ-09-2013-1470.

#### 85.

Thomson, I., Dey, C., Russell, S.: Activism, arenas and accounts in conflicts over tobacco control. Accounting, Auditing & Accountability Journal. 28, 809–845 (2015). https://doi.org/10.1108/AAAJ-08-2013-1439.

86.

GRAF, A., IFF, A.: Respecting Human Rights in Conflict Regions: How to Avoid the 'Conflict Spiral'. Business and Human Rights Journal. 2, 109–133 (2017). https://doi.org/10.1017/bhj.2016.9.

Martin-Ortega, O.: Business and Human Rights in Conflict. Ethics & International Affairs. 22, 273–283 (2008). https://doi.org/10.1111/j.1747-7093.2008.00156.x.