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Closing the Gap Between Corporate Human Rights Policy and Human Rights Due Diligence Implementation

*A Qualitative Case Study on the Change Management
Required to Implement HRDD*

by

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DEDICATION

I would like to thank my family for their unfailing support throughout my years of study and for always providing me with love and guidance. Thank you for bearing with me when the pressure got to be at time. And I am forever grateful to my friends for being there for me when I needed to vent and for their words of encouragement that kept me going. – *Mujgahn Rahimi*

For Alexander, for always putting me before you. And for my mom, dad and sisters – for simply being there even when I was on another planet. – *Cora Birkkjær*

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ABSTRACT

Despite corporate membership in the UN Global Compact exceeding 10,000, a significant gap remains between the public commitment of corporations to the Ten Principles of the Compact and the actual implementation of their human rights commitments into business activities and modes of operation. The aim of this study is to address this challenge and contribute to the academic conversation on business and human rights by investigating the change management required for a company to progress from a human rights policy to human rights due diligence implementation through a novel combination of the Five E framework and Strategic Communication at the intra-organizational level. This specific combination of theories allows us to move from the abstract, normative level of guidance currently provided for businesses, to a more concrete, operational level guidance. The research is based on an in-depth qualitative study of a case company in the pharmaceutical industry. Data collection is based on four comprehensive interviews with the case company's Director of Global Sustainability, which are transcribed, coded and analyzed using first and second-cycle coding. Findings show that the change management process required to progress from adopting a human rights policy to human rights due diligence implementation can be explained by specifically applying the three Es of engagement, explanation and expectation of the Five E framework, in combination with Strategic Communication. While constituting critical steps towards generating acceptance to change, these Es pose several communicative challenges. Strategic Communication is valuable as a communicative tool to overcome these challenges. More specifically, the findings demonstrate that for the communicative aspect of engagement, explanation and expectation setting to reach their objective, they need to be based on an argumentative strategy in the form of system-specific language combined with stabilizing and de-stabilization arguments. Thus, the application of the three Es through Strategic Communication generates the acceptance necessary for implementing human rights due diligence. Accordingly, this study provides an operational model for companies to apply as a tool to successfully progress from a human rights policy to the implementation of human rights due diligence, enabling them to avoid the negative consequences of failing to respect human rights, including economic costs and loss of their social license to operate. Furthermore, findings can be used by the UN Global Compact to revise their guidance and frameworks to take into account the communicative intricacies of the change management required to implement human rights due diligence.

Key words: Business and human rights; human rights due diligence implementation; organizational change management; the Five E framework; Strategic Communication; UN Global Compact; UN Guiding Principles

LIST OF ABBREVIATIONS

BHR	= Business and Human Rights
CoP	= Communication on Progress
DGS	= Director of Global Sustainability
GP	= Guiding Principle
HR	= Human Resource
HRDD	= Human Rights Due Diligence
ILO	= International Labor Organization
KPI	= Key Performance Indicator
NGO	= Non-governmental organization
OECD	= Organization for Economic Cooperation and Development
PCQ	= Pharmaceutical Company in Question
SDGs	= Sustainable Development Goals
SMSG	= Special Representative of the Secretary General
UDHR	= Universal Declaration of Human Rights
UN	= United Nations
UNGC	= United Nations Global Compact
UNGPs	= United Nations Guiding Principles

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1. INTRODUCTION

Globalization has paved the way for increasingly economically and politically powerful corporations and has resulted in global governance gaps and legal pluralism. Accordingly, attention to business responsibilities for human rights has grown exponentially into what has come to be known as the business and human rights (BHR) regime. Embodied in the 2008 United Nations Framework and its operationalization through the 2011 UN Guiding Principles (UNGPs), this regime has prompted businesses to put in place human rights policies and engage with international institutions, such as the UN Global Compact, and NGOs in order to maintain both their social and legal license to operate. While a growing number of corporate memberships in the UN Global Compact (UNGC) - which commits members to Ten Principles on how to meet their societal responsibilities in the areas of human rights, labor rights, environment and anti-corruption - emphasizes a positive development in the aspiration of the business community to respect human rights, a key challenge remains.

Despite corporate membership in the UNGC exceeding 10,000 (UN Global Compact, n.d, Website A), a significant gap remains between the public commitment of corporations to the Ten Principles of the UNGC and the actual implementation of their human rights commitments into business activities and modes of operation (UN Global Compact, 2019). This discrepancy raises fundamental questions about what the motivation of corporations are to commit to the UNGC in the first place. More importantly, it also questions what enables companies to put in place long-term policies and in particular action-oriented processes that respect and support human rights. This boils down to the question of: what enables corporations publicly committed to human rights to progress from mere policy adoption to meaningful and long-term implementation of human rights responsibilities?

According to the BHR literature, among the key success factors of the acceptance and adoption of firstly the UNGC and subsequently the UN Framework and the UNGPs by the business community - in contrast to the failure of the UN Draft Norms - was the application of a system-specific language that appealed to the business community. This discursive strategy emphasized economic concerns and monetary benefits for corporations through the employment of arguments that incorporated the binary codes of profit/loss, (Buhmann 2017), which can be argued to be the dominating logic in the world of business to this day. In other words, a key factor of success was the use of a language, argumentation, and vocabulary with which the business community was both familiar with and understood - and which spoke directly to their economic concerns and interests

(ibid.). This strategy proved significant for the success of the multi-stakeholder process that led to the acceptance of the business responsibility to respect human rights (Buhmann, 2017).

Yet a considerable gap remains between corporate human rights policies, i.e. what companies *say* they do, and the actionable steps they *de facto* carry out, i.e. implementation. According to Fortin and Jolly, "while 65 per cent of signatories are committing to sustainability at the CEO level, only 35 per cent are training managers to integrate sustainability into strategy and operations" (UN Global Compact, 2013, as cited in Fortin and Jolly, 2015, p.50). Considering this gap, something seems to be missing. In an organizational context, a message from the top in the form of a policy declaration - i.e. a letter from the CEO about commitment to the UNGC and its human rights policies - is not enough to move from policy to actual action. This leaves us questioning what characterizes the critical success factors that enable the institutionalization of human rights responsibilities throughout the organization and which ultimately lead to change in practices. According to the BHR literature, for companies' improvements in their human rights conduct to be lasting, it is crucial that they do not merely apply specific tools, such as a one-time training program for relevant employees. This means that their process of addressing their human rights risks must not simply become a 'check-box' exercise. Rather, they must transform their culture through the adoption of a learning approach (Buhmann and Wettstein, 2017, p.16), as merely having a CSR or legal department handling 'compliance' issues via checklists is not sufficient. Rather, for human rights responsibilities to be sustainable, a bottom-up approach, through human rights due diligence (HRDD) practices performed by employees, must be applied throughout the entire organization. Notably, HRDD is core to the UNGPs, as elaborated through Guiding Principles 18-21, and differs from conventional liability due diligence with which businesses are familiar, in several key ways. Most importantly, HRDD focuses on reducing and managing the risks posed *by* a company *to* society, as opposed to the other way around (Buhmann, 2018b). Moreover, it requires companies to implement a process of identifying, preventing, mitigating and accounting for how they address actual or potential adverse human rights impacts (United Nations, 2011). Since it is rarely possible to fully repair, or even compensate for, adverse human rights impacts, companies must proactively approach their responsibility to respect human rights, i.e. live up to their duty to do no harm (United Nations, 2008). Similarly, the UNGC requires that companies must prevent human rights violations by identifying the human rights challenges most salient to them, ensuring the implementation of robust HRDD processes and practices and securing the inclusion of results in decision making and strategizing. This follows directly from the normative guidelines set forth by the UN Guiding Principles from 2011,

operationalizing the 2008 UN Framework on Business and Human Rights, which the UNGC directly refers to in their guidance. Specifically, the two human rights principles of the UNGC (Principle 1 and 2) are in particular derived from the UNGPs, which “provide further conceptual and operational clarity” (UN Global Compact, n.d., Website B). The UNGC likewise addresses the danger of HRDD practices simply becoming a tick-off exercise, emphasizing that all relevant parts of the organization must be involved (UN Global Compact, 2019, p.27).

This study identifies two main gaps in the current literature on BHR. Firstly, the literature has established the significance of a communicative strategy involving, what is referred to as, system-specific language coupled with stabilizing and de-stabilizing strategies in the communication between the legal, political and business communities in the process of gaining widespread acceptance and adoption of the UN Framework. Yet, what remains lacking is a study of the role that this communicative strategy also plays *inside* the individual organization in the context of business responsibilities for human rights. Secondly, an in-depth qualitative study of what key factors are necessary to manage the change from policy to implementation remains lacking. Specifically, what organizational change management strategies or practices generate the will and motivation of employees to accept and adopt the necessary changes?

The aim of this study is thus to contribute to the academic conversation on BHR by investigating the change management required to progress from a human rights policy to HRDD implementation through the combination of a change management framework and communicative strategy at the micro level. This contributes to the UNGC’s endeavor to enable corporations to progress from policy adoption to implementation and action in the context of business responsibilities for human rights. More specifically, this research can help shed light on what enables companies to do more than simply meeting the baseline requirements of the UNGC through sustainable and effective change management. It will help examine the ways in which the UNGC can engage with the business community to spread ‘best-practice’ among corporations.

A central presumption of this study is that moving from mere policy adoption to implementation of HRDD requires certain key steps of effective change management. While multiple scholars have worked with the challenges of organizational change management, Evans et al. (2017) provide a concrete conceptual model - the Five E framework - that focuses specifically on the steps required to generate acceptance towards change. The authors refer to this as ‘procedural fairness’. According to the authors, employees are most likely to cooperate in the process of change, regardless of whether they agree with the change, if they believe that the process of change has been fair (Evans

et. al, 2017). According to their framework, the core elements of procedural justice include: engagement, exploration, explanation, expectations and evaluation. We argue that a common theme across these core elements of procedural justice, and thus for generating acceptance, is communication. Accordingly, this study posits that in order for communication of the change throughout the organization to be effective, and for resistance towards change to diminish, Strategic Communication plays an important role. Specifically, this study conceptualizes Strategic Communication as consisting of system-specific language coupled with stabilizing and de-stabilizing strategies. In other words, this form of communication, containing components which Buhmann (2017) refers to as argumentative strategies and which partially draws on Luhmann's systems theory, potentially plays a substantial role in the success of an organization's evolutionary change process. Arguably, this can ultimately have implications for the extent to which an organization can progress from policy to implementation of HRDD. While Strategic Communication - drawing on Buhmann and Luhmann's macro-level theories - in combination with Evan's et al.'s micro-level Five E framework for generating acceptance towards organizational change, addresses key gaps in the literature on BHR as mentioned above, it is further unique in its combination of two different levels of abstraction. By coupling an operational level theory in the form of the Five E framework with the conceptual theory of Strategic Communication, we are able to make the abstract more concrete.

The specific case chosen to investigate the link between change management and Strategic Communication in the progression from adoption of a human rights policy to implementation of HRDD is a Danish pharmaceutical company that has been willing to participate in this study on the condition of anonymity. While key company information will be outlined further below in section 5 on the presentation of the case company, it will be presented in broad terms without exposing its identity. The company will henceforth be referred to as PCQ, as the abbreviation of the Pharmaceutical Company in Question.

On the basis of this case study, the following research question has been formulated, supported by two sub-research questions to guide our research:

General research question: How can we explain the organizational change management required for a company to progress from a human rights policy to implementation of human rights due diligence through the combination of the Five E framework and Strategic Communication?

Sub-research question 1: How can we explain the organizational change management process required to progress from adopting a human rights policy to implementing human rights due diligence through the application of the Five E framework?

Sub-research question 2: How can we explain the organizational change management process required to progress from adopting a human rights policy to implementing human rights due diligence through the application of Strategic Communication?

1.1 Contribution of study and delimitation

The following illustration (Figure 1) depicts where this study - and specifically the research question - is situated within the context of the organizational change management required for the implementation of HRDD. It further showcases the contribution of our study to the apparent gap between the adoption of a human rights policy and actual implementation of the business responsibility to respect human rights, through the unique theory combination of Strategic Communication and the Five E framework. The specific scope of this study is within the overall field of organizational change, in which the focus is on the change management practices required to implement HRDD. The specific models investigated are those of the Five E framework and Strategic Communication, where the overlapping application of the two theories constitute the unique contribution of this paper. This is indicated by the striped oval in the below figure. By demonstrating that the two applied theories only represent part of the organizational change management required to successfully implement HRDD, the figure illustrates the confinement of this study. This is delimited to exclude other parts of the change equation outside the striped overlap of the two orange colored circles. In other words, given the delimitation of this study, we cannot, and neither do we aspire to, say something conclusive about what is *the* and *only* path to successful implementation. Moreover, this study will not evaluate the extent to which HRDD is actually and successfully implemented. Rather, HRDD functions as the broader operational context.

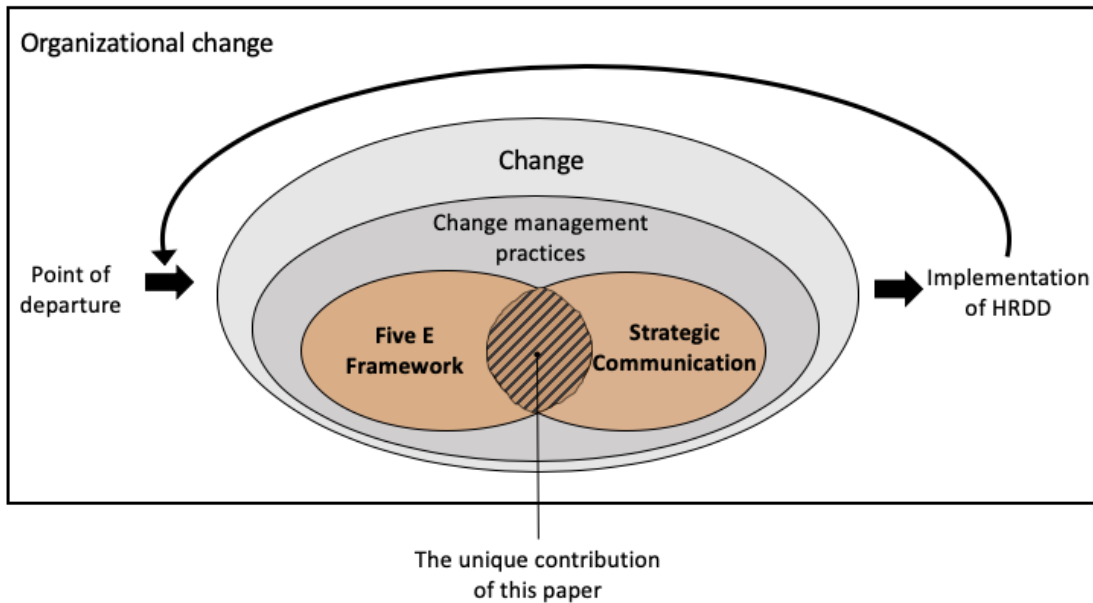


Figure 1: The unique contribution of this study.

Note: The depiction of the paper's contribution in the context of change required for the implementation of HRDD

1.2 Overview of study

The outline of the study will proceed as follows. First, section two will provide the most relevant information on the UN Global Compact and its requirements with regards to businesses and human rights, in order to lay the contextual foundation for this study. The third section constituting the literature review will outline the relevant theoretical landscape of BHR, Strategic Communication in the context of BHR, and organizational change management, and thereby substantiate the knowledge gap that this study addresses. It sets the foundation for the application of the chosen theories and describes these theories in detail. The fourth section will constitute methodology and methods. This section will firstly introduce the applied research methodology, as well as discuss the philosophical underpinnings of the study. Secondly, it will explain and justify the choices of theories to be applied including the Five E framework for organizational change, Strategic Communication in the context of BHR, and HRDD as an operational context, with the purpose of laying the ground for operationalization of concepts allowing for data collection and analysis. It will furthermore describe and discuss the methodological instruments applied for collecting, processing and analyzing data. The fifth section will present the case company of PCQ, providing insights into the company's sustainability efforts and the pharmaceutical industry's link to human rights more broadly. The sixth section constitutes the analysis, in which data will be analyzed according to the two sub-research questions. Subsequently, the seventh section will synthesize the findings of the sixth section to

address the general research question. The eighth section will conclude on the main findings of this research and establish the significance of this study's contribution to the field of BHR. The ninth and final section presents the perspectives of this research paper and will provide a critical reflection on the chosen methods and theories applied to this study, as well as outline areas for potential further research.

2. UNGC AS CONTEXT OF STUDY

2.1 The UNGC and how it functions

Developed between 1999 and 2000, the UNGC constitutes the first successful UN initiative to develop normative guidance for businesses with regard to their impact on society and self-regulation (Buhmann, 2017). The UNGC has as its foundation the Ten Principles for businesses in the issue areas of human rights, labor rights, environment and anti-corruption. As a voluntary initiative, it is driven by the participation of a diverse group of businesses adhering to these principles. As a participant of the UNGC, a company commits itself, and is expected, to set in motion changes to its business operations so that the Ten Principles become part of corporate strategy, culture and day-to-day operations. It is likewise expected to publicly advocate the UNGC and its principles, and to produce Communication on Progress (CoP) reports in order to annually communicate to stakeholders on progress in implementing the Ten Principles and efforts to support societal priorities (UN Global Compact, n.d., Website C).

Furthermore, the UNGC is the world's largest voluntary corporate sustainability initiative driven by CEO commitments to implement universal sustainability principles and to take necessary steps in support of UN goals (ibid.). As part of the organization's new global strategy for engaging the private sector to deliver on UN goals, the UNGC has become closely linked to the UN's Sustainable Development Goals (SDGs), which are aspired to be met by 2030. As part of this strategy, over 1,500 stakeholders - across businesses, civil society, Local Networks, UN partners and governments - were met with and heard. Through this multi-stakeholder consultation, a desire was expressed for the UNGC to become a 'translator' of the SDGs for businesses worldwide (UN Global Compact, n.d., Website D). As a result, the organization's 2030 vision is to organize the mobilization of a global movement of sustainable businesses and stakeholders for the betterment of the world and to meet the SDGs in ten years (UN Global Compact, n.d., Website E). To achieve its vision, the UNGC has formulated a strategy comprising a principle-based framework, best practices, resources,

and networking events that guide companies in their efforts to do business responsibly and keep commitments to society (UN Global Compact, n.d., Website F). The UNGC's Ten Principles are still kept as the foundation, while the new global strategy also includes amplifying existing work around these principles (ibid).

The UNGC differs from sector-specific CSR initiatives as it derives a great deal of its legitimacy from being the world's largest voluntary corporate sustainability initiative with mandate from the UN General Assembly. Its normative authority is likewise significant by virtue of the strong foundation of its Ten Principles derived from the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption (UN Global Compact, n.d., Website B). Additionally, what also sets the UNGC apart from other like initiatives is its breadth and global reach, evident from its over 10,000 company members across 166 countries (UN Global Compact, n.d., Website A). The membership numbers include 379 Danish companies, where eight of them belong to the pharmaceutical and biotechnology sector. At a global level, 170 companies within the pharmaceutical and biotechnology sector are members of the UNGC (UN Global Compact, n.d., Website G).

Most notably, the UNGC differs from the UN Draft Norms, which were developed in parallel, but ultimately failed to become accepted by the member states in the Human Rights Commission, partly as a result of lobbying by a few but very influential members of the business community, by explicitly being guiding and not regulative. That is, in contrast to the Draft Norms, the UNGC has had no ambition of becoming a legally binding instrument (Buhmann, 2017) as it is instead entirely based on the voluntary participation of companies. Yet, while the UNGC has been praised for engaging businesses with their human rights responsibilities where other measures - such as the Draft Norms - failed, it has also been criticized for the 'freeriding' opportunities it provides companies. Freeriding in the form of joining the UNGC to acquire public legitimacy without essentially changing corporate behavior or implementing the principles has been a common critique since its inception in 2000, and is also commonly referred to as the 'bluewash' issue (Fortin and Jolly, 2015). The annual CoP has hence been introduced by the UNGC as a reporting requirement for all UNGC members, where three minimum requirements must be met: (1) a statement by the Chief Executive must be included, in which continued support for the UNGC and ongoing commitment to the initiative is expressed; (2) the actions the company has taken, or plans to take, to implement the Ten Principles must be described, which includes reporting on how it is working with human rights, as the first two

Principles commits companies to the UNGPs; and (3) outcomes of actions taken must be measured (UN Global Compact, n.d., Website H). As CoPs are made publicly available on the UNGC website, they play an important part in the effort to address the bluewash criticism (Buhmann, 2017). However, the effect of the reporting requirement has been limited at best as the UNGC experiences a discrepancy between the public commitment of companies to the Ten Principles and the steps taken - or the lack thereof - towards fulfilling their commitments. The CoP does not provide a systematic way to track the progress of companies against the Ten Principles, nor is the reported data fully third-party verified (Kofoed, Head of Human Rights in the UNGC, email correspondence, 2020)¹. Being based on internal corporate evaluation, the legitimacy of CoPs is limited. Moreover, there are still few accountability mechanisms in place that can ensure that corporate members actually live up to the CoP requirements and thus the Ten Principles of the UNGC (Waddock, 2016). Arguably, the bluewash criticism has not been eliminated, but has instead evolved into a different issue. According to the Annual Progress Report issued by the UNGC in 2019, there is a considerable gap between what companies aspire to do, and what they actually do. In fact, the report states that when it comes to monitoring and evaluating human rights performance a mere 28% of surveyed companies report doing this, whereas only 25% of the companies report on including references to human rights in their supply chain and subcontracting agreements with suppliers (UN Global Compact, 2019). Similarly, the key findings of the 2019 report published by the Corporate Human Rights Benchmark (which is a part of the World Benchmarking Alliance) show that most businesses fail to implement human rights due diligence (Corporate Human Rights Benchmark, 2019). Alas, a decade of voluntary measures has not brought about sufficient change.

2.2 The Ten Principles of the UNGC and their relevance to companies

As mentioned earlier, the UNGC is structured around the Ten Principles for businesses in the issue areas of human rights (Principles 1-2), labor rights (Principles 3-6), environment (Principles 7-9) and anti-corruption (Principle 10), the latter which was added in 2004 (Buhmann, 2017). The UNGC publishes their communication and guidance for businesses through their website, which functions as the main channel of interaction with businesses. Accordingly, it is via their website that the UNGC provides extensive information and guidance under each Principle to companies on what actions they can take to live up to each Principle. Focusing on human rights and labor rights, Principles 1-6 are of

¹ See Appendix A for statement by Kofoed.

central concern to this study. Principle 1 stipulates that businesses should support and respect the protection of internationally proclaimed human rights, which includes refraining from infringing human rights by performing HRDD. Principle 2 builds upon the preceding Principle and stipulates that companies must make sure to avoid complicity in adverse human rights impacts, which goes beyond their own direct business activities. The first two Principles are derived from the Universal Declaration of Human Rights and are therefore aligned with the UNGPs. Principle 3 requires companies to uphold the freedom of association and the effective recognition of the right to collective bargaining, which leads to Principle 4 on companies' duty to uphold the elimination of all forms of forced and compulsory labor. Principle 5 continues from the preceding Principle and stipulates the duty of companies to uphold the effective abolition of child labor. Lastly, Principle 6 calls on companies to eliminate employment and occupational discrimination. While principles 1-6 are of central concern to this study, as they have the business responsibility to respect human rights as their core focus, human rights are in fact an overarching element of all Ten Principles, as they cannot be detached from measures to safeguard the environment, nor from anti-corruption efforts.

Although all Ten Principles are important for companies to adhere to, pharmaceutical companies - including the case company of this study - are by virtue of their industry subject to increased scrutiny when it comes to certain human rights. Notably, they are in particular expected to live up to their human rights responsibilities of respecting the right to access to essential medicines as a key component of the right to the highest attainable standard of health. In the following subsection, the consequences for businesses of not living up to their responsibility to respect human rights will be outlined.

2.3 Implications of HRDD

The first two of the Ten Principles are, as mentioned earlier, in alignment with and referring back to the UNGPs, which companies as a result also commit themselves to. Accordingly, UNGC member companies are required to undertake HRDD. However, as explained earlier, it is evident that there exists a discrepancy between the HRDD that companies publicly aspire to undertake and the changes that they in reality set in motion towards those aspirations. According to Buhmann and Wettstein, human rights are important for companies for a number of reasons, including business ethics and political reasons, as well as the strategic, managerial, reputational and legal implications that can result from infringing these rights (2017, p. 6). These implications are important for companies to consider, as they can have damaging consequences for their continued operation. For instance,

allegations of, or outright complicity in, human rights violations can potentially leave companies with reputational problems resulting in lost contracts with important buyers, disruption of relations to stakeholders, and more (ibid.). Strategic reasons for respecting human rights may take the form of making the business case that by managing human rights issues, the company is effectively engaging in risk and opportunity management (ibid., p.7). The rule-making limitations of the international legal-system means that the regulatory and enforcement mechanisms for business responsibility are only based on soft law in the form of normative guidelines - as opposed to binding regulations, i.e. hard law, or other soft regulatory modalities. In spite of such limitations, political reasons for respecting human rights stem from international instruments, such as the International Bill of Rights, being perceived to be politically and morally binding for companies (Buhmann and Wettstein, 2017). Consequently, it is in the interest of businesses to respect human rights in order to not only avoid losing their legal and social license to operate - from which a company can experience negative economic consequences such as losing governments' and the public's support for its business activities - but also to benefit economically from improved reputation (ibid.). It is thus important that companies are not stuck on approaching due diligence from a traditional managerial perspective, which involves safeguarding merely themselves from risks from society, as this is proven to no longer be efficient nor sufficient. Rather, it has increasingly been made clear that expectations for companies are moving in a direction of due diligence being performed by businesses to manage the risks they pose to society and the environment - that is, HRDD is the way forward. Moreover, HRDD is a requirement put forth by the UNGPs, and hence a requirement of the UNGC through its Principles 1 and 2. It is thus what is expected of companies as a consequence of their human rights responsibilities. Based on the above stated reasons, companies are arguably protecting themselves from strategic, political, and legal risks by managing the risk they pose to society.

Despite the growing importance and value of HRDD, companies are still struggling to convert their commitments to actions and take the leap from simply adopting human rights policies to implementing HRDD. As part of its ongoing initiative to address this challenge, among several others, the UNGC has consequently engaged in a partnership with Copenhagen Business School. Master's thesis students have been invited to investigate and study this challenge and to present possible recommendations for how to combat the challenge in the future. This study is written as part of this partnership.

2.4 COVID-19 Disclaimer

This study is written during the outbreak of COVID-19, which poses several limitations to the methods of data collection. First and foremost, while it had been an initial plan to base data collection on interviews from various employees throughout PCQ with the intention of providing different perspectives on the changes involved with the implementation of HRDD, this has not been a possibility due to social distancing. As COVID-19 also poses a challenge for PCQ, access to interviews have been limited to those agreed upon with the company before the outbreak of the pandemic due to more severe time and resource constraints, thus limiting data collection to a single subject of observation. Moreover, as a consequence of the circumstances we were not granted access to the premises of PCQ, and thus it has not been a possibility to supplement interviews with observations, which may otherwise have contributed by providing additional contextual insight and information. These limitations are taken into account throughout methodological considerations and the applied research design of this study.

3. LITERATURE REVIEW

The theoretical foundation of this paper will be laid out in the following literature review. This section aims to provide an overview of the current landscape within the field of BHR, Strategic Communication in the context of BHR and the field of change management. Key literature will be presented and organized in a meaningful way so as to allow for the reader to understand the contexts of the fields which this study will delve into and how they will be bridged. Furthermore, through its delineation of the relevant literature this review aims to outline the missing theoretical link between change management and the implementation of human rights due diligence. It will do so firstly by introducing the abstract level theories of BHR, followed by the more concrete, operational level theories of organizational change management. More specifically, the review will identify a gap in the BHR literature in the form of comprehensive guidance on the human aspect of acceptance as a key component of successful organizational change, and implementation of HRDD.

The topic of change management in HRDD implementation is of great importance as an awareness of business responsibilities for human rights and good intentions from commercial actors are not enough if not followed by impactful actions. As BHR is a relatively new field of research and thus a territory not yet explored in depth by corporations, concrete tools, guidance and best practice

examples are sought after and required. There are, however, more often than not, lacking. This presents itself as a great challenge for corporations as it impedes their engagement with their human rights responsibilities. As it will be apparent throughout this section, by bridging the fields of study and identifying some of the gaps in the presented literature, this study aims at rectifying some of the shortcomings within its area of research. This will serve as a warrant for the inquiry into the research questions of this study.

Sources for the literature review have been selected based on their relevance in relation to the fields of BHR, Strategic Communication in the context of BHR, and the field of organizational change management, which make up the subject area of this study's research questions. Types of sources include academic articles, research studies as well as website content. The search procedure for the selected literature has mainly been centered around our university curricula for the Master of Science in International Business and Politics, where referenced sources from the curricula have also been scrutinized and included if found relevant. However, due to the central role university curricula has played in shaping this literature review - and thus the foundation of this paper - the inherent literature bias is acknowledged. Thus, additional non-curriculum searches have also been conducted in order to allow for other pertinent materials and sources to surface. Specifically, documents and materials gathered from the UNGC website and library have been based on a cursory search to reflect the information readily available for companies in the search for guidance on the UNGPs, human rights policies, and most importantly HRDD. This is intended to simulate non-UNGC member company access to information without expertise in the BHR field and extensive research capabilities. Training and resources provided through the UN Global Compact Academy which require payment of a membership fee have not been included, as such information is not available to all companies.

The review will proceed as follows. Firstly, the main literature on business and human rights will be delineated with a specific focus on the historical development of the BHR regime, where the contributions of the literature addressing businesses directly are reviewed. Secondly, the Strategic Communication involved in the development of the regime will be presented and discussed, with a focus on how it has been applied to generate acceptance of human rights responsibilities among the business community. The third section will delineate the major theoretical contributions within the field of organizational change management, with a specific focus on acceptance as the human factor of change. The fourth and final section will conclude, outlining any major patterns in the general literature, substantiating the knowledge gap which this paper aims to address, and sets the foundation for the application of the specific theories chosen to address this study's research question.

Throughout the literature review, strengths and weaknesses of the various sources will be discussed. Moreover, gaps in the literature will be identified and the contributions of the sources in providing businesses with concrete guiding tools for HRDD implementation will be evaluated.

3.1 The business and human rights regime

The acknowledgement and widespread international acceptance of business responsibilities for human rights, manifested through the BHR regime, is a rather recent phenomenon. While human rights - derived from the inherent dignity of the human person and comprising the core elements of unconditionality, protection from the abuse of power, equality, non-discrimination, and access to remedy when rights are perceived to be violated (United Nations, 1948) - were first specified by the establishment of the Universal Declaration of Human Rights (UDHR) in 1948, they remained the sole responsibility of the state. Grounded in the state-centrist international law regime, international human rights instruments such as the International Bill of Rights and the ILO's Declaration on Fundamental Principles and Rights at Work create duties for states, but not for non-state actors such as private businesses (Buhmann & Wettstein, 2017). Under international law, such as the International Criminal Court, there is no corporate criminal liability. Businesses are not covered by the jurisdiction of international criminal tribunals, and are thus not regulated (Bernaz, 2017). It was not until the late 20th century with the onset of globalization and expansion of corporate power and influence, that expectations of business accountability for human rights responsibilities began to receive international attention. As explained by Ruggie (2013), multinational corporations' enormous expansion in both scope and power has enabled them to circumvent the reach of effective public governance systems. This in turn creates opportunities for companies to commit wrongful acts without facing adequate sanctions or reparations. Thus, Ruggie argues that the grand scope and power of companies have made them the focal point of business and human rights concerns (ibid.). This meant that the legal regulation of companies, particularly transnational corporations, became an issue which regulators at national, supranational, and international levels had to attend to. It was, thus, no longer solely a matter of private law "between contractual partners" (Buhmann, 2017, p. 109).

The UN Norms drafted by the UN Sub-Commission on the Promotion and Protection of Human Rights represented the first attempt to generate such regulation of businesses (Ruggie, 2013). A treaty-like document, the UN Draft Norms advocated that businesses should be legally bound under international law to take on the same duties as states - to protect, promote and respect human rights (ibid.). This idea of a hard-law normative instrument was however not welcomed by the business

community. Having failed to consult the business community in its drafting and decision-making process, the Draft Norms were met by considerable lobbying activities by business associations and organizations towards states against the acceptance of the Draft Norms. This meant that a number of UN member states received the Draft Norms with hesitation, in particular some with strong corporate lobbies, ultimately leading to its failure (Buhmann, 2017). The simultaneous development of the UNGC, announced by the then UN Secretary General Kofi Annan in an address to the World Economic Forum in 1999 however came to be accepted at an overall level by businesses enterprises - but more specifically by specific companies with CEOs committed to CSR (Buhmann & Wettstein, 2017). Notably, this was the same business community that remained hostile towards the Draft Norms. The UNGC thus became the first successful initiative by the UN to develop normative guidelines for businesses regarding their impact on society (Buhmann, 2017). Yet comprising initially nine, later to become ten brief principles covering the issue areas of human and labor rights, environment, and anticorruption, the UN Global Compact - at the time of its inception - did not focus particularly on business responsibilities for human rights. Neither did it provide substantial guidance on what this would entail - nor, more importantly, how to implement this responsibility into corporate practices.

Consequently, it was not until the early 21st century that businesses collectively accepted at an international level their responsibility to respect human rights, and furthermore were provided with detailed guidance on how to fulfill this responsibility. Most notably, the BHR regime has been institutionalized through the 2008 UN Framework and subsequent 2011 UN Guiding Principles (UNGPs), operationalizing the three pillars (protect, respect and remedy) of the UN Framework. Based on the result of a three-year process during which John Ruggie - a leading theorist and constructivist - was the UN Special Representative of the Secretary General (SRSG), the UN Framework anchors the business and human rights debate in its capacity as a conceptual and policy framework, as well as helps guide relevant actors (United Nations, 2008). More specifically, guidance is manifested in the three pillars of the state duty to protect human rights from third party abuse, including that of businesses; the corporate responsibility to respect human rights; and lastly, the need for more effective access to remediation (ibid.). The UN Framework is however limited to 30 pages as a consequence of UN formal requirements (Buhmann, 2017). Of these, only six pages directly address the business responsibility to respect and, as a theoretical frame, provide only normative guidance. The UNGPs however elaborate on the practical application of the UN Framework, providing operational steps through 31 Guiding Principles (GPs) on implementing the

recommendations of the UN Framework report (Buhmann et al., 2018). As such, when it comes to guidance on how businesses ought to respect human rights and how businesses as well as states should provide remedy to rights-holders who perceive their human rights to be abused by firms, the UNGPs are presently the most comprehensive and current instrument to offer such guidance (Buhmann & Wettstein, 2017). Addressing businesses directly through GPs 13-23, the UNGPs provide practical guidance on the implementation of the business responsibility to respect. Specifically, they delineate the three core operational principles of doing no harm, comprising a 1) corporate policy commitment; 2) a human rights due diligence process; and 3) a remediation process.

3.1.1 The UNGPs and human rights due diligence

HRDD, as introduced by the UN Framework and later elaborated under Pillar II of the UNGPs, plays a central role in the corporate responsibility to respect human rights (United Nations, 2011). Notably, the concept of HRDD presents a key management tool for companies to identify and manage adverse impacts on society, enabling human rights responsibilities to be ingrained in day-to-day activities from the bottom-up (Buhmann et. al, 2018). Hence, HRDD constitutes a core methodology for businesses to recognize and manage their impact on human rights, with the objective to identify, prevent, mitigate, and account for their adverse impacts (ibid.), as stipulated in Guiding Principle 17. This represents the actual process of implementing their policy commitment. This form of due diligence must take place on a continuing basis. That is, unlike other forms of due diligence, which are often considered a process to be completed only once before a specific transaction takes place, (McCorquodale et al., 2017) HRDD must be an ongoing process, where human rights risks are recognized to be changing over time due to the dynamic nature of a company's operations and operating context (United Nations, 2011). HRDD is conceptualized as an operational approach and comprises four steps, which will be delineated as follows.

The Guiding Principle 18 outlines the initial step of HRDD, which stipulates that businesses must gauge human rights risks by identifying and assessing “any actual or potential adverse human rights impacts with which they may be involved either through their own activities or as a result of their business relationship” (ibid., 2011). The process must include meaningful consultation with potentially affected groups and other relevant stakeholders (United Nations, 2011), and should inform about which people are specifically impacted in a given context of operations. Such a process of assessing human rights impacts is required to be conducted regularly during each step of a business operation, project or activity due to the dynamic nature of human rights situations. The subsequent

steps in the HRDD are informed by - and their thoroughness dependent on - the assessment of human rights impacts from this first step. The second step of the HRDD is described in Guiding Principle 19, which stipulates that in order to ensure the prevention and mitigation of adverse human rights impacts, companies must integrate findings obtained from their impact assessments across relevant internal functions and processes, and take appropriate action to address issues (United Nations, 2011). The Guiding Principle finds such an integration to be effective when the appropriate levels and functions within the corporation have been assigned to address adverse human rights impacts. Furthermore, appropriate action is explained to vary according to a corporation's relation or link to the adverse impacts as well as the leverage it has to address such impacts. The third step of a HRDD process is delineated in Guiding Principle 20, which concerns the tracking of the effectiveness of the company's response in order to verify whether actions have been undertaken to address adverse human rights impacts (ibid.). According to this principle, appropriate qualitative and quantitative indicators as well as feedback from internal and external sources, including that of affected stakeholders, should be used to inform the tracking process (United Nations, 2011). The last step of the HRDD process relates to reporting, where Guiding Principle 21 stipulates that companies must be prepared to externally communicate on how their human rights impacts are addressed, particularly when concerns are raised by, or on behalf of, affected stakeholders (ibid.). Moreover, communications are expected to be accessible to the corporation's intended audiences; contain sufficient information to evaluate the adequacy of a corporation's response to a particular human rights impact; and "not pose risks to affected stakeholders, personnel or to legitimate requirements of commercial confidentiality." (United Nations, 2011).

3.1.2 Additional normative guiding instruments

The BHR regime has henceforth been enhanced with multiple sources of additional guidance on the key aspects of the business responsibility to respect human rights generally, and the HRDD process more specifically. Supporting the UNGPs, the 2011 OECD Guidelines for Multinational Enterprises provide supplementary detail on the business responsibility to respect. While addressing not only human rights but also environmental, labor, bribery and other integrity impacts (Organization for Economic Co-operation and Development, 2011), the OECD Guidelines elaborate on the three steps of the corporate responsibility to respect, comprising policy commitment, HRDD and remediation through paragraphs 44-46, Section IV. The 2012 UN Interpretive Guide further provides guidance on the effective implementation of the UNGPs by providing extensive additional explanation to assist in

a thorough understanding of the meaning and intent behind the principles (United Nations, 2012). Notably, however, the Interpretive Guide is not to be confused with an operational manual detailing how the Guiding Principles are to be implemented. For such operational guidance to be developed, further work is needed (ibid.).

Buhmann (2018b) addresses this call for operational guidance by delineating the difference between the financial or legal conventional concept of liability due diligence, and HRDD - sometimes also referred to as risk-based due diligence. While the direction of HRDD (compared to conventional liability due diligence) is set out in the UNGPs, it is not further explicated, and is thus subject to the risk of becoming misunderstood by corporations who are accustomed to a different meaning of due diligence. Naturally, this will have negative implications for the successful implementation of HRDD. Hence, Buhmann provides additional guidance for organizations on how to understand and thereby successfully apply the concept of HRDD, by adjusting their due diligence practices from a focus on reducing and managing risks *to* the company *by* factors in society, towards risks caused *by* a company *to* society (Buhmann, 2018b). In their empirical study on the practices of companies of different industries in attempting to implement HRDD, McCorquodale et al. (2017) similarly lay out the key characteristics of HRDD. Their study emphasizes the difference that dedicated HRDD processes - as opposed to more conventional due diligence practices - can make for the corporate ability to identify adverse impacts and thereby live up to their responsibility to respect human rights. Furthermore, they identify some of the key challenges faced by companies in the endeavor to conduct HRDD that is consistent with the UNGPs (ibid.). As explained earlier, the UN Interpretive Guide further provides detailed explanations on the key elements of the HRDD process. For example, the Interpretive Guide defines key specialized terminology such as ‘leverage’, ‘complicity’ and ‘stakeholder engagement/consultation’, of which an understanding is required for practicing HRDD. As such, the Interpretive Guide provides the basic knowledge of the UNGPs relevant for managers to drive organizational change (Buhmann, 2018a).

However, while providing both a normative framework and operationalization into specific guiding principles, in addition to embodying strong credentials and academic methods, the UN Framework and UNGPs fall short of enabling the progression from policy to organizational practices. While subsequent normative guidance instruments, such as the 2011 OECD Guidelines, the 2012 UN Interpretive Guide, Buhmann (2018b) and McCorquodale et al. (2017) provide further operational guidance, they fall subject to similar shortcomings. Specifically, they fail to provide guidance on the

change management - and the employee acceptance towards change - that is required to move from high-level corporate policy to implementation into day-to-day practices.

Since the establishment of the UNGC, the guidance on Principles 1-6 have been updated to include further guidelines for businesses on how to comply with their responsibility to respect human rights, by for example outlining the key components of HRDD. The UN Compact has also produced various articles available via their website and online library, outlining the steps necessary for businesses to take to integrate responsibility for human rights into their practices. For example, the publication 'UN Global Compact Management Model - Framework for Implementation', published in 2010 in a partnership with Deloitte, provides an iterative, six-step model guiding businesses of all sizes on the process of the organizational change that is necessary to implement the Ten Principles into daily operations and organizational culture (UN Global Compact, 2010). However, while the credentials of the article are strong, drawing on the know-how of a consultancy firm recognized for its extensive experience within management best-practices, it is subject to several weaknesses in the objective of enabling businesses to implement HRDD. Most strikingly, only one of the six steps specifically address the implementation of a company's policies across the organization, limiting this guidance to only two short pages. Similarly, while the article suggests what changes are necessary such as "adjusting and leveraging IT capabilities to track incidents of human and labor rights violations" (ibid.), it does so only briefly without sufficient detail on *how* to implement this change - e.g. without addressing the employee component of resistance and acceptance to change. Moreover, by simplifying the framework to be applicable to all Ten Principles, the article does not address human rights specifically, but rather emphasizes corporate sustainability practices more generally.

While the UN's Framework for Implementation does not specify its guidance to human rights responsibilities, it does refer the reader to the earlier UN publication 'A Guide for Integrating Human Rights into Business Management' - first published in 2006 and later updated in 2009 - in its appendix under 'issue area support tools'. Yet, once more, while this guide delineates the changes necessary to implement policy into practice through a 'Performance Model', such as establishing control systems for risk and opportunity management, for instance through a code of conduct (United Nations, 2009), it similarly does not address specifically *how* to successfully achieve these changes. The 2009 UN Guide is intended as a technical manual and a pragmatic toolkit to aid companies in integrating human rights practices into an existing management system (ibid., p.5), yet does not discuss how to generate the employee acceptance toward changes required to steer companies successfully towards fulfilling their human rights responsibilities.

One scholar who does in fact provide a more detailed study on the critical success factors of organizational transformation towards responsible businesses practices is Girschik (2018) in her study on the role of internal activists as agents of organizational transformation towards corporate responsibility. Specifically, Girschik considers the framing strategy applied by internal agents of change to generate alignment between stakeholders and bring forth responsible business practices from within (ibid.). Yet while both providing insight into, and underscoring the relevance of, change management in the broader literature on business responsibility, her focus remains on CSR. While the study is relevant to the extent that human rights responsibilities may be considered as part of (and emerging from) CSR (Buhmann & Wettstein, 2017), BHR differentiates from CSR in certain key and significant ways. BHR is narrower than CSR as it encompasses only human rights, where the latter includes responsibilities towards the environment, anti-corruption, etc. (Buhmann, 2017). Yet unlike CSR which is often associated with those responsibilities that corporations adopt on a voluntary basis beyond their mere compliance with legal laws and regulations (Wettstein, 2012), BHR also encompasses "actions required by law in their home states or countries of operation", i.e. including a mandatory element (Buhmann, 2017, p. 262). Moreover, BHR encompasses both states and companies as opposed to only companies (ibid.), and unlike CSR, has a clear normative element of ethical obligations. More specifically, the BHR regime establishes a core baseline normativity, by setting the International Bill of Rights² and the core conventions on labor rights, as defined in the ILO's Declaration on Fundamental Principles and Rights at Work, as the minimum requirement of the business responsibility to respect human rights (United Nations, 2008). Lastly, rather than being a mere 'add-on' to businesses processes as is common of CSR, BHR relates to core business processes.

A shortcoming of the BHR literature is its lack of guidance on, and tools for, the change management required to implement HRDD. A strength, however, is that it discusses somewhat thoroughly the Strategic Communication that both enabled the institutionalization of the BHR, and which may also function as a practical tool for companies in their progress from policy to implementation.

3.2 Strategic Communication in the context of BHR

The success of the BHR in generating acceptance towards the UNGC, the UN Framework and UNGPs from an international business community that had otherwise displayed stark aversion

² Comprising the Universal Declaration of Human Rights, and the two international covenants on Cultural and Political Rights (ICCPR), and Economic, Social and Cultural Rights (ICESCR).

towards the suggestion that businesses should have human rights responsibilities, raises important questions as to what factors caused this shift in mindset towards acceptance of change. Reflecting on what led to the success of the UNGPs, as the SRSG introduces the use of a discursive strategy reflecting the various social roles of the stakeholders involved as a key element (Ruggie, 2014). Specifically, he emphasizes that through conceptualizations referring to legal obligations; the need to manage the risk of involvement with human rights abuses; and empowerment to realize the right to remedy, governments, businesses and civil society groups were aligned in their interests (ibid). While this is only one element among many suggested by Ruggie as crucial to the acceptance of the UNGPs, Buhmann (2017) sets forth the argumentative strategies applied by different interests groups - among which SRSG Ruggie was key - as fundamental to the institutionalization of the BHR regime. More specifically, Buhmann (2017) takes a point of departure in Teubner's theory on reflexive law, specifically in relation to what she refers to as 'system-specific communication' and Luhmann's binary codes, to explain how the use of reflexive law in combination with argumentative strategies by SRSG Ruggie led to the groundbreaking acceptance and internalization of the corporate responsibility to respect human rights by the business community. Teubner's theory on reflexive law was inspired by Luhmann's systems theory.

3.2.1 Luhmann and systems theory

The German sociologist, Niklas Luhmann, was one of the most prominent thinkers within systems theory. The first principle in Luhmann's sociology refers to the problem of contingency, presenting the idea that there is always the possibility that we perceive things differently, and that things are different than how we perceive them (King & Thornhill, 2003). Because we do not necessarily agree on what is a 'rational' or 'right' answer, we need systems to reduce the complexity of the world by conditioning us to agree on what is right and wrong. Luhmann argues that the world is divided into three self-referential, autopoietic (i.e. self-producing) systems: living systems, psychic systems, and social systems, where the latter has been the focal point of most of his work. Importantly, what sets social systems apart from psychic and living systems, is that they are the only systems that relate to their environment through communication. According to Luhmann, organizations, interactions, and so-called 'functionally differentiated subsystems' make up social systems, and thus what we know as society. Each functionally differentiated subsystem has a distinct functional objective, meaning that it constitutes expertise in a particular field, such as law or education, where it serves an individual function (Rennison, 2007). For example, "the function of the legal system is security and conflict

regulation, the economic system regulates prices and supports material reproduction and transaction, [and] the educational system has the function of educational development and career selection” (ibid., pp.150-151). Luhmann believes that each functionally differentiated subsystem - such as the legal, political, or economic system - has created its own environment (hence it is autopoietic) and thus does not have access to reality or the world as it really is, but rather relates its operations to, and direct them at, an external environment which does not exist independently of itself (Rennison, 2007). Thus, one universal environment for all social systems does not exist. Rather, systems distinguish themselves and make sense of their environment through their own particular set of binary codes. Consisting of a positive and a negative aspect such as ‘profit/non-profit’, these codes are system-specific, meaning that they cannot necessarily be understood by other systems. Subsystems are thus unable to communicate directly with each other, as they use different codes to derive meaning from and make sense of their environment (ibid.). Moreover, Luhmann describes social systems as operationally closed around their communication, yet cognitively open for mutual interference (Rennison, 2007). The economic system, for example, is closed around the question of profit and money and thereby turns everything into an economic question of profit/non-profit, remaining non-susceptible to communication based on other codes such as legal/illegal (ibid.). This means that social systems can be ‘irritated’ by their external environment, but only internalize messages and respond according to their own system-specific binary codes. In other words, different subsystems can observe and communicate *about* each other using their individual set of binary codes (i.e. they are cognitively open), but they cannot communicate *with* each other (i.e. they are operationally closed) (Rennison, 2007). Since these binary codes are based on system-specific logics and are used to derive meaning from and assess the value of information, it is according to Luhmann not possible for one system to internalize the worldview of another. Thus, the non-transferability of binary codes makes direct communication between systems impossible, as they cannot understand each other. Instead, in order to find answers, each system refers back to itself and its binary code, which makes it self-referential.

3.2.2 Teubner and reflexive law

As mentioned above, Luhmann’s systems theory plays a key role in reflexive law. Proposed by Teubner as a theory for how governments may regulate in a way that actively involves those subject to regulation, and societal actors more generally, reflexive law focuses on bottom-up self-regulation as opposed to conventional top-down enforcement of law (Buhmann, 2017). More specifically, reflexive law constitutes a regulatory approach that is focused on inducing self-regulation by

triggering those subject to regulation - such as companies - to engage with and hence exposing them to stakeholder expectations - such as societal expectations. In other words, the main function of reflexive law is to substitute external control mechanisms - that is, monitoring and sanctioning - with mechanisms that systematically generate self-reflection within a subsystem such as the business sector, leading to effective internal self-regulatory structures (Teubner, 1983). As such, the aim is to pro-actively shape the desired conduct and prevent conduct that is harmful and undesired (Buhmann, 2017). According to Teubner (1983), reflexive law involves three levels of reflection. At the first level, the government reflects on their own regulatory capacity and expertise with regards to the problem at hand (ibid.) - such as the adverse human rights impacts of corporate activity. This process leads the government to set up mechanisms, also called procedural forums, which enable the interaction and communication between representatives of different subsystems; those who encounter the problem, such as civil society organizations, and those who are required to change their conduct, e.g. companies. This induces the second level of reflection in which Luhmann's systems theory plays a key role. If the civil society subsystem is able to activate the rationality of the economic subsystem through the use of their system-specific binary code of profit/non-profit, it has the potential to stimulate perturbation inside the recipient (i.e. the company) - in other words, to irritate the recipient or cause disruption in the system - and hence induce internal reflection on their actions, adverse impacts on society and the potential consequences of these (Buhmann, 2017). In other words, if the civil society subsystem - such as NGOs - is able to communicate using the economic system binary code of profit/non-profit, the message has the potential of becoming recognized and internalized by companies in the business community. This leads to the third level of reflection, in which the irritation caused by civil society causes the company to reflect and subsequently self-regulate in order to address societal expectations and needs (ibid.). In short, by communicating using arguments that the business community is familiar with, civil society will be able to engage companies, enabling them to understand and reflect on the extent of civil society concerns, and thus on the importance of internalizing the normative guidance provided - and hence self-regulate.

3.2.3 Strategic Communication

Drawing on reflexive law theory originally introduced by Teubner, as well as in combination with Luhmann's social systems theory, Buhmann explains how a tailored argumentative strategy based on the application of system-specific logics (for example in the form of profit/non-profit binary codes) in combination with stabilizing and de-stabilizing communication (Ditlevsen, Engberg, Kastberg and

Nielsen, 2007, as cited in Buhmann 2014) enabled the UN Framework and UNGPs to obtain broad acceptance. Based on the idea of a tailored argumentative strategy, participants in the BHR regime may draw on the system-specific language of recipients as a way to increase the chances of a statement to “reach its functional objective”, i.e. achieving what was intended with the statement (Buhmann, 2017, p. 100). In other words, societal actors engaged in the BHR regime from different subsystems (such as politicians, NGOs and business associations) may adopt the binary codes of the subsystem of their recipient and tailor their arguments to the latter’s interests in order to transmit their message successfully. As such, the message that societal actors want to transmit is an attempt to influence the creation of a new normativity based on their own interests by applying the system-specific language of their recipient (ibid.). This can be done through the adoption of stabilizing and de-stabilizing strategies. For example, in order to induce companies to adopt the business responsibility to respect human rights, societal actors may draw on the system-specific binary code of the business community (profit/non-profit) in combination with stabilizing and de-stabilizing arguments, in order to induce acceptance and change in behavior. The combination of system-specific language with stabilizing and de-stabilizing arguments jointly constitute Strategic Communication. More specifically, stabilizing and de-stabilizing arguments are an alternative argumentative strategy, which “may complement or reinforce the effects of arguments made in system-specific logics” (Buhmann, 2017, p. 79). Stabilizing strategies will ‘stabilize’ the discourse by sustaining the status quo, as arguments will be crafted in accordance with the system-specific logic and interests of the audience in order to ensure that messages are accepted and internalized. In other words, stabilizing arguments engage recipients in a dialogue by building on their respective system-specific logic - i.e. by using system-specific language - and by speaking directly to their interests. Speaking to recipient interests will allow the message to be perceived as relevant by the recipient and in line with their objectives. De-stabilizing strategies, as the name suggests, have the opposite objective, which is to be disruptive and going against the internal logics of a subsystem. In other words, it has the objective of introducing a change to the recipient’s environment using recipient system-specific communication, as well as speaking to their interests. Notably, in order to drive normative change, it is not only important to master system-specific communication, but also to couple this strategy with stabilizing and de-stabilizing arguments in a way that preserves recipient interests (Buhmann, 2017). Hence, by taking a point of departure in a stabilizing strategy, it is possible to “prepare the ground for acceptance of a de-stabilizing action” and as such one can advance arguments and drive normative change (ibid., p. 295). In other words, by initiating communication with a stabilizing

argument in a language that the recipient understands - inducing it to accept the message - and subsequently introducing a change that speaks to the interests of the recipient, the message sender is able to successfully drive change. That is, by using stabilizing and de-stabilizing arguments in harmony with one another, the arguments can reinforce a system-specific interest-based communication that triggers the internal rationalities within an organization and induce acceptance from recipients.

There are several cases of how Strategic Communication has been applied in the evolution of the BHR regime to generate acceptance from the corporate community towards the business responsibility to respect (Buhmann, 2017). For example, by using language that resonated with businesses, Kofi Annan and Ruggie - in their respective positions as Secretary General and SRSG - were able to perturb (i.e. irritate and induce self-reflection) the functional subsystem of corporations, generate acceptance towards change, and thereby induce the business community to internalize and adopt its responsibility to respect human rights. Accordingly, in contrast to the Draft Norms, both Kofi Annan and Ruggie successfully activated the logic of the business community by playing on "the economic interests at stake for companies and their rationality of opportunities for profit and reducing loss" (Buhmann, 2017, p. 135). For example, the use of a stabilizing argument applying the well-known concept of conventional due diligence, in combination with the business logic of risk management to avoid economic losses, prepared the ground for acceptance of the concept of HRDD in the corporate sphere (ibid.). More specifically, because due diligence was a known concept to corporations with familiar implications, Ruggie was able to cause perturbation within company management, thereby laying the ground for acceptance towards change by an otherwise hesitant corporate community (ibid.). In other words, he grounded his argument for HRDD in a stabilizing strategy, taking a point of departure in the fact that companies were already applying conventional due diligence, thereby buying into already existing corporate practices and as such gaining support rather than opposition (Buhmann, 2017). That is, followed by a de-stabilizing argument emphasizing the economic loss or risks that a company may encounter by not having HRDD processes in place, Ruggie was able to shift the business focus from managing risk to the company (which is characteristic of conventional due diligence) on to managing risk to society - thereby implementing the adoption of HRDD (ibid.).

In essence, the output of a change process - such as the one that led to the acceptance and adoption of the responsibility to respect human rights by an otherwise reluctant business community - is very much contingent on participants' ability to play on the system-specific interests of recipients

and the mastering of stabilizing and de-stabilizing strategies (Buhmann, 2017). Thus, a successful change process is very much contingent on the change agent's ability to apply Strategic Communication. Yet, the implications of these argumentative strategies for generating acceptance towards change are - by both Ruggie and Buhmann - only analyzed at the macro level between societal subsystems, such as the political, legal and economic spheres. Both Luhmann and Teubner similarly maintain a societal perspective at the macro level, which Buhmann draws upon to explain the role of system-specific communication in the adoption of the human rights normative guidelines by businesses, and hence the self-regulation of the corporate community. More importantly, while Teubner's reflexive law presumes that an internal change is imminent at the third level of reflection in order for the subsystem - such as the company - to act on its reflection, the theory provides no direction or advice on *how* this change should be managed and successfully achieved. The above leaves a gap in the literature, raising the question as to what extent these implications are relevant inside the individual organization, in the multi-stakeholder change process of implementing HRDD across departments characterized by multiple, and sometimes conflicting, interest groups. The following section will outline existing literature on organizational change management, with a key focus on Evans et al.'s Five E framework for generating acceptance towards change at a company level.

3.3 Organizational Change Management

As change is inevitable in organizations, both at an operational and strategic level, change management is viewed to be an indispensable process of "continually renewing an organization's direction, structure, and capabilities" (Moran and Brightman, 2011, p. 111, as cited in Todnem, 2005, p. 369). Organizational change management has become a pervasive issue and topic due to increased decision-making uncertainty as a consequence of the increasingly complex nature of contemporary organizational environments. Since change can introduce risks to companies, it is often being managed as part of a company's risk management process (Touhill and Touhill, 2014). Todnem writes that despite successful change management being widely recognized as necessary to the survival and success of a company in the face of an evolving and competitive environment, studies show a failure rate of around 70 per cent of all change programs initiated (2014, p. 370). Evans et al. (2017) argue that in order for a change management process to be successful, it is necessary to have the acceptance of the employees whom the change will affect.

While the literature discussing the key elements of successfully generating acceptance towards the adoption of human rights responsibilities remains at the macro level, as discussed above, the literature on organizational change management, on the other hand, provides a more detailed insight into the processes required for generating acceptance and implementation of change inside the organization. In contrast to the macro-level theory of Strategic Communication, Evans et al. (2017) provide two concrete, operational-level frameworks for facilitating change in companies, incorporating both the dynamic reality of change as well as the role of employee agency and acceptance.

3.3.1 Evolutionary change and radical change

The authors distinguish between two different change frameworks - evolutionary change and radical change. Their distinction is based on the two contextual conditions of the degree to which there is a 'sense of urgency' (also called a 'burning platform') and the 'availability of committed and determined change leaders' (Evans et al., 2017, p. 301). The former is described as a sense of imminent crisis and a shared and urgent need for change, whereas the latter is argued to be of importance as strategic change around the world can only be implemented by a company if it has capable leaders available with experience in business and change leadership (Evans et al., 2017). Radical change is called for in times of an apparent sense of urgency, when leadership is committed to the change (ibid., p. 310). This commitment is rooted in the crisis at hand, where a company's continued existence and survival is at stake (Evans et al., 2017).

Evolutionary change, on the other hand, takes place in situations where future challenges are expected and change is thus desirable. As there is no crisis to create an immense sense of urgency, or a 'burning platform', the change leadership exists, but a dominant coalition of executives is not formed (ibid.). In the cases of both evolutionary and radical change, the authors emphasize the importance of *acceptance* as a key factor to successfully implementing change. They propose the equation ' $Q \cdot A = E$ ', where 'Q' stands for the quality of the business, analytical, and economic reasoning for, and planning leading to, change; 'A' represents employee acceptance of the change; and 'E' stands for successful change execution (Evans et al., 2017). In other words, the authors argue that regardless of how great the quality of the strategy behind the change decision and plan is, lack of employee acceptance will result in unsuccessful change execution (ibid.).

3.3.2 Procedural justice: generating acceptance in situations of evolutionary change

Based on the significance of acceptance, Evans et al. (2017) argue that the theory of fair process, or procedural justice, can be used to understand what acceptance means and how it is built in situations in which a shared sense of urgency is lacking, i.e. in situations of evolutionary change. Establishing the experience of a fair process is thus key to successfully managing evolutionary change. When discussing how to establish the perception of fairness in change, the authors distinguish between 'distributive justice' and 'procedural justice'. The former describes the 'fairness of outcomes' (Evans et al., 2017) and focuses on resources and outcomes. As organizational change often involves the gain or loss of power and resources, loss of jobs and so on, it is not possible to ensure that everyone views the outcome as fair. The latter, however, focuses on a 'fair process', which is described as "the perceived fairness of the process by which the company [makes change] decisions" (ibid., p. 302). According to the authors, research shows that people are more likely to be trustful and committed to the outcome if they respect the way in which the decision was reached by the organization, despite finding the outcome disappointing. On the other hand, an unfair decision-making process could instill distrust in the organization even if the outcome was viewed to be favorable (Evans et al., 2017). That is, people are most likely to cooperate and accept a change - regardless of whether they agree with the change or not - if they believe that the change process has been fair (ibid.). This helps improve performance through "active cooperation in implementing decisions" (Evans et al., 2017, pp. 302-303). Moreover, Evans et al. draw a distinction between commitment and compliance, where the former is argued to be of increasing importance, but can only be achieved through procedural justice. Thus, for employees to be committed, they have to have accepted the change.

3.3.2.1 *The Five E framework as a tool for implementing HRDD at the operational level*

While the implementation of HRDD is an eminent matter, it is not necessarily a change requirement that urgently threatens the future existence of a firm. In other words, it does not constitute a burning platform. Accordingly, this study takes a point of departure in Evans et al.'s framework for generating acceptance in situations of evolutionary change. The authors provide what they call the 'Five Es' as a framework for implementing procedural justice, laying out the core elements of the change process necessary for decisions to be viewed as fair by employees, which in turn can ensure their commitment to the implementation of change. The core elements of procedural justice are: engagement, exploration, explanation, expectation and evaluation, and will be outlined in the following sections.

3.3.2.1.i Engagement

The first E is engagement, which stipulates that people affected by the outcome of change decisions must be involved and invited to a dialogue from the very onset of a change planning process. Their input must be taken into consideration and their criticisms welcomed as this will lead to “better analysis and decisions, as well as stronger commitment to implementation” (Evans et al., 2017, p. 304). The involvement of only key stakeholders is necessary, due to the importance of their commitment and engagement for the implementation of a change. Stakeholder assessments are therefore an important part of evaluating whose disengagement could block execution of plans of change.

Moreover, the authors argue that the emotional aspects of creating engagement are just as important as the traditional informational and cognitive means, which are aimed toward the rational persuasion of employees (ibid.). It is argued that since emotions, positive as well as negative, are contagious, they can either aid the change process or put it in a stalemate. Hence, while “[c]ognitive levers [i.e. rational persuasion] may be enough to change the strategic direction in a successful organization, (...) emotional levers help to overcome organizational stagnation or politicized resistance to change” (Evans et al., 2017, p. 306). Furthermore, the authors point towards past research, which emphasizes that the fear of the unknown, as a negative emotion linked to change, can lead to resistance and extreme emotional attachment to the past. Moreover, expressing sympathy and listening to people’s concerns and fears is important as it can help minimize resistance (ibid.).

3.3.2.1.ii Exploration

The second E in the Five E framework refers to exploration, which stresses the importance of exploring alternative options and the implications of those when planning and analyzing a change. The latter must be done in an inclusive manner in which key affected stakeholders are included, while it must also be well structured, and most importantly, transparent. The transparency of the process will allow it to be viewed as fair. Proper exploration of legitimate options is important as without this “a stakeholder group may oppose the final decision or implement it only half-heartedly” (Evans et al., p. 306). The authors propose exploring options through focused teams involving and engaging key actors as an effective approach.

3.3.2.1.iii Explanation

Explanation is the third E in the Five E framework, describing the process of informing everyone affected, and whose commitment is essential for an effective implementation, about the decision to implement change. The perceived fairness of the process depends on people understanding that a decision has been made, hence making clear that there is no room for debating, questioning or objecting (Evans et al., 2017). The process is also made more fair when people are informed that the decision is based on rational reasoning; that their opinions have been considered; and that despite the possibility that certain stakeholders may not be better off as a consequence of the decision, it is nonetheless in the best interest of the company overall (ibid., p. 306). Communicating and explaining the decision and its rationale in such a way that enables all affected employees to understand it, e.g. by designing effective communication processes, is of immense importance. Senior leaders communicating the change are often so familiar with it, that they feel that communicating the options and the reasoning behind the change is redundant. In other words, because the rationale behind the change is taken for granted by senior leaders, it is not always effectively communicated. The authors also distinguish between having access to information, and actually understanding the information, stating that: “[e]ven if employees have access to the information, without a dialogue needed to convert information into understanding, few fully comprehend what it all means” (Evans et al., 2017, p. 307).

3.3.2.1.iv Expectation

Expectations is the fourth E in the Five E framework and focuses on translating change decisions into clear roles and responsibilities, key performance indicators (KPIs) and action plans, all with clear rewards and sanctions (ibid.). In other words, expectations need to be set, and (un)desirable behaviors must be spelled out. The authors argue that consensus building does not necessarily imply a fair process. Rather, it is clarity and credibility as well as behavioral expectations that are of greater significance. Accordingly, “[i]f expectations and personal consequences (rewards) are clear, and if employees believe that the change will happen, they will follow” (Evans et al., 2017, p. 308). However, if powerful people in key positions only support the change vocally but without any action, they can immensely hinder the change process. This is due to the fact that if a dominant collective view is formed around the idea that change is unlikely to happen because of the opposition of people in key positions, then it may bring about “a self-fulfilling situation of collective wait and see” (ibid.), which slows down the momentum and the company’s ability to go through with the change effectively. Moreover, for employees to be able to perform their new roles and responsibilities, there

is a need for training and coaching (Evans et al., 2017). A key component of establishing procedural fairness is thus the provision of appropriate coaching and support for employees whose roles transform as a result of the change process.

3.3.2.1.v Evaluation

The Five E framework's fifth and last E is evaluation of change initiatives, which has the purpose of enabling the organization to learn from their mistakes and thereby improve future change processes (Evans et al., 2017). The authors also stress the importance of not leaving the change evaluation to only the people involved, as this will neglect the overall organizational learning that can be achieved. Moreover, it is also argued that the "process of managing major change is an organizational capability that may require dedicated support for continuous learning" (ibid., p. 309).

A key theme across the Five E framework is communication, underscored by the authors' argument that "[t]he best way of building acceptance with key stakeholders is through dialogue" (Evans et al., 2017, p.301). Yet a significant shortcoming of their framework for the purpose of this study is that they take successful communication for granted. Rather than focusing on effective communication in generating acceptance, the authors take a point of departure in human resources (HR) by conceptualizing HR as the organization's change partner, thus directing proposed solutions and advice at HR activities. Nonetheless, a key strength of their model is that while they take a point of departure in HR activities, the applicability of their model is not necessarily limited to the HR context.

3.3.3 Other theories of organizational change management

Other than Evans et al.'s Five E framework, Kotter and Lewin similarly provide micro-level frameworks for successfully implementing organizational change. Nonetheless, they are subject to various shortcomings. Kotter (1995) provides the often-cited model of 'Eight Steps to Transforming Your Organization', which delineates the most crucial steps to building commitment to change, which are also the most critical mistakes often made in the change process. Kotter further argues that a lot of potential organizational change initiatives fail due to organizations underestimating the effort that is required to bring about change. This includes underestimating the importance of time. More specifically, Kotter's research has shown that successful change processes require considerable lengths of time in order to allow for the progression of the eight steps.

Kotter's model is consistent with Lewin's three step change model, outlining in basic terms three sequential steps to change, including: 1) *unfreezing* the status quo and existing behaviors; 2) implementing the *change* by developing new behaviors, values and attitudes; and lastly 3) *freezing* new behaviors and normalizing them within organizational structures. Lewin emphasizes that if this last step is omitted, then employees will revert to their old ways (Scott, 2005).

Yet, while Lewin and Kotter's models provide simple and practical frameworks, which each set out a clear roadmap for leading change (Scott, 2005), they fall subject to several key criticisms. Firstly, both models display a very mechanical step-by-step process, portraying change as a one-off event with a clearly defined beginning and end (ibid.), thereby neglecting the reality that change is often a much more dynamic, non-sequential process. Secondly, Kotter's model fails to consider the function of informal leaders, underestimating the role of employees in supporting or working against the change (Scott, 2005). Lastly, Lewin's change model provides a general theoretical foundation without necessarily offering a detailed action-oriented or operational framework on which to base data collection.

3.4 Summing up on the theoretical framework

The purpose of this literature review has been to outline the main theoretical contributions in the fields of BHR, Strategic Communication in the context of the BHR regime and organizational change management, in the endeavor to address this study's research questions. Yet, while individually providing solid theoretical foundations for the inquiry into this study's research questions, three major gaps have been identified in the discussed fields of literature.

Firstly, a major pattern across the BHR literature is that while these sources provide detailed guidance on what the business responsibility to respect human rights entails, and on how this responsibility can be interpreted and translated into company policies, the literature does not specify *how* to generate and manage the change required to successfully implement human rights responsibilities across organizational departments. Rather, there is a tendency of both the UNGPs and UN Global Compact publications to remain at an abstract, normative level, providing rather vague and superficial operational guidance. More importantly, the literature lacks guidance on the employee aspect of generating acceptance towards change.

The literature on Strategic Communication in the context of BHR, on the other hand, addresses the significance of argumentative strategies drawing on system-specific language in combination with stabilizing and de-stabilizing strategies in generating acceptance towards, and the

internalization of, the change required to carry out HRDD. Yet, as a second major gap in the literature, analyses across these sources nonetheless remain at the macro level, neglecting the role of Strategic Communication in generating acceptance towards human rights responsibilities and the implementation of HRDD at the intra-organizational level.

The literature on organizational change management provides multiple models for successfully implementing change at the micro-level, with Evans et al.'s Five E framework focusing specifically on the significance of generating acceptance. Yet again, the framework lacks a comprehensive reflection on the implications of Strategic Communication as an overarching element of the Five Es in the process of generating acceptance towards, and thus successfully executing, change. This is the third gap in the literature, which this study aims to address. Conclusively, what we see is that while the theoretical fields discussed are subject to gaps, they each contribute with valuable insights.

The following section will lay out the methodological foundation of this study through a discussion of its philosophy of science approach, as well as a delineation of the applied research design. This section will also delineate the methodological choices made with regards to the applied theory, conceptualization, and instruments of data collection as well as data analysis.

4. METHODOLOGY AND METHOD

The purpose of this chapter is to introduce the research methodology and applied methods of this qualitative study regarding how the Five E framework and Strategic Communication can be combined to explain the change management required for a company to progress from a human rights policy to implementation of HRDD. The philosophical underpinnings of this study, as well as the applied research design and data collection strategies are discussed under methodology. Subsequently, the methods section will explain and justify the choices of applied theory, with the purpose of laying the ground for concept operationalization allowing for data collection and analysis. The methods section will furthermore describe and discuss the choices made with regards to the methodological instruments applied for collecting, processing, and analyzing data.

4.1 Methodology

4.1.1 Philosophy of Science

In accordance with our research question, the purpose of this study is to understand and describe how change management processes relate to a firm's implementation of HRDD practices by generating acceptance through procedural justice and Strategic Communication. It thus aims to uncover how underlying structures in the form of system-specific language and rationalities affect the change management process and the generation of acceptance that can lead to successful implementation of HRDD. Similar to structuralist and critical realist approaches to the nature of knowledge, the object of our research is divided into surface and depth - i.e. into actual change processes, and the often unconscious communicative structures that lie beneath - and that they should also be studied in that way (Egholm, 2014). Accordingly, the ontological starting point is neither strictly realistic nor constructivist - but rather contains elements of both. That is, the change management process, and communicative structures that we aim to understand and describe, exist independently of us as researchers, but are nonetheless idealistic (as opposed to materialistic), and are thus man-made. More specifically, the linguistic structures of system-specific language and binary codes, which define the limitations of what the objects of this study - i.e. employees - can understand and communicate about, are man-made.

The knowledge production of the study is based on qualitative methods in the form of in-depth interviews in order to gain insight into PCQ's change process from a human rights policy to implementation of HRDD. Our epistemological approach is thus based on interpretation as opposed to observation or quantification. We are not interested in the consequences of human action per se, as is the focus of pragmatism, which would render observation a more suitable approach to knowledge production. Nor does our research question aim to establish or explain a causal link, making quantitative methods and positivist approaches to knowledge production unsuitable in our study. Such an approach would further assume full objectivity on the part of the researchers. However, acknowledging the influence of preconceived knowledge, we neither claim to be fully objective in our research by ensuring a complete absence of research bias, nor do we claim that the knowledge we produce is completely distorted by human cognition (Egholm, 2014). Rather, we approach our data collection through intersubjectivity, combining our individual subjective interpretations with the opportunity to check and validate our results and analysis through researcher triangulation (ibid.). As argued by Egholm, "intersubjectivity involves multiple competent individuals using the same analysis

and interpretations, being able to arrive at (approximately) the same result” (2014, pp. 29-30). Thus, as researchers we acknowledge that our research cannot be value free. Yet we are nonetheless aware of the consequences of our bias and take this into account when evaluating the credibility of our knowledge production.

Furthermore, the epistemological starting point is neither fully rational in the form of a priori knowledge production, nor empirically produced, a posteriori. Rather than distinguishing between deduction and induction, our data collection strategies presume a retroductive approach to knowledge production. This means that we do not approach our data collection strictly by moving from the theoretical to the specific, nor by building theory by moving from the specific to the abstract. Rather, we look at the relationship between general rules and individual cases by considering the approaches as a combined effect necessary in the research process (Egholm, 2014). More specifically, we base our initial conceptualization and operationalization on existing knowledge of theory in the fields of BHR, Strategic Communication and organizational change management. However, throughout the data collection process, as well as analysis, we remain open to our data, both in terms of iteratively revising our interview guidelines to incorporate the data that we collect, as well in terms of coding inductively.

This study’s view on human agency, i.e. the “anthropological” approach, is in line with the structuralist and critical realist view of human nature, which “considers humankind as subject to structural conditions in which the individual forms part of the collective” (Egholm, 2014, p. 116). By interviewing the Director of Global Sustainability of PCQ, we are trying to gather information on the strategic language used by agents of subsystems in the process of generating acceptance towards change. As such, we focus on the individual as representative of the collective, as opposed to understanding the individual psychology (ibid., 2014). In other words, individual intentions or understandings are not viewed as individual, but as part of the logic of the invisible and unconscious communicative structures, or system specific languages (Egholm, 2014).

Based on the epistemological approach of this study the coherence theory of truth prevails that of the correspondence and pragmatic theories of truth. Through interviews we are trying to determine whether our interpretations are in coherence with the statements we have put forth. Due to the invisible and often unconscious nature of the structures that underlie Strategic Communication and change management processes, we do not have unhindered access to the world - but this does not prevent us from talking about it. As such, we cannot say anything conclusively objective about the world, and thus, cannot evaluate the validity and credibility of our findings based on their

correspondence with an empirical reality (Egholm, 2014). Rather, we can evaluate the coherence of our propositions with how consistent they are with other statements in an attempt to “approximate something resembling an overall understanding that does not contradict itself” (ibid., p. 64). Having established the ontological and epistemological starting points of this study, the following section will lay out the specific research design and data collection strategies applied to address the research question.

4.1.2 Research design and data collection strategies

In order to investigate how change management processes across an organization relate to the organization’s implementation of HRDD, this research is based on a qualitative study through in-depth interviews on the single case study of PCQ. A qualitative approach has been chosen over quantitative methods for two main reasons. Firstly, the research goal is to explain a particular outcome - the gap between human rights policies and implementation of HRDD and the practices or processes that may contribute to closing this gap - as opposed to estimating average effects of a cause (Mahoney & Goertz, 2006). Accordingly, the study takes a ‘cause-of-effects’ approach to explanation as opposed to an ‘effects-of-causes’ explanation - the latter which is the purpose of quantitative research. Secondly, rather than providing broad generalizations, this study aims to contribute to the academic field with deep, detailed knowledge on the role of the Five E framework and Strategic Communication in an organization’s ability to progress from human rights policy to implementation of HRDD. The case study on PCQ allows for an in-depth study of this paper’s research problem, which a statistical survey could not make achievable. According to Siggelkow (2007), research based on case studies can provide much more persuasive arguments about causal forces, as it allows the researcher to get much closer to theoretical concepts than broad empirical research can. Moreover, the purpose of this study is not to represent the world, but to represent the specific case (Stake, 2000). The aim of the study is thus conditional generalizability, meaning that the findings can be generalized under certain conditions, such as similar industry, type and size of organization, as well as level of experience in working with HRDD. In other words, the purpose of our study is to contribute to theory on corporate change for the purpose of implementing HRDD, rather than limiting our findings to implications of the single case on PCQ. We are not conducting this research for the sole benefit of PCQ, but rather to advance theory on implementing HRDD. Nonetheless, the generalizability will be conditional.

The case of PCQ is an instrumental case study, as it has been chosen on the basis of its relevance for the study's area of research, as opposed to on the basis of an intrinsic interest in the case itself (Stake, 2000). In other words, the case is of second interest, playing a supportive role in facilitating our understanding of the implications of the Five E framework and Strategic Communication for addressing the gap between human rights policies and implementation of HRDD (ibid.). The case is chosen to illuminate and explicate the phenomenon under study (Astalin, 2013).

In order to gain an in-depth understanding of the role of the Five E framework and Strategic Communication in explaining the change management required for progressing from policy to implementation, in-depth interviews were chosen as the most suitable method of primary data collection. While observations are another often-used method of data collection for qualitative case studies, they are more suitable for collecting data on human practices. The focus of this study is, however, not on the actual action of HRDD implementation, but rather on the procedural and communicative elements in the 'in-between' process of managing change to progress from policy to action. Furthermore, basing the study on observations was not possible due to problems of participation in the form of obtaining access, as well as the issue of time constraints (Czarniawska, 2007). Moreover, while we are not interested specifically in the history of PCQ as a main focus of our study, archives and written records in the form of business reports are used as secondary data to support our study by providing contextual understanding.

The unit of analysis of this study's research question and sub-research questions, representing the main focus of the study, is the organization - in this specific case, PCQ. The unit of observation, on the other hand, representing the actual unit of data collection, is the individual employee (Saylordotorg, n.d., Website A). Specifically, data collection is based on four interviews - each with a duration of approximately one hour and 15 minutes - with the Director of Global Sustainability in PCQ. As an expert in the field of HRDD implementation across organizations within various sectors and industries, as well as possessing an academic background coupled with practical experience, both from the field and the boardroom, the chosen interviewee offers an opportunity to gain valuable insight into this study's research area. The methodological choice of basing data collection on interviews with a single individual is thus based on a strategy of capitalizing on the experience and knowledge of the individual most deeply involved with the implementation of HRDD in PCQ. More specifically, the choice of conducting interviews with a single interviewee rests on the interviewee's role in both developing and implementing the company's sustainability strategy, with the responsibility of ensuring that PCQ's practices are in alignment with international standards, such as

those set by the UN Global Compact. Moreover, the interviewee has extensive knowledge of the UNGC and its mission, which gives weight and credibility to her statements. Besides capitalizing on the knowledge of the individual most deeply involved with the implementation of HRDD, this strategy enables the collection of fewer but richer interviews, as opposed to many, yet potentially superficial, interviews. Moreover, it allows us to build mutual trust with the interviewee, which opens up for more detail-rich and in-depth interviews, and the possibility of understanding the Director of Global Sustainability's work with HRDD at a level otherwise not possible.

The initial plan was to conduct all interviews on a face-to-face basis, to ensure optimal use of an interpersonal setting, such as establishing good contact and a relaxed atmosphere through the use of open body language. However, the temporal context of the study in the form of country-wide social quarantines as a consequence of the ongoing COVID-19 pandemic, meant that interviews could not be conducted in person and were instead conducted via Skype for Business. The Skype video function was applied in order to simulate face-to-face interaction. This alternative allowed for more detailed notetaking during interviews, which would not have been possible to the same extent had interviews been conducted in person, where the use of laptops would not have been as appropriate.

The following section will explain and justify the choices of theories to be applied including Strategic Communication in the context of BHR, and the Five E framework for organizational change management, as well as HRDD as an operational context, with the purpose of laying the ground for concept operationalization allowing for data collection and analysis. It will furthermore describe and discuss the methodological instruments applied for collecting, processing, and analyzing data.

4.2 Method

4.2.1 Applied Theory

In order to address this paper's research question, Evans et al.'s Five E framework as well as Strategic Communication in the context of BHR will be applied in combination with HRDD as a contextual framework. While each of the applied theories contribute with a theoretical foundation for their respective fields, they are combined with the purpose of filling the research gaps identified in the literature review. More importantly, the combination of the two theories allow us to move from an abstract level of macro-societal theory, down to the more concrete micro level through an intra-organizational case study. In short, the purpose of applying the Five E framework to the case of PCQ in combination with Strategic Communication is to operationalize the measures required to move

from policy to implementation of HRDD. Specifically, the purpose of the Five E framework is to offer a model on how the necessary commitment to change implementation can be achieved by creating acceptance through a fair process. Accordingly, the application of the Five E framework enables the investigation of the role of engagement, exploration, explanation, expectations, and evaluation in the successful implementation of HRDD across PCQ. Moreover, Strategic Communication specifies the key components of the argumentative strategy required for generating acceptance towards change across social subsystems. Accordingly, Strategic Communication, which in this study has been applied at an intra-organizational level, enables the investigation of what role system-specific language, in combination with stabilizing and de-stabilizing strategies, can play in generating acceptance towards change within the organization. This will enable the exploration of the implications of Strategic Communication for the implementation of HRDD. The key components of HRDD will in turn be used as an operational and contextual framework within which organizational change is studied. In other words, the success of the implementation of HRDD will not be assessed, as it is outside the scope and focus of this paper. Rather, the focus will be on how change management practices can say something about the prospects of successfully implementing HRDD. Thus, the focus on Strategic Communication and the Five E framework as viable change management practices, are offered as *part of an answer* to how successful implementation of HRDD can be realized.

This study's combination of the applied theories and operational frameworks through the qualitative case study of PCQ is thus unique for two key reasons. Firstly, it addresses the key components of the organizational change management required - and the role of Strategic Communication in this process - to progress from human rights policies to implementation of HRDD. Secondly, it addresses the absence of a micro-level perspective, by applying the theories to the case study of PCQ. In other words, the combination of Strategic communication and the Five E model fill the gaps in the BHR literature which has otherwise fallen short of providing concrete guidance on the organizational steps/strategies required for successfully implementing HRDD. The following section will conceptualize and operationalize the key concepts of the applied theories.

4.2.2 Conceptualization and operationalization

In order to generate interview guidelines to facilitate the collection of data relevant for our study, it is necessary to conceptualize and operationalize key concepts of interest relating to HRDD, Strategic Communication and the Five E framework. These conceptualizations and operationalizations will function as logical connections to the applied higher-level abstract theories (Satori, 1970).

Conceptualization is the process of specifying particular concepts by identifying dimensions as well as indicators (Saylordotorg, n.d., Website B). This allows us to generate a specific definition of the concepts used, which is relevant for the purpose of the study and for answering the research question. The aim is to remove the vagueness of concepts by developing specific research procedures, which make the concepts measurable and bring about empirical observations representing the concepts in the real world. In the operationalization process, we identify operational indicators (Saylordotorg, n.d., Website C). These indicators make our concepts measurable, allowing us to construct concrete interview questions. Furthermore, by identifying indicators, or connotations as expressed by Satori (1970), we mitigate the risk of conceptual stretching, and thus vagueness, and conceptual obscurity. Interview questions are composed to generate insight into the identified concepts.

The following section will provide a conceptual definition of each of the three applied theoretical concepts, including their key dimensions. The conceptual indicators identified as representative for each of the listed dimensions will be outlined and examples of their operationalized indicators will be given, along with interview questions constructed on the basis of the operationalization process. A table is presented for each concept, summarizing the dimensions and indicators identified in the process of conceptualization, as well as operationalization of the concept into measurable indicators. The tables (1-3) further present examples of interview questions derived from this process.

4.2.2.1 Conceptual definition of human rights due diligence

The definition of what HRDD entails has been concretely established by the UN Framework and has subsequently officially been operationalized by the UNGPs. Our conceptualization of HRDD is synthesized based on the definitions provided by the two normative instruments. Accordingly, we define HRDD as the steps a company must take to become aware of, prevent and address human rights impacts. These include actions to identify, prevent, mitigate, and account for adverse human rights impacts (UN, 2008; UN, 2011). The identified dimensions of HRDD represent GPs 18-21, and are defined as the following.

4.2.2.1.i Dimension (1): Identifying and assessing adverse human rights impacts

Dimension one of HRDD, representing the action ‘identify’ involves identifying and assessing adverse human rights impacts. The conceptual indicators identified, based on GP 18, and indicating the presence, or absence, of HRDD, include ‘meaningful stakeholder consultation with actual or

potentially affected stakeholders’; ‘consultation with relevant experts’; and ‘ongoing assessment’. Each of the conceptual indicators are further specified into operational indicators. For example, for meaningful consultation with relevant stakeholders to take place, identification and assessment of the human rights context must take place *prior* to a proposed business activity, if it has not already been conducted. This will enable the identification of actual or potentially affected stakeholders to the proposed business activity with which meaningful consultations can then be held. Importantly, consultations are only meaningful if they constitute a two-way dialogue allowing for shared perspectives and are conducted in good faith to reach mutual understanding. This operationalization has led to the formulation of interview questions such as “*Do you have any specific processes in place for identifying and assessing the human rights context prior to starting a new business activity?*”.

4.2.2.1.ii Dimension (2): Prevent and mitigate adverse human rights impacts

Through conceptualization of how well an organization prevents and mitigates adverse human rights impacts, which constitutes dimension two of the HRDD process, two important indicators are identified. The first indicator concerns an organization’s understanding of how it is linked to adverse human rights impacts (i.e. whether it causes, contributes to, or is directly linked through its business relationships) and what its role is depending on its linkage to the impacts (i.e. whether it has to cease specific business activity, prevent further harm, end business relationships or use leverage). As an example, this operationalized indicator has allowed for the formulation of the following interview question: “*How do you understand your responsibility based on your link to actual or potential adverse human rights impacts?*”. The second conceptual indicator of ‘effective integration across the organization’ encompasses whether responsibility for addressing impacts has been assigned to appropriate levels or functions and if sufficient resources have been allocated to these levels or functions to fulfill their responsibility.

4.2.2.1.iii Dimension (3): Track and monitor effectiveness of action

Dimension three of HRDD involves tracking and monitoring the effectiveness of actions taken to prevent and/or mitigate identified adverse human rights impacts. The conceptual indicators identified, based on GP 20, include the use of appropriate quantitative and qualitative indicators, as well as an active search for feedback from both internal and external sources. The operationalization of the conceptual indicators specifies what steps must be taken in order for an organization to verify the

effectiveness of its actions (Buhmann, 2018a). For example, to gain access to feedback, the organization should have grievance mechanisms in place for both internal and external stakeholders, such as anonymous reporting channels. This operationalization has led to the formulation of interview questions, such as *“Do you have any quantitative or qualitative indicators in place that you use to measure the effectiveness of your implementation efforts?”*.

4.2.2.1.iv Dimension (4): External communication on how human rights impacts are addressed

The fourth and last dimension of HRDD deals with the external communication on how human rights impacts are addressed, which serves as the act of accounting for responsibility to respect human rights. Through the conceptualization process of this dimension, three indicators have been identified. The first indicator concerns the form, frequency and accessibility of information/communication, where the operational focus is on the relevancy, sufficiency and accessibility of communication. The second conceptual indicator concerns how sufficient the information is to evaluate the adequacy of a response, which will be measured by the organization’s level of transparency and accountability when communicating externally. As an example, this operationalization has led to the following interview question: *“How do you communicate externally on how you address human rights impacts?”*. The last conceptual indicator stipulates that external communication should not pose risks to internal and external stakeholders or to commercial confidentiality.

Conceptualization and operationalization of HRDD

Conceptualization and operationalization of HRDD			
Conceptualization	Operationalization		
Dimensions	Conceptual indicators	Operational indicators	Interview question examples
1. Identifying + assessing adverse human rights impacts (GP 18)	1.1 Meaningful consultation with actual or potentially affected stakeholders	1.1.1. Identifying and assessing human rights context prior to proposed business activity	Q: Do you have any specific processes in place for identifying and assessing the human rights context prior to starting a new business activity?
	1.2 Consultation with relevant stakeholders	1.1.2 Identification of actual or potential affected stakeholders	
	1.3 Ongoing assessment	1.2 Are consultations meaningful? 1.3 Assessment of human rights impact is conducted regularly	
2 Prevent and mitigate adverse human rights impacts (GP 19)	2.1 Understanding of character of link	2.1.1 Cause (cease/prevent) 2.1.2 Contribute (cease/prevent/leverage) 2.1.3 Directly linked (leverage / end business relationship) 2.1.4 Has responsibility for addressing impacts been assigned to appropriate level/function?	Q: How do you understand your responsibility based on your link to actual or potential adverse impacts?
	2.2 Effective integration across the organization	2.2 Has there been allocated sufficient resources to address impacts? (budget/time; oversight processes)	

Conceptualization and operationalization of HRDD continued

3. Track and monitor effectiveness of action (GP 20)	3.1 Appropriate quantitative and qualitative indicators	3.1.1 What processes do you have in place for tracking effectiveness of action? (e.g. performance contracts/review; audits; surveys)	Q: Do you have any quantitative or qualitative indicators in place that you use to measure the effectiveness of your implementation efforts?
		3.1.2 what quantitative indicators do you use to measure effectiveness?	
		3.1.3 What qualitative indicators do you use to measure effectiveness?	
	3.2 Actively searching for feedback from internal and external sources	3.2.1 Have grievance mechanisms been put in place? If yes, what are they? (Internal and external mechanisms)	
4. External communication on how human rights impacts are addressed (accounting for responsibility to respect human rights) (GP21)	4.1 Form, frequency and accessibility of information/communication	4.1.1 Form of communication is relevant considering affected stakeholders	Q: How do you communicate externally on how you address human rights impacts?
		4.1.2 Frequency of communication is sufficient	
	4.2 Sufficiency of information (to evaluate the adequacy of a response)	4.1.3 Communication is easily accessible to relevant stakeholders	
	4.3 External communication does not pose risks to internal and external stakeholders, or to commercial confidentiality	4.2 Transparency and accountability	
		4.3 Whistle-blower mechanism	

Table 1: Conceptualization and operationalization of HRDD

As demonstrated above through the interview question examples, the conceptualization and operationalization of HRDD enables the construction of an interview guideline that allows us to establish the context of the change going on in PCQ with regards to implementing HRDD. In other words, the interview questions are designed to generate insight into how PCQ approaches the implementation of HRDD and the challenges they have faced - or are facing - in doing so.

The following subsection will provide the baseline for the interview guideline constructed to enable an insight into what measures or steps PCQ applies to generate acceptance towards change. It will do so through the conceptualization and operationalization of the Five E framework.

4.2.2.2 Conceptual definition of the Five E framework for generating acceptance to change

This paper conceptualizes the Five E framework as a change management model that constitutes five concrete action points for implementing procedural justice with the purpose of generating employee acceptance of organizational decisions in order to enable successful change implementation (Evans et al., 2017). The five action points constitute the core dimensions of the framework, and include engagement, exploration, explanation, expectation, and evaluation.

4.2.2.2.i Dimension (1): Engagement

The first dimension of the Five E framework constitutes engagement, which has been conceptualized to include three indicators. The first indicator is ‘involvement of affected employees’ and has been operationalized as comprising the active request for input from affected stakeholders; acknowledgement of stakeholder concerns; and the welcoming of criticism. The second and third indicators include ‘emotional persuasion that change is necessary’, and ‘rational persuasion that change is necessary’. The operationalization of the conceptual indicators has led to the formulation of interview questions such as “*Has employee engagement been a consideration in the change planning process?*” and “*How have you persuaded employees that change is necessary?*”.

4.2.2.2.ii Dimension (2): Exploration

The exploration dimension of the Five E framework comprises a single conceptual indicator, which is the ‘exploration of alternative options without bias’. This indicator is operationalized into measurable indicators, which examine whether the exploration of alternative options of how to go about change are transparent, well-structured, inclusive, and welcoming of debate and questioning. This has led to the formulation of interview questions, such as: “*As part of the change planning*

process, did you explore more than one option? If yes, who did you include in the exploration of options?”, and “Did you communicate alternative options to affected stakeholders?”.

4.2.2.2.iii Dimension (3): Explanation

The dimension of explanation is conceptualized by the three indicators: ‘all affected stakeholders are informed of the decision’, ‘the rationale behind the change is communicated’ and ‘clear communication that there is no room for debating, questioning or objecting the change decision’. The last indicator has been operationalized as ‘affected stakeholders understand that a final decision has been made’, which prompts the following interview question: *“Has it been a consideration to communicate to affected stakeholders that a final decision has been made?”.*

4.2.2.2.iv Dimension (4): Expectation

The conceptualization of the expectation dimension has generated the two indicators: ‘decisions are translated into clear roles and responsibilities’ and ‘expectations are made explicit’. The first indicator has been operationalized by examining whether roles and responsibilities have been institutionalized through human resources practices and whether training and support are provided for employees with new roles and responsibilities. One interview question related to this indicator is: *“How did you make sure that employees knew what was expected of them during and/or after the change process?”.*

4.2.2.2.v Dimension (5): Evaluation

The fifth and final dimension of the Five E framework comprises the single indicator: ‘assessment of change process is conducted’. The indicator is operationalized into two measurable indicators, including ‘feedback and change experiences are collected and evaluated’ and ‘mistakes in the change process are identified’. This has allowed for the formulation of the following two interview questions: *“Have you conducted any evaluation of the change process? If yes, how?”* and *“Have you identified any flaws in the change process? If yes, how have you handled these?”*

Conceptualization and operationalization of the Five E framework

Conceptualization			
Operationalization			
Dimensions	Conceptual Indicators	Operational Indicators	Interview question examples
1. Engagement	1.1 Involvement of affected employees	1.1.1 Input from affected stakeholders is actively requested 1.1.2 Stakeholder concerns are acknowledged 1.1.3 Criticisms are allowed	Q: Has employee engagement been a consideration in the changing planning process? If yes, how?
	1.2 Emotional persuasion that change is necessary	1.2.1 Concerns, doubts, fears are considered 1.2.2 Sympathy is expressed 1.2.3 Hope is instilled	Q: How have you persuaded employees that change is necessary?
	1.3 Rational persuasion that change is necessary	1.3.1 Fact-based arguments for change are used 1.3.2 Arguments for change are informational in nature	
	2.1 Exploration of alternative options without bias	2.1.1 Exploration of alternative options is transparent 2.1.2 Exploration of alternative options is well-structured 2.1.3 Exploration for alternative options is inclusive, welcoming debate and questioning	Q: As part of the change planning process, did you explore more than one option? If yes, how? Q: Did you communicate alternative options to affected stakeholders? (If yes, how?)

Conceptualization and operationalization of the Five E framework continued

3. Explain	3.1 All affected stakeholders are informed of the decision	3.1 Actions are taken to inform all affected stakeholders	Q: Has it been a consideration to communicate to affected stakeholders that a final decision has been made? (for example that there is no longer room for debating or objecting)
	3.2 The rationale behind the change is clearly communicated	3.2 Affected stakeholders understand the rationale behind change	
	3.3 Clear communication that there is no longer room for debating, questioning or objecting the change decision	3.3 Affected stakeholders understand that a final decision has been made	
4. Expectation	4.1 Decisions are translated into clear roles and responsibilities	4.1.1 Updated roles and responsibilities are institutionalized through HR (Human Resources)	Q: How did you make sure that employees knew what was expected of them during or after the change process?
		4.1.2 Training and support is provided for employees with new roles and responsibilities	
	4.2 Expectations are made explicit	4.2 Rewards and sanctions have been put in place	
5. Evaluation	5.1 Assessment of change process is conducted	5.1.1 Feedback and change experiences are collected and evaluated	Q: Have you conducted any evaluation of the change process? If yes, how? Q: Have you identified any flaws in the change process, and if yes, (how did you handle these?)
		5.1.2 Mistakes in the change process are identified	

Table 2: Conceptualization and operationalization of the Five E framework for generating acceptance towards change

The above conceptualization and operationalization of the Five E framework allows us to generate an interview guideline that enables insight into what specific considerations have been made with regards to rolling out and managing the change required for implementing HRDD in PCQ. In other words, the interview questions created on the basis of the operational indicators provide insight into what factors are considered important in generating acceptance, and minimizing resistance, towards change, as well as what considerations are made more generally to ensure successful change.

Having established the key dimensions of the Five E framework for generating acceptance towards change, the following subsection will dive into the role of communication in the change process of implementing HRDD across the organization, through the conceptualization and operationalization of Strategic Communication.

4.2.2.3 Conceptual definition of Strategic Communication

In this paper, Strategic Communication is conceptualized as communication that utilizes stabilizing and de-stabilizing strategies coupled with system-specific language, with the purpose of the discursive statement to reach its functional objective by penetrating a system's rationality to generate awareness and acceptance of change. In other words, communication in this sense partially consists of arguments made in a language tailored to the rationality of the recipient by using recipient binary codes and furthermore basing arguments on the recipient's system-specific interests. However, communication can only be recognized as being *strategic* if the system-specific language is coupled with (1) stabilizing communication in the form of arguments based on recipient interests and rationality, which in turn support the status quo, and is followed by (2) de-stabilizing communication, which has the same characteristics of the arguments being interest-based and system-specific but with a disruptive effect by introducing a change through the system-specific logic of the recipient. Accordingly, the identified dimensions of Strategic Communication include system-specific language, stabilizing strategies and de-stabilizing strategies as defined above.

4.2.2.3.i Dimension (1): System specific language

The first dimension of Strategic Communication constituting system specific language has been conceptualized to include two indicators. The first indicator concerns the use of binary codes containing a positive and a negative element, such as "profit/loss". The second indicator concerns variation in language according to the language of the recipient - in other words, that language is recipient-specific. The two indicators are operationalized, and hence interpreted, according to

whether arguments are based on recipient logic through the use of binary codes. As an example, this operationalization has led to interview questions such as *“Has the same language, arguments or incentives been used when communicating with department X as with department Y?”*.

4.2.2.3.ii Dimension (2): Stabilizing communication

The second dimension of Strategic Communication is stabilizing communication and has been conceptualized to include three indicators. The first indicator is ‘interest-based communication (communication according to recipient interests)’, where the operational focus is on whether arguments are adapted according to recipient interests. The second indicator is ‘communication supporting the status quo of the recipient’ and is measured by whether arguments reinforce current interests of the recipient (i.e., are not disruptive in the form of introducing change to the status quo). The third indicator is the ‘use of system-specific language’ (i.e., arguments are based on recipient rationality), and is, in line with dimension one to which it refers to, operationalized according to whether arguments are based on recipient logic through the use of binary codes. This has led to the formulation of interview questions such as *“Do you make sure to receive the recipient’s acceptance that change is required, prior to introducing the change?”* and *“Has gaining recipient acceptance been a consideration prior to introducing change?”*.

4.2.2.3.iii Dimension (3): De-stabilizing communication

The third dimension of Strategic Communication is de-stabilizing communication and is conceptualized to include three indicators. These include ‘interest-based communication (i.e., communication according to recipient interest)’, ‘use of system-specific language (basing arguments on recipient rationality)’; and the use of disruptive arguments, referring to the introduction of a change through recipient interest-based arguments. All three indicators are operationalized according to whether arguments are based on recipient logic through the use of binary codes. This has led to the formulation of interview questions such as *“How or what did you communicate in order to avoid or prevent resistance?”*

Conceptualization and operationalization of the Strategic Communication

Conceptualization		Operationalization		
Dimensions	Conceptual Indicators	Operational Indicators	Interview question examples	
1. System specific language	1.1 Use of binary codes	1.1 / 1.2 Arguments are based on recipient logic through the use of their binary codes	Q: Has the same language, arguments or incentives been used when communicating with different departments? Q: Do you make sure to receive the recipient's acceptance that change is required, prior to introducing the change? Q: Has gaining recipient acceptance been a consideration prior to introducing change?	
	1.2 Language varies with recipient (language is recipient-specific)			
	2.1 Interest-based communication (communication according to recipient interests)			
2. Stabilizing communication	2.2 Communication supporting status quo of recipient	2.1 Arguments are adapted depending on recipient interests 2.2 Arguments reinforce current interests of recipient (ie are not disruptive/do not introduce change to status quo) 2.3 Arguments are based on recipient logic through the use of their binary codes	Q: How or what did you communicate in order to prevent resistance?	
	2.3 Use of system-specific language (basing arguments on recipient rationality)			
	3.1 Interest-based communication (communication according to recipient interest)			
3. Destabilizing communication	3.2 Use of system-specific language (basing arguments on their rationality)	3. Arguments are based on recipient logic through the use of their binary codes	Q: How or what did you communicate in order to prevent resistance?	
	3.3 A change is introduced through recipient-interest based arguments (disruptive arguments)			

Table 3: Conceptualization and operationalization of Strategic Communication

As indicated by the interview question examples illustrated above, the conceptualization and operationalization of Strategic Communication enables us to generate an interview guideline that provides insight into how change in PCQ is communicated, and whether - and if so, how - communication around the implementation of HRDD is approached strategically.

Having outlined the key concepts of this study, and delineated how they have been conceptualized and operationalized into specific interview questions for data collection, the following section will turn to the specific methods applied for collecting, processing and analyzing data.

4.2.3 Data collection instruments

Prior to conducting interviews, three main interview guidelines were composed based on the above conceptualization and operationalization of HRDD, the Five E framework, and Strategic Communication. A fourth guideline was constructed for an introductory interview, comprising general questions relating to the role and characteristics of the interviewee - i.e. the Director of Global Sustainability (DGS) - as well as the context of the study³. The purpose of the initial interview was both to establish an initial relationship with the DGS to create a relaxed environment for the following three interviews, as well as to collect and share general information, and agree on formalities such as confidentiality. Each guide was constructed such as to commence with a brief introduction to the subject of the specific interview, followed by a few easy introductory questions. The interview guides were constructed to follow a semi-structured format, with a sequence of themes and questions to be covered, yet open to change of sequence and new questions in order to follow-up on the specific answers provided by the DGS (Brinkmann & Kvale, 2015).

In order to counteract individual interviewer bias, both of us were present at each interview (ibid.). More specifically, interviews were set up and conducted such that one interviewer asked the questions in the first half of the interview while the second researcher focused on taking notes and keeping an overview of whether any follow-up questions came up. This enabled us to ask both probing and specifying questions in order to enrich the interview. During the second half of the interview, the roles were switched. Each interview was audio recorded for the purpose of transcription and coding.

Interviews were scheduled with a minimum of four-day intervals. This allowed us to transcribe each interview on an ongoing basis before conducting the following interview, to reflect on the information provided and to accordingly update the remaining interview guidelines, as well as

³ See Appendices B-E for interview guidelines.

the operationalization of our concepts, in order to ensure that they reflected new ideas and insights. Based on an epistemological approach of retroduction, the operationalization of our concepts has thus been an iterative process. This means that we have engaged in data collection and interview conduction with a preliminary set of indicators and interview questions. However, throughout the data collection process, both indicators and questions have been refined and developed in order to stay as close to the data as possible and thereby not let researcher theoretical bias distort findings.

4.2.4 Data analysis instruments

4.2.4.1 *Transcription*

Prior to transcribing interviews into text for the purpose of coding, a specific procedure for transcription was selected to strengthen both reliability and validity by ensuring that cross-comparisons could be made of interviews transcribed by each researcher. As the purpose of this study's interviews and transcriptions is to provide a narrative as opposed to a detailed linguistic or conversational analysis, interviews were transcribed using a method of 'just-the-gist', as opposed to verbatim or conversational analysis transcription (Brinkmann and Kvale, 2015). Accordingly, as the focus is on the meaning behind sentences (i.e., *what* the interviewee says) as opposed to how language is being used (i.e., *how* it is said), pauses, 'mmhm's', laughter, lengths of silences, tone of voice and the like were not transcribed (ibid.). For ethical reasons, the interviewee and company were given pseudo names in order to maintain anonymity and confidentiality⁴.

While the original name of the interviewee has been replaced with the pseudo-name 'Nadia' throughout the transcription process in order to maintain anonymity, we have chosen to refer to the interviewee by the abbreviation of her official title as Director of Global Sustainability (i.e., DGS) throughout the analysis. We have chosen to apply this abbreviation to emphasize that data analyzed are not merely personal opinions, but rather legitimate statements produced by a highly knowledgeable employee in a position of experience and expertise on the subject of HRDD implementation. As described further above, the case study company will throughout the analysis be referred to as 'PCQ'.

⁴ See Appendices F-I for interview transcriptions.

4.2.4.2 *First-cycle coding*

Throughout the process of collecting data, interviews were coded using a method of first-cycle coding in order to capitalize on any ideas or aspects brought up by the interviewee. First-cycle coding specifically refers to a method of initially summarizing segments of data (Miles, Huberman and Saldaña, 2014). This was done using the computer software 'NVivo', for the purpose of efficient and optimal data organization and management (ibid.). NVivo enabled the systematic comparison of initial codes for the purpose of second-cycle coding and further analysis. First-cycle codes were thus compiled and refined by both of us on a continuous basis throughout the data collection. Team coding - i.e., the process of coding the same data set separately and then discussing initial difficulties and ideas - provided the benefit of a validity check in the form of researcher triangulation, by testing whether each of us used roughly the same codes for the same blocks of data. This increased both the credibility and trustworthiness of our findings (ibid.). Moreover, throughout the process of first-cycle coding, the conceptual and operational definitions of the three main thematic areas of HRDD, the Five E framework and Strategic Communication were continuously reviewed and applied as the basis for codes, ensuring consistency by a single researcher over time in the process of coding, as well as consistency across multiple researchers, as we will be thinking about the same phenomena as we code (Miles et al., 2014).

The specific methods of first-cycle coding applied include In Vivo Coding and Provisional Coding, combined with Subcoding and Attribute Coding. In Vivo Coding involves using "words or short phrases from the participant's own language in the data record as codes" (ibid., p. 10). These codes were annotated with quotation marks to indicate that the codes represent the interviewee's own words. Provisional Coding involves generating a 'start-list' of researcher generated codes, based on "what preparatory investigation suggests might appear in the data before they are collected and analyzed" (Miles et al., 2014, p.11). The combination of these two methods of coding were chosen to support the retroductive approach of the study and data collection by combining a deductive approach through Provisional Coding with an inductive approach through In Vivo coding. Subcoding, which constitutes second-order tags assigned after primary codes to detail or enrich the entry, were applied to allow for more nuanced qualitative data analysis (ibid.). For example, in the case of the Provisional code 'HRDD', a subcode was assigned in the form of an In Vivo code to become 'HRDD - "former CSR commitments"', representing a phrase used by the interviewee, in relation to a pre-established researcher generated code. Lastly, Attribute Coding - constituting the notation of basic descriptive information, such as participant and company characteristics and role descriptions - was

applied for the purpose of coding essential interviewee and context information for future reference and analysis (Miles et al., 2014).

4.2.4.3 *Second-cycle coding*

Once all interviews were conducted, transcribed, and initially coded using first-cycle coding, preliminary analysis in the form of second-cycle coding was initiated. The second-cycle coding phase involved so-called ‘pattern coding’ or grouping of first-cycle codes into a smaller number of categories or constructs to identify emergent themes, configurations or explanations, i.e. higher-level commonalities (ibid.). The process of second-cycle coding took point of departure in annotations generated throughout the first-cycle coding process, representing ‘analytical memoing’, which constitutes brief or extended descriptive summaries that document the researcher’s reflections and thinking process about the data (Miles et al., 2014). In other words, throughout the processes of both transcription and first-cycle coding, the ‘annotation’ function in the NVivo software was used to make notes of the emergence of overarching themes of how different pieces of the data related to each other, and to emphasize underlying issues that required analytical attention. In the process of second-cycle coding, these annotations were collected and grouped according to the main research question and the two sub-research questions, as an initial framework for analysis. The process of second-cycle coding has led to the generation of six illustrations, each providing an overview of the main themes that have emerged for each of the Five Es, as well as for Strategic Communication. The illustrations are displayed in Figures 3-8 throughout section 6 and 7 of the analysis and synthesis. Figure 2, below, provides a template for these second-cycle coding illustrations. As indicated below, the white boxes represent deductive codes and the grey circles represent inductive codes. Furthermore, text in quotation marks in the grey circles represent InVivo Codes, whereas text displayed in the orange speech bubble represent examples of interview quotes from which a code has been deduced.

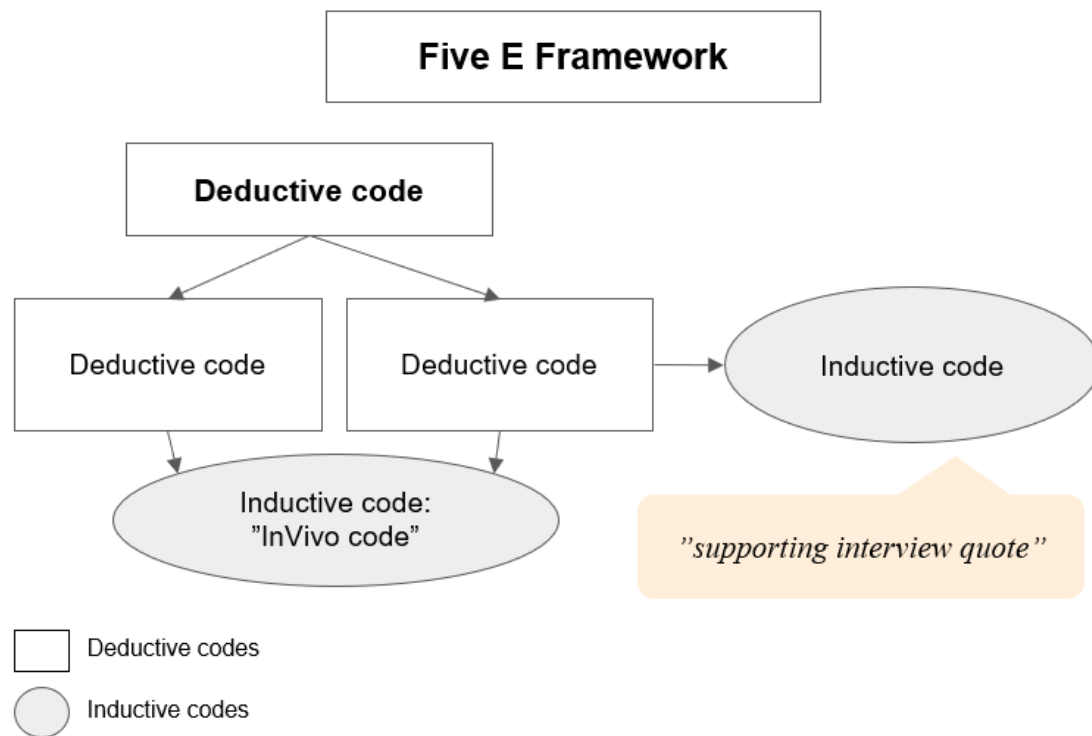


Figure 2: A template for second-cycle coding figures displayed throughout the analysis and synthesis

With an epistemological starting point of retroduction, this study employs a strategy of analysis that is both deductive and inductive. This means that we are both deducing particular consequences from existing theoretical ideas, as well as building additional general knowledge, in the context of the established theories, on how to generate acceptance towards organizational change through the application of the Five E framework and Strategic Communication (Brinkmann & Kvale, 2015). More specifically, we approach sub-research questions 1 and 2 deductively by using the data - i.e., interview quotes - to support existing theoretical ideas. In each of the two sections, we then subsequently introduce and approach new themes that emerged inductively by using existing theory to support statements made by the interviewee. In other words, interviewee quotes are approached as the focus of analysis, rather than as supporting existing theory. Finally, the subsequent synthesis, in which the overall research question, combining the findings from the two sub-research questions, is addressed, takes an inductive approach by contributing to theory building in the form of moving from case findings to theory.

Moreover, the analysis focuses on meaning as opposed to language. While first-cycle coding involves breaking the text down into smaller units, meaning-focused analysis as a process of second-

cycle coding involves interpreting beyond what is directly said, in order to work out structures and relations of meanings not immediately apparent in the text (Brinkmann & Kvale, 2015).

Quotes used in the analysis will be referenced according to interview number and date of interview. Considering that all collected data stems from various interviews with a single interviewee, inserting interviewee abbreviation as a reference in quotes has not been deemed necessary, as the reader will more accurately be able to locate the relevant text from which the quote has been extracted via date and interview number.

4.2.5 Reliability and validity

Qualitative studies have often been subject to the argument that discussing the reliability of qualitative methodological approaches - referring to the exact replicability of processes and results, or stability of measurement (Leung, 2015) - is fruitless, as observations or interpretations are often considered unique, and are thus in fact not intended for replicability (Have, 2007). This study, however, follows Silverman's assertion that reliability is nonetheless a serious consideration in qualitative research processes, and can be addressed through a systematic and transparent research process, thereby making researcher conclusions less dependent on particular circumstances and personal researcher preferences, and more open to inspection by outsiders (Silverman, 2006, as cited in Have, 2007). Accordingly, the reliability of this study has been enhanced by facilitating the reader's access to the original data through standardized and detailed transcription⁵, as well as providing the context for quotes throughout the analysis (Have, 2007).

While qualitative studies are subject to differing expectations with regards to reliability, validity is of key concern for the qualitative researcher. Validity refers to the truth value or the relation between researcher concepts and descriptions and what they purport to represent (ibid.). As mentioned above in the section on philosophy of science, our ontological starting point is neither fully objective, nor subjective. That is, we proclaim neither complete absence of researcher bias, nor that our knowledge production is fully distorted by our preconceived ideas and perceptions (Egholm, 2014). Rather, we approach our data collection and processing by raising analysis from an individual subjective level to an intersubjective level. Accordingly, while we acknowledge the consequences of our bias, we enhance the validity of our research through researcher triangulation. Specifically, researcher triangulation constitutes a methodological process to data collection and analysis of using multiple researcher perceptions to clarify meaning, thereby verifying the repeatability of an

⁵ See Appendices F-I for interview transcriptions.

interpretation (Stake, 2000). Moreover, by “acknowledging that no observations or interpretations are perfectly repeatable, [researcher] triangulation serves also to clarify meaning by identifying different ways the phenomenon is being seen” (ibid, pp. 443-444). As argued by Eisenhardt (1989), in addition to the advantage of enhancing the creative potential of our study, the convergence of our interpretations enhances confidence in our findings. More specifically, as explained further above under the sections of data collection and data analysis instruments, researcher triangulation is practiced both throughout data collection with both of us present at all interviews, as well as throughout the process of analysis through team coding.

5. PRESENTATION OF CASE COMPANY

Founded in Denmark in the early 1900s, PCQ is a multinational Danish pharmaceutical company with treatments available in more than 130 countries and a global workforce of approximately 6,000 people (Company Website)⁶. In an industry analysis from 2018 of the Danish pharmaceutical industry, PCQ was of the five largest pharmaceutical companies (Finans, 2018). PCQ is one of the leading companies in medical dermatology with a special focus on finding scientific innovative treatments for people living with skin conditions and thereby addressing unmet medical needs in society (Company CoP 2018). The core activities of the company include driving medical dermatology; ensuring the manufacturing of high-quality products; driving world-leading R&D in medical dermatology; having trusted suppliers; and collaborating with various partners in the shared pursuit of advancing medical dermatology (ibid.). These core activities are supported through the reinvestment of profit, the cultivation of a pioneering workforce culture and innovative medical solutions, as well as stakeholder engagement through long-term relationships with customers, patient groups, NGOs, governments, and industry partners (Company CoP 2018). Moreover, PCQ is owned by a foundation, which has as its main purpose to ensure the “long-term independence and success” of the company. PCQ thus remains privately owned and does not have shareholders to present reports to (ibid., p.7).

⁶ Due to our confidentiality agreement, all references to company websites and reports in this section are anonymous. A separate list of company-related references is provided to the supervisor of this study.

5.1 PCQ and its sustainability efforts

In 2018 PCQ commenced its membership of the UNGC by committing itself to the Ten Principles of sustainability in the areas of human rights, labor rights, environmental protection and anti-corruption efforts. In an interview with the Director of Global Sustainability of PCQ, who leads the team that designs and ensures the implementation of the corporate sustainability strategy, it was stated that part of the motivation to join the UNGC stemmed from wanting to “be seen as part of [the international corporate] community that takes these things [e.g. human rights] seriously” (Interview 1, March 9, 2020). It was furthermore expressed how the UNGC membership “gives a sense of maturity [to the company’s HRDD efforts]” (ibid.), and how, by at least making the effort of formulating a Communication of Progress (CoP) report, the company situates itself in that community of companies that take human rights risks seriously, which arguably can be viewed as “a recognition that you have certain things in order” (Interview 1, March 9, 2020). In its CoP report from 2018, the company states that the UNGC principles will be integrated into its business strategy, culture and day-to-day operations (Company CoP 2018).

Prior to launching its CSR Commitment 2018-2020, PCQ had in its 2017 CSR report stated that as part of its preparations to work with the UNGPs and human rights in general, it had launched a pilot project for implementing the UNGPs in the Global People function in its headquarters (Company CSR Report 2017). The report moreover disclosed the company’s goal to work on implementing actions to mitigate its potential and actual impacts on human rights in 2018 by expanding human rights impact assessments to the rest of the headquarters (ibid.). Subsequently, in its 2018 CoP, PCQ stated that the UNGPs have been implemented, which included assessing the company’s principle human rights risks in relation to its operations (Company CoP 2018). While HRDD is meant to cover adverse human rights impacts that the company may cause or contribute to through its own business activities, or which may be directly linked to its operations, products or services by its business relationships, the HRDD carried out by PCQ at the time of its 2018 CoP was primarily one of corporate self-assessment. The company reported carrying out HRDD on its own headquarters and later having expanded the scope to include the corporate group, which comprises both national and international subsidiaries. As PCQ has only recently officiated its HRDD efforts as part of their UNGC membership, it had as of 2018 not yet expanded beyond assessment of its internal organizational activities.

As part of its 2018-2020 CSR commitment, PCQ identified five focus areas, which included ‘responsible supply chain management’ as an area of focus. In this area the aim has been to identify

the company's social and environmental impacts on and through its supply chain, in order to responsibly manage and minimize the adverse impacts its suppliers have in relation to human rights, anti-corruption and the environment (Company Annual Report 2019). The company acknowledges that by actively working with responsible supply chain management it will be able to benefit from risk mitigation and collaborative partnerships. Similarly, the former CSR report from 2017 outlined plans to be carried out in 2018 in relation to strengthening company procedures, among others, by updating the human rights policy and engaging in responsible supply chain management initiatives (Company CSR Report 2017). The report furthermore outlined the aim of strengthening the company's due diligence procedures and embedding them in the organization, by increasing awareness and training of employees in due diligence and thereby building internal capacity by 2019-2020 (ibid.). Suppliers beyond tier 1 were likewise planned to be included in the company's yearly assessment of suppliers. In the 2018 annual report it was stated that as all company manufacturing sites are located within the EU, the company operates in a highly-regulated industry when it comes to the development, production, marketing and distribution of products as well as the monitoring of product safety (Company Annual Report 2018). The strict regulations are argued to help the company in its mitigation efforts of human rights risks. PCQ has since its 2017 CSR report become a member of the Pharmaceutical Supply Chain Initiative and the Director of Global Sustainability has in an interview stated that a standalone human rights policy detached from its company Code of Conduct, in which human rights previously only played a secondary role, has been drafted and will soon be presented on the company's website (Interview 2, March 19, 2020). However, a heightened employee awareness when it comes to HRDD and a notable increase in employee capacity building training is yet to be achieved.

5.2 The pharmaceutical industry and human rights

According to the UNGPs, like all other companies, pharmaceutical companies have a corporate duty to respect human rights. The pharmaceutical industry, however, arguably plays a comparatively more significant role in respecting human rights responsibilities in relation to access to medicines. In a Good Practice Note⁷ from the UNGC titled 'Human Rights, Access to Medicines, and the Pharmaceutical Industry', it is emphasized that pharmaceutical companies can live up to their duty to

⁷ Good Practice Notes from UN Global Compact's Human Rights Working Group aim at providing guidance to businesses in dealing with human rights. This specific Note illustrates a number of ways in which responsible businesses can support UN goals in the area of Access to Medicines.

respect the human right to health by addressing not only access to medicines but also the fundamental human right principles of equality, transparency and non-discrimination (UN Global Compact, 2011, p. 2). The Note puts forth three primary rationales for why the pharmaceutical industry has disproportionately been expected to improve access to medicines, of which ‘perceived capacity’ is one. This rationale stipulates that:

[p]harmaceutical companies are the only societal actors that fulfill the role of developing and producing innovative medicines to remedy illnesses and improve patients’ quality of life. Expertise in developing medicines, delivery mechanisms, and familiarity with health care infrastructure help create a perception that pharmaceutical firms are well-positioned to act to remedy a wide array of access-to-medicines challenges (ibid., p. 4).

The strong influence of pharmaceutical companies and the role they play in offering widely accessible and affordable medicine is indisputable - and according to the UNGPs, their human rights responsibility for the realization of access to medicines is likewise indisputable. PCQ seemingly acknowledges this responsibility as part of its CSR commitment. As stated in PCQ’s 2018 annual report, the promotion of the Ten Principles, in addition to the commitment to contribute to the realization of the SDGs, are embedded in the company’s CSR. This CSR commitment has patients, sustainable operations and business ethics as its three foundational pillars (Company CoP 2018). Each pillar consists of specialized programs for the company to achieve its 2025 strategy of helping 125 million patients by 2025 (ibid.). For instance, PCQ has initiatives in place for removing barriers to healthcare by providing patients with access to the dermatological care they need, for instance through mobile access to treatment in remote areas (Company Annual Report 2018). This initiative falls under Principle 1 and 2 of the UNGC’s Ten Principles - and thus lives up to the second pillar of the UNGPs of corporate duty to respect human rights - and advances SDG 3 of ensuring good health and promoting well-being.

6. ANALYSIS

The purpose of this section is to analyze the collected data according to this study’s research questions. Accordingly, the analysis is structured according to two sub-research questions, which will be combined to address the general research question in the subsequent synthesis section. First, the data will be analyzed according to how the Five E framework can explain the organizational change

management process required to progress from a human rights policy to implementation of HRDD. The next section will analyze the data according to the explanatory role of Strategic Communication in progressing from policy to implementation of HRDD. Each subsection will conclude with a diagram providing an overview of the main themes derived from second-cycle coding for each of the respective analytical areas.

6.1 The Five E framework and HRDD implementation

This section will analyze the data collected with regards to sub-research question 1. Specifically, it will explain the organizational change management process required to progress from adopting a human rights policy to implementing HRDD in PCQ through the application of the Five E framework.

6.1.1 Engagement

As explained in the literature review under change management, Evans et al. (2017) describe engagement of employees to be important and necessary to ensure commitment to the implementation of change. This step of generating acceptance includes the involvement of affected stakeholders through emotional and rational persuasion that change is necessary, as well as acknowledging stakeholder concerns, and allowing for criticisms to be voiced. This point has likewise been raised in interviews with the DGS, in which she stresses the importance of effectively engaging internal stakeholders for the successful implementation of HRDD. Findings from the interviews bring to light three key challenges in the quest to engage internal stakeholders in change brought about by HRDD implementation.

6.1.1.1 *Challenges for engagement*

The first identified challenge is that of engaging lines of business, or the different functional areas, as they have various interests as well as priorities closely linked to their distinctive departmental KPIs against which their performance is measured. The DGS states that “you are going to be fighting for projects [to be accepted] [...], because budgets are constrained, [...], attention is constrained, and you are fighting with a lot of priorities [from different functional areas]” (Interview 3, March 19, 2020). The DGS thus explains that engagement at the level of functional areas is heavily dependent on a fit-for-purpose approach, where “you need to engage the right teams for what is relevant to them” (ibid.).

This proposes that engagement must thus be done in accordance with a tailored approach, catering to the different interests, priorities and understandings of internal stakeholders from different functional areas as “it is not about making sure that each individual understands the whole [in order to be engaged], [but rather] it is about them understanding what is [relevant] to them” (Interview 3, March 19, 2020). From this follows that you cannot apply the same arguments to engage different stakeholders, which stresses the importance of communicating strategically in order to generate acceptance towards change.

As it was described in the literature review under change management, Evans et al. (2017) view any employee resistance as an impediment for engagement. The second identified challenge touches upon resistance, as human rights language has a tendency to be perceived as moralizing. This can, according to the DGS, result in internal stakeholders becoming defensive as they can feel that any arguments against HRDD implementation, such as arguments of resource and time constraints, can be mistaken for apathy towards human rights. Consequently, the DGS restrains from using human rights language too much as she argues that this can cause irritation as well as resistance from internal stakeholders, which in turn can have undesired implications for the engagement necessary in generating acceptance towards changes related to HRDD implementation.

The third and last challenge of generating acceptance, which emerged from the interviews with the DGS, is the fragmentation issue of HRDD implementation. She states that “[t]he challenge with really implementing human rights due diligence is that it touches on so many parts of the business” (Interview 3, March 19, 2020). This causes the implementation of a change to be fragmented into action points scattered across the entire organization, which hence requires that you “have a lot of stakeholders on board and willing to cooperate” (ibid.). The challenge lies in the implementation of HRDD thus requiring the engagement of internal stakeholders from various functional areas, which - as established in the above description of the first identified challenge - is difficult due to differences in priorities and interests.

6.1.1.2 Rational persuasion

As noted in the literature review under change management, Evans et al. (2017) argue that a way to bring about engagement is through rational persuasion using informational and cognitive means to convince employees that change is necessary. The DGS supports this in her pursuit to generate acceptance towards HRDD implementation, by persuading internal stakeholders that change is necessary and of value to them through the use of strategic arguments. More specifically, the DGS

states that “if you want to persuade people, then you need to incentivize them the right way. And by that you need to ensure that what they are striving for is right” (Interview 3, March 19, 2020). This touches upon the above challenge of engaging different functional areas due to the many different priorities that need to be considered. Thus, in order to make sure that internal stakeholders are ‘incentivized the right way’, the DGS argues that it is crucial to demonstrate how a certain change adds value to their work, since an “[internal] stakeholder needs to have some sort of stake in it”, because “if it is not in their goals or in their KPIs, they are not incentivized” (ibid.). Arguments produced by the DGS are thus meant to be rationally persuasive and strategic in nature in order for internal stakeholders to perceive them to be in accordance with their KPIs and overall performance goals, which they are measured against. These findings show that rational persuasion has for the DGS played an important role when trying to engage internal stakeholders in order to bring about acceptance towards HRDD implementation. Unlike the significance of rational persuasion, our findings do not indicate the involvement of affected employees (in the form of requesting their input, acknowledging their criticisms, etc.) and emotional persuasion (by expressing sympathy and instilling hope) to be important for the DGS in her attempt to engage internal stakeholders, which is in contrast to Evans et al.’s theory as described in the literature review.

Taking a point of departure in the findings presented above, it is evident that the engagement of internal stakeholders is an element of great importance for the DGS in her work to implement HRDD in PCQ. Although findings do not show clear evidence for the use of emotional persuasion and the involvement of affected internal stakeholders, there is considerable evidence on how rational persuasion is used to engage internal stakeholders. It is clear that rational persuasion, in the forms of incentivizing internal stakeholders through the use of their KPIs and making it clear how the change can bring value to their work, is an important method to bring about engagement. This in turn plays a part in the quest to generate the acceptance needed for HRDD implementation. The following illustration (Figure 3) provides an overview of the main themes of “engagement” derived from the process of second-cycle coding.

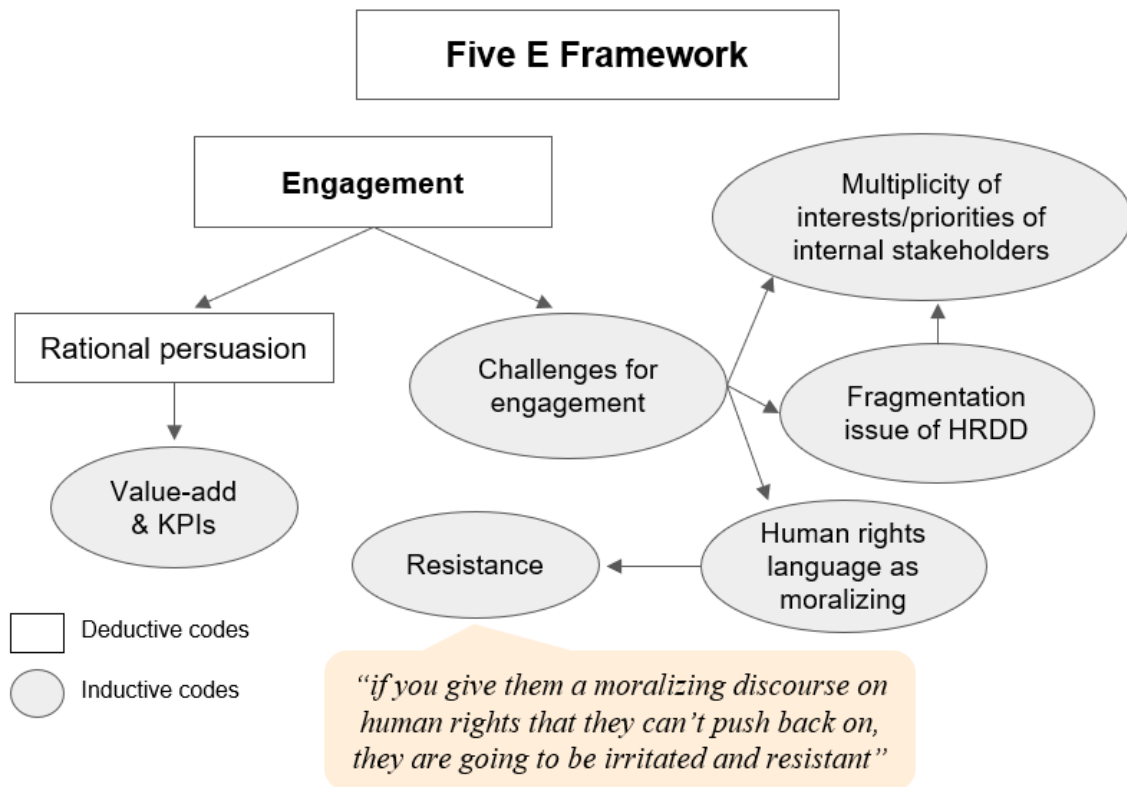


Figure 3: Main themes of engagement derived from second-cycle coding

6.1.2 Exploration

Evans et al. (2017) emphasize, through the second E representing exploration, that one of the key steps to generating acceptance towards change is that alternative options towards change are explored, and that this process is transparent, well-structured and without bias. As explained in the literature review, this step is important as a transparent and inclusive process of exploring alternative options to change will generate an experience of procedural justice, which will lead to employee acceptance. According to the DGS, two key initiatives introduced in PCQ's shift towards working with and implementing HRDD include a so-called 'stand-alone' human rights policy (as opposed to a human rights policy embedded in its Code of Conduct) and an assessment of its governance structure. In relation to introducing the stand-alone human rights policy, the DGS explains that they (the Global Sustainability function) "took input from across the business", but they did not perform an extensive 'grass-roots' assessment of alternative options (Interview 3, March 19, 2020). In other words, the Global Sustainability function "essentially just told the business we need to have this [stand-alone human rights policy], and they bought it. So it was really fast" (ibid.). With regards to exploring

alternative options to the change related to the governance structure⁸, the DGS explains that it was circulated among the Compliance Committee, the Executive Committee, and the Sustainability Board, and that “there was a round of feedback in terms of some of the wording. [...] But I did not systematically evaluate other approaches at this point” (Interview 3, March 19, 2020).

Accordingly, this step of exploring alternative options in an all-together inclusive, transparent, and non-biased way does not appear to have been an area of focus for the DGS with regards to the changes involved with implementing HRDD practices. While the updated stand-alone human rights policy, as well as the governance structure planned to support the implementation of HRDD, were circulated among top management and key stakeholders for them to ‘sign off on’, there appears to have been little to no focus on welcoming debate and questioning of the proposed changes. As indicated by the DGS herself, the process of exploring alternative options “was really simple, maybe too simple?” (ibid.). Accordingly, in the specific context of the initiatives involved with implementing HRDD, the process of generating acceptance towards these changes does not seem to involve - or perhaps even require - the step of exploration. The following illustration (Figure 4) provides an overview of the main themes of “exploration”, derived from the process of second-cycle coding.

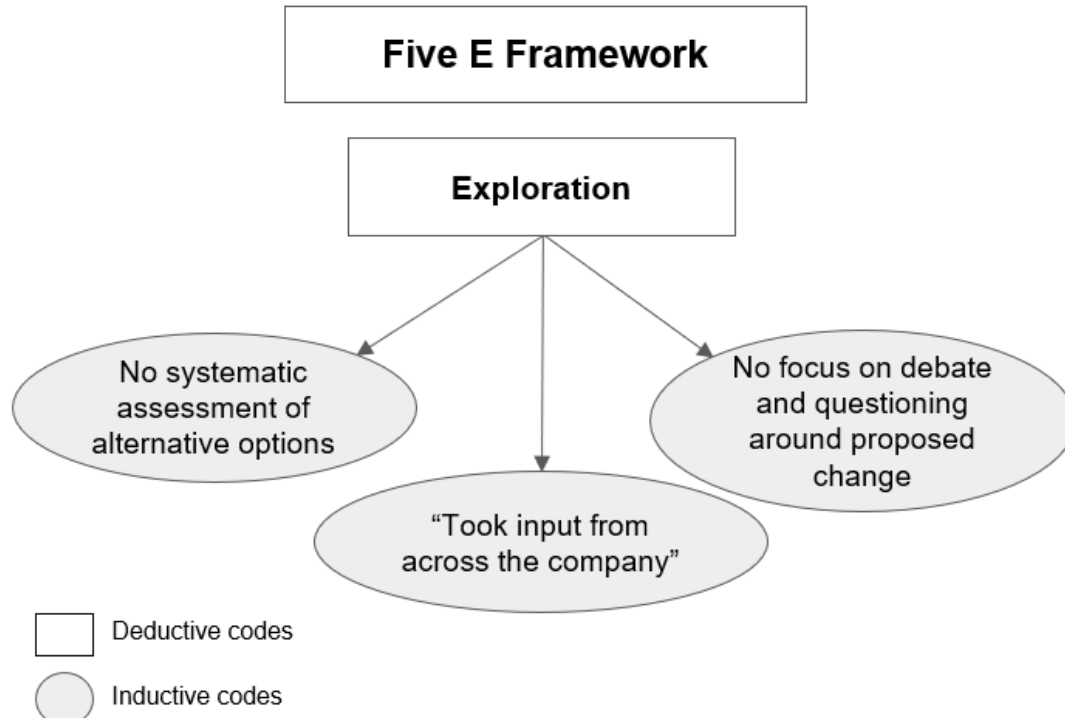


Figure 4: Main themes of exploration derived from second-cycle coding

⁸ The purpose of the governance structure is to ensure proper lines of reporting and monitoring to allow for escalation of potential risks from operational employees to senior management.

6.1.3 Explanation

As shown in the above literature review under change management, there are two key aspects of the third component of the Five E framework - explanation - which involves informing all affected stakeholders of the decision regarding a given change. The first component is to clearly communicate the rationale behind the change. In other words, in this specific case, the *reason* for implementing HRDD has to be communicated in such a way that it is clearly understood by affected internal stakeholders. The second component involves making it clear to internal stakeholders that there is no longer room for debating or objecting the change decision by clearly communicating that a final decision has been made.

6.1.3.1 *Clear communication of the rationale behind change*

With regards to understanding the rationale behind change, the DGS provides what she calls the ‘spinach in the smoothie’ example, explaining that when it comes to HRDD implementation, it does not matter whether the stakeholder knows that the spinach - i.e. the human rights aspect - is there and that the purpose is to prevent or mitigate adverse human rights impacts, as long as it does the job. In other words, “it does not matter if they know they are doing human rights, as long as I do” (Interview 3, March 19, 2020). Yet, explaining the purpose of changes related to HRDD implementation is only irrelevant in the short term, where the purpose is to engage stakeholders “in a way that is most effective and efficient, so that risk impact can be managed as quickly as possible” (ibid.). The DGS clarifies that “if you want to have a long-term engagement with a certain internal stakeholder, it would be valuable for them to understand why” (Interview 3, March 19, 2020), because this will ensure that the mitigation of risk is sustained. Accordingly, she emphasizes that explaining the rationale behind implementing HRDD plays a different role depending on whether engagement with the internal stakeholder affected by the change is short or long term. While awareness of the rationale behind, and significance of, HRDD implementation within the organization may be the ideal scenario, it does not matter if certain initiatives are being linked to human rights inside the minds of internal stakeholders, as long as the impact of their practices is furthering HRDD efforts. This means that the temporal aspect of HRDD plays an important role in how the Five E framework can be applied to successfully facilitate the change management required to progress from policy to implementation. Yet, there is also an indication that communicating the rationale behind change for the purpose of long-term stakeholder engagement, requires more effort and time, due to the technical nature of the human rights vocabulary required to understand HRDD, i.e., it requires communicating strategically.

Irrespective of the above, the DGS indicates that the need for clearly communicating the rationale behind the change decision made - whether in the short or long term - is in fact not always crucial for generating acceptance towards change due to the inherent nature of organizations. Change, according to the DGS, is something that should be expected, and thus “there is a certain amount of acceptance that change happens” (Interview 3, March 19, 2020). She explains that “sometimes we recognize that we do not understand why we are being asked to do this [e.g. change practices to implement HRDD], but this is something that we need to do” (ibid.). In other words, employees do not always need to understand the reason for every change, as long as there is trust in the leadership and trust in that change is what is best for the company.

Moreover, when it comes to communicating the rationale behind implementing HRDD, the DGS explains that referring to the Sustainable Development Goals (SDGs) - with which most employees are familiar - makes it much easier for employees to understand. For example, she explains that by framing the rationale for the stand-alone human rights policy as “part-and-parcel of our commitment to execute the SDGs”, it was easily understood and did not require any further explanation (Interview 3, March 19, 2020). This indicates that communicating the rationale behind the implementation of human rights related changes using a vocabulary that has become popularized and with which employees are more familiar - such as the SDGs - makes it easier to generate acceptance.

6.1.3.2 Clear communication that a decision has been made

With regards to clearly communicating that a decision has been made, and that there is no longer room for debate, the DGS explains that this component of explanation as a step in generating acceptance, is most often irrelevant because “there is always going to be debate” (ibid.). She further explains that the reason why people will always debate a decision with regards to human rights is that “it speaks to everybody and it speaks to nobody. [...] It is very vague, which makes defining what is or is not a potential human rights violation difficult” (Interview 3, March 19, 2020). Accordingly, there will always be debate with regards to whether, and what, changes are appropriate for addressing adverse human rights impacts. “One person can say ‘yeah we are in compliance’, [and another can say] ‘no we are not’, and everyone is trying to execute the decision” (ibid.).

Altogether, while the DGS argues that there is a general acceptance that change is inherent in any organization and that employees thus do not always need to understand the rationale behind a given change in the short term, the step of explaining nonetheless plays a role when stakeholders will

be involved with the implementation of HRDD on a long term basis. The temporal aspect of HRDD thus plays an important role for the purpose of explaining the rationale behind a change with the purpose of generating acceptance. Moreover, the language and argumentation used - such as referral to the popularized SDGs as opposed to human rights - has an impact on how easily the rationale is understood. However, clearly communicating that there is no longer room for debate does not appear to play a significant role in explaining the change management required to generate the acceptance needed to successfully implement HRDD. The following illustration (Figure 5) provides an overview of the main themes of “explanation”, derived from the process of second-cycle coding.

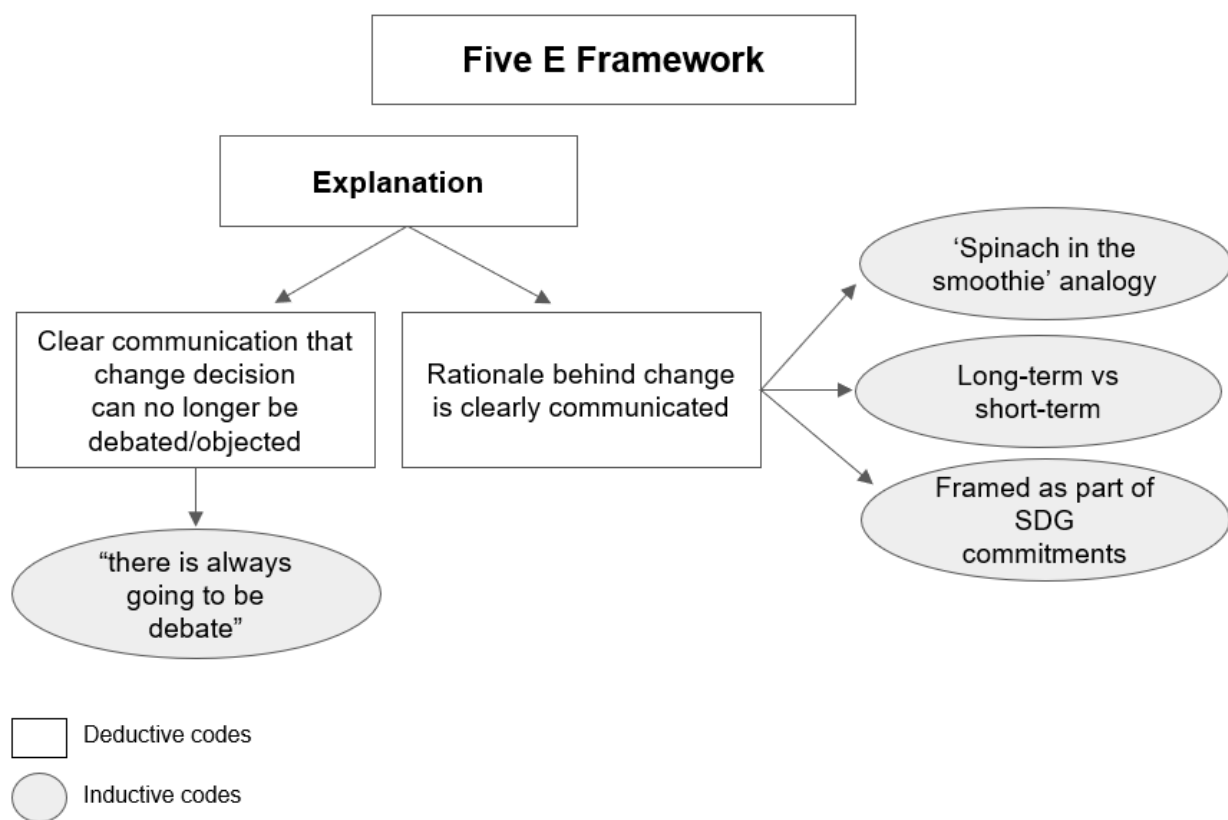


Figure 5: Main themes of explanation derived from second-cycle coding

6.1.4 Expectation

According to the Five E framework, the fourth component of generating acceptance towards change concerns clearly communicating expectations. Specifically, it involves making expectations explicit by translating decisions into clear roles and responsibilities and supporting these with training in combination with appropriate rewards and sanctions to incentivize actions that are in line with the

change. This includes the provision of appropriate coaching and support to stakeholders whose roles and responsibilities transform as a result of the change.

When asked how to communicate change in order to prevent resistance towards the implementation of HRDD, the DGS states that you need to communicate that “this is where we need to go, this is what is going to happen, and this is what I need from you” (Interview 4, March 24, 2020). In other words, the DGS emphasizes that you need to make what is expected of internal stakeholders explicit. She explains that a key consideration in the change process has been “identifying a metric to monitor the performance [of a HRDD action], to make sure that the action is having the impact intended. So it goes back to traditional KPI setting, metrics and monitoring” (Interview 3, March 19, 2020). In other words, the Global Sustainability function of PCQ in charge of managing the implementation of HRDD are looking at setting KPIs on HRDD performance “at a very senior management level, so executive management, the CEO level, [...] even looking at Board of Director level KPIs to help incentivize senior management to incentivize their line management” (ibid.).

Importantly, however, the clarification of expectations with regards to new roles and responsibilities is not based on generating *new* metrics. Rather, focus has been on getting “the human rights processes and components into already existing processes and performance management and goal setting” (Interview 3, March 19, 2020). This indicates that in order for performance metrics to be understood and accepted, they need to be communicated in a manner that relates back to existing goals and targets - i.e they need to be communicated strategically. Moreover, she explains that the change process has involved “identifying the roles that are key for the successful implementation of human rights, and making sure that there is a coordinated and robust approach to [stakeholder] training” (Interview 2, March 14, 2020).

Accordingly, the DGS affirms that clearly communicating expectations related to the new roles and responsibilities received by employees plays a key role to successfully implementing HRDD such that “actions are having the impact intended” (Interview 3, March 19, 2020). In fact, the communication of expectations has been “formalized through the governance structure [...] to ensure visibility” (ibid.), whereby KPIs related to HRDD implementation are reported to the Sustainability Board so that they “can monitor whether they are on track and successful” (Interview 3, March 19, 2020). The following illustration (Figure 6) provides an overview of the main themes of “expectation”, derived from the process of second-cycle coding.

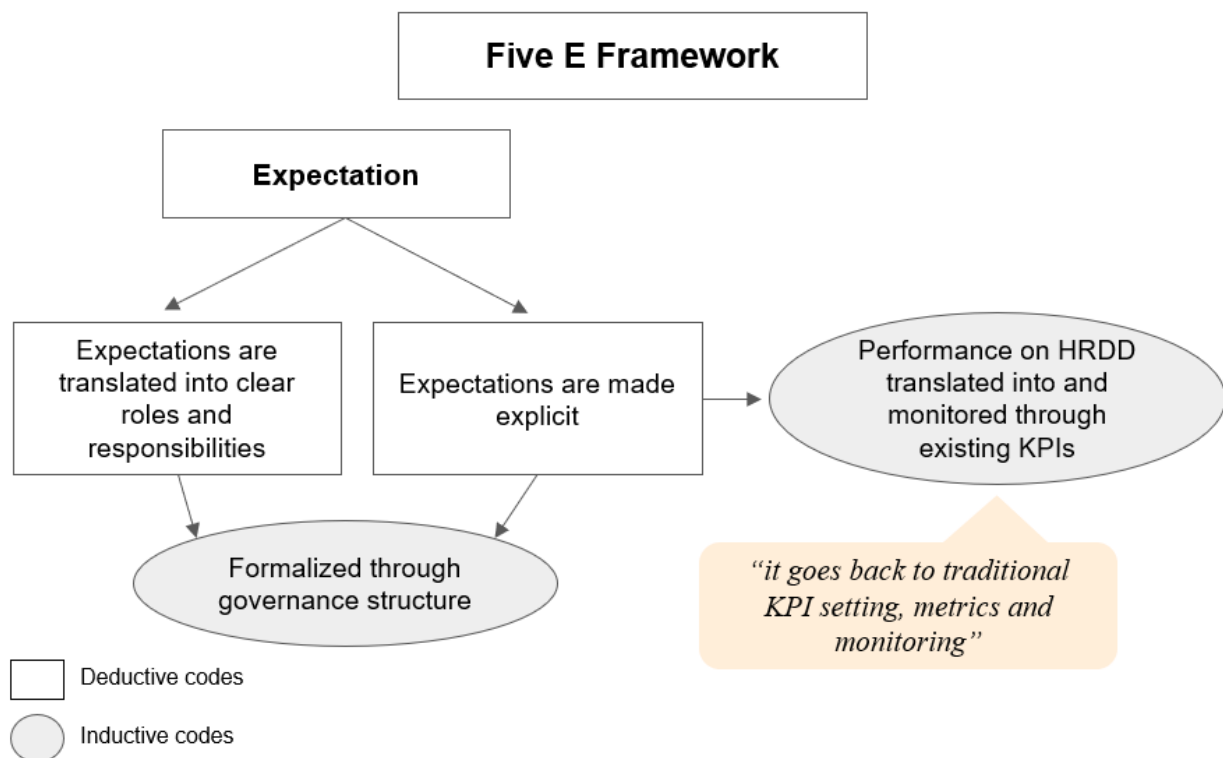


Figure 6: Main themes of expectation derived from second-cycle coding

6.1.5 Evaluation

In the literature review under the subsection 3.3 of organizational change management it was described how Evans et al. (2017) theorize that an evaluation is a necessary step in generating acceptance towards change as it highlights where there is room for improvement in the change process. This includes an assessment of the change process in which feedback on the change experiences are collected and evaluated, and any mistakes are identified. Findings, however, show that PCQ is not yet far enough in the change process related to its companywide HRDD implementation to conduct a comprehensive evaluation of its change management. It is, nonetheless, a step that has been given due consideration, and despite being incomplete, it has been initiated as part of what the DGS calls the ‘governance gap assessment’. When asked how PCQ plans to approach the process of evaluation, she states:

I think I need to see what the governance gap assessment brings out. I think that will point to a lot of weaknesses in our systems and will enable us to reflect on to what extent the actions we have taken this far have affected changes we have liked (Interview 3, March 19, 2020).

The DGS acknowledges evaluation to be a valuable component both in terms of understanding the weakness in their process and explaining the change management required to successfully implement HRDD. However, it is not something that has played a critical role in the process of generating acceptance towards, and hence successfully implementing, HRDD thus far. The following illustration (Figure 7) provides an overview of the main themes of “evaluation”, derived from the process of second-cycle coding.

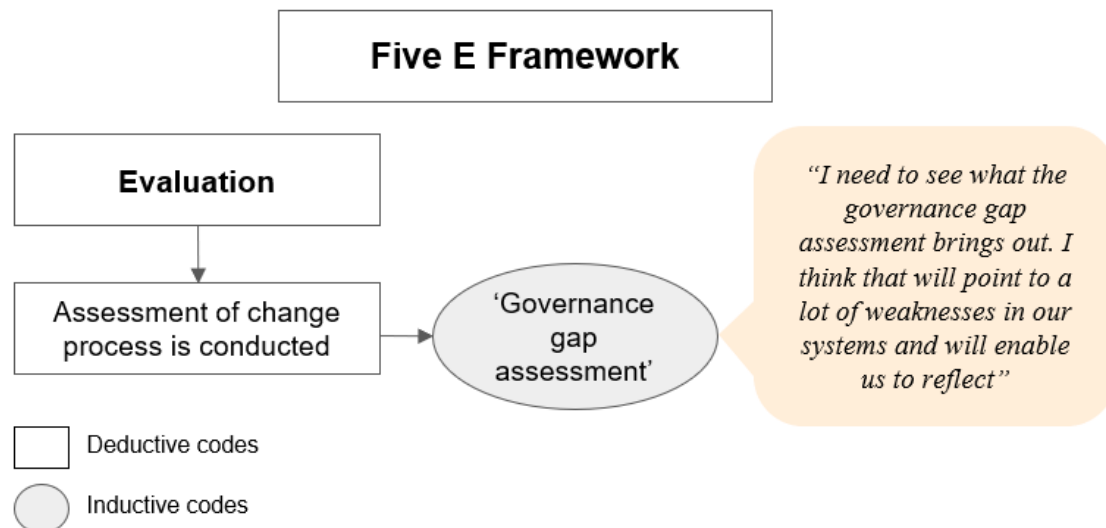


Figure 7: Main themes of evaluation derived from second-cycle coding

6.1.6 Inductive findings from applying the Five E framework

While the Five Es were the focus of the interviews conducted with the DGS, two other key themes emerged, raising questions with regards to the extent of the model’s applicability to this case. Firstly, a key assumption of Evans et al.’s framework is that the decision to implement change – in this case to implement HRDD throughout the organization – is made at the level of top management by people in leadership positions. It posits that “change does not happen unless there is a leadership that is driving it” (Evans et al., 2017, p. 301). Hence, engagement of employees, exploration of alternative options, explanation of the change decision, expectation setting, and evaluation are all directed at line managers or staff, and not necessarily at senior management. The DGS, however, accentuates that generating acceptance should not only be considered as “being towards employees, but [also] being towards senior management. Because acceptance from employees is usually not the challenge” (Interview 1, March 9, 2020). In fact, the DGS states that “the biggest challenge is convincing [...] senior management of the importance of this. [...] The lack of understanding is always our biggest challenge” (Interview 2, March 14, 2020). According to the DGS, generating acceptance towards the

implementation of HRDD needs to be directed both upwards as well as downwards, “and that complexity is what makes implementation so challenging” (Interview 1, March 9, 2020). In other words, while the Five E framework arguably assumes that generating acceptance is only relevant for line management and staff, the DGS argues that acceptance from senior management cannot be taken for granted.

Secondly, as was mentioned above under the analysis of ‘engagement’, the argumentation used to engage employees cannot be applied equally across different departments and stakeholder groups. According to the DGS, implementing HRDD requires “identify[ing] the line of business that needs to be engaged, and engaging them on *that one* topic. And then going to the next one and engaging them on that one topic” (Interview 3, March 19, 2020). More specifically, she explains that “it is not about making sure that each individual understands the whole, rather it is about them understanding what is right to them” (ibid.). As communication and dialogue is an overarching theme across all five components of generating acceptance, from this follows that the Five E framework cannot be applied as a one-size-fits-all model. Rather, the communication involved needs to be tailored according to the recipient. This compels the need to investigate the role of communication - and more precisely how communication may be applied strategically - to generate acceptance towards the implementation of HRDD. The following section will dive into the analysis of this.

6.2 Strategic Communication and HRDD implementation

This section will analyze the data collected with regards to sub-research question 2. Specifically, it will explain the organizational change management process required to progress from adopting a human rights policy to implementing HRDD in PCQ through the application of Strategic Communication.

6.2.1 The technical nature of human rights language as a communication challenge

Human rights as a technical language

As established above in the literature review on Strategic Communication in the context of BHR (section 3.2), one of the key mechanisms that led to the acceptance of the UNGPs by the business community, was the use of language specific to the business community by SRSR Ruggie and other societal actors to enhance the possibility that businesses both accept and internalize the responsibility to respect human rights. In other words, the use of a vocabulary with which the business community was familiar, and which spoke to their interests, was key to generating acceptance.

According to the DGS, a key challenge faced by the Global Sustainability function when communicating the implementation of HRDD is “the risk that it just becomes a theoretical exercise” (Interview 3, March 19, 2020). She explains that there is a challenge in convincing internal stakeholders - such as various departments - that their tasks have a human rights impact, and hence persuade them that HRDD implementation is both necessary and in their interest, because “they tend not to have the technical knowledge to really understand what it is that we do. The human rights angle to our work is not something that is well understood, and it is something that gets very technical very fast” (Interview 2, March 14, 2020). In other words, the Global Sustainability function and their work with HRDD implementation is associated with a certain type of technical knowledge and vocabulary which is not easily understood by other functions or departments within the organization. According to the DGS, the language of the Guiding Principles - and HRDD specifically - “is too academic for businesses to understand [...] and gets very dry, very legal, and very confusing very quickly to someone who is [working at an operational level] and just trying to run a factory” (Interview 4, March 24, 2020). Considering the Global Sustainability function and other organizational departments according to Luhmann’s concept of subsystems, this falls in line with the argument put forth in the literature review that subsystems are unable to communicate directly with each other because they use different codes - or vocabulary - to derive meaning from and make sense of their environment. Just as with Luhmann and Buhmann’s arguments that functional subsystems require system-specific language to understand a message, the DGS explains that “we need to give human rights its due position as a technical area. There is a technical language, a vocabulary, that is particular to [human rights] practitioners, which will not be mutually understood [by others]” (ibid.). Therefore, there is a “need to translate human rights for our internal stakeholders” (Interview 4, March 24, 2020). For example, the DGS explains that when engaging production site employees in HRDD specifically related to monitoring water scarcity, to make sure that surrounding communities are not at risk of being cut-off from their water supply, she cannot use the human rights vocabulary directly, as it would not be accepted. She explains that “to say that we need to monitor water because it might infringe on people’s human rights in the future, is not going to be understood. But speaking of a potential conflict with the community would be understood” (Interview 4, March 24, 2020). In other words, while the concept of human rights infringement is very abstract to production site workers, speaking of conflict with the community is much more concrete in terms of explaining the direct impact to their operations. The link between their operations and the impact is made explicit, rather than theoretical, and they are thus able to understand - and hence accept - the argument.

6.2.1.1 *Challenges of human rights language*

According to the DGS, the technical nature of the human rights language poses challenges both when communicating upwards and downwards in the organization. With regards to senior management, she explains that “business leaders are simply not versed well enough in human rights” (Interview 2, March 14, 2020). And when you are dealing with something that senior management does not understand, they will pose the question “is this necessary for us to invest in?” (ibid.). This similarly applies to employees “at the more operational level [who] really do not understand why it is that they should be spending time on [HRDD related activities]” (Interview 4, March 24, 2020). In other words, if internal stakeholders do not understand the technical vocabulary of the human rights language, it will be difficult for them to see the purpose of HRDD, leading them to question the necessity of investing time and resources into the change required to implement HRDD practices.

Yet, the lack of technical language specific to human rights on the part of organizational departments can lead to more critical consequences than failing to see the necessity of investing resources in HRDD. More importantly, the DGS explains that it can lead to downright resistance towards its implementation and alienation of the Global Sustainability function. A key source of resistance, according to the DGS, is the tendency of the human rights language to become a “moralizing discourse” (Interview 3, March 19, 2020). She explains that using the language of human rights becomes too grand of a narrative which internal stakeholders cannot understand, nor push back on, because:

no one can say ‘I do not believe in human rights’. [...] And I think there is something psychological in if you give them a moralizing discourse on human rights that they cannot push back on, they are going to be irritated and resistant (ibid.).

When the vocabulary used is not understood, or when the communication is perceived as a moralizing discourse, it poses the risk of both generating resistance, but also of alienating the message sender, in this case the Global Sustainability function of PCQ, from the business. More specifically, when asked what the consequences are of using the technical language of human rights as spelled out in the UN Global Compact or Guiding Principles when attempting to engage employees in the implementation of HRDD, the DGS explains that:

you alienate yourself from your internal stakeholders right away. You are seen as not being business relevant. You are seen as being a waste of time, or being a hurdle, or being a nuisance.

[...] You will alienate yourself from your stakeholders, and you will not be able to engage them (Interview 4, March 24, 2020).

In other words, using the technical language of HRDD, with which different organizational departments are not familiar, when communicating the change required for the business to comply with its responsibility to respect human rights, will prevent the Global Sustainability function from generating acceptance towards the change. Accordingly, the technical language of human rights, according to the DGS, is a key obstacle in progressing from a human rights policy to successfully implementing HRDD. This challenge requires the need for translating HRDD into a language that is understood by the individual recipient, meaning that using communication strategically becomes paramount in the process of generating procedural justice and acceptance towards HRDD implementation. According to the DGS, this can be done through the use of system-specific communication in the form of what she calls ‘double-translation’⁹.

6.2.2 System-specific communication and double-translation

As explained in the literature review in the subsection of Strategic Communication in the context of BHR (section 3.2), binary codes are, according to Luhmann, based on system-specific logics through which meaning is derived and the value of information assessed. System-specific communication can therefore help penetrate and engage a functional subsystem - or different functional areas in an organization - and thereby ensure that the message is internalized and reflected upon by the recipient, which in this case would ideally lead to the acceptance of changes related to HRDD implementation. In order to make sure that the different functional areas within the company understand information related to human rights language, the DGS engages in what she calls ‘double-translation’. This is essentially a two-step translation process in which human rights language is translated into a system-specific language with which the internal stakeholder is familiar and understands, and the information subsequently collected from the stakeholder is then translated back into human rights language. In her own words, the DGS describes the process as “[t]ranslating the language of human rights into a corporate language and then getting that corporate language and then being able to translate it back into something that is human rights related for that [department]” (Interview 4, March 24, 2020). In other words, double-translation constitutes a process of translating information from a human rights

⁹ ‘Double-translation’ is a term coined by the DGS.

language into a vocabulary that is department-specific, whereby the response is then translated back into a human rights language.

As was shown in the literature review, according to systems theory, messages can only be internalized and responded to, when they are communicated according to the system-specific language of the receiver. Accordingly, the first step of double-translation is translating human rights language (such as the references to specific human rights, to the UNGPs or UNGC Principles) into a language that is easily understood by the internal stakeholder through strategically using his/her own system-specific language. This is done in order to avoid the risk of alienation, which can stem from the highly technical and specialized vocabulary of human rights language and its tendency to be perceived as moralizing. This first step of translation allows internal stakeholders in various functional areas to accept and internalize the message communicated and respond in their own system-specific language in terms of the progress they have made and the goals they have achieved. The second step transpires when the DGS then re-translates these departmental progress reports back into human rights prevention and mitigation efforts, which the company can then report on externally as well as use internally to track the progress of their HRDD practices. The DGS further states that the second step of translation includes for her and her team to “interpret what it is that [they] are receiving from [their] internal stakeholders, and re-translate that judiciously and carefully [back] into a human rights perspective and language” (Interview 4, March 24, 2020).

According to the DGS, the purpose of double-translation is thus to not distract the whole conversation - and thereby inhibit the successful implementation of HRDD - by using the human rights language. Rather, by engaging in this process of translation, the DGS concretizes the rather abstract nature of human rights language. She describes the process as follows: “We [i.e. the Global Sustainability function] engage them with their language, [and internal stakeholders] engage back in their language” (Interview 4, March 24, 2020). She considers her role as a human rights practitioner to “help those who are on the front lines to understand what [the language of business and human rights] means” and make it relevant to their role, because “[a] human rights policy is only relevant for you if someone else tells you it is, and tells you what the human rights angle to your work is” (Interview 3, March 19, 2020). For the DGS, the purpose of conducting a double-translation is to obtain ‘good results’, which to her revolve around the protection of the rights of the rights-holders. She further explains that a possible risk of not engaging in this two-step translation process, when communicating the organizational changes required to implement HRDD, could be the alienation of

her team from the business, ultimately preventing her from achieving the desired results. In an interview she explains as follows:

so I can have a human rights due diligence where I do not even use the words ‘human rights’. [...]. Why spend an hour describing why human rights is important, when I can have my due diligence organized in the same amount of time by speaking their language and doing this exercise of double-translation myself? (Interview 4, March 24, 2020).

Through double-translation, the DGS is able to articulate how the operations of the internal stakeholder are directly affected by the HRDD practices, thereby avoiding the stakeholder having to comprehend the grandiose and high-level nature of human rights. She clarifies that the reason does not lie in the fact that internal stakeholders do not personally find human rights to be important. Rather, due to the technical nature of human rights language, as described earlier, they seem to struggle with grasping the human rights responsibilities of their work. This is evident in the following example, where she replaces the human rights language of ‘workers’ human rights’ with ‘better working conditions’ and ‘reduced inequalities’:

if we were to do a human rights initiative in our supply chain, it is not about [explaining the initiative in terms of] protecting workers’ human rights. It is about enabling workers to have better working conditions, or reduced inequalities, and so on. If we start talking about the right to non-discrimination, it gets very dry - kind of legal language very quickly. And it turns people off. It is not that they are not interested, it is just not a vocabulary that they understand (Interview 2, March 14, 2020).

As it was mentioned in the literature review, Buhmann (2017) argues that system-specific language can be drawn on in order to make sure that a certain message gets internalized by the recipient and reaches its objective. The above example emphasizes the significance of system-specific language, because according to the DGS, double-translation is necessary in order to generate stakeholder buy-in. She views the latter to be an important component in the change management process of facilitating and enabling HRDD implementation. Consequently, the role of system-specific language in the progression from a human rights policy adoption to HRDD implementation has been substantiated through the use of both theory and primary data. It is, however, important to note that the process of double-translation will not necessarily in and of itself lead to acceptance towards HRDD implementation. In the following section, the role of Strategic Communication will be elaborated.

6.2.3 Strategic Communication

As explained in the literature review under the subsection of Strategic Communication in the context of BHR, a key component of successfully applying Strategic Communication in such a way that it both motivates and enables the recipient to internalize the message and accept change, is that system-specific language such as ‘double-translation’ is combined with stabilizing and de-stabilizing arguments. Importantly, the argumentative strategy must build on the recipient’s interests, meaning that they are adapted according to recipient priorities.

6.2.3.1 *Interest-based communication*

According to the DGS, adapting communication towards employee interests is an essential step in successfully engaging them in HRDD. She explains that “your stakeholder needs to have some sort of stake in it, so that this [HRDD] is of value to them” (Interview 3, March 19, 2020). The more obvious the link is between the HRDD-related change and the interests of the recipient, the easier it is to generate acceptance. More specifically, because most organizations are characterized by performance-based cultures, employees are measured according to the goals they have achieved, which are in turn set according to business priorities. Accordingly, this is where employees will focus their energies. Thus, for HRDD to be perceived as relevant by the recipient, it needs to be communicated in such a way that it speaks to their business priorities. The DGS emphasizes this by stating the following:

everyone in a business is going to be driven by their goals and their KPIs because that is what their performance individually and as a team is measured against. And you need to demonstrate the potential risk and link to what it is that their mandate is. So if their mandate is to produce or to run a safe plant, or to be within compliance, then you need to say ‘look, legislation is changing, we need to be ahead of the game or you are going to be behind. We can help you with this’. You need to understand what their priorities are and get them to understand that what you are saying is in their best interest (Interview 4, March 24, 2020).

Moreover, each department or functional area within an organization will have different goals and targets depending on their function, meaning that what is relevant – or in line with the interests of – one department, is not necessarily relevant for another. “So you need to engage the right teams for what is relevant to them. And it is almost a very fit-for-purpose engagement that needs to happen” (ibid.).

6.2.3.2 *Stabilizing and de-stabilizing arguments*

The use of interest-based communication is a key mechanism in both stabilizing and de-stabilizing argumentation. As explained in the literature review, stabilizing communication involves laying the ground for acceptance towards change by reinforcing the status quo of the recipient, through arguments adapted to their interests. According to the DGS, when engaging employees in HRDD, “the whole validating what they are doing already is key” (Interview 4, March 24, 2020). More specifically, she explains that:

I always say start where people are. They do not want to become and be told that they are doing something wrong. And that they need to change. So, it is about looking at their process, their system, their approach, and validating it. Because it is not wrong, it is just not complete. And then looking at what their priorities are, and finding the mechanisms to show that you can speak to those priorities (Interview 3, March 19, 2020).

Thus, by validating what the employee is doing already, she reinforces the status quo, while laying the ground for change by indicating that while what the employee is doing is not wrong, it is also not complete. Whereas interest-based communication is used to lay the ground for acceptance by reinforcing the status quo of the recipient in stabilizing communication, de-stabilizing communication involves using recipient interests to tailor the change such that the recipient sees the purpose of the change according to his/her own interests. In other words, it involves communicating the change in such a way that it is in alignment with, and a necessary component of achieving, recipient-specific targets and KPIs. The DGS explains this process through the following metaphor, in which a change, ‘J’, is introduced:

unless you can show that this [introduced change ‘J’] connects to something that they need to do, they will say ‘I do not have time to do this. I am supposed to focus on [tasks] A, B and C. I am not supposed to focus on J’. But if you say J is connected to C and this is how, then it works (Interview 4, March 24, 2020).

The DGS explains that simply introducing a change without using communication strategically will result in resistance. However, if you show the message recipient - i.e., the internal stakeholders whom the change is targeted towards - that the proposed change is valuable to them and in line with their priorities, they are much more likely to accept the change. More specifically, the DGS explains how she utilizes stabilizing and de-stabilizing arguments to introduce HRDD measures related to

addressing systemic barriers to access to health in the context of access to clinical trials, which can lead to inequalities and thus constitute a basic human rights issue. She explains that when approaching the internal stakeholders in charge of administering the clinical trials, she initiates the dialogue by acknowledging and speaking to their interests by saying that “look, you want to have as broad a clinical trial as possible, you want to register participants in your clinical study as quickly as possible because the faster you can log your data” (ibid.), which is necessary for the drug to become approved. The DGS acknowledges and speaks to the recipient target of getting the drug to the market as quickly as possible, thereby supporting the status quo. She then introduces the change by stating that in order to get as broad a clinical trial as possible, you cannot only have a certain type of people participate, such as well-educated people in their 30s with access to a car and daycare which enable them to participate (i.e., in human rights language, there are systemic barriers to access). Rather, you need a larger spectrum of participants (i.e., in human rights language, you need to address these systemic barriers). In other words, the DGS “utilize[s] what is in their interest to see what are the mechanisms [with which] we can broaden access to the clinical trial” (Interview 4, March 24, 2020).

In line with this study’s theory of Strategic Communication, as delineated in the literature review, the DGS indicates through the above example that in order to generate acceptance towards the implementation of HRDD practices - in this specific case with regards to ensuring equal access to clinical trials - she needs to apply a specific argumentative strategy. This strategy involves initiating the communication with a stabilizing message where she speaks directly to the stakeholder interest of increasing patient access to diagnostic capabilities to speed up the process of getting the drugs approved and onto the market, thereby laying the ground for change. This strategy is followed by a de-stabilizing message whereby she articulates why addressing access to clinical trials by broadening the spectrum of participants will contribute to promoting the interests of the stakeholder in the form of meeting the target of getting the drugs approved for the market as quickly as possible.

In line with Buhmann’s (2017) assertion that it is the specific combination of stabilizing argumentation followed by a de-stabilizing argument that allows the message sender to induce acceptance from the recipient, the DGS emphasizes the importance of applying an argumentative strategy that involves both components. More importantly, she underscores that the timing and sequence of the argumentative components is decisive for the communication to successfully generate acceptance. This is in line with our findings, as the DGS explains that “if you get your timing wrong, you will alienate yourself from the business. [...] You are not going to get where you want to go” (Interview 4, March 24, 2020). In other words, the wrong timing will cause the message receiver to

retreat and resist, inhibiting you from generating the necessary acceptance towards the implementation of HRDD.

Yet how do you determine when the timing is right to introduce a change through a de-stabilizing argument? According to the DGS, it is a matter of “building relationships, of building trust” (ibid.). She argues that getting the timing right rests on “an intuition that my ask will not be lost [...]. What you essentially want is the hook that this speaks to their priorities” (Interview 4, March 24, 2020). In other words, it is essential that the recipient feels that the change is a necessary step towards achieving their KPIs. The DGS then introduces the change “when I am confident that the motivation is established enough and that there is a mutual understanding of the co-benefits [of the change] to them [...]. Then it is easier to ask” (ibid.).

According to the above, it becomes clear that while double-translation allows the DGS to address the challenge of communicating HRDD, posed by the technical nature of human rights language, it needs to be combined with an argumentative strategy composing stabilizing and de-stabilizing communication in order to successfully generate acceptance towards the implementation of HRDD. More importantly, the sequence and timing of the argumentative strategies plays a decisive role in the ability of the message to reach its functional objective. The application of Strategic Communication in the form of system-specific language combined with stabilizing and de-stabilizing communication is thus, according to the DGS, a crucial element in managing change successfully in order to progress from a human rights policy to actual implementation of HRDD practices.

6.2.4 Inductive findings from applying Strategic Communication

While Strategic Communication and the elements which it comprises were the focus of some of the interviews conducted with the DGS, an additional key theme emerged revolving around the possible benefits of a legally mandatory HRDD. As it currently stands, HRDD is automatically considered a requirement for companies and organizations through their UNGC membership. It is, however, not enforceable by law as the UNGC and like institutions are voluntary, soft law initiatives. It is thus worth contemplating the role Strategic Communication would play if HRDD implementation was mandatory. According to the DGS, it is more difficult to generate acceptance to changes in relation to HRDD implementation if the latter is voluntary. The DGS argues that this is due to the fact that activities perceived to be voluntary, all things equal, require a greater deal of convincing than mandatory activities. This is evident from the following quote: “As long as it is voluntary, you need to convince them of the value-add” (Interview 3, March 19, 2020). Accordingly, the DGS argues that

any prospects of a mandatory HRDD “would just make the problem go away. It would make things so much more efficient for [her] [in the company], because [she] would not have to argue” (Interview 4, March 24, 2020). This implies that if HRDD was mandatory by law, this would more easily enable companies to progress from a human rights policy to HRDD implementation, as it would potentially not be necessary to convince internal stakeholders of the value-add.

As a way to mimic the effect of a mandatory HRDD, the DGS states that she uses reporting and disclosure commitments such as section 99a of the Danish Financial Statements Act concerning CSR reporting, and the UNGC membership, to portray HRDD as a more legally bound process as opposed to being voluntary. Accordingly, the DGS refers to PCQ reporting commitments in an attempt to ensure that HRDD gets prioritized instead of being pushed away as a nuisance, because “[t]his meets the Guiding Principles’ has never been a winning argument for [her]” (Interview 3, March 19, 2020) when attempting to convince internal stakeholders of the necessity of conducting HRDD. Moreover, by speaking about HRDD in terms of reporting requirements and the like, the DGS attempts to speak to the interests of senior management of living up to public commitments (such as UNGC membership, UNGPs, SDGs, etc.) as well as the general organizational objective of living up to reporting requirements, as a way to push HRDD practices forward.

The DGS also states that if HRDD was legally mandatory it would not necessarily eliminate the need for Strategic Communication to generate stakeholder buy-in, but it would rather make the process more efficient and ensure a more smooth progress to HRDD implementation:

if [HRDD] was mandatory, would I still need it? I would not need it as much, but I still think that [internal] stakeholder buy-in is important in any corporation and it facilitates and enables [HRDD] implementation. And even if I had something mandatory, [the change] would [still] be scary to [internal stakeholders], and it would be important to me to put it into their language and make sure that they can communicate to me in their language. [...]. So I still think that it would be relevant, [but] it would not be as laborious, because the mandatory [aspect] just makes life so much easier (Interview 4, March 24, 2020).

The difficulty in generating acceptance to changes when HRDD practices are voluntary, can potentially impede the progression from mere human rights policy adoption to actual implementation of HRDD. HRDD practices can however be construed in order to be perceived as mandatory, and can thus be prompted to be prioritized by internal stakeholders, if spoken about in terms of reporting and disclosure requirements. In order to avoid reporting that no progress has been made in certain HRDD related areas, internal stakeholders feel compelled to make noticeable developments that can be

reported on. This is also why the DGS states that communicating that something is ‘required’ is “a lot easier”, when asked how she makes sure that internal stakeholders buy into changes involved with HRDD implementation (Interview 4, March 24, 2020). Yet, even if HRDD was mandatory, Strategic Communication and system-specific language would still play a significant role in convincing internal stakeholders of the relevance of conducting HRDD, as stakeholder buy-in - and hence acceptance - is still important and is not automatically achieved by making HRDD mandatory through national legislation. Irrespective of hard law, departments and internal stakeholders will still have different interests and objectives, and accordingly prioritize their projects and tasks to achieve their targets. The following illustration (Figure 8) provides an overview of the main themes of Strategic Communication, derived from the process of second-cycle coding.

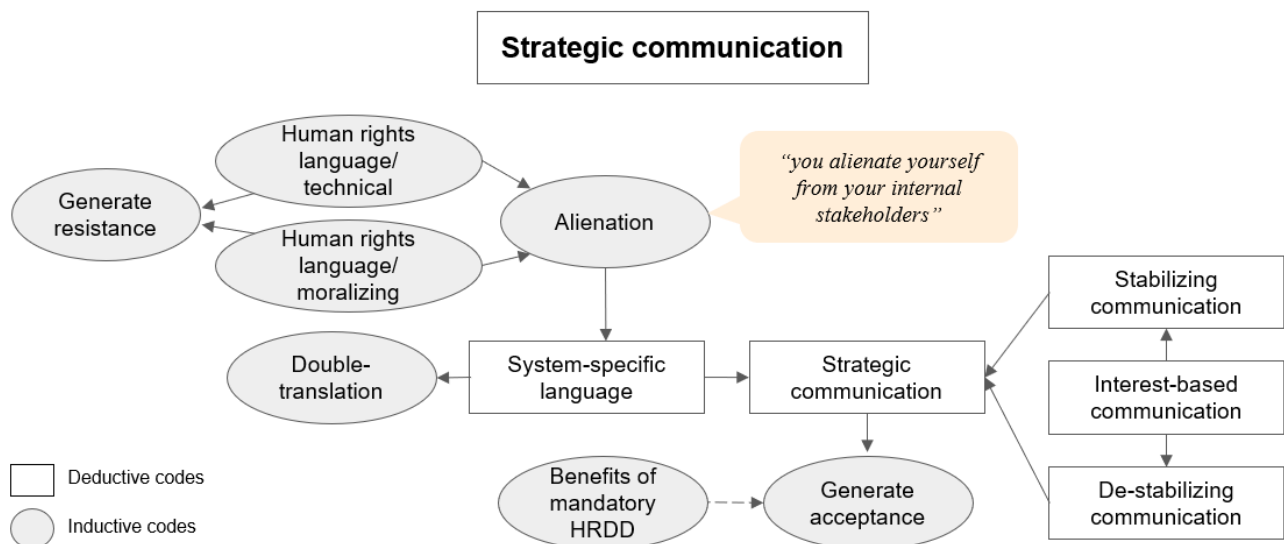


Figure 8: Main themes of Strategic Communication derived from second-cycle coding

7. SYNTHESIS

This section will analyze the data collected with regards to the general research question. Specifically, it will explain the organizational change management process required to progress from adopting a human rights policy to implementing HRDD through the combination of the Five E framework and Strategic Communication. Accordingly, it will synthesize the above analysis and thereby contribute to existing literature through the novel combination of the two theories.

7.1 Combining the Five E framework and Strategic Communication in HRDD implementation

Throughout the above analysis, it has been established that in the DGS' work with ensuring the implementation of HRDD in PCQ, there are elements of both the Five E framework and the theory of Strategic Communication in the process of generating acceptance towards, and successfully managing the change involved with, progressing from policy to implementation. Moreover, it has been established that specifically three of the components of the Five Es require some degree of communication performed strategically in order to effectively persuade, generate understanding of the rationale behind, and set clear expectations, with regards to the change. This section will analyze how and to what extent the two theories have been - and should be - combined to successfully manage the change required to progress from a human rights policy to the implementation of HRDD.

Throughout the interviews with the DGS, she makes it clear that the organizational changes involved with the implementation of HRDD cannot be simply communicated without due attention to internal stakeholders. Failing to do so will lead to resistance or disregard towards the change. Most importantly, the DGS emphasizes that it is not the change itself that creates resistance, but rather "how we engage them can create resistance if we do not do it right" (Interview 3, March 19, 2020). She explains that communicating "that 'this meets the Guiding Principles' has never been a winning argument for me" (ibid.), as stakeholders either cannot relate their work to, or are not familiar with, the UN Guiding Principles. In other words, the DGS explains that a key challenge of implementing HRDD is that it "is only relevant for you if someone else tells you it is, and tells you what is the human rights angle to your work. So frankly, a human rights policy is something that is very abstract to the average worker" (Interview 3, March 19, 2020). Consequently, the DGS emphasizes that what she refers to as 'double-translation', and hence communicating strategically, is a key and essential component of communicating changes related to the implementation of HRDD. According to the DGS, if the human rights policy and related HRDD activities are not translated, there is a risk that it is perceived as "something that is not relevant to line of business at all" (ibid.). Thus, as has been emphasized above, in order to generate acceptance towards change, the DGS needs to communicate the change in a way that speaks directly to employee interests and priorities, and using a vocabulary with which they are familiar and understand, i.e. she needs to communicate using system-specific language.

However, the DGS explains that due to the dynamic nature of organizations and the inevitability of change, "their priorities will change" (Interview 4, March 24, 2020). Furthermore, not

only will organizational priorities change over time, they will also vary across the organization at any given moment. This is due to the fact that:

we are dealing with individuals, we are dealing with teams which are essentially small communities. We are dealing with different levels, so different team cultures [...]. We are dealing with different levels of awareness, and different levels of motivation. And all those factors will play a role in how we engage them, and in how long it takes (Interview 4, March 24, 2020).

According to the DGS, each of these teams will have different incentives according to their purpose or primary task. But they will also have ‘different levels of awareness’ and understanding of PCQ’s human rights policy and HRDD. In other words, when referring to different teams or functional areas, such as the engineering department, she explains that:

it is not that they do not understand [HRDD] or they do not want [HRDD] - they are just coming from a different area and we have to look at an organization as a team and some people understand human rights and some people understand engineering (Interview 3, March 19, 2020).

Accordingly, there are many different factors that play a role in how you can successfully communicate change in such a way that it is met with acceptance, such as different team cultures, different levels of awareness and motivation, as well as different functional tasks and purposes. This means that both the interests as well as system-specific languages and levels of understanding of HRDD vocabulary will vary across the organization. From this follows that the Five E framework cannot be applied uniformly across the organization. More specifically, the five steps of engaging employees, exploring options to change, explaining that a final decision has been made, setting expectations with regards to new roles and responsibilities, and evaluating the process *cannot* be communicated equally, or uniformly, to all internal stakeholders, if the goal is to generate acceptance towards change. Rather, communication needs to be tailored according to teams, seniority, and level of awareness and motivation, in order to successfully generate acceptance. In short, and in line with the theory of Strategic Communication, communication needs to be tailored according to system-specific languages and individual recipient interests.

According to the above section 6.1 on the analysis of sub-research question 1, the steps of engagement, explanation, and expectation setting have been most prominently employed in the DGS’ process of communicating and generating acceptance towards the implementation of HRDD in PCQ.

Therefore, the following will focus on how these three steps should be combined with Strategic Communication to successfully implement HRDD, thereby directly addressing the literature gap on how to manage the organizational change required to progress from a human rights policy to implementation of HRDD.

7.1.1 Engagement through Strategic Communication

As explained above, while generating acceptance through rational persuasion remains a key component of engagement applied by the DGS in implementing HRDD, it poses several challenges. The first is the challenge of resistance towards HRDD as a consequence of the moralizing nature of the human rights language. This challenge, combined with the risk of HRDD “just becoming another theoretical exercise” due to the technical nature of the HRDD vocabulary, necessitates what the DGS refers to as ‘double-translation’ (Interview 3, March 19, 2020). As explained above, double-translation essentially constitutes a process of translating HRDD vocabulary into terms with which the recipient is familiar and which constitutes an existing part of their work, and then back into human rights language. Hence, the use of system-specific language in the form of basing arguments on the logic of the recipient becomes crucial to avoiding resistance. Similarly, addressing both the second and third challenges of engaging employees involving the fragmentation of HRDD combined with the multiplicity of stakeholder interests, as explained above, requires a fit-for-purpose approach whereby you engage internal stakeholders according only to what is relevant for them. When asked whether speaking directly to individual employee interests has been a consideration as part of persuading internal stakeholders to accept the changes involved with HRDD, the DGS responds that “it has to be relevant. Until [HRDD] is mandatory, it is only going to work if it speaks to their priorities. [...] So it is fundamental even. It is more than a consideration” (Interview 4, March 24, 2020). The DGS emphasizes that because employee interests are driven by the various KPIs against which their performance is measured, you cannot apply the same arguments to persuade different internal stakeholders. Rather, you need to base your argumentation on recipient-specific priorities. She explains that persuading employees of the value in HRDD activities requires “looking at *their* process, *their* system, *their* approach, and validating it” (Interview 3, March 19, 2020). Moreover, she emphasizes that it requires explaining to the stakeholder that what they are doing “is not wrong, it is just not complete” (ibid.). Accordingly, the step of persuading employees not only requires system-specific communication, but also - according to the DGS - involves laying the ground for

change by explaining to the stakeholder that in order for them to fully meet their targets, they need to implement certain HRDD practices. In other words, it requires the use of stabilizing arguments.

7.1.2 Explanation through Strategic Communication

According to Evans et al. (2017), the step of explaining involves communicating that the final decision for a change has been made. In other words, it involves introducing the change, i.e., it involves using a de-stabilizing argument. The above analysis of the role of explaining the rationale behind the implementation of HRDD in PCQ, has demonstrated that the DGS does not consider it a requirement that stakeholders understand that the change is related to PCQ's responsibility to respect human rights, if this change only requires engagement in the short term. This is, for instance, due to the general acknowledgement that change in any organization is inevitable. And as long as there is trust in the leadership, and trust that the change contributes to overall business goals, it will not necessarily be questioned.

When it comes to long-term engagement, however, which is necessary for HRDD to be sustained, explaining the rationale behind the change, so that it is understood in terms of PCQ's human rights responsibilities, becomes important. As the DGS explains: "what I want to do in the long run is to get them to understand what I am doing, so that they see the value in it as well" (Interview 3, March 19, 2020). Nonetheless, in order to avoid the risk of alienation and resistance as a consequence of being perceived as irrelevant to the business, the reason behind the change - irrespective of whether it involves short or long term engagement - needs to be communicated to internal stakeholders in the form of change that is in alignment with either overall business targets, or individual performance indicators. As explained by the DGS, "that this is important to senior management is a much more convincing argument to a colleague than 'this meets the Guiding Principles'" (ibid.). That is, referring to PCQ's human rights policy will not ensure that the stakeholder understands the reason behind the change, because, according to the DGS, "it is very vague, it does not mean anything. It is the perfect document to fall between all chairs because it is not clear" (ibid.). The DGS thereby, again, emphasizes the challenges posed by the technical nature of the human rights language, demonstrating that in order to generate acceptance towards the implementation of HRDD, the rationale needs to be communicated using system-specific language - regardless of whether the purpose is for the stakeholder to understand that the changes are ultimately contributing to preventing and mitigating adverse human rights impacts.

This argument of the necessity of using system-specific language in the step of communicating the change decision to ensure that the stakeholder understands its rationale - and thereby accepts the change - is further emphasized by the fact that the DGS utilizes PCQ's commitment to the SDGs as reference. This is because while the average worker may not be familiar with the vocabulary of HRDD, they are much more likely to understand the rationale behind the SDGs due to their popularization.

It thus becomes clear that the DGS considers the use of system-specific language - for example, in the form of double-translation - to be a critical component of generating acceptance, when explaining that a decision has been made with regards to the implementation of HRDD. Most importantly, however, the step of explaining the change decision - i.e. the de-stabilizing communication - will only be successful if the recipient has been persuaded that the change is in alignment with their interests, or the overall business goals. That is, if the de-stabilizing communication has been preceded with stabilizing communication in the form of engagement.

7.1.3 Expectation setting through Strategic Communication

As summarized in the above analysis on the step of setting expectations, the DGS explains that identifying and integrating performance metrics and KPIs has been an important part of successfully implementing HRDD, in order to incentivize actions that are in line with preventing and mitigating adverse human rights impacts. Importantly, however, this step has not involved generating new HRDD-specific KPIs, as such performance indicators would not necessarily relate directly to individual departmental objectives. Rather, as explained by the DGS, focus has been on translating the HRDD targets "into already existing processes and performance management and goal setting" (Interview 3, March 19, 2020). This is because "if your process is part of their job, and part of their goals, they will want to perform on it" (ibid.). Moreover, when explaining how to incentivize employees to accept new HRDD responsibilities, the DGS states the following: "I want to go back to this idea of making it important to them. It needs to be crystalized, it needs to be boiled down, it needs to be in a language that they understand" (ibid.).

Accordingly, the DGS makes it clear that in order to effectively communicate expectations with regards to new HRDD responsibilities in such a way that they are accepted by employees, they need to be communicated using system-specific language. Furthermore, they need to be aligned with recipient interests in the form of existing performance metrics. Accordingly, for the DGS, Strategic Communication is a key element of generating acceptance through expectation setting.

While the preceding section has discussed the role of Strategic Communication in engagement, explanation and expectations setting, the following section will discuss insights with regards to the conditionality of combining the two models.

7.1.4 Insights from combining the Five E framework with Strategic Communication

While the DGS emphasizes Strategic Communication to be a key component of successfully engaging internal stakeholders in HRDD practices through the steps of engagement, explanation and expectation setting, it is not a strategy, or a model, that can be applied unconditionally. That is, through the example of her work with the HR department of PCQ, the DGS explains that for her to successfully apply the steps of engagement, explanation and expectation setting with the use of Strategic Communication in such a way that changes are accepted, a condition is that there is an overlap between the company's HRDD agenda, and the priorities of the stakeholders who are at the recipient end of the communication. With regards to HR, for example, she explains that:

we have been pushing to get the diversity policy in place and they simply have not prioritized it, because they have other priorities that are on things like getting a new IT system to simplify HR processes and create more efficiencies and have cost reductions, because [those are the targets] they have been given. So their focus has not been on creating a more just and equitable practice, it has been on creating an efficient HR practice. [...] Their priorities are just not something I can translate [HRDD] into (interview 4, March 24, 2020).

What this means is that, in the end, you need to be able to translate the HRDD agenda into something that is in alignment with recipient interests and priorities in order for the combination of the Five E framework and Strategic Communication to successfully lead to the implementation of HRDD activities. The DGS explains that this is not always possible, as for example in the case of HR, whose focus remains on creating more efficient HR practices to achieve cost reductions through a new IT screening system. If the DGS is not able to translate HRDD activities into targets that are in alignment with existing HR KPIs or priorities, then consequently HR will not prioritize the HRDD related changes over other tasks, which means that HRDD will fail to be successfully implemented.

7.2 **Summing up the synthesis**

Throughout section 6.1 and 6.2 of the above analysis, it has been demonstrated that both the theory of Strategic Communication and the Five E framework, can to a large extent be used separately to

explain the organizational change management required to successfully implement HRDD. That is, in the case of PCQ, the Five E framework explains that especially the three steps of engagement, explanation and expectation setting are critical to generating employee acceptance towards the implementation of HRDD. The theory of Strategic Communication, on the other hand, explains that in order to overcome the challenge posed by the technical nature of the human rights language, the implementation of HRDD needs to be strategically communicated through double-translation, including system-specific language in combination with stabilizing and de-stabilizing arguments. A failure to do so will lead to resistance towards HRDD and alienation of the message sender (i.e., the Global Sustainability function in PCQ).

More importantly, section 7 of the above synthesis has demonstrated that the Five E framework can be combined with Strategic Communication to explain how to successfully manage organizational change with regards to the three steps of persuading employees that the implementation of HRDD is necessary; enabling them to understand the rationale behind HRDD; and setting and aligning internal stakeholder expectations with regards to new roles and responsibilities involved with HRDD activities. All of which are essential elements in the process of generating acceptance towards the implementation of HRDD. It has furthermore been established that the two steps of exploring alternative options to change in a transparent and non-biased way, and evaluating the change process, have not to the same extent been applied by the DGS as necessary components of generating stakeholder acceptance towards HRDD.

Thus, while the theories can be applied separately, the combination of the two provides a more comprehensive account of how to successfully manage organizational change in the context of HRDD implementation. The analysis demonstrates that for the communicational aspect of engagement, explanation and expectation setting to reach its objective, it needs to be based on an argumentative strategy in the form of system-specific language combined with stabilizing and de-stabilization arguments. In other words, the sum of the Five E framework and Strategic Communication is greater than the parts when it comes to explaining the organizational change management required to generate acceptance towards changes involved with implementing HRDD - and thus, for an organization to successfully progress from a human rights policy to HRDD implementation. As shown below in Figure 9, this novel combination of the two theories constitutes the unique contribution of this study to the field of BHR, by addressing the gap in the literature on the key strategies or practices of organizational change management required to generate acceptance towards changes. The figure elaborates on the illustration of Figure 1 presented on page 12 in the introduction,

by specifying the contents of the overlapping shaded area, representing the unique contribution of this study. More specifically, the figure summarizes the findings from each subsection of the above synthesis, in the form of an operational model combining the Five Es with Strategic Communication. The model can be directly applied by businesses as a tool to manage the change required for progressing from a human rights policy to the implementation of HRDD. Yet, the above synthesis has also established that the combination of the two models is not without conditions. In the end, in order for the combination of the Five E framework and Strategic Communication to enable an organization to successfully progress from policy to implementation, one needs to be able to translate the company's HRDD agenda into targets that are in alignment with existing employee interests and priorities. A potential shortcoming of the combined model is, thus, that it assumes that there is an overlap in HRDD and employee interests - which, as has been demonstrated - is not always the case.

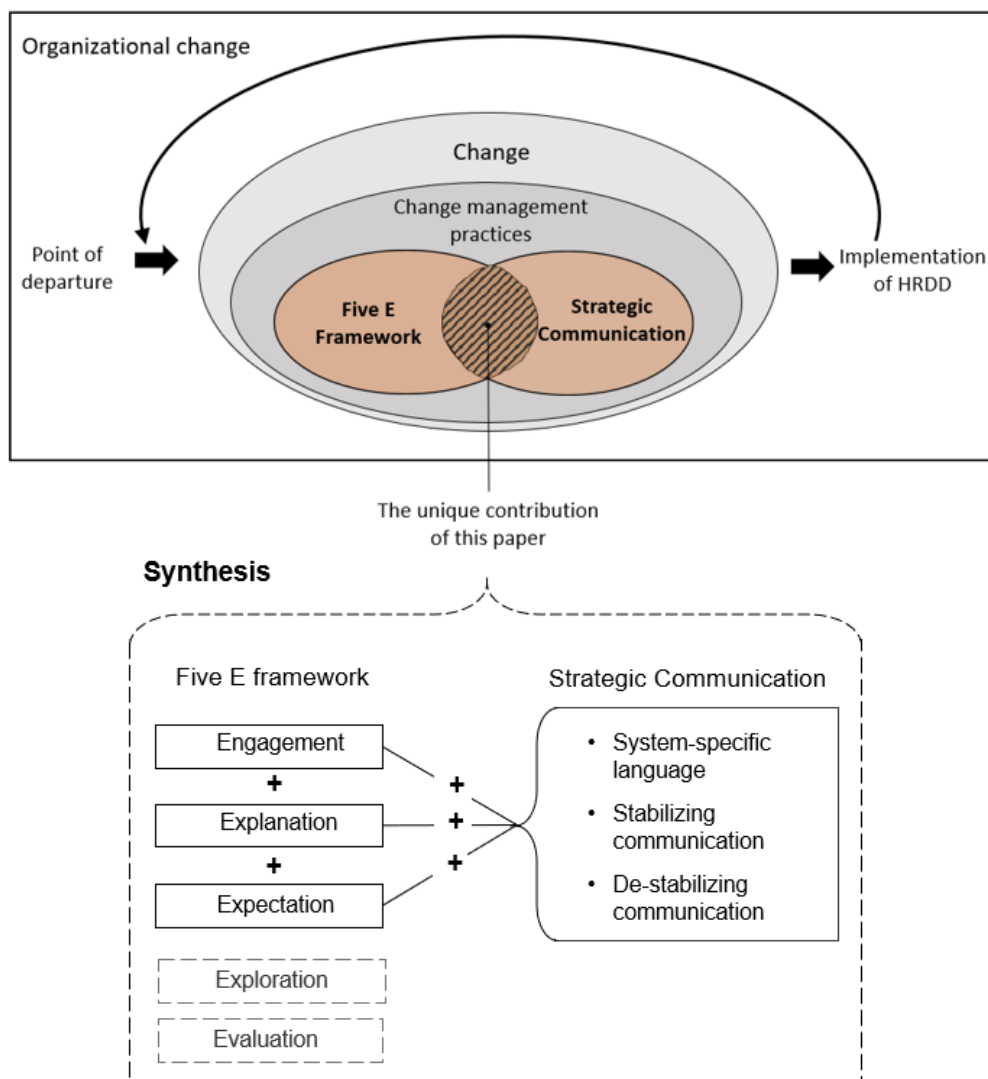


Figure 9: The unique contribution of this study

8. CONCLUSION

The grand challenge within the BHR regime, which this study contributes to addressing, is the apparent discrepancy between the public commitment of corporations to the Ten Principles of the UNGC, and the actual implementation of their human rights commitments. This challenge remains embodied in the gap between corporate human rights policies - i.e., what companies say they do - and the actionable steps they de facto carry out. This has left us questioning what key factors are necessary to manage the organizational change required to progress from mere policy to actual implementation of HRDD. Specifically, this study has investigated what organizational change management strategies or practices generate the will and motivation of employees to accept and adopt the necessary changes.

As has been established, existing literature is subject to several knowledge gaps when it comes to addressing this challenge. While the BHR regime provides operational guidance for companies on HRDD, these instruments remain at an abstract, normative level, providing vague and non-detailed guidance. Furthermore, while existing BHR literature has established the significance of argumentative strategies in the process of generating acceptance towards the businesses responsibility to respect human rights at a societal level - and hence adoption of the UN Framework - it leaves a gap when it comes to the role of communicating strategically to generate acceptance towards human rights responsibilities *inside* the organization. Finally, while existing literature on organizational change management provides multiple models for successfully generating acceptance towards, and hence implementing, change at the micro level, they lack a comprehensive reflection on the role of communication - specifically Strategic Communication - in the process of implementing change.

On the basis of these knowledge gaps, the aim of this study has been to contribute to the academic conversation on BHR by investigating the organizational change management required to progress from a human rights policy to HRDD implementation through the combination of the Five E framework and Strategic Communication at the micro level, through an in-depth qualitative study on the case company of PCQ.

8.1 Managing change through the application of the Five Es

Analysis shows that at least the three steps of engaging employees in the changes involved with HRDD implementation through rational persuasion, explaining the rationale behind the change so

that it is understood, and communicating expectations with regards to new responsibilities through KPIs and performance metrics, are considered as key steps in the process of generating acceptance towards change - and thus contribute to explaining the change management required to progress from a human rights policy to HRDD implementation.

Considering first the explanatory role of the step of engaging internal stakeholders. Findings have shown that rationally persuading internal stakeholders of the necessity of HRDD activities proves to be a key component of inducing employees to accept the changes. Most importantly, however, rational persuasion requires a tailored approach, catering to the different interests, priorities and individual understandings of internal stakeholders from different functional areas. This is because their engagement, and hence inclination to accept the change, is dependent on whether they perceive the change to be relevant to their work and in alignment with their functional objectives.

Considering secondly the explanatory role of explanation. As established in the analysis, communicating that a decision has been made and that there is no longer room for debate is most often irrelevant to generating acceptance, as there will nevertheless be debate. Findings, however, show that while explaining the rationale behind a change, so that it is understood, is not always needed in the short term, it is a critical component of generating acceptance for the long-term implementation of HRDD. Importantly, it is easier to communicate the rationale behind the change if this is done using a vocabulary with which the stakeholder is familiar.

Thirdly, analysis shows that the step of expectation setting is considered a key component of preventing resistance towards introduced HRDD activities. This is done by clearly communicating what is expected of employees with regards to their new responsibilities by setting relevant KPIs and targets. Key to this process, however, is that these performance metrics are not altogether new. Rather, to be accepted, they need to be included, or translated, into already existing performance management processes. In other words, they need to be in alignment with existing, individual stakeholder goals.

With regards to the explanatory role of the two remaining Es (exploration and evaluation), findings show that exploring alternative options to change, and evaluating the process of change, have not been given very much attention - or even necessarily been considered a requirement - in the process of implementing HRDD in PCQ. Accordingly, they do not, in this study, offer any substantial guidance on how to manage the change involved with the implementation of HRDD. With regards to the step of exploration, while the Global Sustainability function of PCQ took input from across the business, they did not in any systematic or transparent way explore alternative options to change. Accordingly, the step of exploring alternative options in an all-together inclusive, transparent, and

non-biased way does not contribute significantly to generating acceptance towards the implementation of HRDD in PCQ. With regards to evaluation, while the DGS acknowledges that it plays a potentially important role as part of the implementation process, she has not performed this step as of yet. Thus, our findings do not conclusively show whether evaluation of the change process is critical to generating acceptance, and thus to explaining the change management required to successfully implement HRDD.

Importantly, however, the findings on the explanatory role of exploration and evaluation do not necessarily mean that these two steps do not contribute significantly to generating acceptance, as our data does not provide sufficient information for us to be able to evaluate the extent to which the DGS has in fact been successful in generating acceptance towards, and implementing, HRDD. Rather, what it means is that the two steps have not been considered critical by the DGS in the process of implementing HRDD in PCQ. Nonetheless, what has been established is that the three steps of engaging, explanation and exploration require Strategic Communication to reach their objective of generating acceptance.

8.2 Managing change through the application of Strategic Communication

Analysis shows that Strategic Communication contributes significantly to explaining the organizational change management process required to progress from adopting a human rights policy to implementing HRDD. In light of the challenges involved with the inherent technical nature of human rights language and its implications for HRDD implementation, system-specific language, specifically double-translation, in combination with stabilizing and de-stabilizing communication can function as a comprehensive tool for overcoming these challenges.

Findings show that the technical language and vocabulary of human rights, when communicating changes related to HRDD implementation, can function as an obstacle to generating acceptance towards change. Since internal stakeholders have difficulty understanding the technical language, and thus the purpose of HRDD, they will not recognize the necessity to invest time and resources into changes related to HRDD. Combined with the tendency of human rights language to be perceived as moralizing, the risk of resistance can increase. These factors can in turn result in the alienation of the change initiator from the business and thus obstruct the progress towards implementing HRDD throughout the organization. In order to circumvent this obstacle, HRDD must be translated into a language that is easily understood by the individual internal stakeholder. System-

specific communication in the form of double-translation thus becomes a critical component of generating acceptance towards HRDD implementation.

It was furthermore found that double-translation, as a communicative tool, is crucial for creating the necessary stakeholder buy-in required in the change management process of facilitating and enabling HRDD implementation. Through double-translation, the impact around a HRDD practice is articulated in terms of its relevance to the operations of internal stakeholders, in order to show them how their work is linked to human rights responsibilities. It furthermore enables the change initiator to re-translate communication on company activities related to HRDD back into a human rights language, for the purpose of communicating on human rights related progress to external stakeholders. Double-translation is therefore found to be used in an effort to avoid the risk of alienation, stemming from the technical and moralizing nature of human rights language, and in order to ensure that the message is internalized by the internal stakeholder.

Findings also show that while double-translation - as a form of system-specific language - is helpful on its own, it needs to be combined with stabilizing and de-stabilizing communication in order to successfully generate acceptance towards HRDD implementation. Thus, it has been established that stabilizing arguments will lay the ground for change and reinforce the status quo through interest-based communication, making internal stakeholders receptive towards the communication around change. By following this with a de-stabilizing argument that also introduces the change through interest-based communication, acceptance towards HRDD implementation can be achieved. Importantly, this argumentative strategy needs to be based on system-specific language such that the recipient understands and is familiar with the vocabulary used, and such that the arguments speak directly to recipient interests.

Additionally, this research has found the sequence and timing of the use of stabilizing and de-stabilizing arguments to be of great importance for the message to be internalized and accepted. That is, the argumentative strategy only works when stabilizing communication precedes de-stabilizing communication. It can thus be concluded that Strategic Communication in the form of system-specific language combined with stabilizing and de-stabilizing communication is a crucial element in successfully implementing HRDD.

8.3 Managing change through the combination of the Five Es and Strategic Communication

Findings have established that the change management process required to progress from adopting a human rights policy to implementing HRDD can most comprehensively be explained by specifically

applying the three Es of engagement, explanation and expectation of the Five E framework in combination with Strategic Communication. While constituting critical steps towards generating acceptance to change, these Es pose several communicative challenges relating to the multiplicity of stakeholder priorities, lack of understanding of HRDD vocabulary, and the moralizing nature of the human rights language, which lead to resistance and alienation. Strategic Communication is valuable as a communicative tool to overcome these challenges. More specifically, the findings demonstrate that for the communicative aspect of engagement, explanation and expectation setting to reach their objective, they need to be based on argumentative strategies in the form of system-specific language combined with stabilizing and de-stabilization arguments. Thus, the application of the three Es through Strategic Communication generates the acceptance necessary for implementing HRDD.

As established in the synthesis section, the first E of the Five E framework, engagement, requires the use of both system-specific language and stabilizing arguments. These can be used to overcome the communicative challenges of the fragmentation issue of HRDD, the multiplicity of stakeholder interests and the tendency of the human rights language to be perceived as moralizing. Stabilizing arguments can be used to induce rational persuasion of internal stakeholders that change is necessary.

As made evident by our findings, the third step of the Five E framework, explanation, necessitates the use of system-specific language, i.e. translating HRDD related changes into a language specific to the department or function of the recipient. That is, when explaining that a final decision has been made and making sure that the rationale behind the change decision is understood, in order to generate acceptance, it is crucial that internal stakeholders are spoken to using a language and vocabulary with which they are familiar and understand. Most importantly, however, the step of explaining the change decision - i.e., the de-stabilizing communication - will only be successful if the recipient has been persuaded that the change is in alignment with their interests, or the overall business goals. That is, if the de-stabilizing communication has been preceded with stabilizing communication in the form of the first E, engagement.

Furthermore, findings relating to the fourth E of the Framework, expectation setting, show that system-specific language in combination with interest-based communication are needed in order to effectively communicate expectations with regards to HRDD responsibilities in such a way that they are accepted by internal stakeholders. While identifying and integrating HRDD-related performance metrics and KPIs have been important steps in generating acceptance towards HRDD changes, this was only successfully done by translating these metrics into existing performance

management processes and targets. In other words, the KPIs and performance metrics were only useful in generating acceptance if communicated in a language familiar to employees and if they were in alignment with already existing targets. Thus, Strategic Communication is found to be a key factor in generating acceptance through expectation setting.

In conclusion, findings have shown that Strategic Communication is of essence, when engaging employees using rational persuasion; when explaining the decision to implement HRDD in such a way that the rationale behind the change makes sense to employees; and lastly, when communicating expectations with regards to new responsibilities stemming from the change, in such a way that they are perceived as fair. It is thus evident that for the communicative aspect of engagement, explanation and expectation setting to reach its objective of procedural fairness, and to thereby generate acceptance towards the implementation of HRDD, there is a need for system-specific language combined with stabilizing and de-stabilization communication.

Similar to the argument put forward by Buhmann (2017) in relation to generating macro level change between societal subsystems, our analysis shows that the success of the change process involved with implementing HRDD at the intra-organizational level is very much contingent on participants' ability to communicate through the system-specific language and interests of recipients, and the mastering of stabilizing and de-stabilizing strategies. These findings address the identified knowledge gap in existing BHR literature by providing a comprehensive and operational framework for individual companies to apply in their process of implementing HRDD. Furthermore, the explanatory value of the findings can inform the work and efforts of the UNGC in its endeavor to close the gap between companies' human rights policy adoption and HRDD implementation. The findings will likewise benefit as a steppingstone for future research.

In order to avoid losing their social license to operate and face significant economic losses as a consequence of not respecting human rights, companies must learn to address the communicative complexities of the change management required to implement HRDD. Likewise, in order to accomplish their purpose of encouraging and guiding businesses worldwide towards adopting and implementing sustainable and socially responsible policies, the UNGC must revise their guidance and frameworks to take into account the communicative intricacies of the change management required to implement HRDD. Lastly, to enable companies to implement HRDD, and to provide a solid foundation for more comprehensive and operational UNGC guidance, future research must further investigate the complexities around HRDD implementation at the company level. It takes a joint effort.

9. PERSPECTIVES AND FURTHER RESEARCH

The purpose of this section is to provide a critical reflection on the chosen methods and theories applied to this research study, as well as to outline areas for potential further research. It will proceed by discussing firstly the key strengths of the applied theories – specifically with regards to the implications of their combination. Secondly, this section will outline the key weaknesses of the applied theories, and thirdly, the key weaknesses of the existing normative guiding instruments for businesses within the context of human rights. It will likewise discuss the implications of these shortcomings for our findings. It will further examine the limitations posed by the applied methods, and finally, present suggestions for further research.

9.1 Strengths of theoretical approach

A key strength of this study's theoretical approach in the form of the combination of the Five E framework with Strategic Communication, is that it succeeds in making existing abstract normative guidance on the implementation of HRDD more concrete, by combining macro-level theory with a micro-level operational model. Accordingly, it fills a research and knowledge gap in the field of BHR literature, by providing detailed operational guidance with regards to the component of generating employee acceptance towards the organizational changes involved with implementing HRDD. In other words, our proposed model contributes to the academic conversation on BHR by providing a concrete tool for businesses to apply in the endeavor to successfully progress from a human rights policy to implementation of HRDD. Moreover, our model builds on the Five E framework by addressing the otherwise overlooked communicational aspect of generating acceptance and demonstrating the significance of Strategic Communication.

A second key strength of the combined model provided by this study's theoretical approach, is that it does not presume that the implementation of HRDD is based on CEO or senior management initiative, and thus that the starting point is an organization that has made it a top-down priority to successfully implement HRDD activities. Rather, the model is based on the presumption that there is a function within the organization – such as the Global Sustainability function in PCQ – that is able to translate human rights language into business language. In other words, it is based on the availability or presence of so-called 'double-translators', who can apply Strategic Communication throughout the steps of the Five E framework to generate acceptance towards the implementation of

HRDD from both lower level employees as well senior management. From this follows two key implications.

Firstly, this suggests that the corporate commitment to implement HRDD, and thereby raise the bar for UNGC members, does not *necessarily* rest on, or require, a visionary CEO, nor external factors, such as negative publicity due to a case of human rights infringement. Rather, commitment can also be driven by the availability of so-called translators inside the organization, who are able to generate acceptance towards the implementation of HRDD both from the top and from employees.

Secondly, this implies that progressing from a human rights policy to successfully implementing HRDD, and thus for businesses to execute their responsibility to respect human rights, does not require a business to become a social enterprise, with the objective of reinvesting profits into the community as opposed to maximizing shareholder value (Social Enterprise Alliance, n.d.). Accordingly, this study's model addresses the dilemma increasingly faced by corporations of shareholder vs stakeholder value primacy, stemming from the critique that corporations prioritize shareholder value maximization at the expense of stakeholders (The Economist, 2019). In other words, our model enables the organization to address both shareholder and stakeholder interests by allowing HRDD initiatives to be communicated both as a source of profit maximization, as well as a method of preventing and mitigating adverse human rights impacts. Nonetheless, while the applicability of the model does not require HRDD to be at the top of the CEO's agenda, it does require that there is some form of attention from top management towards social responsibilities, as the 'double-translator' needs to be hired into the organization in the first place.

A third and significant strength of the theoretical approach of this study is that it opens the door for applying the macro-level theory of Strategic Communication beyond the scope or context of BHR and HRDD implementation. That is, by demonstrating that the model of Strategic Communication can be applied intra-organizationally when combined with the Five E framework, we lay the ground for proposing Strategic Communication as a supportive and reinforcing framework for change management more generally. In other words, while applied as a framework for generating acceptance towards the implementation of HRDD in this study, there is potential for Strategic Communication – in combination with a change management model such as the Five E framework – to be suitable and perhaps even advantageous as an operational framework, or strategic communicative tool, for other kinds of organizational change.

9.2 Weaknesses of the applied theories

The applicability of Evans et al.'s (2017) Five E framework is compromised in this study, as the framework takes a clear point of departure in the HR function in companies. Since this framework has been created with the objective to function as a HR change tool, in which the HR function has been identified as a change partner, the framework has in this study been adapted to the realm of BHR. It has nonetheless been a challenge to adapt all five Es of the framework to study the change management required to implement HRDD.

The taken-for-granted assumption that generating acceptance towards change is a top-down action has proven to be a second substantial shortcoming of the Five E framework. That is, the framework inherently presumes that it is always, and only, the leadership that must generate acceptance towards changes - and that these efforts have to be directed towards employees as only they are expected to resist change. This inherent assumption of the framework is problematic as it leads to the idea that the leadership must, all things equal, be on board with a change from the start, and that it is their responsibility to generate acceptance towards change. By assuming that behind every change is a leadership who accepts the change and drives it forward, the role of bottom-up efforts towards generating acceptance for change from leadership is overlooked. It is common in companies for employees to desire a specific change (for instance, change in organizational culture, CSR, etc.) and to organize efforts to bring about desired changes, where instead it is the resistance of the leadership, which halts change. Accordingly, we argue that it is important to ask the question of how acceptance towards change is also generated towards the top - and thus, explore how initiation of change can come from employees. According to this study, the implementation of HRDD requires acceptance of changes from both the leadership as well as from employees, and we thus argue that generating acceptance from leadership is of equal importance to generating acceptance from employees.

The applicability of the Five E framework to a bottom-up approach to generating acceptance towards change raises the question of whether the five elements need to be reviewed and potentially revised to fit a two-way approach to generating acceptance. This shortcoming is addressed by this study's unique combination of Strategic Communication and the Five E framework, as it does not assume that the will to successfully implement HRDD necessarily has to come from the leadership.

Yet, despite the unique combination of the theories, a weakness is that it is unclear who has, or should have, the responsibility to engage in Strategic Communication with the aim of implementing HRDD. This can be viewed to be a criticism of Strategic Communication, as such

ambiguity can potentially mean that generating acceptance is compromised, since there is no clarity on who should be in charge of generating this acceptance. It is evident that the Global Sustainability function - and in particular the DGS - has this responsibility in the case company of this study. It will, however, most likely vary from company to company according to organizational structure, maturity of corporate engagement with human rights and HRDD, etc.

When it comes to the choice of an organizational change management model, it is worth mentioning that the Five E framework was initially chosen based on sound reasoning, as we had been introduced to the model earlier in our studies, and it was not subject to some of the same shortcomings distinctive of other change management models. However, as the research progressed and the data was collected and analyzed, we became aware of the framework's diminished applicability in combination with HRDD and within the field of BHR. This is furthermore supported by this study's findings as they show that while the Five E framework requires Strategic Communication to successfully generate acceptance towards change, Strategic Communication, on the other hand, does not require all five elements of the framework. As shown by the findings, the three Es of engagement, explanation and expectation explain the change management required to implement HRDD more comprehensively than the remaining two Es of expectation and evaluation, which turned out to be much weaker in their explanatory role of how to successfully manage the change towards HRDD implementation. This suggests that while the Five Es are beneficial in making the abstract more concrete by providing specific operational steps for generating acceptance towards HRDD implementation, not all five elements are of equal importance in any given situation. Nonetheless, we acknowledge that our limited ability to say something more conclusive about the explanatory role of exploration and evaluation in managing change is not only, nor necessarily, due to a weakness of the model, but rather due to limitations in our interview guides. The use of Strategic Communication, however, is an indispensable element of the Five E framework and thus for generating acceptance towards change - leading to a successful progression from human rights policy to HRDD implementation.

Referring back to the HR example mentioned in the synthesis section, it is important to acknowledge that the example provided by the DGS suggests that Strategic Communication and the Five E framework cannot be combined unconditionally. As the DGS explains, for her to be able to communicate strategically to successfully engage employees in HRDD, she needs to be able to translate HRDD activities into different departmental targets. That is, HRDD activities must be translated into something of value to internal stakeholders and must thus be in alignment with their

priorities in order to generate acceptance. If the process of aligning the individual interests and priorities of internal stakeholders with HRDD activities is not successful, or simply impossible - as was the case in the HR example, where the department's priorities of optimizing their IT-systems took precedence - persuasion to accept HRDD related changes will fail. Or at the least, such changes will not be prioritized over those which the department identifies to be of greater importance for reaching its operational targets. This suggests that in order for these two models to be combined - meaning that for Strategic Communication to be utilized to successfully generate acceptance towards change - there must be an overlap between the interests of the internal stakeholder or department (in this case, the HR department) and the person engaging in Strategic Communication. In short, the ability to combine the two models is conditioned upon the possibility of translating HRDD activities and changes into activities in alignment with the operational targets and priorities of the internal stakeholder.

9.3 Criticisms of the UNGPs and UN Global Compact as normative guiding instruments

While the theoretical choices made in this study are subject to various critiques, as presented above, these are not the only sources of limitation. Rather, several key shortcomings of the UNGPs and UN Global Compact pose significant implications for our study, and for the progression towards successful implementation of HRDD for companies more broadly. A key criticism of both the UN Framework and its operationalization through the UNGPs is the vagueness of the corporate responsibility to respect. For example, as argued by Wettstein (2015), lines of causation are increasingly obscure under modern structural conditions characterized by increasingly complex value chains and business relationships. Issues of vagueness raise the questions as to firstly, how the corporate responsibility to respect human rights translates into practice, and secondly, how far does the business responsibility to respect go?

From this follows that even though this study contributes to making the abstract normative guidelines more concrete by providing an operational model, and furthermore does not necessarily require HRDD to be a top priority among senior management, it nonetheless demands the presence of a function, or individual, within the organization with extensive experience and expertise within the field of HRDD. In other words, corporations cannot exclusively rely on the work and guidelines provided by the UNGPs, the UN Global Compact or other human rights normative guiding instruments.

Moreover, existing research and guidance provided by the UN Global Compact for businesses in terms of implementing their human rights responsibilities is difficult to find. For the purpose of this study, extensive digging and searching across the UNGC website and database was required to locate the relevant guidance presented above in the literature review. This means that relevant tools may not be easily found by companies seeking guidance from the UNGC – whether they are members or not.

9.4 Critical evaluation of methodology and methods

The methodological choices made throughout this study have been subject to several constraints. First and foremost, the COVID-19 pandemic, in combination with financial and resource constraints of PCQ, has meant that our choice of interview strategies, as well as units of observation, have been limited. This is evident in the applied method of data collection, which is based on four interviews with the DGS of PCQ. While this strategy has proven advantageous in enabling us to establish a relationship of trust with the interviewee, thereby leading to the collection of detailed and rich data as opposed to more superficial information, it can nonetheless be characterized as a limitation. That is, had we not been subject to time, resource and access constraints, it may have proven beneficial to support our data collection with additional interviews from various individual stakeholders of different departments throughout the organization. This would have allowed us to analyze the role of the Five Es, as well as of Strategic Communication, not only from the perspective of the HRDD ‘implementer’ (i.e., the DGS), but also from the perspective of the internal stakeholders subject to the change.

Another key constraint has been the lack of readiness of corporations to engage in a partnership for the purpose of this study. The initial intention of this study was to base it on a comparative case study of PCQ and another company within the same industry, characterized as a front-runner of HRDD implementation and acknowledged for their human rights efforts. However, consulting additional companies proved to be a challenge, as we were unable to successfully on-board a second company. This challenge raises interesting questions with regards to the subject of HRDD and the willingness of corporations to address the gap between policy and implementation. Why is it that companies are so reluctant to be open about their human rights processes, impacts and implementation challenges? Had this not been a constraint, a comparative study may have allowed us to uncover other aspects or strategies that prove critical to the successful implementation of HRDD.

Moreover, it may have allowed us to say something more definite with regards to the conditionality of our findings.

9.5 Further research

This study paves the way for a number of further research areas. Firstly, a study based on the evaluation of the implementation of HRDD in a company working with human rights could provide insight into the extent to which the combination of Strategic Communication and the Five E framework actually leads to a successful implementation of HRDD. Or similarly, to what extent the use of double-translation can lead to HRDD being successfully implemented. This study has only had access to the perspective of the DGS, the person in charge of HRDD implementation in PCQ, and thus does not provide an objective nor complete evaluation of the company's HRDD processes. For future research on this matter, it would most likely require a collaborative study between the researcher(s) and the company subject to study, as the company would need to consciously apply the Five E framework and Strategic Communication in order to evaluate the usefulness of combining these two models in implementing HRDD.

A second area for future research, as touched upon in the synthesis section, concerns the topic of HRDD potentially becoming mandatory through hard law. A company would nevertheless have to go through a change process, which inevitably would induce conflicts of interests across departments throughout the company - even if hard law on HRDD was introduced. It would be insightful for future research to investigate whether the application of the Five E framework and Strategic Communication would become irrelevant, or, as in line with the arguments put forward by the DGS in the analysis, would remain useful and even necessary if such regulation were to be put in place. It could likewise be studied whether generating acceptance towards HRDD implementation would continue to be a necessity irrespective of whether the change decisions come from senior management, the sustainability department or the government. With the introduction of mandatory HRDD, would the interests and priorities of departments change and no longer be stringently tied to their KPIs and operational targets? This is a potentially significant area of research, as it would provide insight into what the driving forces behind successful HRDD implementation are.

A third suggestion for further research touches upon the constraint mentioned in the previous subsection in relation to conducting a comparative case study, specifically with regards to the role of double-translation. Future research could investigate whether other companies experience the

necessity of, and engage in, double-translation, when implementing or communicating HRDD or other changes, and could compare the double-translation used across different companies.

A final suggestion for further research is to address the constraint of this study's limited findings on the explanatory power of the two Es of exploration and evaluation in generating acceptance towards the implementation of HRDD. This could be done by supplementing and comparing our current findings with an evaluation of the extent to which the company has in fact successfully implemented HRDD by using the UNGPs as an evaluative framework. Such research would allow the researcher to say something more conclusive about whether the steps of exploring alternative options to change, and evaluating the change process, do in fact contribute significantly to generating acceptance towards the implementation of HRDD.

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