

Corporate Sustainability and the Sustainable Development Goals:

Respect for Civil Rights in Business

Tequila V. Bester, MS, JD^{1*}

¹ Programme Coordinator, Foundation for International Human Rights Reporting Standards (FIHRRST), Jakarta, Indonesia

* Correspondence: Tequila V. Bester, FIHRRST, Jl. Sisingamangaraja No.26, Jakarta Selatan, DKI Jakarta 12110 Indonesia. Email: tequila.bester@fihrrst.org, tequila.bester@gmail.com.

Received: 25 August 2021 Accepted: 15 October 2021 Published: 28 October 2021

ABSTRACT

This study explores the relationship between the sustainable development goals (SDGs) and corporate sustainability (CS) through a business and human rights (BHR) lens. It affirms established guidance that companies must show respect for human rights. As a new factor, the study considers how corporations recognise civil rights. The authors examine annual reports and other material of five Fortune Global 500 multinational enterprises (MNEs) from five sectors to establish their relationship with UNGPs, SDGs and civil rights. They also review policies and reports to determine the MNEs management system(s) (MS) and system certifications. While the sample is too small to make correlations, the authors find that the sample MNEs do recognise civil rights under the guise of human rights. They appear to address civil rights issues that trend globally, not necessarily the problems that occur on the national or local level. Although the sample countries contribute to SDGs, this engagement seems connected to the MNEs business strategy. Their SDGs involvement can change from one fiscal year to the next, depending on the business strategy. In the study, the authors focus on corporate management systems (MSs) and seek to identify elements of a good MS. They recommend that companies expose their MSs to audit and certification processes to ensure that respect for civil and human rights are embedded in their systems.

Keywords: Corporate Sustainability, Sustainable Development Goals, Civil Rights, Human Rights, UNGPs, Management Systems

INTRODUCTION

Five years have passed since global leaders unanimously adopted the *2030 Agenda for Sustainable Development* (2030 Agenda), with 17 sustainable development goals (SDGs) and 169 targets (UN General Assembly 2015). Companies have pledged to advance one or more of these goals, recognising the relationship between sustainable development and corporate sustainability (CS) (UN Global Compact 2020; Polman n.d.). However, this vow has not always advanced to action. A recent report by UN Global Compact (2020, 14) shows that only 46 per cent of the companies

surveyed have incorporated the SDGs into their business operations. Companies have not sufficiently appreciated how their actions adversely impact the goals. Moreover, companies have difficulty integrating the more socially driven SDGs into their business operations (18). To address these issues, the UN Global Compact recommends that companies receive “better guidance on measuring and reporting their impact on delivering the social SDGs” (18).

Better guidance and support will undoubtedly be helpful to those companies that strive to be more aligned with the SDGs and are unable to do so. These companies may be open to the notion of “doing well by doing good”, taking actions to address social issues such as gender inequality, social unrest, and injustice which may be harmful to long-term sustainability (Mischke, Woetzel, and Birshan 2021). However, one can not ignore that many companies (and some scholars) do not believe that doing well comes from doing good. They contend that the SDGs are voluntary and that there is a “disconnect between sustainable development (SD) and corporate sustainability” (Van der Waal and Thijssens 2020, 5). The authors assert that such a perspective fails to appreciate that the 2030 Agenda is rooted in internationally recognised human rights principles. And while human rights law is legally binding on States, businesses are also obligated to respect human rights. Companies that view the SDGs as voluntary and weakly connected to sustainability, if at all, may increasingly expose themselves to increased human rights violations.

This paper explores the relationship between the SDGs and CS through a business and human rights (BHR) lens. It affirms established guidance that a company’s responsibility to respect human rights “exists over and above compliance with national laws and regulations protecting human rights” (OHCHR 2011, 13, Prin 11). As a new factor, the study considers how corporations acknowledge civil rights. Civil unrest as a result of discrimination, injustice and inequality can adversely impact business operations. Additionally, the paper recognises that companies rely on

various measures to minimise the risk of human rights violations. These tools do not necessarily target the ever-changing issues that are important to communities in which companies operate. The paper contends that companies must establish systems that quickly and effectively respond to those issues. By doing so, businesses inherently engage the SDGs and promote CS.

Sustainable Development Goals

Sustainable development is currently a popular topic across all academic and non-academic disciplines. However, SD is not a new trend. The UN and its member countries have sought to end poverty, promote peace, promote human rights and democracy, and protect the environment through sustainable development since the 1990s (UN General Assembly 2000). The *2030 Agenda for Sustainable Development* (UN General Assembly 2015), with its 17 SDGs and 169 integrated and indivisible targets, builds on the goals outlined in the Millennium Declaration and calls on world leaders to work together to address the economic, social and environmental issues that impact people worldwide.

The 2030 Agenda acknowledges that to end all poverty, stakeholders, including Governments, individuals, the business sector, civil society and other non-State actors, must do their part to execute the plan (UN General Assembly 2015). In particular, the business sector, “drivers of productivity, inclusive economic growth and job creation”, must direct their “creativity and innovation” towards eliminating issues that inhibit SD (29, par 67). They must, in the process, fulfil their obligation to uphold the rights set out in internationally recognised agreements and standards, including the International Bill of Human Rights¹ and the UN Guiding Principles on Business and Human Rights (UNGPs) (OHCHR 2011).

Business and Human Rights

¹ The International Bill of Human Rights includes the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights.

Professor John G. Ruggie, former UN Office of the High Commissioner (OHCHR) Special Representative for Secretary-General on human rights and transnational corporations and other business enterprises, observes, “there are few if any internationally recognised rights business cannot impact – or be perceived to impact – in some manner” (General Assembly 2007, 15, par 52). At a minimum, companies may violate rights outlined in the International Bill of Human Rights, the Organisation for Economic Cooperation and Development (OECD) Guidelines on Multinational Enterprises (MNE) and the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work. Therefore, companies must conduct due diligence to “identify, prevent, mitigate and account for how they address their impacts on human rights” (OHCHR 2011, 16).

The UNGPs is the internationally recognised standard companies follow to ensure they “respect human rights throughout their operations” and are at the core of the SDGs (OHCHR 2011, 13). A fundamental component of the Guiding Principles is the idea that a corporation’s responsibility to respect human rights is not dependent on a State’s ability and or willingness to meet its human rights obligations. The Responsibility “exists over and above compliance with national laws and regulations protecting human rights”(13, Prin 11). As a result, businesses, regardless of their nature, must:

- a) avoid causing human rights harms, whether through its direct business acts (or omissions) or its business relationships with others and address human rights violations or harms when they occur;²
- b) prevent or mitigate harms that are “directly linked to their operations, products or services by their business relationships”(OHCHR 2011, 14, Prin 13);

² Business relationships, according to the UNGPs, include value chain and State and non-State entities “directly linked to its business operations, products or services” (OHCHR 2011, 15, Prin 13).

- c) create and institute policies and processes that express a commitment to respect human rights; provide “due diligence process to identify, prevent, mitigate and account for how they address impacts on human rights” (16, Prin 15); and
- d) put in place a system whereby victims of adverse human rights impacts may seek a remedy for any harms caused by the business’s acts or omissions (24, Prin 22).

Civil rights. In showing respect for human rights, companies must also appreciate the civil rights of citizens and residents living in the place(s) they operate. A report by CIVICUS Monitor (2020) reveals that “43.4 per cent of people now live in countries rated as having repressed civic space, while the percentage of people living in countries with obstructed civic space jumped from 15.8 per cent to 18.3 per cent”. Sadly, the business sector has contributed to this shrinking space, often leveraging its influence to promote laws that reduce business oversight and accountability (Lazala 2017).

From a legal perspective, civil rights are not necessarily the same as human rights. Human rights are privileges individuals receive at birth. People carry these freedoms as they move from one place to the next. On the other hand, civil rights are legislative liberties individuals enjoy based on their relationship with a particular country, province, or town. Citizens will have full access to their civil rights, barring legislative restrictions; foreign nationals, on the other hand, will have a different level of access depending on their immigration status. And because civil rights are products of law, they may be progressive or regressive at various times.

Nevertheless, civil rights are often indistinguishable from human rights. The United Nations Declaration of Human Rights (UDHR) (General Assembly 1948) recognises peoples’ right to be free from discrimination, injustice and inequality. These rights are also considered fundamental civil rights in many nations around the world. On the other hand, some countries prohibit or severely restrict their citizens’ ability to assemble peacefully and their right to freedom of association. These rights are guaranteed in several international treaties, including the

International Covenant on Civil or Political Rights (ICCPR) (General Assembly 1966, art 21 and art 22). Yet, what is clear is that most civil rights are human rights, even if most human rights are not civil rights. Business entities must understand that showing respect for human rights means demonstrating respect for civil rights, regardless of national and local law (OHCHR 2011, 13, Prin 11). They should also be aware of how civil rights issues affect the communities they serve, whether problems arise in their places of incorporation or base(s) of operation. Companies must ensure that their activities do not actually or potentially contribute to infringements on civil and human rights.

Corporations can minimise their risk of exposure to civil and human rights infringements by engaging in human rights due diligence (HRDD). HRDD is an ongoing process that allows businesses to “manage potential and actual adverse human rights impacts” (OHCHR n.d.). When companies engage in HRDD, they

- a) “identify and assess any actual or potential adverse human rights impacts” that are a result of its conduct, operations, products or services or business relationships (OHCHR 2011, 19, Prin 18);
- b) incorporate the assessment results throughout relevant business operations and “take appropriate action” based on involvement in the adverse impact (20, Prin 19);
- c) through tracking mechanisms, determine whether efforts to address damaging human rights impacts work (22, Prin 20); and
- d) communicate to all stakeholders, particularly affected stakeholders, how impacts are being addressed, including what policies and procedures are in place (23, Prin 21).

And as long as it goes beyond corporate risk management to include risks to all relevant stakeholders, HRDD is within the scope of a company’s management system(s) (OHCHR 2011, 18).

Corporate Management Systems

A business's management system (MS) is the "way in which [the] organisation manages the interrelated parts of its business in order to achieve its objectives" (International Organisation for Standardisation (ISO) n.d.). It can tackle one or more disciplines such as sustainability, environment, risk or quality (ISO 2021, Ann S.L. 2.1, Note 1). However, there is some debate regarding what makes a good MS. The commonly accepted MS framework is ISO High-Level Structure for Management System Standards (HSL), which includes elements of the organisation's structure, roles and responsibilities, planning and operation ((ISO 2021, Ann S.L. 2.1, Note 2). It relies on the four-step Plan-Do-Check-Act (PDCA) approach to systems management, allowing corporations to "establish objectives, define the processes needed, monitor progress and compliance, and take action where necessary" (ISO 2013, 44). In short, the ISO framework provides organisations with continuous opportunities for improvement (Realyvásquez-Vargas et al. 2018).

However, Loew et al. maintain that the PDCA aspect of the ISO framework "obscures the view of the central components of a management system" (2019, 27). Companies should describe or explain the "processes, responsibilities and control instruments" needed to oversee their core business functions (28). The aim is to achieve reliability, controllability, and efficiency, which inherently addresses issues of improvement. Additionally, the MS should be universally applicable, making it easier for companies to adopt. Based on a comprehensive examination of existing management frameworks,³ Loew et al. (2019) identify the ideal sustainability MS. They argue that such a structure works best, not only for sustainability MSs but for all MS. According

³ Loew et al. analysed the following frameworks: ISO 14001, EMAS - EU Eco-Management and Audit Scheme, ISO High Level Structure for Management System Standards, ISO 26000, OECD Due Diligence Guidance for Responsible Business Conduct, UN Guiding Principles on Business and Human Rights, SDG Compass. The Guide for Business Action on the SDGs (UN, GRI, WBCSD), GRI Standards, Equator Principles, SA 8000 - Social Accountability 8000, NMX-AA-162-SCFI-2012 Auditoria Ambiental, AIAG Supplier Sustainability Self-Assessment.

to the researchers, the best MSs contains the following elements listed in Table I. A well functioning MS includes the top 15 features, which are in bold.

Area	Relevant elements for Management System
Strategy	Integrated Strategies Separate Strategies
Policy and Rules	Policy Code of Conduct Commitment to External Codes
Organisational Structure	Responsibilities within the Executive Board Responsibilities within Senior Management Sustainability Officer Sustainability Department Departmental Sustainability Officers Working Groups
Processes	Integration in Business Processes Systems to Ensure Compliance Information Management on Sustainable Topics
Continuous Improvement	Monitoring/Performance Evaluation with Sustainability Indicators Management of ESG Risks Internal Audits Management Review Internal Projects Measures and Goals (Sustainability Work Program, Progress Tracking) Suggestion Scheme Grievance Mechanisms Training
Communication	Raising Awareness Leadership and Commitment Internal Communication Sustainability Reporting Stakeholder Dialogue Stakeholder Engagement
Verification	External Audit Certification
Preparatory Tasks	Understanding the Organisation and its Context Understanding the Needs of Interested Parties Determining the Relevant Aspects Determining the Scope of Management System Establishing the Management System

Further Requirements	Documentation Provision of Resources Needed
----------------------	------------------------------------------------

Table I: *General Elements of Management System (Loew et al., 2019, 27, 32).*

Management system certification. Although many companies seek MS certification (Spansel and Ahmed 2020), Loew et al.'s study finds that certification is a rare requirement for the analysed MS frameworks.⁴ Indeed, the ISO notes that certification is not necessary to show compliance with a particular standard (ISO, n.d.). Companies can take a conformity assessment to understand their relationship with a specific MS. Even so, MS certification is about survival for many companies (Spansel and Ahmed 2020). The pressure to conform to reputable compliance standards is attributed to globalisation and increase competition (1). Consumers want to know that corporations they support align with their beliefs and their goods and services consistently meet regulatory requirements. In addition, home and host countries may require that corporations receive international and regional certifications to operate in their territory (Loew et al. 2019). They may also mandate that businesses carry out tasks that not only furthers the MS but helps the home or host nation meet their SDG aspirations.

Studies examining the effectiveness of certifications on business performance show positive outcomes (Spansel and Ahmed 2020; Voinea et al. 2020). Even so, these investigations have not determined a direct correlation between company performance and MS certification. Experts maintain that corporate success may be influenced by factors such as the organisation's size, investment, leadership, industry, etc. (Voinea et al. 2020; Zuo et al. 2018). Yet, the potential benefits of establishing a certified MS include increased customer and stakeholder satisfaction, access to markets and government incentives, minimised or reduced risks, financial success,

⁴ Only 3 of the 14 frameworks require certification. They include ISO 14001/EMAS, NMX-AA-162 and SGE-21.

improved productivity and enhanced relationships with suppliers (Spansel and Ahmed 2020; Martins da Fonseca et al. 2017).

Corporate Sustainability, Corporate Social Responsibility or Corporate Citizenship

Corporate sustainability is often used interchangeably with corporate social responsibility and corporate citizenship. Even then, companies and industries may understand the terminology differently (Fernando 2021). Corporate citizenship (CC), for instance, speaks to business conduct that goes above and beyond average business expectations (Federal Ministry of Labour and Social Affairs n.d.). The perspective considers how companies utilise their privilege within the local and global community (Boston College n.d.). It recognises that companies should ensure higher living standards and improve the quality of life for those living in the communities where they operate while remaining profitable (Hayes 2020). Like CC, companies pursue CSR initiatives to address the social, environmental and economic impact their activities have on society (Federal Ministry of Labour and Social Affairs n.d.). A business may implement or support CSR programmes because it serves a more strategic or profitable purpose or implements initiatives for ethical reasons (Farrington et al. 2017).

CS or business sustainability, on the other hand, refers to the company's ability to manage or balance its environmental, social and financial concerns in a manner that promotes success. However, the widely accepted definition of CS speaks to the present and the future. Companies ensure sustainability when they "meet the needs of the present without compromising the ability of future generations" (World Commission on the Environment and Development 1987, 54). In other words, businesses help create the conditions necessary for the present generation to enjoy improved well-being, benefit from a strong economy and a healthy environment without compromising the needs and wants of future generations (Abdulhafedh 2021, 6). In Table II, Andy

Last (2012), Co-Founder of MullenLowe Salt, suggests a more tangible description of the difference between companies that adopt the CSR/CC and those that endorse CS/Sustainability.

	CSR/CC	CS/Sustainability
<i>Vision</i>	<ul style="list-style-type: none"> - CSR looks backwards. - CSR focuses on the contributions made by the company during the prior year. 	<ul style="list-style-type: none"> - Sustainability looks forward. - Sustainability prepares for the future (reducing waste, assuring supply chains, developing new markets, building its brand).
<i>Targets</i>	<ul style="list-style-type: none"> - CSR considers the opinion formers: politicians, pressure groups, media. 	<ul style="list-style-type: none"> - Sustainability considers the entire value chain: the suppliers, operations, partners, consumers.
<i>Business Management</i>	<ul style="list-style-type: none"> - CSR is increasingly focused on compliance. 	<ul style="list-style-type: none"> - Sustainability focuses on business.
<i>Reward</i>	<ul style="list-style-type: none"> - Communications teams manage CSR. 	<ul style="list-style-type: none"> - Operations and marketing teams manage sustainability.
<i>Drive</i>	<ul style="list-style-type: none"> - Politicians reward CSR investment. 	<ul style="list-style-type: none"> - The City rewards sustainability investment
	<ul style="list-style-type: none"> - CSR drives the need to protect reputations in developed markets. 	<ul style="list-style-type: none"> - Sustainability drives the need to create opportunities in emerging markets.

Table II: *Andy Last's (2012) Six Differences between CSR and Sustainability.*

REVIEW OF THE LITERATURE: CORPORATE SUSTAINABILITY, SUSTAINABLE DEVELOPMENT AND BUSINESS AND HUMAN RIGHTS

The UN unanimously adopted the UNGPs in June 2011. The framework has “contributed to significant progress towards promoting respect for human rights in a business context” (“Presentation” 2021, 2), according to Dante Pesce, Chairperson for the UN Working Group on Business and Human Rights (WGBHR). And its most significant achievement has been the broad recognition of the normative innovation, corporate HRDD, by international, regional, and national entities. HRDD is integrated into the OECD MNE, ISO 26000 Standard on Social Responsibility

and the ILO's revised 2017 Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy (2).

Yet, human rights remain an insignificant factor for many companies despite international acknowledgement and agreement, copious guidance, capacity-building schemes, and ongoing human rights movements worldwide (Eccles 2020). A 2019 report by Corporate Human Rights Benchmark (CHRB), a multi-stakeholder initiative that assesses and ranks the largest companies in high-risk industries,⁵ reveals that nearly 200 of the world's leading companies have not prioritised human rights in their business operations. These companies, with a few exceptions, scored remarkably low on all indicators across six themes: Governance and Policies, Embedding Respect and Human Rights Due Diligence, Remedies and Grievance Mechanisms, Performance: Company Human Rights Practices, Performance: Responses to Serious Allegations, and Transparency (CHRB 2019). Notably, approximately half of the companies evaluated scored zero on every indicator under the theme of HRDD (CHRB 2019, 6), suggesting that these companies have not implemented the UNGPs.

The 2020 CHRB report, on the other hand, shows that more companies have implemented policies and procedures that adhere to the UNGPs than in previous assessments. Nevertheless, the report also highlights that not enough companies are committed to human rights and HRDD. Nearly half of the 229 companies assessed failed to demonstrate HRDD, receiving zero points on that portion of the assessment (CHRB 2020, 3). Even companies firmly committed to human rights and HRDD, and have systems in place in furtherance thereof, have yet to sufficiently connect their commitments and processes to actual performance and results (3). Like their less motivated counterparts, human rights-minded companies are frequently accused of human rights violations

⁵ The high-risk sectors assessed in the CHRB's 2019 report were agricultural products, apparel, extractives and Information and Communications Technology (ICT) Manufacturing.

(3), suggesting commitment and processes are not always effectively communicated and carried out throughout business operations.

CHRB's findings are undoubtedly subject to gaps and inconsistencies as it relies heavily on corporate transparency. The results also do not take into consideration business sectors or enterprises outside the measurement's scope. Steve Waygood, Chief Responsible Investment Officer for Aviva Investors and Chair of CHRB and World Benchmarking Alliance, notes that organisations not targeted in the public benchmark expressed interest in the measurement (CHRB 2019, 4). There may be significantly more human rights-minded companies than accounted for in CHRB's findings. Nevertheless, there remains clear "governance gaps" ("Presentation" 2021, 2). The UN Human Rights Council (HRC) acknowledges that "monitoring of and achieving accountability for business-related human rights abuses is still a work in progress" ("Taking Stock" 2021, 5).

The disregard for human rights by companies across all business sectors may explain why companies have not successfully or consistently incorporated the SDGs into their sustainability models. The SDGs are voluntary while showing respect for human rights is not. In other words, human rights are treated as a concept separate from SDGs. And while companies overall are doing a poor job meeting their obligation to respect human rights, it has had little, if any, impact on their decision and or ability to embed the SDGs throughout their business operations.

Some experts strongly disagree with the view that human rights have little impact on SD. Development is a human right in and of itself (General Assembly 1986). Human rights are central to the entire 2030 Agenda. The United Nations Office of the High Commissioner for Human Rights (OHCHR) notes, in its ten recommendations to governments and businesses, that "a development path in which human rights are not respected and protected cannot be sustainable" (1). On the other

hand, others argue that the framers of the 2030 Agenda did not go far enough to make human rights a vital part of the SDGs (Winkler and Williams 2017). The Post-2015 Human Rights Caucus developed and proposed a human rights Litmus Test to assess whether input for the post-2030 Agenda gave sufficient respect to existing human rights norms, standards and commitments (2014).

Whether one believes human rights are at the core of the 2030 Agenda or simply a cog that moves it forward, there is little doubt that human rights play some role and that international assistance and cooperation is required to fulfil the SDGs. The Resolution states that

Governments, international organisations, the business sector and other non-State actors and individuals must contribute to changing unsustainable consumption and production patterns, including through the mobilisation, from all sources . . . to move towards more sustainable patterns of consumption and production. (UN General Assembly 2015, par 28, 8)

Therefore, if companies acknowledge that the 2030 Agenda is not voluntary by its human rights elements, the question becomes how involved the business sector should be in addressing the world's significant systemic social issues. Some companies and scholars argue that several SDGs have little to do with the goals and purposes of the business (Van der Waal and Thijssens 2020).

In a 2018 exploratory survey of 81 European and North American MNEs, Van Zanten and Van Tulder discover that MNEs contribute to SDG targets that are “actionable within their (value chain) operations” or sphere of influence (Abstract). They engage SDGs that are in their immediate interest and allow them to avoid doing harm. In other words, the MNEs fail to go beyond business as usual (24). Notably, their level of engagement with the SDGs tends to reflect the home country's influence. MNEs from more philanthropic-minded countries are interested in doing good; corporations from more SDG-minded nations engage SDGs outside their sphere of influence.

Van Zanten and Van Tulder’s study reveals a “win-win” view of CS’s relationship with the SDGs. Companies remain sustainable as society thrives. However, experts argue that SD is a macro-level concept that focuses on global issues; CS is a micro-level one that seeks “business-level eco-efficiency” (Van der Waal and Thijssens 2020,5). As a result, there is a disconnect between SD and CS. Dyllick and Muff (2015) point to the limited impact business SD activities have had on the planet. The researchers highlight numerous long-standing global issues such as poverty, limited access to clean drinking water, and the earth’s rising temperature to illustrate the “big disconnect” (2). And although Dyllick and Muff admit that corporations cannot effect change alone, they maintain that the planet would be demonstratively better if corporate contributions to SD issues are impactful.

METHODS

Twenty-twenty marks the start of the “Decade of Action”, an accelerated world effort to accomplish the SDGs by 2030 (UN 2020). At the same time, the international community also works to further the reach and acceptance of the UNGPs, which turned ten in June 2021. While both global ambitions have made notable progress, there is still much to be done in very little time. This research study intends not to reinvent the wheel but use the wheel to present, for consideration, a possible path to UNGPs and SDGs success. It seeks an exploratory review of the relationship between companies, the UNGPs and the SDGs. As a new factor, the study also considers how these companies recognise civil rights.

Company	Sector	Fortune Global 500 Ranking by Sector	Home Country
<i>Nestlé</i>	Food, Beverages and Tobacco	82	Switzerland
<i>Royal Dutch Shell</i> (Shell)	Energy	5	Netherlands
<i>Samsung</i>	Technology	19	Republic of Korea
<i>Toyota</i>	Motor Vehicle and Parts	10	Japan

Walmart

Retailing

1

United States of America

Table III: *Sample Companies, Rankings and Home Countries.*

For this study, the authors use the Fortune Global 500 (FG 500) to derive a convenience sample (Table III). Members of the small sample represent one of five sectors from the 21-sector list on the FG 500. The authors consider five publicly-listed companies based on company ranking, home country and area of the world. If the highest-ranked company in the sector has a home country similar to a company in a previous sector, the authors select the next company until a different home country appears on the list. In other words, the companies do not share the same home country. The authors take this approach for two reasons. First, civil rights are unique to every nation and are reflected in laws and regulations differently. The authors can make several assertions by taking a snapshot of civil rights in various countries. Second, companies must obey the laws of both the home and the host nation. Companies are likely to embed civil rights principles throughout their business operations to ensure compliance with home laws.

This study reviews information from two primary sources. First, the authors examine the foundational civil rights laws of home countries. Foundational legislation includes constitutions, labour laws and other relevant material. Wherever possible, the authors utilise the English translations provided by the home country; otherwise, they consider the translations found in reputable law repositories. Second, the authors analyse various annual, ESG, corporate governance and sustainability reports, company policies and other information disclosed on the companies' websites to gather information about the sample companies relationship with the UNGPs, SDGs and civil rights. They also collect information about MNEs' management system(s)(MS) and certifications. For all reporting documents, the authors assess data relating to fiscal years 2019 and 2020. All information found on these sites is in English.

RESULTS AND DISCUSSION

Business and Human Rights, UNGPs and SDGs

The authors assume that very few MNEs, if any, are unaware of the UNGPs and SDGs. Therefore, the first goal of the research study is to determine how the UNGPs and SDGs are integrated into the sample companies' business operations. We review annual reports designed to communicate to stakeholders the health of the company. The number of documents available for public consumption varies depending on the organisation. Walmart, for instance, has three reports for the period under review, while Shell has seven. The differing number may, in part, be unintentionally supported by the absence of a universal reporting system. Companies may choose a reporting standard with few or many reports with more or less detail. As a result, businesses may choose a process that allows information that leans heavily towards financial disclosures and less on ESG matters. However, the authors have insufficient information to determine a correlation between the number of reports, MNE transparency, and reporting standards.

Human Rights: Guidance and Standards

<p><i>Nestlé</i></p>	<p><i>Guidance</i></p> <ul style="list-style-type: none"> • International Bill of Human Rights • ILO Convention No. 29 on Forced Labour • ILO Convention No. 105 on Abolition of Forced Labour • ILO Declaration on Fundamental Principles and Rights at Work • ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy • OECD MNE • UN Global Compact 10 Principles • Worst Forms of Child Labour Convention, 1999 (No. 182) <p><i>Standards</i></p> <ul style="list-style-type: none"> • Ethical Trade Initiative (ETI) Base Code • Global Reporting Initiative (GRI) Standards: Comprehensive Option • Responsible Sourcing Standard (internal) 	<p>UDHR, UN Guiding Principles on Business and Human Rights</p>
<p><i>Samsung</i></p>	<p><i>Guidance</i></p> <ul style="list-style-type: none"> • California Transparency in Supply Chains Act • ICCPR 	

	<ul style="list-style-type: none"> • International Convention on the Protection of the Rights of Migrant Workers and Members of Their Families • ILO Declaration on Fundamental Principles and Rights at Work • OECD Due Diligence Guidance for Responsible Business Conduct • OECD MNE • The International Convention on Migrant Workers • United Kingdom Modern Slavery Act • United Nations Convention on the Rights of the Child (UNCRC) <p><i>Standards</i></p> <ul style="list-style-type: none"> • ISO 14001 Environmental Management Standard • ISO 45001 Occupational Health and Safety Management Standard • ISO 50001 Energy Management Standard • Responsible Business Alliance (RBA) Code of Conduct 	
Shell	<p><i>Guidance</i></p> <ul style="list-style-type: none"> • Building Responsibly Principles • ILO Declaration on Fundamental Principles and Rights at Work • OECD MNE • UN Global Compact 10 Principles • Voluntary Principles on Security and Human Rights <p><i>Standards</i></p> <ul style="list-style-type: none"> • GRI Standards: Core Option • International Finance Corporation (IFC) Environmental and Social Performance Standards • Sustainability Accounting Board Standards (SABS) • UN Standards of Conduct for Business • UN LGBTI Standards of Conduct for Business 	
Toyota	<p><i>Guidance</i></p> <ul style="list-style-type: none"> • ASSC Tokyo Declaration • “Respect for People” <p><i>Standards</i></p> <ul style="list-style-type: none"> • GRI Standards • ISO 26000 Social Responsibility Guidance Standard • ISO 45001 Occupational Health and Safety Management Standard 	
Walmart	<p><i>Guidance</i></p> <ul style="list-style-type: none"> • ILO Declaration on Fundamental Principles and Rights at Work <p><i>Standards</i></p> <ul style="list-style-type: none"> • GRI Standards • Sustainability Accounting Board Standards (SABS) • Standards for Suppliers (internal) 	

Table IV: Human Rights Guidance and Standards in Sample Companies

Table IV shows that all sample companies are aware of and have endorsed the UDHR and the UNGPs. Throughout their sustainability, ESG and or annual reviews, the MNEs discuss their

respect for human rights and their efforts to mitigate risks and prevent harm to the environment and local communities. Respect for human rights is reflected in the companies' codes of conduct, supply chain policies and business principles. Notably, Walmart also expresses a desire to go beyond minimising risk. Its goal is to “create value for stakeholders by addressing societal issues through business” (2020, 13). One approach has been to invest in employee development such as high school completion programs, college preparation courses and the Walmart Academy.

Yet, Nestlé, Samsung, and Shell seem more closely aligned with human rights due to their willingness to consult internationally accepted human rights doctrine and guidance. Common reference documents appear to be the OECD MNE and the ILO Declaration on Fundamental Principles and Rights at Work, which incorporates the UN “Protect, Respect and Remedy” Framework for Business and Human Rights. The companies also support standards that include human rights elements (e.g. UN Standards of Conduct for Business, 14001 Environmental Management Standard). That said, besides Nestlé's plan to publish its Human Rights Framework and Roadmap in 2021, the authors do not find significant differences between the sample companies that sought additional human rights guidance and standards and those that did not. The MNEs tend to focus on similar issues (e.g., modern slavery).

Upon closer examination, Nestlé, Samsung, and Shell's efforts to understand the relationship between business and human rights is evident in their ability to embed human rights throughout their business operations. For example, Shell has implemented processes that effectively connects high risks likely to impact human rights with company policies and access to a remedy (2020, 76). This approach guides its relationship with employees, local communities and the supply chain. On the other hand, Walmart's human rights approach seems to be in its developing stages. The authors are not certain how Walmart identified its salient human rights

issues. The organisation has a Human Rights Working Group, but there does not appear to be a human rights risk assessment process in place. And although there are grievance mechanisms, the retailer has not published a commitment to remedy.

Human Rights – Related Assessments/Management Systems

Nestlé	<p><i>Assessments/Management Systems</i></p> <ul style="list-style-type: none"> • CARE Audit Program • Child Labour Monitoring and Remediation System (CLMRS) • Compliance Management System • Enterprise Risk Management Assessment • Global Reporting Initiative (GRI) Standards: Comprehensive Option • Nestlé Management System (NMS) for Quality & Safety Health and Environment (SHE) <p><i>Grievance System:</i></p> <ul style="list-style-type: none"> ○ Case Management System (CMS) ○ Integrity Reporting System (in place in 2020, but replaced with Speak Up) ○ Speak Up
Samsung	<p><i>Assessments/Management Systems</i></p> <ul style="list-style-type: none"> • Governance and Compliance Management System <ul style="list-style-type: none"> ○ Compliance Program Management System (CPMS) ○ Global Environmental, Health and Safety (G-EHS) Management System • Human Rights Impact Assessments (HRIA) for Samsung Electronics Vietnam (SEV) • ISO 14001 Environmental Management • OECD Due Diligence Guidance for Responsible Business Conduct • Responsible Supply Chain Management System • Risk Management System <p><i>Grievance System:</i></p> <ul style="list-style-type: none"> ○ Hotline, On-line, Off-line and Works Council (internal) ○ Samsung Global Business Ethics and Compliance System, Corporate Hotline, and Email (external)
Shell	<p><i>Assessments/Management Systems</i></p> <ul style="list-style-type: none"> • GRI Standards: Core Option • Health, Safety, Security, Environment and Social Performance Control Framework • Human Rights Supplier Assessments • Risk Assessments <p><i>Grievance System</i></p> <ul style="list-style-type: none"> ○ Community Feedback Mechanisms ○ Shell Global Helpline and Internal Channels
Toyota	<p><i>Assessments/Management Systems</i></p>

	<ul style="list-style-type: none"> • Compliance Management • GRI Standards • HRDD • ISO 14001 Environmental Management • ISO 26000 Social Responsibility Guidance Standard <p><i>Grievance System</i></p> <ul style="list-style-type: none"> ○ “Speak Up” Hotline, Compliance Hotline (internal) ○ Supplier Hotline
Walmart	<p><i>Assessments/Management Systems</i></p> <ul style="list-style-type: none"> • Audit Assessment (of suppliers) • Climate-related Risk Assessment • GRI Standards • Human Rights Working Group/ESG Steering Committee <p><i>Grievance System:</i></p> <ul style="list-style-type: none"> ○ Global Case Management System ○ Global Helpline, Global Email, WalmartEthics.com

Table V: *Human Rights – Related Assessment/Management Systems in Sample Countries.*

Human rights management systems. While the sample is too small to determine correlation, Table V reveals that the companies most aligned with human rights perform risk and impact assessments. These assessments usually occur within the organisations' management systems processes, a crucial aspect of the business and human rights relationship. For example, Samsung has conducted HRIA on its Vietnamese (SEV) operations. The assessments improve not only SEV's policy and management system but also the entire Samsung compliance system (Samsung 2019, 74).

Table V also illustrates that the sample MNEs have numerous human rights-related management systems to minimise or prevent human rights violations. Nestlé, for instance, has implemented the CLMRS. Through the CLMRS, the company has reduced the number of children engaging in hazardous work by awareness-raising and eliminating barriers to education (Nestlé, 2019, 6). Yet, the CLMRS does not appear to include many of the elements highlighted in Loew et al.'s (2019) MS structure (Table VI). The system does not have an obvious grievance mechanism, for instance. CLMRS requires Community Liason People (CLP) to “identify and

record cases of child labour and monitor each child’s progress thereafter” (Nestlé, 2019, 14). However, the authors cannot determine if this aspect of the system includes a grievance or complaint process, as Nestle does not comment on that effect. CLMRS appears to be an assessment system integrated into a more significant MS such as NMS SHE.

Area	Top 15 Elements for Management Systems
Policy and Rules	Policy
Organisational Structure	Responsibilities within the Executive Board Responsibilities within Senior Management Sustainability Officer
Processes	Integration in Business Processes Systems to Ensure Compliance
Continuous Improvement	Monitoring/Performance Evaluation with Sustainability Indicators Management of ESG Risks Measures and Goals (Sustainability Work Program, Progress Tracking) Grievance Mechanisms Training
Communication	Internal Communication Sustainability Reporting Stakeholder Engagement
Preparatory Tasks	Determining the Relevant Aspects

Table VI: Loew's Top 15 Elements for MS.

The authors seek to identify and include all human rights systems in Table V based on company reports. However, they cannot be certain that all systems meet the criteria highlighted in Principle 31 of the UNGPs. Toyota’s grievance system illustrates this point. The “Speak Up” and Supplier Hotlines are intended to give employers and suppliers platforms to seek consultation and report concerns, complaints and violations in law (Toyota 2020). Third-party subcontractor manages these reporting mechanisms. Yet, Toyota does not make clear the process for investigating and resolving complaints made through the systems. The authors are uncertain if the

established grievance mechanisms are predictable, equitable or transparent. Additional sources of information may provide some illumination.

Sustainable Development Goals

	Nestlé		Samsung		Shell		Toyota		Walmart	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
Goal 1: No Poverty	✓	•								
Goal 2: Zero Hunger	✓	•							✓	•
Goal 3: Good Health and Well-Being	✓	•	✓	•		•	✓	•		
Goal 4: Quality Education	✓	•	✓	•			✓	•		
Goal 5: Gender Equality	✓	•	✓	•		•	✓	•	✓	•
Goal 6: Clean Water and Sanitation	✓	•	✓	•		•	✓			
Goal 7: Affordable and Clean Energy	✓	•	✓	•	✓	•	✓		✓	•
Goal 8: Decent Work and Economic Growth	✓	•	✓	•	✓	•		•	✓	•
Goal 9: Industry, Innovation and Infrastructure	✓	•	✓	•		•	✓	•		
Goal 10: Reduced Inequalities	✓	•	✓	•		•		•		
Goal 11: Sustainable Cities and Communities	✓	•					✓	•	✓	•
Goal 12: Responsible Consumption and Production	✓	•	✓	•		•	✓	•		•
Goal 13: Climate Action	✓	•	✓	•	✓	•	✓	•	✓	•
Goal 14: Life Below Water	✓	•				•			✓	•
Goal 15:	✓	•	✓	•		•	✓	•	✓	•

Life on Land										
Goal 16: Peace, Justice and Strong Institutions	✓	•		•		•				
Goal 17: Partnerships	✓	•	✓	•		•		•		

Table VII: Sustainable Development Goals Target by Sample Countries, fiscal year 2019 and fiscal year 2020.

SDGs. MNEs contribute directly and indirectly to the SDGs. Table VII illustrates that the SDGs subscribed by the sample companies can fluctuate from year to year. For instance, during the fiscal year 2019, Shell “make[s] the greatest contribution” to SDGs 7, 8 and 13 (Shell, 2019, 7). The company expands its role in SDG achievement by contributing to ten additional goals during 2020. While Shell does not explicitly explain its increased engagement with the SDGs, the corporation notes its reflection on what it does in society and strengthened its business strategy in response (Shell, 2020, 2). As with the other sample MNEs, the company seems to connect SDGs with business strategy, aligning with Van Zanten and Van Tulder’s (2018) findings.

Based on previously established discourse, the authors are not surprised that most sample companies have not contributed to SDGs 1 and 2 since many MNEs find “No Poverty” and “Zero Hunger” unrelated to their business's purpose. However, it is remarkable that the companies did not unanimously endorse Goal 11, “ Sustainable Cities and Communities”. The UN notes that urban areas “account for 60-80 per cent of energy consumption and 75 per cent of carbon emissions” (Sustainable Development Goals, n.d.). The business conduct of the sample corporations has a significant impact in urban areas.

Foundational Civil Rights.

The concept of civil rights is universal. All people recognise the benefits of being born to, naturalise to, or living in a particular area. These freedoms are especially appreciated when lost or denied for reasons beyond an individual's control. Yet, the term “civil rights” appears to be used in a limited context. An internet search that considers a global perspective on civil rights is likely

to produce a basic definition for the term, the civil rights movement in the United States of America (US), or information related to human rights. If one searches the word concerning a specific country, information about human rights likely covers the first page results with a few possible exceptions (e.g. Northern Ireland, South Africa). This phenomenon may suggest that civil rights are thought to be the same as human rights despite efforts by legal scholars to distinguish the words. Therefore, terms such as civil liberties, equal protection and bill of rights generate helpful information about civil rights in the targeted companies' home countries.

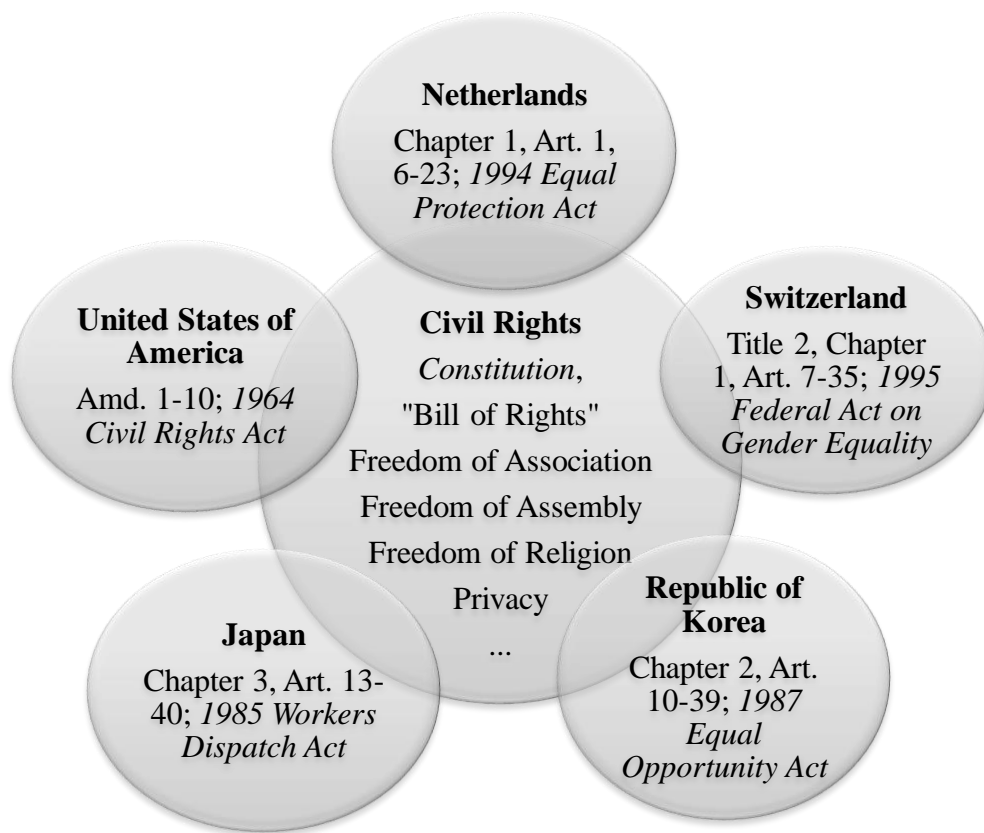


Figure I: *Civil Rights Legislation by Home Country*

Figure I shows that all home countries recognise the rights of persons living in their territories. In the constitutions under review, individuals have basic privileges relating to freedoms of association, assembly, religion, and privacy, to name a few. Rights that extend beyond the commonly accepted benefits closely mirrors liberties outlined in the International Bill of Human

Rights. This trend may indicate that nations are aligned with universal human rights principles, and their public endorsement of these principles is not performative. That said, countries have additional legal provisions to strengthen or expand these foundational rights. The *Civil Rights Act of 1964* in the US⁶ and the 1994 *Equal Treatment Act* in the Netherlands,⁷ for instance, protects individuals against discrimination. The recently revised 1987 *Equal Opportunity Act* in Korea and the 1995 *Federal Act on Gender Equality* in Switzerland address gender pay discrimination; The 2018 *Workstyle Reform Act* in Japan tackles long work hours and the treatment of workers. In all instances, the support legislation reflects the evolving perspectives of persons living in their respective societies.

Although the foundational rights expressed in the constitutions are generally similar, there are notable differences. Switzerland and the Netherlands, for example, recognises life as a fundamental right; Capital punishment is legal in the US, Japan and Korea. Three of the five sample countries acknowledge the rights of those in the Lesbian, Gay, Bisexual, Transgender and Queer (LGBTQ) to varying degrees. The remaining two have not expressly prohibited discrimination based on sexual orientation and gender identity.

Civil Rights

<i>Nestlé</i>	<ul style="list-style-type: none"> • Modern Slavery/Forced Labour/Child Labour • Environment • Education <p><i>Diversity and Inclusion:</i></p> <ul style="list-style-type: none"> • Women/Pregnancy 	Freedom of Association, Freedom of Assembly, Freedom of Religion, Freedom from Discrimination
<i>Shell</i>	<ul style="list-style-type: none"> • Modern Slavery/Forced Labour/Child Labour • Environment/Energy <p><i>Diversity and Inclusion:</i></p> <ul style="list-style-type: none"> • Women • LGBTQ • Disability • Race 	

⁶ See also Age Discrimination in Employment Act of 1967, Rehabilitation Act of 1973, and Civil Rights Act of 1991.

⁷ See also the Equal Treatment of Disabled and Chronically Ill People Act (2003); the Equal Treatment in Employment (Age Discrimination) Act (2002); the Equal Treatment (Men and Women) Act (1980)

<i>Samsung</i>	<ul style="list-style-type: none"> • Modern Slavery/Forced Labour/Child Labour • Environment/Energy <p><i>Diversity and Inclusion:</i></p> <ul style="list-style-type: none"> • Women • LGBTQ • Disability • Age • Race and Nationality 	
<i>Toyota</i>	<ul style="list-style-type: none"> • Forced Labour/Child Labour • Environment <p><i>Diversity and Inclusion:</i></p> <ul style="list-style-type: none"> • Women (Japan) • Disability • LGBTQ • Race and Nationality 	
<i>Walmart</i>	<ul style="list-style-type: none"> • Modern Slavery/Forced Labour/Child Labour • Environment • Education <p><i>Diversity and Inclusion:</i></p> <ul style="list-style-type: none"> • Women • Disability • LGBTQ • Race 	

Table VIII: *Civil Rights Recognised by Sample Companies.*

To understand the companies’ relationship with civil rights, the authors take two approaches. They consider civil rights and human rights interchangeable concepts. This tactic is in line with the perspective of most sample countries, and the sample companies do not refer to civil rights in their publications. Second, the authors pair the liberties outlined in national legislation with the information presented in corporate documents⁸. They also note general comments by the companies indicating their “respect for” a particular population or belief in specific processes. However, these statements alone are not evidence of their appreciation for civil rights. The authors deem policy in conjunction with corporate conduct as appropriate indicators. Table VIII presents the civil rights expressly acknowledged by the sample corporations.

⁸ The documents reviewed includes the corporations’ business principles, codes of conduct, annual reports, governance reports, sustainability reports, and environmental, social, and governance (ESG) reports.

The companies are generally consistent regarding the civil rights they endorse from fiscal year 2019 through fiscal year 2020. All conduct activities relating to forced labour, child labour, and the environment; all focus on diversity and inclusion issues such as women, disabled persons, LGBTQ and race, except for Nestlé. The company's primary efforts appear to centre around gender equality.

Although a company's leverage to promote civic change is likely the strongest at the nexus of operations, the organisations are not always transparent about how far their support extends beyond their home countries. For instance, Toyota expresses its desire to develop technology that enables the “environment and the economy to coexist harmoniously” (Toyota 2019, 7); it also advocates for diversity and inclusion. The 2019 report reveals that the corporation took actions to accomplish its “Sixth Environmental Action Plan”, including introducing water-reducing technologies in its plants (55). Yet, concerning initiatives relating to gender, disability, and LGBTQ discrimination, Toyota’s most robust efforts occurs primarily in Japan. Its approach is to introduce “measures appropriate to individual regions” (38). While this position allows local leadership to be flexible in their reaction to local challenges, there is a downside. Subsidiaries can do as little or as much as they subjectively deem necessary to address an issue. A subsidiary in one host country informs new hires of the company’s non-discrimination policy. In contrast, another subsidiary conducts training on unconscious bias in a second host country and implements a female career mentor/sponsorship system. As a result, the company’s overall response to civil rights issues is uneven regarding concerns unrelated to the environment or climate change.

One possible explanation for Toyota’s seemingly haphazard engagement with civil rights is the nature of the automotive industry. The field tends to place social phenomena into different silos. For instance, in the 2020 report, CHRB observes the “disconnect between human rights and

climate issues” (8). Automotive companies do not sufficiently appreciate that environmental problems disproportionately impact vulnerable populations such as women, children, the elderly, the disabled and people of colour (APHA n.d.). They generally view the environment and human rights as two separate concerns. Toyota appears no exception as many reports separate environmental initiatives from the company’s social and human rights programmes. Where there may be some integration, the corporation does not provide much detail about these initiatives.

Like Toyota, energy and the environment are essential aspects of Shell’s business strategy. The company strives to become a zero-net emissions energy organisation by 2050 in its Powering Progress scheme (Royal Dutch Shell 2020). However, unlike Toyota, Shell appears to incorporate human rights throughout its operations. The company embeds HRDD in its internal requirements and processes, including the Health, Safety, Security, Environment and Social Performance (HSSE & SP) standards. Additionally, the organisation partners with non-profit groups and local communities to reduce daily environmental factors that harm health. These initiatives, as well as Shell’s other social investment programmes, are worldwide. The company speaks in one voice. In other words, although Shell’s social investment is proportional to the needs of the local community and host country, the underlying policies and strategies are the same in every country of operation.

Nevertheless, the study reveals that although the sample companies endorse civil rights, there are apparent limits. Large-scale policy initiatives tend to target issues that are “safe” and have global recognition (e.g. gender, the disabled, LGBTQ). And while these problems happen at the local level, they are not the only injustices that thrive in society. The Carnegie Endowment for Peace accounts for approximately 230 anti-government protests in over 110 countries since 2017, 150 incidents during the sample companies 2019 and 2020 reporting periods (2021). For example, the SARS protests in Nigeria highlights corruption and police brutality. The Black Lives Matter

protests focus on police brutality and racial inequality in the US. In India, the Farmers protest raises questions about rights to livelihood and free speech. To make matters worse, the Coronavirus Disease or Covid-19 pandemic spotlights disparities and tensions between peoples worldwide.

The sample MNEs have generally been silent amid these numerous social unrest events, and reports do not indicate how companies approach national and local conflict. Yet, all companies have policies concerning politics, a primary cause of social discord. These policies centre on bribery, corruption, the right of workers to enjoy political freedom, and risk. Toyota's public policy is a notable exception in that the company is open to working with "governments of various countries [to solve] various social issues" (2020, 8). That said, Samsung, Walmart and Shell have implemented internal programmes and processes to promote inclusion following the police brutality protests that began in May 2020 in the US. Walmart has changed its gun sales policy following two incidents of gun violence in the company's stores. Even so, much of the response to these events appear country-specific, ignoring the fact that social unrest specifically involving racial injustice is a problem worldwide.

Civil rights management systems. Most civil rights are human rights, even if most human rights are not civil rights. And as previously noted, MNEs show respect for civil rights when they demonstrate respect for human rights. This obligation goes beyond local or national law. Yet, businesses must consider how respect for civil rights are implemented in the places they operate. State-specific civil rights, or lack thereof, can expose companies to human rights risks. A human rights system may help companies ensure respect for civil rights and respond appropriately to social unrest in local communities. If companies eliminate factors that contribute to civil disturbance, they can avoid unnecessary disruptions in their business operations. However,

because civil rights are location-sensitive and can regress or progress over time, companies will need processes in place that allows them to anticipate and respond promptly. The standards identified in Table VI or the elements outlined in Loew et al.'s study could prove helpful.

CONCLUSION

As the international community pursues an accelerated plan to achieve the 2030 Agenda, the preceding discussion is timely and warranted. All stakeholders, including the business sector, must do their part to ensure success. The aims of this paper are two-fold. First, the authors seek to review the relationship between CS and SDGs from a BHR perspective. They take this approach to underscore that human rights principles are central to the 2030 Agenda. Companies must show respect for human rights as outlined in the UNGPs. Thus, the 2030 Agenda with the 17 SDGs and 169 targets is not voluntary, as some MNEs argue.

However, some experts maintain that there is no connection between SD and CS. They point to the many corporate SD programs that have had little to no impact on the world's prevailing problems (e.g., climate change). Researchers attribute the failure of these initiatives to corporations unwillingness to invest more financial capital in social causes and the underlying nature of CS and SD. SD focuses on global issues, while CS seeks "business-level eco-efficiency" and business value. As a result, MNEs find it challenging to integrate SDGs such as "No Poverty" and "No Hunger" into their business strategy. The UN Global Compact is correct to suggest that companies receive "better guidance on measuring and reporting their impact on delivering the social SDGs".

Besides contributing to the established discourse surrounding SD and CS, the authors consider civil rights a factor that impacts SD and CS. Civil rights are legally distinct from human rights at the national or local level. However, most civil rights are human rights, although not all human rights are civil rights. This assertion seems to bear out as human rights principles make up

the civil rights foundation in the home countries' legal doctrines. In this study, the sample companies incorporate their home countries civil rights provisions throughout their policies, procedures and business strategies.

Yet, the sample is too small to draw correlations about the business sector's actual involvement with civil rights. More research is needed to understand this relationship if it exists at all. It appears that MNEs are generally reluctant to engage in social issues that are location-specific and are not necessarily part of the global trend (e.g. gender, disability, environment). This phenomenon could reflect a business culture that views injustices that precipitate civil unrest as strictly local problems that do not trigger international human rights obligations. It may also be on par with the business sector's disregard for human rights in general. Nevertheless, companies must remember that showing respect for human rights means also demonstrating respect for civil rights. They should also recognise that when businesses ignore or contribute to local injustice, they fail to meet their obligation to respect human rights, which places them at risk for human rights violations.

In this study, the sample companies have at least one management system to guide their business operations. While not foolproof, the authors suggest that businesses implement an MS(s) and ensure that respect for civil and human rights are embedded throughout the system(s). This system should include, at minimum, six key areas: policies and rules, organisational structure, processes, continuous improvement, communication and preparatory tasks. And to ensure the effectiveness of the system, companies must expose the MS to a third-party auditing and certification process.

Acknowledgement

The authors would like to thank Mr Bahtiar Manurung for his guidance during the drafting of this paper.

References

- Abdulhafedh, Azad. 2021. "The Analysis of Corporate Sustainability". *Science and Education Publishing* 3, no 1: 6-11. Accessed July 8, 2021. <http://pubs.sciepub.com/jcd/3/1/2>. See also DOI:10.12691/jcd-3-1-2.
- Carnegie Endowment. 2021. *Global Protest Tracker*. Accessed Aug 5, 2021. <https://carnegieendowment.org/publications/interactive/protest-tracker?#>.
- Carroll School of Management. n.d. *Corporate Citizenship*. Boston College. Accessed Jul 11, 2021. <https://ccc.bc.edu/content/ccc/research/corporate-citizenship-news-and-topics/corporate-citizenship.html>.
- CIVICUS Monitor. 2020. *Civic Space on a Downward Spiral*. Accessed Jul 15, 2021. <https://findings2020.monitor.civicus.org/downward-spiral.html>.
- Climate Changes Health: Vulnerable Populations*. American Public Health Association (APHA). Accessed Jul 25, 2021. <https://www.apha.org/topics-and-issues/climate-change/vulnerable-populations>.
- Corporate Human Rights Due Diligence – Identifying and Leveraging Emerging Practices*. OHCHR. Accessed August 14, 2021. <https://www.ohchr.org/EN/Issues/Business/Pages/CorporateHRDueDiligence.aspx>.
- Corporate Human Rights Benchmark Limited. 2019. *Corporate Human Rights Benchmark, Across Sectors: Agricultural Products, Apparel, Extractives and ICT Manufacturing*. <https://www.worldbenchmarkingalliance.org/corporate-rights-human-benchmark-2017-2019/>.
- . 2020. *Corporate Human Rights Benchmark, Across Sectors: Agricultural Products, Apparel, Automotive Manufacturing, Extractives and ICT Manufacturing*. <https://www.worldbenchmarkingalliance.org/publication/chrb/>.
- Eccles, Robert G. 2020. "Human Rights Really Aren't All That Important: Just Ask 200 Leading Companies". *Forbes*, Mar 2020. <https://www.forbes.com/sites/bobeccles/2020/03/09/human-rights-really-arent-all-that-important-just-ask-200-leading-companies/?sh=ca5bbb16e519>.
- Farrington, Thomas, Ross Curran, Keith Gori, Kevin D. O’Gorman and C. Jane Queenan. 2017. "Corporate social responsibility: reviewed, rated, revised". *International Journal of Contemporary Hospitality Management* 29, no 1 (Jan): 30-47. DOI 10.1108/IJCHM-05-2015-0236.
- Federal Ministry of Labour and Foreign Affairs. n.d. *Sustainability and CSR*. Germany. Accessed Jul 11, 2021. <https://www.csr-in-deutschland.de/EN/What-is-CSR/Background/Sustainability-and-CSR/sustainability-and-csr.html>.
- Fernando, Jason. 2021. *Corporate Social Responsibility*. Investopedia. Accessed Jul 12, 2021. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>.

- Hayes, Adam. 2020. *Corporate Citizenship*. Investopedia. Accessed Jul 12, 2021. <https://www.investopedia.com/terms/c/corporatecitizenship.asp>.
- ISO. n.d. Management System Standards, What is a Management System. Accessed Aug 14, 2021. <https://www.iso.org/management-system-standards.html>.
- . 2013. “Small Businesses”. *ISO Focus+* 4, no 2 (Feb). ISSN 2226-1095. [https://www.iso.org/files/live/sites/isoorg/files/news/magazine/ISO%20Focus+%20\(2010-2013\)/en/2013/ISO%20Focus+,%20February%202013.pdf](https://www.iso.org/files/live/sites/isoorg/files/news/magazine/ISO%20Focus+%20(2010-2013)/en/2013/ISO%20Focus+,%20February%202013.pdf).
- . 2021. ISO/IEC Directives, Part 1 Consolidated ISO Supplement – Procedures for the Technical Work – Procedures Specific to ISO. Accessed Aug 14, 2021. <https://www.iso.org/sites/directives/current/consolidated/index.xhtml>.
- Last, Andy. 2012. “Six Differences between CSR and Sustainability”. *MullenLowe salt* (blog), Oct 29, 2012. <https://mullenlowesalt.com/blog/2012/10/differences/>.
- Lazala, Mauricio. 2017. “Civil Rights Are Under Attack. Here’s Why the Business World Business World Should Care”. World Economic Forum, Mar 27. Accessed Jul 15, 2021. <https://www.weforum.org/agenda/2017/03/civil-rights-are-under-attack-here-s-why-the-business-world-should-care/>.
- Loew, Thomas, Frank Werner, Jose Miguel Lehuede, Christian Izquierdo and Ernesto Samayoa. 2019. *A Sustainability Management System that Meets All Standards, An Analysis of International Frameworks and Guidelines Identifying the Most Relevant Elements for Modern sustainability Management*. https://www.wec.org/wp-content/uploads/A-EN-Sustainability-Management-System-that-meets-all-Standards_Study.pdf.
- Martins da Fonseca, Luis M.C., José Pedro Domingues, Pilar Baylina Machado, Mario Calderón. 2017. “Management Certification Benefits, Where Do We Stand?” *Journal of Industrial Engineering and Management* 10, No. 3 (Jul): 476-494. <https://doi.org/10.3926/jiem.2350>.
- Mischke, Jan, Jonathan Woetzel and Michael Birshan. 2021. “The Necessity of Doing Well by Doing Good”. *Milken Institute Review* (Apr). <https://www.mckinsey.com/mgi/overview/in-the-news/the-necessity-of-doing-well-by-doing-good>.
- Nestlé. 2019. *Tackling Child Labor Report 2019*. <https://www.nestlecocoaplan.com/tacklingchildlabor>, <https://www.nestlecocoaplan.com/themes/custom/cocoa/dist/assets/nestle-tackling-child-labor-2019.pdf>
- OHCHR. 2011. Guiding Principles on Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework. HR/PUB/11/04. New York; Geneva: UN, 2011. https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf.
- . 2017. Information Note on “The Business and Human Rights Dimension of Sustainable Development: Embedding ‘Protect, Respect and Remedy’ in SDGs Implementation”. Geneva, Jun 30.

<https://www.ohchr.org/EN/Issues/Business/Pages/SustainableDevelopmentGoals.aspx>;
https://www.ohchr.org/Documents/Issues/Business/Session18/InfoNoteWGBHR_SDGRcommendations.pdf.

Paumgarten, Nick. 2016. "Patagonia's Philosopher-King, How Yvon Chouinard Turned His Eco-Conscious, Anti-Corporate Ideal into the Credo of a Successful Clothing Company". *The New Yorker*, Sep 19, 2016. <https://www.newyorker.com/magazine/2016/09/19/patagonias-philosopher-king>.

Polman, Paul. n.d. "Why Sustainable Development Makes Good Business Sense". Business Commission. Accessed Jun 30, 2021. <http://businesscommission.org/our-work/sustainable-development-isnt-just-doing-the-right-thing-its-good-business-sense>.

Post-2015 Human Rights Caucus. 2014. "Human Rights for All Post-2015: A Litmus Test". Center for Economic and Social Rights. Accessed July 26, 2021. <https://www.cesr.org/human-rights-all-post-2015-litmus-test-0>.

Royal Dutch Shell, PLC. 2019. *Delivering Energy Responsibly, Sustainability Report 2019*. https://reports.shell.com/sustainability-report/2019/servicepages/downloads/files/shell_sustainability_report_2019.pdf; <https://reports.shell.com/sustainability-report/2019/servicepages/download-centre.html>.

———. 2020. *Responsible Energy, Sustainability Report 2020*. <https://reports.shell.com/sustainability-report/2020/servicepages/downloads/files/shell-sustainability-report-2020.pdf>; <https://reports.shell.com/sustainability-report/2020/servicepages/download-centre.html>.

Realyvásquez-Vargas, Arturo, Cecilia Arredondo-Soto, Teresa Carrillo-Gutiérrez and Gustavo Ravelo. 2018. "Applying the Plan-Do-Check-Act (PDCA) Cycle to Reduce the Defects in the Manufacturing Industry. A Case Study". *Applied Sciences* 8, no. 11 (Nov): 2181. <https://doi.org/10.3390/app8112181>.

Samsung Electronics. 2019. *A Fifty-Year Journey Towards a Sustainable Future, Sustainability Report 2019*. <https://images.samsung.com/is/content/samsung/assets/ve/our-values/resource/SustainabilityReport2019v2-en.pdf>.

———. 2020. *A Journey Towards a Sustainable Future, Sustainability Report 2020*. https://images.samsung.com/is/content/samsung/p5/uk/aboutsamsung/pdf/Sustainability_report_2020_en_F.pdf.

Spansel, Casey and Dr Syed Adeel Ahmed. 2020. "ISO 9001 Quality Management System Certification: Is It Worth It?" *International Journal of Computer Engineering and Sciences Research* 2, No.1 (Jan-Feb). Accessed Aug 14, 2021. www.ijcesr.com.

Toyota Motor Corporation. 2019. *Sustainability Data Book 2019*. <https://global.toyota/en/sustainability/report/archives/#srer>.

———. 2020. *Sustainability Data Book 2020*. https://global.toyota/en/sustainability/report/?padid=ag478_from_header_menu.

United Nations. "Decade of Action, Ten Years to Transform Our World". Accessed Jul 22, 2021. <https://www.un.org/sustainabledevelopment/decade-of-action/>.

- United Nations Department of Economic and Social Affairs. “The 17 Goals”. UN. Accessed Jul 11, 2021. <https://sdgs.un.org/goals>.
- United Nations General Assembly. 1948. Resolution 217 A, Universal Declaration of Human Rights. A/RES/3/217A. New York; Geneva: UN, Sep 18. [https://undocs.org/en/A/RES/217\(III\)](https://undocs.org/en/A/RES/217(III)).
- . 1966. Resolution 2200A (XXI), International Covenant on Civil and Political Rights. A/RES/2200A(XXI). New York; Geneva: UN, Dec 16. [https://undocs.org/en/A/RES/2200\(XXI\)](https://undocs.org/en/A/RES/2200(XXI)).
- . 1986. Resolution 41/128, International Covenant on Civil and Political Rights. A/RES/41/128. New York; Geneva: UN, Dec 14. <https://undocs.org/en/A/RES/41/128>.
- . 2000. Resolution 55/2, United Nations Millenium Declaration. A/RES/55/2. New York; Geneva: UN, Sep 18. <https://undocs.org/A/RES/55/2>.
- . 2020. Resolution 70/1, Transforming Our World: the 2030 Agenda for Sustainable Development. A/RES/70/1. New York; Geneva: UN, Oct 21. <https://undocs.org/A/HRC/47/39>.
- United Nations Global Compact. 2020. *Uniting Business in the Decade of Action, Building on 20 Years of Progress*. <https://unglobalcompact.org/library/5747>.
- United Nations Human Rights Council. 2008. Promotion and Protection of All Human Rights, Civil, Political, Economic, Social and Cultural Rights, including the Right to Development, Report of the Special Representative of the Secretary-General on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises. A/HRC/8/5. New York; Geneva: UN General Assembly, Apr 7. <https://www.undocs.org/A/HRC/8/5>.
- . 2021. Guiding Principles on Business and Human Rights at 10: Taking Stock of the First Decade, Presentation of the Working Group’s Main Report (A/47/39) and Addendum Reports (Institutional Investors; Human Rights Defenders; National Human Rights Institutions). New York; Geneva: UN General Assembly, Jun 28. <https://www.ohchr.org/EN/Issues/Business/Pages/UNGPsBizHRnext10.aspx>; https://www.ohchr.org/Documents/Issues/Business/UNGPs10/WG_presentation_HRC_28%20June.pdf.
- . 2021. Guiding Principles on Business and Human Rights at 10: Taking Stock of the First Decade, Report of the Working Group on the Issue of Human Rights and Transnational Corporations and other Business Enterprises. A/HRC/47/39. New York; Geneva: UN General Assembly, Apr 22. <https://undocs.org/A/HRC/47/39>.
- Van der Waal, Johannes WH. 2020. “Corporate Involvement in the Sustainable Development Goals: Exploring the Territory”. *Journal of Cleaner Production* 252 (Apr). Accessed July 10, 2021. <https://www.researchgate.net/profile/Johannes-Van-Der-Waal>. See also <https://doi.org/10.1016/j.jclepro.2019.119625>.
- Van Zanten, J. A. and Rob van Tulder. 2018. “Multinational Enterprises and the Sustainable Development Goals: An Institutional Approach to Corporate Engagement”. *Journal of*

International Business Policy 1 (Jun 12). Accessed Jul 26, 2021.
<https://doi.org/10.1057/s42214-018-0008-x>.

Voinea, Cosmina, Bas-Jan Hoogenberg, Cosmin Fratostiteanu and Hammad Bin Azam Hashmi. 2020. “The Relation between Environmental Management Systems and Environmental and Financial Performance in Emerging Economies”. *Sustainability* 12 (Jul): 5309. Accessed Aug 14, 2021. doi:10.3390/su12135309.

Walmart. 2019. *2019 Environmental, Social and Governance Report*.
<https://corporate.walmart.com/esgreport2019/>; <https://corporate.walmart.com/media-library/document/2019-environmental-social-governance-report/> proxyDocument?id=0000016c-20b5-d46a-aff-f5bdafd30000.

———. 2020. *2020 Environmental, Social and Governance Report*.
[https://corporate.walmart.com/global-responsibility/global-responsibility-report-archive](https://corporate.walmart.com/global-responsibility/global-responsibility-report-archive;);
<https://corporate.walmart.com/media-library/document/2020-environmental-social-and-governance-report/> proxyDocument?id=0000017a-85af-d7dc-ad7a-bfaf6cd70000.

Winkler, Inga T. and Carmel Williams. 2017. “The Sustainable Development Goals and Human Rights: a Critical Early Review”. *The International Journal of Human Rights* 21, 8 (Sep 7). Accessed Jul 25, 2021. <https://doi.org/10.1080/13642987.2017.1348695>.

World Commission on Environment and Development. 1987. “Our Common Future”, Report of the World Commission on Environment and Development. A/42/427. New York; Geneva: UN General Assembly, Aug 4.
<https://digitallibrary.un.org/record/139811?ln=en>.

Zuo, Zhaoying, Gang Liu, Qingfang Liu, Xiaojie Song, Jianbin Guo, Yukun Fan, Shengyue Huang. 2018. “How to Improve the Effectiveness of Energy Management System Certification”. *IOP Conf. Ser.: Mater. Sci. Eng.* 452 (2018). Accessed Aug 14, 2021. doi:10.1088/1757-899X/452/3/032122.



Sustainability Science and Resources (SSR) is jointly published by the Indonesian Forestry Certification Cooperation (IFCC), in collaboration with Millennium Resource Alternatives (MRA) LLC and Sustainable Development Indonesia (SDI). All articles are published in full open access, freely and permanently available online without registration restrictions or subscription charges, immediately upon publication. Authors are the copyright holders of articles published in SSR, but by publishing in this journal they have agreed to grant the right to use, reproduce and or disseminate their articles to any third party. All articles published in SSR are licensed under the terms of the [Creative Commons Attribution 4.0 International License](#).