

International Business and Human Rights A Research Agenda

Wettstein, Florian; Giuliani, Elisa; Santangelo, Grazia D.; Stahl, Günter K.

Document Version Accepted author manuscript

Published in: Journal of World Business

10.1016/j.jwb.2018.10.004

Publication date: 2019

License CC BY-NC-ND

Citation for published version (APA):

Wettstein, F., Giuliani, E., Santangelo, G. D., & Stahl, G. K. (2019). International Business and Human Rights: A Research Agenda. *Journal of World Business*, *54*(1), 54-65. https://doi.org/10.1016/j.jwb.2018.10.004

Link to publication in CBS Research Portal

General rights

Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

Take down policy
If you believe that this document breaches copyright please contact us (research.lib@cbs.dk) providing details, and we will remove access to the work immediately and investigate your claim.

Download date: 04. Jul. 2025













International Business and Human Rights: A Research Agenda

Florian Wettstein, Elisa Giuliani, Grazia D. Santangelo, and Günter K. Stahl

Journal article (Accepted manuscript*)

Please cite this article as:

Wettstein, F., Giuliani, E., Santangelo, G. D., & Stahl, G. K. (2019). International Business and Human Rights: A Research Agenda. Journal of World Business, 54(1), 54-65. https://doi.org/10.1016/j.jwb.2018.10.004

DOI: 10.1016/j.jwb.2018.10.004

* This version of the article has been accepted for publication and undergone full peer review but has not been through the copyediting, typesetting, pagination and proofreading process, which may lead to differences between this version and the publisher's final version AKA Version of Record.

Uploaded to CBS Research Portal: July 2019

© 2019. This manuscript version is made available under the CC-BY-NC-ND 4.0 license http://creativecommons.org/licenses/by-nc-nd/4.0/











International Business and Human Rights: A research agenda

Florian Wettstein

Institute for Business Ethics University of St. Gallen, Switzerland

Elisa Giuliani

Responsible Management Research Center Department of Economics and Management University of Pisa, Italy

Grazia D. Santangelo

Department of Strategy and Innovation Copenhagen Business Schoool, Denmark

Günter K. Stahl

Institute for International Business WU Vienna University of Economics and Business, Austria

Abstract

We investigate institutional antecedents to subsidiary external embeddedness and relate regulation constraining competition in local service sectors to subsidiary embeddedness with local partners in complementary sectors. Combining research on business networks with arguments derived from transaction cost economics, we argue that subsidiary external embeddedness depends on the extent of transaction costs originating from small numbers bargaining, which regulatory competitive constraints in local service sectors are a source of. Based on this logic, we suggest that low and high levels of regulatory competitive constraints are associated with greater subsidiary external embeddedness. We also suggest that this U-shaped relationship is more pronounced for subsidiaries that are centers of excellence within the multinational enterprise because these subsidiaries heavily depend on the local context as a source of their competitive advantage over their sister subsidiaries

_

[·] Corresponding author.

Introduction

In recent years, there have been frequent calls for scholars to engage with broader societal problems – so-called 'grand challenges' – in their research. Grand challenges are pressing social and environmental issues that transcend national borders and have potential or actual negative effects on large numbers of people, communities, and the planet as a whole, and therefore need to be addressed through collaborative efforts (Ferraro, Etzion, & Gehman, 2015; George, 2014; George et al., 2016; Whiteman et al., 2013). These challenges include, but are not limited to, those posed by climate change, migration, poverty and inequality. Policy-wise, one of the most authoritative current frameworks addressing grand challenges is perhaps the United Nations (UN) Sustainable Development Goals' (SDGs) agenda (United Nations, 2015), a plan of action to promote sustainable development by tackling a range of issues from gender equality to peace and justice.

Since grand challenges are typically transnational phenomena affecting societies in a number of geographical locations, they are likely to influence the formulation and implementation of firms' cross-border strategies and business models, especially in large-scale multinational enterprises (MNEs) orchestrating operations and managing value chains globally. More importantly, since large-scale MNEs are exerting progressively more powerful influence over the global governance agenda, we feel that their role in finding a solution for global problems and in mitigating their negative externalities needs to be assessed more closely. It is therefore apt that current global challenges should become of interest to international business (IB) scholars. In this vein, Buckley and colleagues (2017: 1045) have proposed a "redirection of IB research towards 'grand challenges' in global business" with the purpose of advancing IB theory, contributing to important scholarly debates in "allied social sciences", and helping to resolve these 'wicked problems' (Dentoni, Bitzer, & Schouten, 2018).

While the term 'grand challenges' has so far been used to refer to a considerable range of urgent societal issues, we advance the conversation by explicitly referring to human rights, a concept that embraces most current challenges, but which IB scholars have often left somewhat in the shadow. Human rights are defined as inalienable fundamental rights to which

_

¹ We note here that human rights relate to grand challenges because hunger, poverty, inequality, migration, access to quality education and even climate change are all intimately connected to human rights. Poverty, for example, affects various human rights in fundamental ways (Pogge 2008); it often affects the right to an adequate standard of health, the right to adequate shelter or, more generally, the right to subsistence. It also undermines the conditions that make possible life with dignity, and thus affects the very foundation on which human rights are built (Shelton 2014), and which they are designed to protect.

a person is inherently entitled simply because she or he is a human being; they cover political, civil and socio-economic and cultural rights as defined by the UN Universal Declaration of Human Rights, and more broadly the International Bill of Human Rights and subsequent treaties. Whereas human rights are often discussed in connection to abuses perpetrated by criminal or violent parties (e.g. warlords, repressive governments, etc.), their connection to legitimate business activities has been scarcely explored, especially in the context of management and IB research. This is despite burgeoning evidence of business-sector involvement in controversies over human rights, including child labor, human trafficking, engagement with rogue regimes, and infringement of the right to life and health due to environmental degradation.

However, beyond the IB field, there is a thriving and increasingly prominent debate on business responsibilities in this area. A distinct interdisciplinary research field – 'business and human rights' (BHR) – is emerging from this debate, as well as a response to UN calls for action to address the human rights challenges engendered by the business sector in its global operations. Policy-wise, the aspiration is to hold large MNEs accountable for their international operations and to minimize the chances that they can do harm by infringing universal human rights. Also, large MNEs are expected to contribute positively to address human rights challenges, since their acknowledged political and economic power sometimes rivals that of governments (Hart & Zingales, 2017).

Given these considerations, we feel that, as part of the agenda on grand challenges outlined by Buckley and colleagues, human rights should be firmly on the radar of IB research. To this end, in this article we seek to bridge the gap between IB and BHR research by proposing a novel IB research agenda on human rights. We will do so by, first, introducing BHR as a research field to IB scholars, who have so far engaged very little with human rights-related research but are likely to make important contributions to this emerging discussion through their long-standing expertise on the functioning of MNEs and their connected activities worldwide (see e.g. Giuliani, Santangelo and Wettstein 2016; Tung & Stahl, forthcoming); second, by making the case for why it matters for IB scholars to adopt a human rights perspective and how such a perspective differs from more conventional conceptions of corporate social responsibility (CSR); third, by outlining some common themes and overlaps and pointing to a number of emerging research areas for which an integrated IB-BHR perspective would have the potential to generate new insights and break new ground. Finally, we propose a set of themes for future research: namely, we call for (i) a focus on emerging

markets and emerging-market MNEs; (ii) a more explicit connection between human rights and extant IB research on compliance with sustainability standards; (iii) the development of a compelling agenda on the link between IB, organizational wrongdoing and human rights, and, finally, (iv) a more profound analysis on the relationship between innovation, technologies and human rights. Beyond these suggested avenues for research, we hope scholars will venture into other important BHR-related issues in need of a solution.

BHR: A brief overview

Granted that human rights have traditionally been thought to relate exclusively to government conduct, there has been a thriving discussion on the respective responsibilities of business since the mid-1990s (Wettstein, 2012) (see Table 1 for an overview of the timeline of the discussion). Already in the 1970s, the UN and OECD had launched parallel initiatives to regulate the business activities of MNEs through international codes of conduct. Both the UN Draft Code, drafted by the then newly-established Center for Multinational Corporations, and the OECD Guidelines for Multinational Enterprises contained a paragraph connecting corporate conduct with human rights. While the UN Draft Code was never adopted and the UN Center dissolved in the 1990s, the OECD Guidelines have become one of the most important global codes on corporate responsibility and contain a full chapter on corporate human rights responsibility today, modeled on the 2011 UN Guiding Principles on Business and Human Rights – UNGPs – a soft-law initiative identifying the responsibility of companies to respect universal human rights as they operate locally or globally (UNGP, 2011).

TABLE 1 ABOUT HERE

The context and experience of Western MNEs operating in apartheid South Africa during the 1970s and 1980s influenced both codes of conduct and their outlook on human rights and business relations with authoritarian and racist regimes. It also inspired some first academic writings on the connection between corporations and human rights in the late 1980s (see, e.g., Donaldson 1989). However, despite such contexts, initiatives and early writings, a systematic debate on BHR started to emerge only during the mid-1990s against the background on the one hand of the involvement of Western oil companies – among them particularly Shell – in large-scale environmental destruction and human rights abuse in Nigeria, and on the other hand of breaking stories concerning sweatshop conditions and child labor in the production facilities of major Western sporting firms like Nike.

BHR is to be seen as distinct from the broader CSR discussion. One of the most striking differences between the two is that BHR emerged predominantly from legal scholarship, while CSR has its root in management studies (Ramasastry 2015). Accordingly, the early BHR debate in the late 1990s and early 2000s was focused predominantly on clarifying potential bases of legal human rights accountability of corporations (Frey 1997; Ratner 2001) and non-state actors more generally (Clapham 2006), their status under international human rights law (Muchlinski 2001), and forms and foundations of corporate complicity (Clapham and Jerbi 2001).

At the policy level, the first five years of the new millennium were shaped by the UN Global Compact (UNGC), which was the first major international corporate responsibility initiative to put human rights center-stage, and by an attempt by the UN Sub-Commission on Human Rights to develop a binding international framework on corporate human rights responsibility, known as UN Draft Norms (see Weissbrodt & Kruger 2003). However, this framework sparked intense debate and was subject to extensive criticism especially from MNEs, as a result of which it eventually failed to be adopted by the UN Human Rights Council and was abandoned altogether in 2004. Nevertheless, it paved the way for the creation of the Mandate of a UN Special Representative on business and human rights (SRSG), for which Harvard professor John Ruggie was appointed from 2005 to 2011.

It was the work of the SRSG which helped the discussion on BHR 'break through' also in the academic space, not least by triggering more systematic discussions on the topic elsewhere, in non-legal fields such as business ethics, CSR, development studies or political science (see e.g. Giuliani and Macchi, 2014). CSR scholars and business ethicists in particular started to explore the moral foundations of corporate human rights responsibility, as opposed to earlier legal discussions on their foundation in international law (see, e.g., Campbell 2006, Wettstein 2009, Arnold 2010, Cragg 2012). From the first they have focused on the moral agency of companies and how it relates to human rights responsibility (Werhane 2016; Arnold 2016). Building on that, there has been an extensive discussion on the scope of responsibility; while some scholars have viewed the notion of corporate human rights responsibility critically from the outset (Hsieh 2015, 2017; Bishop 2012), others have argued in its favor, both in limited (Arnold 2010) and expansive (e.g. Wettstein 2012; Santoro 2012) terms (see for an overview Brenkert 2016). Expansive accounts reject the limitation of corporate human rights responsibility to mere human rights respect as suggested by the UNGPs; rather, they perceive corporations to have responsibility also in the realm of human rights protection and realization. Such accounts are based, e.g., on the capabilities and power of corporations (e.g. Wettstein 2009), on their leverage (Wood 2012), or on the effectiveness of companies to promote human rights and their ability to withstand potential retaliation by perpetrators of abuses (Santoro 2000; 2009).

The publication of the UNGPs in 2011 dramatically enhanced the academic discussion on the topic and can be seen as the impetus for the development of BHR into an inter-disciplinary academic field. Much of the discussion in the following years centered on the assessment and appraisal of the UNGPs, both affirmatively (e.g., Buhmann 2013) and critically (Deva 2013; Bilchitz 2013; Wettstein 2012, 2015). While the field has so far remained largely in the hands of legal scholars, important contributions have come from scholars in other fields. Management scholars in particular have assessed the content of corporate human rights policies (Preuss & Brown 2012), and explored human rights as a dimension of accounting (McPhail & Ferguson 2016), how companies make sense of human rights internally (Obara 2017), and how they are held to account for their human rights impacts by external reporting mechanisms (Islam & McPhail 2011; Buhmann 2018). There is increasing discussion on the proper delineation of BHR from other related concepts, such as CSR (McCorquodale 2009; Wettstein 2012, 2016; Ramasastry 2015, Obara & Peattie 2017) or sustainability (Bansal & Song, 2017; Cragg 2011).

Similarly, the definition, assessment and measurement of corporate human rights impacts has become of increasing concern. There is an evolving discussion on the proper measurement of such impacts (De Felice 2015a) as well as on what methodology might guide human rights impact assessments at the corporate level (Götzmann 2017; Graf & Iff 2017). Related to this, some scholars have assessed how corporations respond to allegations of human rights abuse (Kamminga 2016) or how human rights litigation can serve as a means to prompt corporations to improve their policies and processes (Schrempf-Stirling & Wettstein 2017). Based on this, there is a growing body of literature on the tools and instruments they use to mitigate their human rights impacts, such as human rights due diligence (Fasterling & Demunijck 2013; Fasterling 2017) or operational-level grievance mechanisms (Thompson 2017).

BHR has not only evolved as a field of inquiry in its own right, but has also informed the conversation in other related issue areas, such as modern slavery and human trafficking (Crane 2013; Smith & Betts 2015), labor conditions (Arnold 2003; Arnold & Hartmann 2006) and employee relations (Barclay and Markel 2009), taxation (Darcy 2017), access to essential medicines (Leisinger 2009; Moon 2013) and food (Santangelo 2018), and doing business in

conflict areas (Holliday 2005; White 2004), particularly in relation to conflict minerals (Epstein & Yuthas 2011; Arikan et al. 2017). Furthermore, there is a growing number of indepth assessments of various industries from a human rights perspective, such as garments (Delaney, Montesano, & Burchielli 2013), footwear (French and Wokuch 2005), extractives (Perks 2012; Meyersfeld 2016), banking and finance (Wright 2012; De Felice 2015b), and information and communication technology (Smith 2008, Brenkert 2009) – for a review of the broader management literature on BHR, see e.g., Santoro & Wettstein (2014); Schrempf-Stirling & van Buren (2017). Finally, we note that business-related human rights issues have also attracted the interest of scholars in the political science and international relations fields, who have done important work on how the role of corporate power (Kobrin 2009; Ruggie 2017) and the public and political stature of corporations (Karp 2014) relate to potential human rights obligations. Scholars in these fields have also demonstrated interest in the appraisal of political instruments for the promotion of the BHR agenda, such as the National Action Plans promoted by individual states to disseminate and implement the UNGPs in the territory under their jurisdiction (De Felice & Graf 2015; Methven O'Brien et al. 2016).

IB, responsible business, and human rights

Scholarship on the social responsibilities of business reaches back at least to the 1950s. Bowen's *The Social Responsibilities of Businessmen* (1953) is commonly seen as the first major work in this area, which triggered an increasingly lively discussion on the topic in the 1960s and 1970s (Votaw 1961, 1972; Frederick 1960; Carroll 1977; Davis 1960). According to Kolk (2016), the IB field and particularly its two main publication outlets, *Journal of World Business* (JWB) and *Journal of International Business Studies* (JIBS), started to explore the topic in the 1970s as well, adding a distinct international angle to the discussion, which had until then mostly been confined to the American experience (Doh, Husted & Marano, forthcoming). JIBS published its first article on the topic in 1976, while JWB had already ventured into the sustainability domain in 1972 with a special issue on the United Nations Conference on the Human–Environment (Kolk 2016). This scholarly awareness of the social responsibility of MNEs was aligned with growing international concern over the potentially detrimental impacts of MNEs' operations, especially on host developing countries (Moran, 2009; Kolk and van Tulder, 2010).

Despite this long-standing focus on topics relating to responsible business, human rights have not played a prominent role in the IB literature to date, despite Kolk's (2016) observation of labor and human rights as highly relevant for the CSR and sustainability fields

both generally, and specifically for MNE operations and trade and investment decisions. Generally, as Kolk argues, "IB literature has tended to prefer topics more directly related to firms' performance, profit or their own immediate economic survival, and grounded in substantive datasets", which has contributed to sideline topics specifically at the intersection of IB and some of the most vulnerable stakeholder groups with little market power, particularly in the Global South. This state of affairs, however, seems to have been shifting in the last few years, as more studies in business and management have broadened their scope of inquiry and started to integrate the competitive social and governmental aspects of the global environment in which firms operate (Doh & Lucea 2013). Specifically, CSR in developing countries has emerged as a distinctive domain of study in relation to CSR conceptualizations and the implementation of CSR (Doh et al., forthcoming; Jamali & Karam 2016).

Along these lines, some IB scholars have begun to integrate human rights into their analyses, mostly with an interest in understanding why, and under what conditions, international companies do harm. For this purpose, Giuliani and colleagues (2013), for example, connect corporate social irresponsibility (CSI) to universal human rights, as defined by the International Bill of Rights and subsequent treaties. Whiteman and Cooper (2016) hint at human rights abuses in their analysis of the global forestry industry's impacts on local communities' livelihood, as does Santangelo (2018) in her analysis of international land acquisitions on host countries' food security. Fiaschi, Giuliani and Nieri (2017) investigate the relationship between MNE internationalization, CSR and involvement in human rights controversies in the context of large Latin American public companies, and find that when companies adopt CSR policies and invest in countries characterized by high levels of speech and press freedom, they are less likely to be involved in human rights controversies. Generally, Nieri and Giuliani (2018) suggest that a human rights approach conceptualizing irresponsible business conduct on the basis of an internationally agreed normative framework like the International Bill of Human Rights would be superior to other conceptualizations, as it would provide international companies with less leeway and discretion about what is considered responsible business conduct (see also Giuliani et al., 2016).

However, the scarcity of such contributions highlights the need for a human rights-based research agenda, not least in response also to a number of calls in management research for stronger engagement with the normative dimensions of managerial and corporate decision-making (Donaldson & Walsh 2015, Ferraro et al. 2005, Freeman et al. 2004, Ghoshal 2005, Margolis & Walsh 2003).

The value-added of a human rights perspective

One could ask why a focus on human rights is called for more generally, given the well-established discussions on CSR, sustainable business and business ethics both within and beyond the IB field. Such existing discussions in fact cover a wide range of topics, which may coincide and overlap substantially with human rights issues, to the extent that there is a risk that scholars may conceive business-related human rights as 'just' another CSR issue (Buhmann & Wettstein 2017). Also, on practical grounds, many companies may equate BHR with CSR and consider their CSR commitments as demonstrating some form of compliance with human rights requirements (McCorquodale 2009). What then is different and unique about addressing them from an actual and explicit human rights perspective?

Our view is that the difference of focusing on human rights is not merely semantic. Addressing business responsibility in human rights terms requires a different starting point for our reflections and, accordingly, leads to different implications with regard to the nature, shape, and extent of the respective corporate responsibilities. Human rights are traditionally viewed as specifically addressing governments (Muchlinski 2001). They are instruments to curb their power and to prevent them from using it in an arbitrary and abusive manner. In traditional human rights discourse, then, corporations are perceived to have human rights obligations only indirectly and implicitly, i.e., insofar as they are a part of domestic regulation or legislation. Examples include the protection of human rights through domestic regulation concerning health and safety, working conditions, or product safety. Thus, genuine, direct and explicit human rights responsibilities deriving from the body of international law are seen as quintessentially public responsibilities of public bodies.

This is the assumption under which the dominant conventional discourse on CSR has been operating, i.e. based on the idea of a clear-cut separation of public and private realms. While the public space, and thus human rights, is the domain of governmental responsibility, the social responsibilities of business are perceived as residual private responsibilities (Wettstein 2012). Symptomatically, CSR has traditionally been conceptualized against the backdrop of strong states with functioning institutional frameworks (Scherer and Palazzo 2007). However, in the global context in which markets and MNE value chains expand far beyond the regulatory reach of any one government, where ungoverned spaces – so-called governance gaps (Ruggie 2008; Simons and Macklin 2014) or institutional voids (Khanna & Palepu 1997) – are populated by a variety of different actors in both private and public roles, the traditional separation between public and private is increasingly breaking down (Scherer

and Palazzo 2007).² Thus, viewing corporate responsibility as merely private may misrepresent the actual role corporations play in the global political economy today.

Extending human rights responsibility to corporations does not imply a privatization of human rights, but rather an extension of corporate responsibility into the public realm. As public responsibilities, corporate human rights responsibilities will differ in a number of ways from the conventional understanding of CSR as private responsibility. Table 2 juxtaposes the CSR and BHR perspectives.

TABLE 2 ABOUT HERE

First, public responsibility entails a different normativity than is the case for private responsibility. That is, the quality and force of the underlying obligation differs. In this vein, private responsibility, and thus CSR, has often been perceived as voluntary or optional, as praiseworthy behavior and goodwill beyond the call of duty. Granted that this applies particularly to earlier accounts of CSR and that the discussion has certainly evolved and diversified since (Waddock 2003), but this perception lingers and remains among the dominant interpretations of CSR today (Bansal & Song, 2016; McCorquodale 2009: 391; Kolk 2010, 2016). This is especially so amongst companies themselves, who still often understand CSR in voluntary philanthropic terms (Obara and Peattie 2017) and give less prominence to their duty to avoid harm as they conduct their business operations. The respect and promotion of human rights, in contrast, is not understood as a voluntary, discretionary or subjective matter. The very point of rights is that they can be claimed and they thus correlate with obligations. Hence, we are *owed* respect and protection for human rights. If we address human rights claims by using the vocabulary of private responsibility, we risk emptying them of their essential character as rights and turning them into a function of mere corporate goodwill. For this reason, McCorquodale (2009: 291) concludes:

"... it is vital that this distinction between CSR policies and human rights protections is made forcibly to corporations and that they introduce human rights protection policies and practices."

The difference is not trivial, as recent studies have shown that companies setting up specific human-rights due diligence processes and addressing human rights with dedicated

10

² Not surprisingly, therefore, management scholars have become increasingly interested in the political role of corporations, and developed a field of inquiry on political CSR and corporate political activity (for a recent review see Frynas and Stephen, 2015).

policies, rather than subsuming or equating human rights with CSR, are better able to identify and prevent potentially deleterious human rights impacts of their operations (McCorquodale et al. 2017; Obara and Peattie 2017) and therefore to minimize BHR-related risks.

Second, public responsibility entails a strong call for public *accountability*. Against this background, it is not surprising that BHR scholars have traditionally advocated a much stronger role for law than those in the CSR field (Wettstein 2016). Thus, they tend to call for the more rigid enforcement of such responsibility through legal and policy means rather than emphasizing the alleged benefits of more flexible, private initiatives in coping with managerial 'realities' on the ground. Indeed, as we mentioned above, as opposed to CSR, BHR as a field has its roots in legal scholarship. Accordingly, the BHR field is still shaped predominantly by legal scholars, who see a more active and interventionist legal role not only in prescribing, but also in enforcing the respective responsibilities (Wettstein 2016). Ramasastry (2015) has aptly described the move from CSR to BHR as one from responsibility to accountability.

Third, rights terminology matters insofar as rights are, as the legal philosopher Ronald Dworkin (1984) put it, "trumps". That is, rights enjoy priority over considerations that 'merely' aim at enhancing the public or private good. In other words, the violation of the rights of some cannot be justified or compensated by pointing to welfare gains for others, an often-invoked consequentialist view on economic activities that has roots in utilitarian thinking, sometimes uncritically adopted by IB scholars. This holds most strongly for those most fundamental human rights, that is, those that protect our most basic dignity as human beings. Thus, while the balancing of certain social responsibilities with the financial goals of the organization and more generally with the creation of wealth at an aggregate level may be permissible and even warranted, there is much less room to manoeuver when it comes to the violation of human rights. Generally, any consideration that may potentially justify a violation of human rights must be based on human rights arguments itself, that is, emanate from human rights conflicts.

Fourth, human rights are unconditional, universal and equal, i.e. all human beings have them equally and at all times, merely by virtue of being human. Accordingly, the responsibility to respect such rights is also unconditional, in that *it holds irrespective of what domestic laws say*. Corporations thus have a responsibility to respect human rights even if this responsibility conflicts with the laws of the country in which they operate. The UNGPs, which are the authoritative international framework on corporate human rights responsibility, are very clear

in this regard. As the commentary to paragraph 11 of the UNGPs reads: "The responsibility to respect human rights... exists over and above compliance with national laws and regulations." (Ruggie 2011: 13). Thus, human rights define a universal core of a standard of acceptable behavior, which is not relative to cultural and national contexts. While human rights practices and interpretations naturally vary across such contexts, they all adhere to the same universal core, which businesses should respect in any place and at any time.

Fifth, and directly related to the above, human rights provide a *strong and universal* reference point (Giuliani et al, 2013; Ramasastry 2015), while the focus of CSR has traditionally been dispersed, undefined and thus perhaps more susceptible to a moral relativism that can potentially undermine, rather than advance, responsible business in foreign contexts. The multidimensional nature of CSR constructs has indeed stimulated a lively debate on the difficulty of measuring an aggregate CSR construct (for a review see e.g. Waddock 2003). Instead, as pointed out earlier, reference to an internationally agreed normative framework is one of the perceived strengths of BHR, because it leaves less room for corporations to use discretion in the interpretation of their own responsibilities (Nieri and Giuliani, 2018; Giuliani et al., 2016). In practice, however, we must acknowledge that corporations still lack the necessary capabilities to deal with human rights and struggle to make sense of this often too abstract, controversial and political notion in their daily operations (Obara 2017).

Bringing IB and BHR together

So far, we have introduced the BHR discussion and argued that a human rights perspective is of increasing relevance and importance for IB researchers as well. In this section, we go a step further: first, by identifying some common themes and overlaps to show the potential for cross-fertilization between the two fields; second, by identifying emerging issues on which neither field has focused yet and for whose exploration an integrated IB-BHR perspective would seem particularly promising.

Common themes and overlaps

Since this manuscript targets IB scholarship, in identifying common themes and overlaps between BHR and IB we focus on how an IB theoretical perspective can be leveraged to address pressing research needs in the BHR field, and thus how IB researchers can get involved in and contribute to the evolving BHR discussion, and thereby address the grand-challenge agenda.

Governance gaps, institutional voids, and cultural orientations: The existence of governance gaps is perhaps the central impetus for to the BHR discussion. That is, the existence of weak institutions, be it globally or in domestic contexts particularly (but not only) in the Global South, leads to situations of dismal human rights protection and the respective assumption that some of these human rights gaps must be filled by holding MNEs and other business firms directly accountable for their human rights impacts. Rather than calling them governance gaps, IB scholars speak of "institutional voids" (Khanna & Palepu 1997). Similar to BHR, IB has engaged extensively with institutional voids. However, unlike BHR scholars, who have adopted an accountability perspective on institutional voids, IB has predominantly focused on the dynamic interplay between institutional settings and the strategies and structures of MNEs in responding to them (Doh et al. 2017), with an interest in how a lack of institutions may influence MNEs' market activities (Khanna & Palepu 1997; Doh et al. 2017: 294), and how differences between institutional settings in MNEs' home and host countries affect MNEs' survival and their strategies (see e.g. Rabbiosi & Santangelo 2018), especially due to their liabilities when operating in distant and different institutional contexts (Kostova and Zaheer 1999). Interestingly, while Doh and colleagues (2017: 293) point out that "institutional voids ... have largely been associated with firms' efforts to avoid or mitigate institutional deficiencies and reduce the transaction costs associated with operating in settings subject to those institutional shortcomings", some recent research has looked into the impact that home or host countries' institutional voids (or strengths) have on the propensity of MNEs to be more or less socially irresponsible (Surroca et al., 2013; Fiaschi et al., 2017).

Linked to this, IB scholars have also been interested in how *informal institutions*, particularly cultural orientations, may be linked to responsible conduct on the part of firms or managers (Stahl & Sully De Luque, 2014; Santangelo, 2018), as well as firms' CSR commitment (Peng, Dashdeleg & Chih, 2014) and corporate social and environmental performance (Ho, Wang & Vitell, 2012; Husted, 2005). In that context, some studies have investigated how culture influences both the 'norming' of sustainability initiatives as well as the 'conforming' of firms with the pressures emanating from them (Caprar and Neville 2012), and how, in return, MNEs themselves may influence host-country institutions (Kwok and Tadesse 2006). Overall, this strand of IB research emphasizes that culture influences sustainability and CSR practices (see Miska, Szöcs & Schiffinger, 2018, for a recent review), and that cultural orientations and institutional arrangements are in fact intertwined and mutually reinforcing (Aguilera & Jackson, 2010; Redding & Witt, 2007; Peterson and Barreto, 2015).

Thus, IB has built a strong research agenda – and indeed signature expertise – precisely on the effects of institutional and cultural settings on MNEs and on their respective responses. That is, on a critical aspect that is thus far largely missing in BHR discussions. Thus, IB scholars in this particular space can contribute to the discussion by bringing their knowledge and methodology of studying institutional voids and adapting it to the non-market context of human rights governance in the global economy. As such they may look at how MNEs either take advantage of institutional voids in the protection of human rights by lowering their own standards of responsible business, or step up by compensating for them with their own corporate-responsibility initiatives. For instance, there is an emerging body of research that seeks to understand why, when and how firms may deviate from common practice and norms in their corporate governance mechanisms and CSR activities (Aguilera, Judge & Terjesen, 2018).

Parent-subsidiary governance and value chain control: Much of the discourse on BHR is directly or indirectly tied to the intra-MNE parent-subsidiary relationship and to the global value chains governed by the MNE. Questions relating to human rights due diligence, monitoring and control of suppliers, or particularly to the legal accountability of parent companies for human rights violations committed by their subsidiaries abroad, have been at the center of attention in this regard. IB has much to contribute when it comes to understanding the organization, governance, and control of global operations and value chains (see e.g. Khano, 2017). There has been little cross-pollination of value-chain research between BHR and IB, despite some of the insights in each field being of immediate relevance for the other. For example, the relation between parent companies and foreign subsidiaries has been a frequent topic in IB research (e.g. Bartlett and Ghoshal, 1989; Birkinshaw, Hood & Jonsson, 1998), and it has important implications for understanding the transfer of responsible or irresponsible practices across subsidiaries worldwide (Strike et al. 2006; Surroca et al. 2013). Some studies, for instance, have investigated how MNEs respond to social demands for environmentally-responsible business (e.g. Bu & Wagner 2016; Kolk & Pinkse, 2008, Romilly, 2007; Rugman and Verbeke 1998), and for ensuring better working conditions in foreign and host countries (Schmeisser, 2013).

This kind of IB agenda seems particularly relevant against the background of BHR's almost exclusive focus on home-state solutions to ensure responsible business practices abroad. Conversely, emerging discussions in the BHR field on human-rights due diligence and on the introduction of new standards to regulate the extraterritorial effects of MNE human

rights conduct may well have impacts – though perhaps also unintended ones – on value-chain organization and governance, which should be noted by IB researchers.

Balancing global integration and local responsiveness: Another perennial debate in IB research is how MNEs deal with the dual pressures for global integration and local responsiveness (Bartlett & Ghoshal, 1989; Doz, Santos & Williamson, 2001). Applied to CSR and ethics, this debate points to a fundamental dilemma facing MNEs: how to balance the need for global consistency in CSR approaches and ethical standards across the organization with the need to be sensitive to the demands and expectations of a diverse set of stakeholders spread across the globe. Building on the framework of "transnational CSR", Filatotchev and Stahl (2015) provide a systematic mapping of CSR approaches in MNEs, highlighting the tensions between globally-integrated and locally-adapted CSR strategies, and discussing the constraints that they impose on MNE activities at both headquarters and subsidiary levels.

While there is a growing body of research examining how MNEs respond to these dual pressures with regard to their CSR strategies and practices (e.g., Durand & Jacqueminet, 2015; Hah & Freeman, 2014; Husted & Allen, 2006; Miska et al., 2016; Muller, 2006), little is known about the ways MNEs resolve global-local tensions with respect to human rights. In a human rights context, the claim of universal validity may raise particular challenges in terms of its reconciliation and integration with local practices, which conventional approaches to CSR may be ill-suited to address. Recent BHR scholarship shows that not least the controversial political nature of human rights prevents companies from shifting their attention from a conventional CSR lens to a genuine human rights perspective (Obara 2017). IB research would have much to contribute in terms of better understanding of new and emerging human rights practices of MNEs in the light of such tensions between global integration and local flexibility. Conversely, research in IB would benefit greatly from the infusion of theories, concepts and ideas from the human rights and broader business ethics literature.

One theory picking up on this signature tension characterizing IB is "Integrative Social Contracts Theory" (ISCT), initially proposed by Donaldson and Dunfee (1994, 1999; see also Dunfee, 2006, for an overview of applications of ISCT outside the business ethics literature). ISCT provides a heuristic aimed at reconciling transcultural values with a society's particular local norms. While allowing for substantial latitude for nations and communities to develop

_

³ We note that there is a growing body of international development and economic geography research on global value-chain governance and human rights (see among many others Hughes, Wingly and Buttle, 2008, Lund-Thomsen and Nadvi 2010), with which both BHR and IB scholars should most probably converse. For reasons of space, we leave this conversation to future endeavors.

their unique social norms and practices, it draws a line at flagrant neglect of universally valid 'hypernorms'. Combined with BHR and its more concrete human rights framework as a reference point, ISCT may provide managers and professionals involved in IB with a framework when confronted with a substantial gap between the apparent moral values and ethical principles in the country in which the MNE resides and the countries where it operates (Donaldson 1996).

Table 3 provides and overview of the common themes and overlaps between IB and BHR.

TABLE 3 ABOUT HERE

A research agenda

In the previous section we showed how existing IB themes and perspectives can inform the BHR agenda and vice versa. In this section, we will go a step beyond the mere application of one perspective to the other; rather, we will outline four emerging areas which have largely eluded both perspectives and which can therefore build an entry point to develop a joint IB-BHR research agenda.

Emerging-markets perspectives: neither IB nor BHR have traditionally paid significant attention to emerging markets. While this is starting to change in regard to IB research with an "explosion", according to Hernandez and Guillén (2018), of emerging-market research in recent years, BHR has yet to 'discover' emerging-market contexts as a relevant focus; its main attention has been rather on the link between home states in the North and high-risk and conflict areas in the South. As argued elsewhere (Doh et al., forthcoming; Giuliani et al. 2016), paying more attention to the role and characteristics of emerging markets will become critical for BHR. Thus, IB has much to gain from further expanding its evolving scholarship on emerging markets in order to explore their human rights dimension. Besides the institutional aspects discussed earlier, two areas of inquiry stand out.

First, the rise of emerging-market multinationals (EMNEs) has the potential to shape and change the global economy in profound ways. Importantly for BHR research, it turns some traditional host states into home states and vice versa. The implications of this process may be non-trivial, not only with regard to the nature and shape of so-called 'home-state solutions', that is, home-state regulation with extraterritorial effects (see, e.g., Simons and Macklin 2014), but also to the emerging role of EMNEs in shaping institutional landscapes both in home and host countries as well as at the international level. Some IB scholars have started exploring research opportunities along these lines by examining the link between

institutional deficits in emerging markets and CSR reporting by EMNEs (see, e.g., Fiaschi et al. 2015; Zheng et al. 2015; Marano et al. 2017). Yet empirical research on EMNEs and human rights specifically remains scarce (exceptions include Fiaschi et al., 2017 and Giuliani et al., 2018). The focus at the home-country level remains primarily on developed regions (see Pisani et al. 2017 for a review).

Second, the prevalence of state-owned enterprises (SOEs) as a characteristic of many emerging economies (Meyer & Grosse 2018) bears specific implications for BHR. SOEs have been on the radar of the wider BHR discussion for a while and have become a more prominent focus of international human rights-related soft-law initiatives and norms (Backer 2017). The UN Working Group on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises even devoted its 2016 Report to the Human Rights Council to the subject (OHCHR 2016), underlining the importance of this emerging discussion for the field – with good reason, as SOEs are uniquely placed in the BHR discussion; as Backer (2017: 832) points out, they "operate where state duty and enterprise responsibility meet – that is, where the legal duties of the state merge with the governance responsibilities of the private organization." With emerging markets and EMNEs gaining prominence in the global economy, the discussion on the roles and responsibilities of SOEs is likely to become more prevalent as well, as they too have become increasingly prominent in global markets (Backer 2017: 834). However, despite the increasing importance of addressing SOEs in the BHR space, little scholarly literature has yet appeared on the unique organizational characteristics of SOEs and the specific human rights challenges emanating from them. Thus, a deeper understanding of the specific characteristics and diversity of such organizations within their respective institutional environments, as IB research has advanced it, may inform BHR scholarship on SOEs in important ways.

(Re-)Coupling sustainability standards and initiatives with business practice: As outlined above, there is a long-standing research tradition on sustainability and corporate responsibility issues within the IB field. Within that tradition, scholars have placed emphasis on MNEs' formal adoption of different social and environmental standards, accountability or principle-based initiatives, including the UNGC, or more recently, the SDGs (e.g. Fiaschi et al. 2015; Rathert, 2016; Marano et al., 2017; see also Locke, 2013). However, we still know very little about the extent to which MNEs' adoption or endorsement of such standards and initiatives translates into substantive actions – particularly in terms of the improvement of their human rights practices and the reduction of business-related human rights infringements. A growing body of management research has investigated the reasons for lack of compliance

with standards, employing the notion of organizational decoupling, which refers to the creation and maintenance of gaps between formal policies and actual organizational practices (Marquis & Qian, 2013). As Meyer & Rowan (1977, p. 357) put it, decoupling "enables organizations to maintain standardized, legitimating, formal structures while their activities vary in response to practical considerations." While some MNEs have started to harvest the strategic potential of adopting sustainability standards and principle-based initiatives, the costs and frictions inherent in aligning their internal sustainability practices with such formal structures are still open to inquiry (see e.g. Jodi, Toffel and Hugill, 2016 for a recent contribution in strategic management).

This is also a major open question, perhaps in particular for BHR, which is a rather new field in the process of building its own institutional infrastructure. John Ruggie, the author of the UNGPs, has called on governments to use a 'smart mix' of soft and hard mechanisms to regulate MNEs' human rights conduct. However, what 'smart' means in this regard seems heavily dependent on the effects that such mechanisms can reasonably achieve on the ground; thus, generating more insight and knowledge of the internal processes that shape MNEs' reaction to such regulatory tools would go a long way towards optimizing the effectiveness of 'smart' combinations of voluntary and mandatory measures.

A particular and new challenge in this regard concerns the agenda set out by the SDGs. BHR has started to look more closely at the intersection of the SDGs initiative particularly with the UNGPs, and human rights respect more generally (for an early assessment of the relation between SDGs and human rights see Winkler & Williams 2017). On the one hand, there are conceptual questions over how human rights relate to the aspirational SDG agenda. Some BHR advocates have voiced concern that the aspirational and voluntary character of the SDGs may detract from the baseline and mandatory character of the BHR agenda (see, e.g., Gneiting, Bloch Veiberg and Mehra, 2017) and have called for embedding business respect for human rights at the core of the SDGs (UN Working Group on BHR, 2017). On the other hand, there is a more practical need to gain insight into how companies respond to and integrate SDGs in their business strategies. This in turn will help reveal the synergies and complementarities, but also potential conflicts, with the UNGPs and BHR more generally.

Generally, such questions seem relevant not only for BHR but equally for IB research, because the decoupling of firms' formal commitment to standards from their actual practices is potentially more problematic in the context of complex cross-country organizations, often characterized by a multiplicity of governance models, and by important information

asymmetries. It is precisely in this dimension that the concerns of IB and BHR in this type of research converge.

Anatomy of corporate wrongdoing: One area that has yet to receive sufficiently serious consideration in managerial discussions on MNEs concerns the various harmful impacts of their cross-national operations. IB research in particular has shown little interest in conceptualizing, measuring and predicting the conditions that lead MNEs to engage in wrongful conduct resulting in violations of human rights (Nieri and Giuliani, 2018). Yet the grand sustainability challenges we are facing today have not come from nowhere and are arguably connected at least partly to corporate wrongdoing. The history of capitalism is rife with business-related infringements on human rights – some with catastrophic impacts on people's livelihoods spanning generations (Bernaz, 2016). Because of the regularity and frequency of such incidents, management scholars in particular have come to see corporate wrongdoing as a normal pattern (Palmer, 2012) – that is, not primarily as deliberate or even criminal conduct on the part of managers, but as part of a system that facilitates such conduct through the very way economic transactions are structured, making them as a consequence more widespread and more endemic. As noted earlier, some IB research has approached this topic using the construct of CSI (Strike at al., 2006 being the seminal contribution), but a proper agenda for systematic research on MNE wrongdoing is yet to come.

The examination of the causes and consequences of corporate wrongdoing is of course not uncharted terrain per se. For a long time, organizational wrongdoing has been considered a bad-apple phenomenon, or as something concerning only certain 'risky' or disadvantaged individuals, companies, and contexts, and thus relatively easy to address, e.g. via regulatory deterrence (Becker, 1968; Baucus & Near, 1991). Yet more recently, it has become clear that highly reputable and economically powerful firms operating in institutionally sound contexts - rather than poor performers operating in corrupt places – may also cause harm to society and the environment (Muzio et al., 2016; Stahl & Sully De Luque, 2014). The insidious part of the story is that within companies, deviant practices may become 'normalized', and therefore socialized and accepted as appropriate (see Sykes & Matza, 1957), up to the point that they become incorporated in resilient organizational routines and collective decisionmaking processes (Janis, 1972). Management studies on organizational wrongdoing have interacted a lot with fields such as criminology or psychology, but very little with IB scholarship, despite a great wealth of wrongdoings being observed in connection with MNEs' operations or with those of actors in their value chains or operating in complicity with them. Similarly, BHR research has remained relatively distant to management theories on

organizational wrongdoing. Precisely in connection with the above insights on BHR's focus on a 'smart mix' of soft and hard measures to regulate corporate human rights impacts, a more intimate understanding of the organizational mechanisms that facilitate corporate wrongdoing would seem to be of utmost importance and value to the BHR field. This clearly opens up opportunities for collaboration across these three strands of scholarly research.

Emergence of new technologies and relevance of responsible innovation: The rise of new digital technologies and artificial intelligence will likely affect every dimension of IB, with profound implications also for human rights (see, as an example, the Microsoft Salient Human Rights Issues Report, 2017). For example, advances in automation and block-chain technology will change the way businesses design, organize and govern their value chains; it will also enhance their possibility to make their value chains traceable and transparent, which is a key element of ensuring effective human rights due diligence (Voegtlin & Scherer, forthcoming). Automation and new robot technology will create vast new opportunities, but may entail new structural human rights risks at the same time. By lowering the cost of manufacturing, it will likely reverse the trend of outsourcing to countries with cheap labor costs that has defined multinational organization over the past three decades, and move parts of the value-chain back to the West. While the focus of BHR has been on the exploitative and notoriously unsafe working conditions in which such jobs have been offered in the past, the focus is likely to shift to the implications of such jobs being eroded entirely. The human rights implications of an exodus of multinational production from cheap-labor countries would be devastating. Thus, the transformation of value chains by new technologies will have momentous implications from both an IB as well as BHR point of view. A closer integration of the two fields in exploring such new developments will help to gain a more holistic understanding of the connection between the drivers of such transformations and their profound implications for human rights.

A growing stream of research, related at least in part to the new opportunities and challenges raised by new technologies, has also pointed to the relevance of social, inclusive and responsible innovation (e.g. Stilgoe, Owen, & Macnaghten, 2013; van der Have & Rubalcaba, 2016; Genus & Stirling, 2018), and more broadly to innovations that serve to address contemporary grand challenges (Griggs, et al. 2013; Voegtlin & Scherer, forthcoming). Thus, innovation should aim to create, implement, and diffuse new products, processes, and services that specifically address these prerequisites for a prosperous and human rights-respecting global society.

From this perspective, entrepreneurial activity and innovation are seen not only as drivers of corporate financial performance and growth, but as an important factor behind societal development, sustainability, and not least the progressive expansion of respect and realization of human rights in the spheres of corporate influence on a global scale (Mair & Rathert, forthcoming; Nilsson, 2017).

The role of responsible innovation, its interaction with new technologies, and its links to both IB and BHR are not well understood as of yet. Nonetheless, this is an area of research that offers great opportunities for the development of theory and empirical research that could fruitfully integrate the two fields.

Table 4 summarizes our research agenda.

TABLE 4 ABOUT HERE

Conclusion

The past three or four decades have been characterized by profound transformations at the global political level. Within those transformations, nation-states are said to have lost some of their authority, while other institutions such as MNEs have gained influence and power (Scherer and Palazzo, 2008). The emergence of the BHR discourse was a logical, perhaps inevitable, consequence of those transformations. While governments were originally thought to be the exclusive addressees of human rights, both in positive and negative terms, the rise and increasing public role and muscle of MNEs raised questions about their own status *vis-à-vis* human rights. Just as these transformations are profound and lasting, the BHR discussion is here to stay as well. It is, at the core, about the reconceptualization of the business-government interface and about rethinking the state-centeredness of the traditional idea of human rights. It is surprising, then, that the field whose signature focus is on IB, i.e., on the institution at the very center of these developments, has not yet picked up on this fast-evolving discussion.

In this contribution, we have argued that the IB field not only has much to gain from a stronger focus on developments in the BHR space but, because of its vast body of knowledge on MNEs, has equally much to offer the evolving BHR field. An increasing number of management scholars have raised warning flags in recent times; the incremental and self-referential research model of management scholarship threatens both its relevance and its legitimacy. Thus, they have called for a stronger engagement of management scholarship with real problems, with the grand challenges faced by our planet and the people living on it. The BHR discussion offers one avenue for the IB field to do so.

We hope that by outlining some common themes and research areas, this perspectives article can spark some interest and provide some guidance and direction for IB scholars to get involved with these challenges.

Table 1: Timeline BHR Discussion

	Developments	Academic discussion
1970s	 1974: UN Draft Code and Center on Transnational Corporations 1976: OECD Guidelines for Multinational Enterprises 	Mostly CSR-oriented works with little or no specific focus on human rights
1980s	 1984: Bhopal Gas disaster Controversy over Western businesses in apartheid South Africa 	First academic works with a specific human rights perspective on responsible business
1990s	 1995: Execution of Ken Saro-Wiwa in Nigeria Various high profile reports by prominent Civil Society Organizations on corporate human rights abuse 1993: Abandonment of Center for Multinational Corporations and of UN Draft Code 1998: Start of drafting of UN Draft Norms 	More systematic inquiry particularly into legal human rights accountability of corporations, their status under international human rights law, and forms and foundations of corporate complicity
2000s	 2000: Launch of the UN Global Compact 2004: Abandonment of UN Draft Norms 2005: Beginning of mandate of the SRSG 	 Broadening the scope to non-legal foundations of human rights responsibility Scholarship on the various human rights initiatives emerging during this time
2010s	 2011: Conclusion of mandate of the SRSG and Publication of UNGPs 2011: UN Working Group on BHR Various home state initiatives; National Action Plans on BHR 2015: Start of treaty negotiations in the UN Human Rights Council 	Emergence of BHR as an academic field involving various disciplines in law and non-law

Table 2: Juxtaposition of CSR and BHR

	CSR	BHR	
Basic assumptions	Separation of public and private	Blurring of public and private	
	domains	domains	
	Strong state; functioning	Weak states; governance voids;	
	institutional frameworks; ⁴	Emphasis on (legal)	
	Emphasis on voluntary	accountability	
	responsibility		
Origins	Emerged from management	Emerged from legal discourse	
	discourse		
Scope of initiatives	Broad and dispersed range; often	More narrow range; focused more	
	philanthropic and beyond core	directly on core business	
	business	processes/impacts	
Normative reference point	Undefined and diverse, unclear	Human rights as an	
	relation to domestic laws	internationally agreed normative	
		framework, takes precedence over	
		domestic laws	

24

Table 3: Common Themes and Overlaps between IB and BHR

Theme	Existing IB research	Existing BHR research	Potential IB Contribution to BHR	Potential BHR Contribution to IB
Governance gaps, institutional voids, and cultural orientations	Institutional voids as a key focus of IB; focus on market aspects; focus on impact of institutions (formal and informal) and institutional voids on strategy, market and some nonmarket behavior of MNE; predominantly efficiency/function al perspective	Governance gaps as a raison d'etre for BHR discourse; focus on institutional and organizational means to fill gaps; predominantly accountability perspective	Leverage IB research methods to assess impact of institutional and cultural settings on human rights conduct of MNEs	Broaden understanding of how corporate responses to institutional voids affect human rights both positively and negatively
Parent-	Focus on	Focus particularly	Leverage IB	BHR discussion on
subsidiary	organization,	on human rights due	research on value	emerging new
governance and	governance, and	diligence, home	chain governance	human rights
value chain	control of global	state regulation and	and control to	instruments at
control	operations and	liability issues	develop new insights	organizational and
	value chains;	relating to human	on the effectiveness	policy level can
	transfer of	rights conduct of	of human rights due	inform IB research
	responsible or	foreign subsidiaries	diligence processes	on new
	irresponsible	and suppliers of	or of home state	developments in
	practices across	MNEs	regulation and	value-chain
	foreign		extraterritorial	organization and
	subsidiaries		jurisdiction	governance
Balancing	Focus on how	Focus on the status	Leverage IB	Leverage theories,
global	MNEs deal with	of human rights	research for a better	concepts and ideas
integration and	the dual pressures	responsibility and	understanding of	from the BHR and
local	for global	particularly of the	new and emerging	broader business
responsiveness	integration and	UNGPs and of home	human rights	ethics literature in
	local	state regulation in	practices of MNEs	order to add a more
	responsiveness	relation to	in the light of such	normative
	both generally and	potentially	tensions between	perspective to such
	with regard to	conflicting domestic	global integration	processes of global
	CSR	laws abroad	and local flexibility.	integration and local
				adaptation

Table 4: Proposed Research Agenda

	IB research perspective	BHR research perspective
1a) Rise of emerging market multinationals (EMNEs)	 Role of EMNEs in shaping institutional environment at host and home state level and internationally Implication of lacking human rights infrastructure as home state liability 	• Implications for traditional home-/host-state divide and the respective 'home state solutions' for extraterritorial human rights impacts of MNEs
1b) Rise of (emerging market) state owned enterprises (SOEs)	 Explore diversity of such organizations and the specific characteristics of their market and non-market behavior Interplay between SOEs and their institutional environments both at home and abroad 	 Explore specific characteristics of human rights conduct of SOEs as public economic actors SOE responsibility uniquely placed at intersection of corporate responsibility to respect and state duty to protect
2a) (Re-)Coupling sustainability standards and initiatives with business practice	Explore implementation of new human rights standards not only in terms of adoption but in terms of their impact on corporate human rights conduct Extend knowledge and research on decoupling and recoupling to the domain of the emerging human rights infrastructure	Explore uptake and impact of UNGPs in particular (Re-)Conceptualize 'smart mix' of voluntary and mandatory measures against the background of such decoupling and re-coupling processes
2b) Rise of SDGs in particular	Business responses to and integration of SDGs in corporate strategies	 Explore synergies and complementarities, but also potential conflicts, with the UNGPs and other BHR standards Potential impact (both positive and negative) on the implementation of the BHR agenda
3) Anatomy of corporate wrongdoing	 More systematic inquiry into the conditions that lead MNEs – both poor and strong performers – to engage in wrongful conduct resulting in violations of human rights Explore normalization of wrongful conduct beyond 'bad apples' in weak institutional settings 	Understand how managerial and organizational processes, mechanism and theories of corporate misconduct can inform accountability focus of BHR on negative human rights impacts
4) Emergence of new technologies and relevance of responsible innovation	Reconfiguration of value chain organization and governance Exploring new technologies through a responsible innovation lens may unearth particular potential for advancements of human rights	Explore benefits such as enhancement of traceability and value chain transparency, which may offer new possibilities for human rights due diligence Explore structural risks, such as the reallocation of work across global value chain, which will have profound implications for human rights

References

- Aguilera, R. V., & Jackson, G. (2010). Comparative and international corporate governance. *Academy of Management Annals*, 4(1): 485-556.
- Aguilera, R. V., Judge, W. Q., & Terjesen, S. A. (2018). Corporate governance deviance. Academy of Management Review, *43(1)*, 87-109. Arikan, O., Reinecke, J., Spence, C., & Morrell, K. (2017). Signposts or Weathervanes? The Curious Case of Corporate Social Responsibility and Conflict Minerals. Journal of Business Ethics, 146(3): 469-484.
- Arnold, D. G. (2003). Human Rights and Business: An Ethical Analysis. In R. Sullivan (Ed.), *Business and Human Rights: Dilemmas and Solutions* (pp. 69–81). Sheffield: Greenleaf, 2003.
- Arnold, D. G. (2010). Transnational Corporations and the Duty to Respect Basic Human Rights. *Business Ethics Quarterly*, 20(3): 371-99.
- Arnold, D. G. (2016). Corporations and Human Rights Obligations. *Business and Human Rights Journal*, 1(2): 255-275.
- Arnold, D. G., & Hartman, L. P. (2006). Worker Rights and Low Wage Industrialization: How to Avoid Sweatshops. *Human Rights Quarterly*, 28(3): 676–700.
- Backer, L. C. (2017). The Human Rights Obligations of State-Owned Enterprises: Emerging Conceptual Structures and Principles in National and International Law and Policy. *Vanderbilt Journal of Transnational Law*, 50(4): 827-888.
- Bansal, P., & Song, H. C. (2016). Similar but not the same: Differentiating corporate responsibility from sustainability. Academy of Management Annals, 11(1), 105-149.
- Barclay, L. A., & Markel, K. S. (2009). Ethical Fairness and Human Rights: The Treatment of Employees with Psychiatric Disabilities. *Journal of Business Ethics*, 85(3): 333-345.
- Bartlett, C., & Ghoshal, S. (1989) *Managing Across Borders: The transnational solution*, Boston: Harvard Business School.
- Baucus, M. S., & Near, J. P. (1991). Can illegal corporate behavior be predicted? An event history analysis. *Academy of Management Journal*, *34*(1): 9–36.
- Becker, G. S. (1968). Crime and punishment: An economic approach. *Journal of Political Economy*, 76(2): 169–217.
- Beer, M., Boselie, P., & Brewster, C. (2015). Back to the future: implications for the field of HRM of the multistakeholder perspective proposed 30 years ago. *Human Resource Management*, 54 (3), 427-438.
- Bernaz N. (2016). Business and Human Rights. History, Law and Policy Bridging the Accountability Gap. Oxon: Routledge.
- Bilchitz, D. (2013). A chasm between "is" and "ought"? A critique of the normative foundations of the SRSG's Framework and the Guiding Principles. In S. Deva & D. Bilchitz (Eds.), *Human Rights Obligations of Business: Beyond the Corporate Responsibility to Respect?* (pp. 107-137). Cambridge, UK: Cambridge University Press.
- Birkinshaw, J., Hood, N., & Jonsson, S. (1998) Building firm-specific advantages in multinational corporations: The role of subsidiary initiative. *Strategic Management Journal*, 19: 221–241.Bowen, H. R. (1953). *The Social Responsibilities of the Businessman*. New York: Harper and Row.
- Bishop, J. D. (2012). The Limits of Corporate Human Rights Obligations and the Rights of For-Profit Corporations. *Business Ethics Quarterly*, 22(1): 119-44.
- Brenkert, G. (2009). Google, Human Rights, and Moral Compromise. *Journal of Business Ethics*, 85(4): 453-78.
- Brenkert, G. (2016). Business Ethics and Human Rights: An Overview. *Business and Human Rights Journal*, 1(2): 277-306.

- Bu, M., & Wagner, M. (2016). Racing to the bottom and racing to the top: The crucial role of firm characteristics in foreign direct investment choices. *Journal of International Business Studies*, 47(9): 1032-1057.
- Buckley, P. J., Doh, J. P., & Benischke, M. H. (2017). Towards a renaissance in international business research? Big questions, grand challenges, and the future of IB scholarship. *Journal of International Business Studies*, 48(9): 1045-1064.
- Buhmann, K. (2013). Navigating from 'train wreck' to being 'welcomed': negotiation strategies and argumentative patterns in the development of the UN Framework. In S. Deva & D. Bilchitz (Eds.), Human Rights Obligations of Business: Beyond the Corporate Responsibility to Respect? (pp. 29-57). Cambridge, UK: Cambridge University Press.
- Buhmann, K. 2018. Neglecting the Proactive Aspect of Human Rights Due Diligence? A Critical Appraisal of the EU's Non-Financial Reporting Directive as a Pillar One Avenue for Promoting Pillar Two Action. *Business and Human Rights Journal*, *3*(1): 23-45.
- Buhmann, K., & Wettstein, F. (2017). Business and Human Rights: Not Just Another CSR Issue? In A. Rasche, M. Morsing, & J. Moon (Eds.), *Corporate Social Responsibility*. *Strategy, Communication, Governance* (pp. 379-404). Cambridge: Cambridge University Press.
- Campbell, T. 2006. A Human Rights Approach to Developing Voluntary Codes of Conduct for Multinational Corporations. *Business Ethics Quarterly*, *16*(2): 255-69.
- Caprar, D. V., & Neville, B. A. (2012). "Norming" and "conforming": integrating cultural and institutional explanations for sustainability adoption in business. *Journal of Business Ethics*, 110(2): 231-245.
- Carroll, A.B. (Ed.). (1977). *Managing Corporate Social Responsibility*. Boston: Little, Brown.
- Clapham, A. (2006). *Human Rights Obligations of Non-State Actors*. Oxford: Oxford University Press.
- Clapham, A., & Jerbi, S. (2001). Categories of Corporate Complicity in Human Rights Abuses. *Hastings International and Comparative Law Review*, 24: 339-50.
- Colquitt, J. A., & George, G. (2011). Publishing in AMJ: Topic choice. *Academy of Management Journal*, 54: 432–435.
- Commission of the European Communities. (2006). *Implementing the Partnership for Growth and Jobs: Making Europe a Pole of Excellence on Corporate Social Responsibility*. Brussels, March 22, 2006.
- Cragg, W. (2011). Sustainability, Business and Human Rights. In A. Tencati & F. Perrini (Eds.), *Business Ethics and Corporate Sustainability* (pp. 149-163). Cheltenham/Northampton, MA: Edward Elgar.
- Cragg, W. (2012). Ethics, Enlightened Self-interest, and the Corporate Responsibility to Respect Human Rights: A Critical Look at the Justificatory Foundations of the UN Framework. *Business Ethics Quarterly*, 22(1): 9-36.
- Crane, A. (2013. Modern Slavery as a Management Practice: Exploring the Conditions and Capabilities for Human Exploitation. Academy of Management Review, 38(1): 49-69.
- Dai, L., Eden, L., & Beamish, P. W. (2013). Place, space, and geographical exposure: Foreign subsidiary survival in conflict zones. *Journal of International Business Studies*, 44(6): 554-578.
- Darcy, S. (2016). 'The Elephant in the Room': Corporate Tax Avoidance and Business and Human Rights. *Business and Human Rights Journal*, 2(1):1–30.
- Darendeli, I. S., & Hill, T. L. (2016). Uncovering the complex relationships between political risk and MNE firm legitimacy: Insights from Libya. *Journal of International Business Studies*, 47(1): 68-92.

- Davis, K. (1960). Can Business Afford to Ignore Corporate Social Responsibilities? *California Management Review*, 2: 70–76.
- De Felice, D. (2015a). Business and Human Rights Indicators to Measure the Corporate Responsibility to Respect: Challenges and Opportunities. *Human Rights Quarterly*, 37(2): 511-555.
- De Felice, D. (2015b). Banks and human rights due diligence: A critical analysis of the Thun Group's discussion paper on the UN Guiding Principles on Business and Human Rights. *International Journal of Human Rights*, 19(3), 319-340.
- De Felice, D., & Graf, A. (2015). The Potential of National Action Plans to Implement Human Rights Norms: An Early Assessment with Respect to the UN Guiding Principles on Business and Human Rights. *Journal of Human Rights Practice*, 7(1): 40-71.
- Dentoni, D., Bitzer, V., & Schouten, G. (2018). Harnessing Wicked Problems in Multistakeholder Partnerships. *Journal of Business Ethics*, 150(2), 333-356.
- Delaney, A., Montesano, M., & Burchielli, R. (2013). Regulatory Challenges in the Australian Garment Industry: Human Rights in a Post-Ruggie Environment. *Labour & Industry*, 23(1): 69-88.
- Deva, S. (2013). Treating human rights lightly: a critique of the consensus rhetoric and the language employed by the Guiding Principles. In S. Deva & D. Bilchitz (Eds.), Human Rights Obligations of Business: Beyond the Corporate Responsibility to Respect? (pp. 78-104). Cambridge, UK: Cambridge University Press.
- Doh, J. P., Husted, B. & Marano, V. (forthcoming). Corporate social responsibility in emerging markets. In *A. McWilliams, D.E. Rupp, D.S. Siegel, G.K. Stahl, D.A. Waldman (Eds.), The Oxford handbook of corporate social responsibility: psychological and organizational perspectives* (2nd edition). Oxford: Oxford University Press.
- Doh, J. P., and R. Lucea. (2013). "So close yet so far: Integrating global strategy and nonmarket research". *Global Strategy Journal*, 3, 171-194.
- Doh, J., Rodrigues, S., Saka-Helmhout, A., & Makhija, M. (2017). International business responses to institutional voids. *Journal of International Business Studies*, 48(3): 293-307.
- Donaldson, T. (1989). The Ethics of International Business. Oxford: Oxford University Press.
- Donaldson, T. (1996). Values in Tension: Ethics Away From Home. *Harvard Business Review, September-October*: 50-62.
- Donaldson, T., & Dunfee, T. W. (1994). Toward a Unified Conception of Business Ethics:
- Integrative Social Contracts Theory, The Academy of Management Review, 19(2), 252-284.
- Donaldson, T., & Dunfee, T. W. (1999). *Ties that bind: A social contracts approach to business ethics* (pp. 2-5). Boston, MA: Harvard Business School Press.
- Donaldson, T., & Walsh, J. P. (2015). Toward a theory of business. *Research in Organizational Behavior*, 35: 181–207.
- Doz, Y. L., Santos, J., & Williamson, P. J. (2001). From global to metanational: How companies win in the knowledge economy. Harvard Business Press.
- Dunfee, T. W. (2006). A critical perspective of integrative social contracts theory: Recurring criticisms and next generation research topics. *Journal of Business Ethics*, 68(3), 303-328.
- Durand, R., & Jacqueminet, A. (2015). Peer conformity, attention, and heterogeneous implementation of practices in MNEs. *Journal of International Business Studies*, 46(8), 917–937.
- Dworkin, R. (1984). Rights as Trumps. In J. Waldron (Ed.), *Theories of Rights* (pp. 153-167). Oxford/New York: Oxford University Press.
- Epstein, M. J., & Yuthas, K. (2011). Conflict minerals: Managing an emerging supply-chain problem. *Environmental Quality Management*, 21(2): 13–25

- European Commission. (2001). *Promoting a European Framework for Corporate Social Responsibility: Green Paper*. Luxembourg: Office for Official Publication of the European Communities.
- EU (2018). *Responsible research and innovation*. https://ec.europa.eu/programmes/horizon2020/en/h2020-section/responsible-research-innovation, accessed February 26, 2018.
- Fasterling, B. and Demuijnck, G. (2013). Human Rights in the Void? Due Diligence in the UN Guiding Principles on Business and Human Rights. *Journal of Business Ethics*, 116: 799-814.
- Fasterling, B. (2017). Human Rights Due Diligence as Risk Management: Social Risk Versus Human Rights Risk. *Business and Human Rights Journal*, 2(2): 225-247.
- Ferraro, F., Etzion, D., & Gehman, J. (2015). Tackling grand challenges pragmatically: Robust action revisited. *Organization Studies*, *36*: 363–390.
- Ferraro, F., Pfeffer, J., & Sutton, R. I. (2005). Economics language and assumptions: How theories can become self-fulfilling. *Academy of Management Review*, *30*(1): 8-24.
- Fiaschi, D., Giuliani, E., & Nieri, F. (2015). BRIC companies seeking legitimacy through Corporate Social Responsibility. *Transnational Corporations*, 22(3). http://dx.doi.org/10.18356/e13d5a2e-en.
- Fiaschi D., Giuliani E., & Nieri F. (2017) Overcoming the liability of origin by doing no harm. Assessing emerging country firms' social irresponsibility as they go global, *Journal of World Business*, 52 (4): 546-563.
- Filatotchev, I., & Stahl, G. K. (2015). Towards transnational CSR: Corporate social responsibility approaches and governance solutions for multinational corporations. *Organizational Dynamics*, 44(2): 121–129.
- Frederick, W. C. (1960). The Growing Concern over Business Responsibility. *California Management Review 2(4)*: 54-61.
- Freeman, R. E., Wicks, A. C., & Parmar, B. (2004). Stakeholder theory and "the corporate objective revisited". *Organization Science*, 15(3): 364–369.
- French, J. L., & Wokuch, R. E. (2005). Child Labor, Globalization and International Business Ethics: A Case Study in Brazil's Export-Oriented Shoe Industry. *Business Ethics Quarterly*, 15(4): 615–40
- Frey, B. A. (1997). The Legal and Ethical Responsibilities of Transnational Corporations in the Protection of International Human Rights. *Minnesota Journal of Global Trade*, 6: 153-88
- Genus A., & Stirling A. (2018) Collingridge and the dilemma of control: Towards responsible and accountable innovation, *Research Policy*, 47 (1), 61-69. George, G. (2014). Rethinking management scholarship. *Academy of Management Journal*, 57: 1–6.
- George, G., Howard-Grenwille, J., Joshi, A., & Tihanyi, L. (2016). Understanding and Tackling Societal Grand Challenges Through Management Research. *Academy of Management Journal*, 59(6): 1880-1895.
- Giuliani E., & Macchi C. (2014) Multinational Corporations' Economic and Human Rights Impacts on Developing Countries: A Review and Research Agenda, Cambridge Journal of Economics, 38 (2), 479-517.
- Giuliani E., Macchi C., & Fiaschi D. (2013) Corporate Social Irresponsibility in International Business, in International Business and Sustainable Development, Ed. van Tulder R., Verbeke A., Strange R., *Progress in International Business Research*, Volume 8, European International Business Academy (EIBA)/Emerald: 141-171.
- Giuliani, E., Santangelo, G., & Wettstein, F. (2016). Human Rights and International Business Research: A Call for Studying Emerging Market Multinationals. *Management and Organization Review*, 12(3): 231-237.

- Giuliani, E., Nieri, F., & Vezzulli, A. (2018) Explaining organizational wrongdoing by emerging country firms. Annual Meeting of AOM: Chicago, IL United States.
- Gneiting, U., Bloch Veiberg, C., & Mehra, A. (2017). Why the Business and Human Rights Community Needs to Engage with the SDGs. *Cambridge Core Blog* (23rd November). http://blog.journals.cambridge.org/2017/11/23/why-the-business-and-human-rights-community-needs-to-engage-with-the-sdgs/
- Ghoshal, S. (2005). Bad management theories are destroying good management practices. *Academy of Management Learning & Education*, 4(1): 75-91.
- Götzmann, N. (2017). Human Rights Impact Assessment of Business Activities: Key Criteria for Establishing a Meaningful Practice. *Business and Human Rights Journal*, 2(1): 87-108.
- Graf, A. & Iff, A. (2017). Respecting Human Rights in Conflict Regions: How to Avoid the 'Conflict Spiral'. *Business and Human Rights Journal*, 2(1): 109-133.
- Griggs, D., Stafford-Smith, M., Gaffney, O., Rockstrom, J., Ohman, M. C., Shyamsundar, P., & Noble, I. (2013). Policy: Sustainable development goals for people and planet. *Nature*, 495: 305-307.
- Hah, K., & Freeman, S. 2014. Multinational enterprise subsidiaries and their CSR: A conceptual framework of the management of CSR in smaller emerging economies. *Journal of Business Ethics*, 122(1): 125-136.
- Halme, M., Lindeman, S., & Linna, P. (2012). Innovation for inclusive business: Intrapreneurial bricolage in multinational corporations. *Journal of Management Studies*, 49(4): 743-84.
- Hart O., Zingales L. 2017. Companies Should Maximize Shareholder Welfare Not Market Value. *Journal of Law, Finance, and Accounting*, 2(2): 247-274.
- Hernandez, E., & Guillén, M. F. (2018). What's theoretically novel about emerging-market multinationals? *Journal of International Business Studies*, 49(1): 24-33.
- Henisz, W. J., Dorobantu, S., & Nartey, L. J. (2014). Spinning gold: The financial returns to stakeholder engagement. *Strategic Management Journal*, *35*(12): 1727-1748.
- Ho, F. N., Wang, H. M. D., & Vitell, S. J. (2012). A global analysis of corporate social performance: The effects of cultural and geographic environments. *Journal of business ethics*, 107(4), 423-433.
- Holliday, I. (2005). Doing Business with Rights-Violating Regimes: Corporate Social Responsibility and Myanmar's Military Junta. Journal of Business Ethics, 61(4): 329–42.
- Hsieh, N. (2015). Should Business Have Human Rights Obligations? *Journal of Human Rights*, 14(2): 218-236.
- Hsieh, N. (2017). Business Responsibilities for Human Rights. *Business and Human Rights Journal*, 2(2): 297-309.
- Hughes, A.; Wrigley, N.; & Buttle, M. 2008. Global production networks, ethical campaigning, and the embeddedness of responsible governance. Journal of Economic Geography, 8(3): 345-367.
- Husted, B. W. (2005). Culture and ecology: A cross-national study of the determinants of environmental sustainability. *MIR: Management International Review*, 45(3), 349-371.
- Husted, B. W., & Allen, D. B. 2006. Corporate social responsibility in the multinational enterprise: Strategic and institutional approaches. *Journal of International Business Studies*, 37(6): 838–849.
- International Labour Office. (2007). *The Promotion of Sustainable Enterprises*. Report VI. International Labour Conference, 96th Session, Geneva.
- Ioannou, I., & Serafeim, G. (2012). What drives corporate social performance? The role of nation-level institutions. *Journal of International Business Studies*, 43(9): 834-864.
- Islam, M. A., & McPhail, K. (2011). Regulating for corporate human rights abuses: The emergence of corporate reporting on the ILO's human rights standards within the global

- garment manufacturing and retail industry. Critical Perspectives on Accounting, 22(8): 790-810.
- Jamali, D., and C. Karam (2016), "Corporate Social Responsibility in Developing Countries as an Emerging Field of Study," *International Journal of Management Reviews*, 20 (1), 32-61
- Janis, I. L. (1972). Victims of Groupthink. New York: Houghton Mifflin.
- Jodi S.L., Toffel, M.W. & Hugill A.R. (2016) Monitoring Global Supply Chains. *Strategic Management Journal* 37 (9) 1878–1897.
- Kamminga, M. T. (2016). Company Responses to Human Rights Reports: An Empirical Analysis. Business and Human Rights Journal, *1*(1): 95-110.
- Karp, D. J. (2014). Responsibility for Human Rights: Transnational Corporations in Imperfect States. Cambridge: Cambridge University Press.
- Khanna, T., & Palepu, K. G. (1997). Why focused strategies may be wrong for emerging markets. *Harvard Business Review* 75: 41-51.
- Khano L. (2017) Global value chain governance: A relational perspective, *Journal of International Business Studies*, https://doi.org/10.1057/s41267-017-0086-8.
- Kobrin, S. J. (2009). Private Political Authority and Public Responsibility: Transnational Politics, Transnational Firms and Human Rights. *Business Ethics Quarterly*, 19(3): 349-74.
- Kolk, A. (2010). Multinationals and corporate social responsibility. *Notizie di Politeia*, XXVI(98): 138–152.
- Kolk, A. (2016). The Social Responsibility of International Business: From Ethics and the Environment to CSR and Sustainable Development. *Journal of World Business*, 51(1): 23-34.
- Kolk, A., & Pinkse, J. (2008). A perspective on multinational enterprises and climate change. Learning from an 'inconvenient truth'? *Journal of International Business Studies*, 39(8): 1359–1378.
- Kolk, A., & van Tulder, R. (2010). International business, corporate social responsibility and sustainable development. *International Business Review*, 19: 119–125.
- Kwok, C. C., & Tadesse, S. (2006). The MNC as an agent of change for host-country institutions: FDI and corruption. *Journal of International Business Studies*, 37(6): 767-785.
- Kostova, T., & Zaheer, S. (1999). Organizational Legitimacy under Conditions of Complexity: The Case of the Multinational Enterprise. *Academy of Management Review*, 24(1): 64-81.
- Leisinger, K. M. (2009). Corporate Responsibilities for Access to Medicines. *Journal of Business Ethics*, 85: 3-23.
- Locke R.M. (2013) The Promise and Limits of Private Power: Promoting Labor Standards in a Global Economy, Cambridge University Press, New York.
- Lund-Thomsen, P., & Nadvi, K. (2010). Global value chains, local collective action and corporate social responsibility: a review of empirical evidence. Business Strategy and the Environment, 19(1), 1-13.
 - Luo, Y. (2002). Corruption and organization in Asian management systems. *Asia Pacific Journal of Management*, 19: 405-422.
- Luo, Y. (2005). An organizational perspective of corruption. *Management and Organization Review*, 1(1): 119-154.
- Mair, J. & Rathert, N. (forthcoming). Social entrepreneurship: prospects for the study of market based activity and social change. In A. McWilliams, D.E. Rupp, D.S. Siegel, G.K. Stahl, D.A. Waldman (Eds.), The Oxford handbook of corporate social responsibility: psychological and organizational perspectives (2nd edition). Oxford: Oxford University Press.

- Marano, V., Tashman, P., & Kostova, T. (2017). Escaping the iron cage: Liabilities of origin and CSR reporting of emerging market multinational enterprises. *Journal of International Business Studies*, 48(3): 386-408.
- Margolis, J. D., & Walsh, J. P. (2003). Misery loves companies: Rethinking social initiatives by business. *Administrative Science Quarterly*, 48(2): 268-305.
- Marquis, C. & Qian, C. (2013). Corporate social responsibility reporting in China: Symbol or substance? *Organization Science*, *25*(1): 127-148.
- Matten, D., & Moon, J. (2008). "Implicit" and "explicit" CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, 33(2): 404-424.
- McCorquodale, R. (2009). Corporate Social Responsibility and International Human Rights Law. *Journal of Business Ethics*, 87(2, Suppl.): 385-400
- McCorquodale, R., Smit, L., Neely, S., & Brooks, R. (2017). Human Rights Due Diligence in Law and Practice: Good Practices and Challenges for Business Enterprises. *Business and Human Rights Journal*, 2(2): 195-224.
- McElrath, R. (1988). Environmental issues and the strategies of international trade union movement. *Columbia Journal of World Business*, 23(3): 63-68.
- McPhail, K., & Ferguson, J. (2016). The past, the present and the future of accounting for human rights. *Accounting, Auditing & Accountability Journal*, 29(4): 526-541.
- Methven O'Brien, C., Mehra, A., Blackwell, S., & Poulsen-Hansen, C. (2016). National Action Plans: Current Status and Future Prospects for a New Business and Human Rights Governance Tool. *Business and Human Rights Journal*, *1*(1): 117-126.
- Meyer, K. E. (2004). Perspectives on Multinational Enterprises in Emerging Economies. *Journal of International Business Studies*, 34(4): 259-277.
- Meyer, K. E., & Grosse, R. (2018). Introduction: Managing in Emerging Markets. In K.E. Meyer, & R. Grosse (Eds.), *Oxford Handbook of Managing in Emerging Markets*. New York: Oxford University Press, forthcoming.
- Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology*: 340-363.
- Meyersfeld, B. (2016). Empty Promises and the Myth of Mining: Does Mining Lead to Pro-Poor Development? *Business and Human Rights Journal*, 2(1): 31-53.
- Microsoft Salient Human Rights Issues Report (2017), Available at: https://www.microsoft.com/en-us/about/corporate-responsibility/human-rights-statement, last accessed 04 May 2018.
- Miska, C., Witt, M.A. & Stahl, G.K. (2016). CSR strategies of Chinese multinational enterprises: Drivers of global CSR integration and local CSR responsiveness. *Business Ethics Quarterly*, 26 (3), 317-345.
- Miska, C., Szőcs, I., & Schiffinger, M. (2017). Culture's effects on corporate sustainability practices: A multi-domain and multi-level view. *Journal of World Business*, *53*: 263-279. see article
- Montiel, I., Husted, B. W., & Christmann, P. (2012). Using private management standard certification to reduce information asymmetries in corrupt environments. *Strategic Management Journal*, 33(9): 1103-1113.
- Moon, S. (2013). Respecting the right to access to medicines: Implications of the UN Guiding Principles on BHR for the pharmaceutical industry. *Health and Human Rights Journal*, 15(1): 32-43
- Moran, T. H. (2009). The United Nations and Transnational Corporations: a review and perspective. *Transnational Corporations*, 18(2): 91–112.
- Muchlinski, P. (2001). Human Rights And Multinationals: Is There A Problem? *International Affairs*, 77(1): 31-47.

- Muller, A. 2006. Global versus local CSR strategies. *European Management Journal*, 24(2): 189-198.
- Muzio, D., Faulconbridge, J. R., Gabbioneta, C., & Greenwood, R. (2016). Bad barrels and bad cellars: A "boundaries" perspective on professional misconduct. In D. Palmer, R. Greenwood, & K. Smith-Crowe (Eds.), *Organizational wrongdoing: Key perspectives and new directions*: 141–175.
- Nieri F. & Giuliani, E. (2018). International business and corporate wrongdoing: A review and research agenda. In D. Castellani, R. Narula, N. Quyen, I. Surdu, & W. Ames (Eds.), *Contemporary Issues in International Business: Institutions, Strategy and Performance*. Palgrave Macmillan.
- Nilsson, A. (2017). Making norms to tackle global challenges: The role of Intergovernmental Organisations. *Research Policy*, 46, 171-81.
- Obara, L. J. (2017). 'What Does This Mean?': How UK Companies Make Sense of Human Rights. *Business and Human Rights Journal*, 2(2): 249-273.
- Obara, L. J., & Peattie, K. (2017). Bridging the great divide? Making sense of the human rights-CSR relationship in UK multinational companies. *Journal of World Business*, in press. http://dx.doi.org/10.1016/j.jwb.2017.10.002.
- OCC (2018). Responsible innovation. https://www.occ.treas.gov/topics/responsible-innovation.html, accessed March 5, 2018.
- OHCHR. (2016). Report of the Working Group on the Issue of Human Rights and Transnational Corporations and Other Business Enterprises. U.N. Doc. A/HRC/32/45.
- Palmer, D. (2012). Normal organizational wrongdoing. Oxford: Oxford University Press.
- Pfeffer, J. (2016). Why the assholes are winning: Money trumps all. *Journal of Management Studies*, 53(4): 663-669.
- Peng, Y. S., Dashdeleg, A. U., & Chih, H. L. (2014). Culture and firm's CSR engagement: A cross-nation study. *Journal of Marketing and Management*, *5*(1), 38-49.
- Perks, R. (2012). How can public–private partnerships contribute to security and human rights policy and practice in the extractive industries? A case study of The Democratic Republic of Congo (DRC). *Resources Policy*, 37: 251–260.
- Peterson, M. F., & Barreto, T. S. 2015. Descriptive norms and norm innovations: Implications for theorizing level of analysis. *Journal of Cross-Cultural Psychology*, 46(10): 1332-1335.
- Pisani, N., Kourula, A., Kolk, A., & Meijer, R. (2017). How global is international CSR research? Insights and recommendations from a systematic review. *Journal of World Business*, 52(5): 591-614.
- Pogge, T. (2008). World Poverty and Human Rights. Cosmopolitan Responsibilities and Reforms. Cambridge, UK: Polity Press.
- Preuss, L., & Brown, D. (2012). Business Policies on Human Rights: An Analysis of Their Content and Prevalence Among FTSE 100 Firms. *Journal of Business Ethics*, 109: 289-299.
- Rabbiosi, L., & Santangelo, G. D. (2018). *Host country corruption and the organization of HQ-subsidiary relationships*. Journal of International Business Studies https://doi.org/10.1057/s41267-018-0169-1
- Ramasastry, A. (2015). Corporate Social Responsibility Versus Business and Human Rights: Bridging the Gap Between Responsibility and Accountability. *Journal of Human Rights*, 14: 237-259.
- Rathert, N. 2016. Strategies of legitimation: MNEs and the adoption of CSR in response to host-country institutions. *Journal of International Business Studies*, 47: 858–879.
- Ratner, S. R. (2001). Corporations and Human Rights: A Theory of Legal Responsibility. *The Yale Law Journal*, 111(3): 443-545.

- Redding, S. G., & Witt, M. A. 2007. *The future of Chinese capitalism: Choices and chances*. Oxford University Press.
- Rodriguez, P., Siegel, D. S., Hillman, A., & Eden, L. (2006). Three lenses on the multinational enterprise: Politics, corruption, and corporate social responsibility. *Journal of International Business Studies*, *37*: 733-746.
- Romilly, P. (2007). Business and climate change risk: A regional time series analysis. *Journal of International Business Studies*, *38*(3): 474-480.
- Rowan, R. L., & Campbell, D. C. (1983). The attempt to regulate industrial relations through international codes of conduct. *Columbia Journal of World Business*, *18*(2): 64-72.
- Ruggie, J. G. (2008). *Protect Respect and Remedy. A Framework for Business and Human Rights*. A/HRC/8/5. www.reports-and-materials.org/sites/default/files/reports-and-materials/Ruggie-report-7-Apr-2008.pdf.
- Ruggie, J. G. (2011). Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework. A/HRC/17/31. http://www.ohchr.org/Documents/Issues/Business/A-HRC-17-31 AEV.pdf.
- Ruggie, J. G. (2017). Multinationals as global institution: Power, authority and relative autonomy. *Regulation and Governance*, in press. https://doi.org/10.1111/rego.12154.
- Rugman, A. M., & Verbeke, A. (1998). Corporate strategies and environmental regulations: An organizing framework. *Strategic management journal*, 19(4): 363-375.
- Santangelo, G. D. (2018). The impact of FDI in land in agriculture in developing countries on host country food security. *Journal of World Business*, 53(1): 75-84.
- Santoro, M. A. (2000). *Profits and Principles. Global Capitalism and Human Rights in China*. Ithaca, N.Y.: Cornell University Press.
- Santoro, M. A. (2009). China 2020. How Western Business Can—and Should—Influence Social and Political Change in the Coming Decade. Ithaca, N.Y.: Cornell University Press.
- Santoro, M. A. (2012). Sullivan Principles or Ruggie Principles? Applying the Fair Share Theory to Determine the Extent and Limits of Business Responsibility for Human Rights. Notizie di Politeia, XXVIII (106): 171-179.
- Santoro, M. A., & Wettstein, F. (2014). Human Rights. In R. W. Griffin (Ed.), Oxford Bibliographies in "Management". New York: Oxford University Press.
- Scherer, A. G. & Palazzo, G. (2007). Toward a Political Conception of Corporate Responsibility: Business and Society Seen from a Habermasian Perspective. *Academy of Management Review*, 32(4): 1096-1120.
- Scherer, A. G., & Palazzo, G. (2008). Globalization and corporate social responsibility. In A. Crane, A. McWilliams, D. Matten, J. Moon, & D. Siegel (Eds.), *The Oxford Handbook of Corporate Social Responsibility*: 413–431. Oxford: Oxford University Press.
- Schmeisser, B. (2013). A systematic review of literature on offshoring of value chain activities. *Journal of International Management*, 19(4): 390-406.
- Schrempf-Stirling, J., & Wettstein, F. (2017). Beyond Guilty Verdicts: Human Rights Litigation and Its Impact on Corporations' Human Rights Policies. *Journal of Business Ethics*, 145: 545-562.
- Schrempf-Stirling, J., & Van Buren, H. J. (2017). Bringing Human Rights Together with Management Studies: Themes, Opportunities, and Challenges. *Academy of Management Proceedings*, 2017 (1): 16791
- Shelton, D. (2014). *Advanced introduction to international human rights law*. Cheltenham/Northampton, MA: Edward Elgar.
- Simons, P., & Macklin, A. (2014). The Governance Gap. Extractive industries, human rights, and the home state advantage. London/New York: Routledge.

- Smith, J. D. (2008). Internet Content Providers and Complicity in Human Rights Abuse. In T. L. Beauchamp, N. E. Bowie, & D. G. Arnold (Eds.), *Ethical Theory and Business*, 8th ed. (pp. 442-455). Upper Saddle River: Pretence Hall
- Smith, K. T., & Betts, T. (2015). Your Company May Unwittingly Be Conducting Business with Human Traffickers: How Can You Prevent This? *Business Horizons*, 58(2): 225–34.
- Stahl, G. K. and Sully de Luque, M. (2014). 'Antecedents of responsible leader behavior: A research synthesis, conceptual framework, and agenda for future research'. *Academy of Management Perspectives*, 28, 235-54.
- See, G. (2009). Harmonious society and Chinese CSR: Is there really a link? *Journal of Business Ethics*, 89, 1-22.
- Strike, V. M., Gao, J., & Bansal, P. (2006). Being good while being bad: Social responsibility and the international diversification of US firms. *Journal of International Business Studies*, *37*(6): 850-862.
- Stilgoe J., Owen T., & Macnaghten, P. (2013) Developing a framework for responsible innovation, *Research Policy*, 42 (9): 1568-1580.
- Surroca, J., Tribo, J. A., & Zahra, S. A. (2013). Stakeholder pressure on MNEs and the transfer of socially irresponsible practices to subsidiaries. *Academy of Management Journal*, *56*(2): 549-572.
- Sykes, G., & Matza, D. (1957). Techniques of Neutralization: A Theory of Delinquency. *American Sociological Review*, 22(6): 664-670.
- Thompson, B. (2017). Determining Criteria to Evaluate Outcomes of Businesses' Provision of Remedy: Applying a Human Rights-Based Approach. *Business and Human Rights Journal*, 2(1): 55-86.
- Tung, R. & Stahl, G.K. (forthcoming). The tortuous evolution of the role of culture in IB research: what we know, what we don't know, and where we are headed. *Journal of International Business Studies*.
- United Nations. 1973. *Multinational Corporations in World Development*, Department of Economics and Social Affairs, New York.
- UN Working Group on Business and Human Rights. 2017. The business and human rights dimension of sustainable development: Embedding "Protect, Respect and Remedy" in SDGs implementation. Geneva: United Nations Human Rights, Office of the High Commissioner.
 - $\underline{http://www.ohchr.org/Documents/Issues/Business/Session 18/InfoNoteWGBHR_SDGRe_commendations.pdf}$
- van der Have R.P. & Rubalcaba L. (2016) Social innovation research: An emerging area of innovation studies? *Research Policy*, 45 (9): 1923-1935.
- Voegtlin, C. & Scherer, A.G. (forthcoming). New roles for business: responsible innovators for a sustainable future. In *A. McWilliams, D.E. Rupp, D.S. Siegel, G.K. Stahl, D.A. Waldman (Eds.), The Oxford handbook of corporate social responsibility: psychological and organizational perspectives* (2nd edition). Oxford: Oxford University Press.
- Votaw, D. (1961). The Politics of a Changing Corporate Society. *California Management Review*, 3(3): 105-118
- Votaw, D. (1972). Genius Becomes Rare: A Comment on the Doctrine of Social Responsibility Pt. I. *California Management Review*, 15(2): 25-31.
- Young, S. L., & Makhija, M. V. (2014). Firms' corporate social responsibility behavior: An integration of institutional and profit maximization approaches. *Journal of International Business Studies*, 45(6): 670-698.
- Waddock, S. (2003). Myths and Realities of Social Investing. *Organization & Environment*, 16(3): 369-380.

- Weissbrodt, D., & Kruger, M. (2003). Norms on the Responsibilities of Transnational Corporations and other Business Enterprises with Regard to Human Rights. *American Journal of International Law*, 97: 901-22.
- Werhane, P. H. (2016). Corporate Moral Agency and the Responsibility to Respect Human Rights in the UN Guiding Principles: Do Corporations Have Moral Rights? *Business and Human Rights Journal*, 1(1): 5-20.
- Wettstein, F. (2009). Multinational Corporations and Global Justice. Human Rights Obligations of a Quasi-Governmental Institution. Stanford: Stanford University Press.
- Wettstein, F. (2012). CSR and the Debate on Business and Human Rights: Bridging the Great Divide. *Business Ethics Quarterly*, 22(4): 739-770.
- Wettstein, F. (2015). Normativity, Ethics, and the UN Guiding Principles on Business and Human Rights: A Critical Assessment. *Journal of Human Rights*, 14: 162-182.
- Wettstein, F. (2016). From Side Show to Main Act: Can Business and Human Rights Save Corporate Responsibility? In D. Baumann-Pauly & J. Nolan (Eds.), *Business and Human Rights: From Principles to Practice* (pp. 78-87). London/New York: Routledge.
- White, J. (2004). Globalization, Divestment and Human Rights in Burma. *Journal of Corporate Citizenship*, 14: 47–65.
- Whiteman, G., & Cooper, W. H. (2016). Decoupling rape. *Academy of Management Discoveries*, 2(2): 115–154.
- Winkler, I. T., & Williams, C. (2017). The Sustainable Development Goals and human rights: a critical early review. *The International Journal of Human Rights*, 21(8): 1023-1028.
- Wood, S. (2012). The Case for Leverage-Based Corporate Human Rights Responsibility. *Business Ethics Quarterly*, 22(1): 63-98.
- Wright, C. (2012). Global Banks, the Environment, and Human Rights: The Impact of the Equator Principles on Lending Policies and Practices. *Global Environmental Politics*, 12(1): 56-77.
- Zavyalova, A., Pfarrer, M. D., Reger, R. K., & Shapiro, D. L. (2012). Managing the message: The effects of firm actions and industry spillovers on media coverage following wrongdoing. *Academy of Management Journal*, 55(5): 1079-1101.
- Zheng, Q., Luo, Y., & Maksimov, V. (2015). Achieving legitimacy through corporate social responsibility: The case of emerging economy firms. *Journal of World Business*, 50(3): 389–403.