Corporate Social Responsibility and Human Rights in the Context of the European Union

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Working Paper Series Number 16

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Historically, and even more so in the aftermath of the WWII, the major impediment and danger to the affirmation and respect of fundamental human rights was considered the established authority, namely, since modern times, the state. The Universal Declaration of Human Rights (UDHR)[1] endeavoured to make the recognition and observance of universal human rights a top priority on the political, social and economic agendas of state governments. Thus, although "every individual and every organ of society" was urged in the Preamble of the UDHR to contribute to this end, the underlying assumption was that solely the states have the obligation to promote, oversee and protect human rights.

More recently, the galloping rise and growth of multinational or transnational corporations (MNCs or TNCs), in a globalized economy, pushed for a re-interpretation and a diversification of the ethical responsibilities in relation to human rights. This development placed a different kind of pressure on the nowadays public discourse in this area. It would be hard to ignore that the activity of TNCs, with their enormous economic power and their increasingly important role in the economic development of societies in which they operate, became a crucial aspect which radically transformed the human rights discourse. The consequence is, in part, the ongoing worldwide debate on corporate social responsibility (CSR), encompassing other dimensions of CSR as well, besides human rights, e.g., social development, environmental protection, labour conditions and so on. I will try to focus, *hic et nunc*, only on the discussion of CSR in relation to fundamental human rights to which ultimately they all refer to. New threats occur in an era of globalization, some of them menacing fundamental human rights, but at the same time increasing awareness and determination with regards to this topic could make the concern for human rights "the moral face of globalisation."[2]

In this paper, I will discuss some of the paradoxical characteristics of the traditional discourse on CSR and human rights obligations, which in the context of globalization emphasize the need for a structural reformulation of it. I will then analyze the United Nations (UN) attempt to submit to international debate the issue of the hypothetical human rights obligations of TNCs. Finally, I will argue that the European Union (EU) is an excellent example of how a joint effort to address the problem – involving (1.) the civil society, (2.) EU and member-states officials and (3.) the European business community – can have a direct impact on EU official policy. I will illustrate the outcome of this effort with the most important documents adopted by the European Commission.

All attempts to grasp the core arguments in favour of CSR relative to human rights inevitably face the challenge of what Wesley Cragg identifies as the "consequence of the assumption that protecting and enhancing human rights was a government responsibility, [namely, the] *de facto* division of responsibilities between governments and the private sector: [t]he private sector assumed primary responsibility for generating

[1] Adopted and proclaimed by General Assembly resolution 217 A (III) of 10 December 1948. (http://www.un.org/Overview/rights.html)
[2] To use Tom Campbell's expression. Tom Campbell - *Rights. A Critical Introduction.* Routledge Contemporary Political Philosophy Series, Routledge: London and New York, 2006, p. 128.

wealth while the public sector accepted responsibility for ensuring respect for human rights."[3] Cragg describes this implicit mutual agreement as "a tacit social contract."

Now, it is a commonly accepted idea that TNCs can and often act as major contributors to the well-being and material prosperity of societies. But, as Tom Campbell puts it, the problem is that:

> "However, in the single minded pursuit of immediate economic profit corporations are capable of gross rights violations, against which their victims rarely have any recourse. Sweatshops, child labour and inhumane conditions of work are commonplace. Corporations, like governments before them, are the source of much promise and many threats to human rights on a global scale."[4]

The civil society usually reacts quite promptly to this type of mistreatment, but even so it took a while until its pressure generated the current debate on CSR.

Thus, one paradox that can easily be identified in the traditional discourse on human rights obligations is that although in many cases the states are still the major threat to human rights, they are the ones largely considered responsible for regulating the operation of TNCs, in this case, whose activity also violates, and it does so quite often, various human rights. Another paradox is the interdependence of states, on the one hand, interested in providing socio-economical development, and, on the other hand, the major contributions that TNCs bring directly or indirectly towards the same end. Let us briefly consider these issues and indicate the areas where efforts to clarify and solve the problems seem to have made some progress.

Campbell contends that there are two limitations that apply to the duty of the state to protect human rights, i.e., a normative and a factual one. The normative limitation of the state stems from the fact that corporations have their own rights, as creations of the individuals who created them. Corporations themselves are the expression of one of the fundamental human rights, i.e., the "freedom of peaceful assembly and association" (UDHR, Article 20.1). Some individuals, for instance, business people may choose to "form corporations to act as their agents in the generation of wealth."[5] Thus, as an extension of the rights of individuals, the rights of corporations have even constitutional rights which "may limit the t[he] powers of state to regulate corporations just as they limit the power of states over their citizens."[6]

The factual limitation refers to the fact that governments that do not accommodate the requirements of TNCs are denied the benefits of the economic wealth they could bring. Due to impediments, such as the level of taxation, the legal requirements for working conditions, or environmental protection, governments lack the effective power to control major corporations or, which is also the case sometimes, allow corporate abuses. As Cragg puts it:

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[3] Wesley Cragg – "Human Rights and Business Ethics: Fashioning a New Social Contract," in *Journal of Business Ethics* 27, 2000, p. 206

[4] Campbell, p. 126.

[5] Campbell, p. 127.

[6] Campbell, p. 127.

> "[M]ultinational corporations [have] remarkable freedom to choose the legal systems that will govern their operations. Corporations are now free to seek out those environments in which the laws in place provide the most favourable conditions for maximizing profits. This fact in turn has given corporations a powerful tool for persuading the countries in which they do business to create a favourable legal environment, namely one that puts the fewest possible regulatory constraints on the conduct of business. Thus, various states have made themselves into havens for firms seeking to avoid tax and banking restrictions, corporate disclosure and other regulatory regimes in their home country."[7]

Despite all these limitations, the traditional interpretation relies on a more or less explicit understanding that solely states should protect human rights against corporate abuses. The problem is that many states are either unable, due to poor resources in administration or monitoring institutions, or they are simply hesitant to do so, sometimes in order to attract and protect foreign investment instead, the only source of major economic development. But, as already mentioned, there is yet another factor involved in this equation: the civil society. Especially NGOs explicitly interested in the protection of human rights issues, but also consumers groups and labour unions, all have a major say in this area and can put a tremendous pressure on the corporate reaction to the problem of CSR and human rights. It will be thus necessary to determine what is the role of civil society, local and global, in the re-evaluation of the "tacit social contract" indicated by Cragg.

Before doing that, it would be necessary to dedicate a little more space to some additional considerations on the role of the other two factors involved in the debate over CSR and human rights, i.e., the state and the business community. It can be argued indeed as we have seen that, on the one hand, every state government endorsing international agreements like UDHR is at the same time the sovereign legislator, guarantor and enforcer of human rights obligations. It is thus the obligation of the state to protect its citizens against any abuse in this area. But, on the other hand, in the case of controlling the operations of TNCs, the states often lack the necessary tools to monitor and influence their activity.

For instance, it is difficult for national states to oversee and impose morally adjusted economical practices with regards to the working conditions of overseas businesses in the supply chains. The national states lack international power, being only capable to control the activity of the business community in their own national jurisdiction. The question then is whether it is possible to find a way to force TNCs to abide by a set of nationally regulated practices with reference to their own economic activities and interests abroad (or the ones of their business partners) or rather an international effort to make that happen.

The former seems not easily feasible. Some corporations will always try to find a way to avoid breaking the national law, while taking advantage of a more permissive or weakly enforced legal system in the host country. From the latter perspective though,

[7] Cragg, p. 209.

confining the discussion to the boundaries of the EU experiment, for instance, is a worthwhile effort which unveils a quite different perspective: national states cede part of their sovereignty to a transcontinental power, which in return becomes able to control more efficiently the issues that national states were unable to handle alone. The tendency of the EU to strengthen the political dimension of the Union, going thus far beyond socio-economical interests, faces the member-states and their citizens with the emergence of a new form of government in Europe. This development is a new element that needs to be integrated in a revised version of the classical "social contract theory." It most likely suggests that, maybe not exclusively, legally binding measures of a supra-national sovereignty invested with the same authority as previously the national states could solve the juridical problem of extraterritoriality.

In the new European context, but even more importantly in the context of the accelerated globalization of corporate operations, the terms of this contract should be reformulated in many aspects, under the pressure of civil society. Undoubtedly, it is the informed *vox populi* (which is not necessarily *vox Dei*, but an essential democratic tool) claiming respect of fundamental rights that needs to be heard and taken into account. As a consequence, the understanding of the *de facto* division of the responsibilities of states and business community should also be amended.

In order to evaluate more adequately the EU position in relation to the issue of CSR and human rights, and ponder its particularities, let us first examine the UN effort to address this problem.

International initiatives addressing corporate conduct issues occurred in the past, but none of them had the political determination to offer such powerful legally binding instruments, i.e., a legal framework that actually applies to all who enter and abide by the legal terms of the "European contract." Thus, with regards to the debate over CSR, there is a good deal of international organizations and treaties that recommend and tend to regulate similar issues, e.g., some of the UN Commissions, the Global Compact, the International Labour Organization (ILO) etc. But it is not seldom that they face resistance and, as a consequence, they can hardly force or encourage reluctant states to endorse their recommendations. When it happens, the endorsing state becomes legally responsible to respect them, but even under these circumstances many of these recommendations are ineffective at corporate level, lacking the power to legally bind TNCs to respect them until they become part of the domestic law.

The difficulty and inefficiency of using obsolete tools like the Alien Tort Claim Act (ATCA) urged the international community to creating a more adequate milieu for ethical corporate practices, more appropriate to the demands and challenges of globalization. One recent effort made at this level was a first attempt to establish an international framework for mandatory standards on CSR. It aimed at putting together a document known as the 2003 UN Draft Norms on the Responsibilities of Transnational Corporations with regard to Human Rights (the Norms), a product of the Sub-Commission on the Promotion and Protection of Human Rights. This proposal had no legal standing and a further taking into account of its considerations necessitated a

thorough analysis at the level of the Commission on Human Rights.

The Secretary-General appointed John Ruggie, on 28 July 2005, as the UN Special Representative for Business and Human Rights. His mandate included the following:

> "(a) To identify and clarify standards of corporate responsibility and accountability for transnational corporations and other business enterprises with regard to human rights; (b) To elaborate on the role of States in effectively regulating and adjudicating the role of transnational corporations and other business enterprises with regard to human rights, including through international cooperation."[8]

The underlying premise indicated by Ruggie in his analysis is that, according to the UDHR, the national states are "designated as the only duty-bearers who could violate international human rights law and they alone [are] held responsible for implementing human rights principles by enforcing treaty-based obligations or customary norms within their domestic jurisdictions." [para 9, p. 4] But, as Ruggie shows, in poor countries no effective public institutions are in place. This condition creates an important disparity in the context of an authority vacuum, which, according to Ruggie, "may compel responsible companies, faced with some of the most difficult social challenges imaginable, to perform de facto governmental roles for which they are ill-equipped, while other firms take advantage of the asymmetry of power they enjoy." [para 29, p. 9]

As a correlate to the previous point, Ruggie contends that "there is clearly a negative symbiosis between the worst corporate-related human rights abuses and host countries that are characterized by a combination of relatively low national income, current or recent conflict exposure, and weak or corrupt governance." [para 30, p. 9] Thus, it can be argued, according to Ruggie, that "weak governance poses a more general challenge to the established international human rights regime and requires special attention from all parties concerned." [para 30, p. 9]

The most important remarks in Ruggie's Interim Report regarding the Norms seem to insist that, on the one hand, the Norms cannot be understood as legally binding principles. In his view, "all existing instruments specifically aimed at holding corporations to international human rights standards [...] are of a *voluntary nature*." (my italics) [para 61, p. 15] On the other hand, as Ruggie points out, there are relevant instruments that *do* have international legal force, e.g., some ILO labour standards, the Convention on the Elimination of All Forms of Discrimination Against Women, and the OECD Anti-Bribery Convention and UN Convention Against Corruption. But, the main point is that they all impose obligations on states, not companies, as Ruggie emphasizes, "including the obligation that States prevent private actors from violating human rights." [para 61, p. 16]

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[8] "Promotion and Protection of Human Rights. Interim report of the Special Representative of the Secretary-General on the issue of human rights and transnational corporations and other business enterprises," E/CN.4/2006/97, United Nations, Economic and Social Council, Commission on Human Rights, 22 February 2006, para 1, p. 3. (http://www.ohchr.org/english/bodies/chr/sessions/62/listdocs.htm)

However, Ruggie admits that "under customary international law, emerging practice and expert opinion increasingly do suggest that corporations may be held liable for committing, or for complicity in, the most heinous human rights violations amounting to international crimes, including genocide, slavery, human trafficking, forced labour, torture and some crimes against humanity." [para 61, pp. 15-16] Nevertheless, Ruggie underlines that "corporations are not democratic public interest institutions and that making them, in effect, co-equal duty bearers for the broad spectrum of human rights […] may undermine efforts to build indigenous social capacity and to make Governments more responsible to their own citizenry." [para 68, p. 17]

Thus, in this context, the Interim Report of the UN Special Representative seems only to reinforce the idea that CSR has a voluntary nature, whereas the obligation to protect human rights rests only with the states. Let us now turn back to the European discourse in this area and its characteristics.

In July 2001, the Commission of the European Communities presented the "GREEN PAPER Promoting a European framework for Corporate Social Responsibility."[9] As stated in its Executive Summary, this Green Paper aimed to "launch a wide debate on how the European Union could promote corporate social responsibility at both the European and international level." [Green Paper, p. 3]

Previously, one of the earliest impacts that official guidelines at the European Presidency level had on building a sense of business social responsibility was the related awareness increase subsequent to President Jacques Delors' 1993 appeal to European business "to take part in the fight against social exclusion." [Green Paper, p. 3] Furthermore, March 2000 marked a new step that the official European policy took in this direction, namely, when the European Council in Lisbon made a "special appeal to companies' sense of social responsibility regarding best practices for lifelong learning, work organisation, equal opportunities, social inclusion and sustainable development."[10] [Lisbon, p. 24] The strategic goal of the European Council, formulated in Lisbon, was to transform the European economy into "the most competitive and dynamic knowledge-based economy in the world, capable of sustainable economic growth with more and better jobs and greater social cohesion." [Lisbon, p. 12]

The desired outcome of this whole process was that companies started to consider

[9] "GREEN PAPER Promoting a European framework for Corporate Social Responsibility," presented by the Commission of the European Communities, COM(2001) 366 final, Brussels, 18.7.2001. [Green Paper, throughout this paper] (http://eur-lex.europa.eu/LexUriServ/site/en/com/2001/com2001_0366en01.pdf) CSR will be used for Corporate Social Responsibility.

[10] European Parliament, Directorate for the Planning of Parliamentary Business - "SPEECH Delivered by the President of the European Parliament, Nicolae Fontaine to the European Council meeting on employment, economic reform and social cohesion – towards an innovation and knowledge-based Europe," European Council, Presidency Conclusions, Directorate-General for the Presidency (01/S-2000), Lisbon, Thursday, 23 March 2000. [Lisbon, throughout this paper](This bulletin is also available on the EPADES database, under PUBLIC\SOMMET\LISBONNE\01S2000_EN.doc and Internet http://www.europarl.eu.int)

their social responsibility and eventually to take on commitments in this area, i.e., voluntarily pledging to respect a set of self-imposed obligations that transcend common regulatory and conventional requirements. Companies were thus urged to manifest a strong interest and endeavour to "raise the standards of social development, environmental protection and respect of fundamental rights and embrace an open governance, reconciling interests of various stakeholders in an overall approach of quality and sustainability." [Green Paper, p. 3]

The Green Paper claims that CSR "has a strong human rights dimension, particularly in relation to international operations and global supply chains." [Green Paper, p. 13] But, prior to entering into a more detailed discussion of this CSR dimension, it would be noteworthy to consider what should be taken into account in any fundamental assessment of human rights issues and obligations. According to the Annex of the Green Paper, "Human Rights are based on the recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family, [which] is the foundation of freedom, justice and peace in the world." [Green Paper, p. 25] The most important document recognizing this, as mentioned in the Annex, is the UDHR in which human rights are defined, but, from a more specific European perspective, other documents have legally binding implications as well:

(1.) The Treaty on European Union, which in Article 6 reaffirms that the European Union "is founded on the principles of liberty, democracy, respect for human rights and fundamental freedoms, and the rule of law, principles which are common to the Member States;"

(2.) The European Convention of Human Rights adopted by the Council of Europe, which is legally binding in all Member States;

(3.) The European Charter of Fundamental Rights adopted in Nice in December 2000, which is "the instrument inspiring respect for fundamental rights by the European institutions and the Member States where they act under Union law." [Green Paper, p. 25]

All these stipulations are legally binding for the member *states* of the European Union, obligating them to adhere to the recognition and respect for human rights. But, as I already mentioned, according to the Green Paper, protecting human rights is an important component of the CSR as well, with particular implications in their international operations and the supply chains in the context of globalization.

There are international instruments that recognize this idea, as we have already seen; the Green Paper makes reference to the "ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy" and the "OECD[11] Guidelines for Multinational Enterprises." [Green Paper, p. 13] But, in addition, the European Union established a set of obligations, that is, a cooperation framework within which the member states vouch respect of labour standards, environmental protection and human rights. Within this context, as the Green Paper puts it, the European Union is "confronted with the challenge of ensuring a full coherence between its development policy, its trade

[11] Organisation for Economic Co-operation and Development

policy and its strategy for the development of the private sector in the developing countries notably through the promotion of European investments." [Green Paper, p. 13]

A minimal examination of CSR reveals several major problems that companies face: (a) identifying their specific areas of responsibility, distinct from those of governments; (b) monitoring their business partners in the supply chain, in order to ensure their compliance with human rights obligations; and (c) operating in countries where human rights are frequently violated. According to the Green Paper, CSR in relations to human rights is "a very complex issue presenting political, legal and moral dilemmas." [Green Paper, p. 13]

Recent years have shown an increasing tendency on the side of major companies and industrial sectors to adopt various "codes of conduct." Part of the stimulus was the public pressure from the part of the NGOs and various consumer groups in their effort to make companies consider the issues of "working conditions, human rights and environmental aspects, in particular those of their subcontractors and suppliers." [Green Paper, p. 13] This tendency takes into consideration the need of the companies to "improve their corporate image and reduce the risk of negative consumer reaction."

The Green Paper also considers the results of some surveys which have shown that "consumers do not only want good and safe products, but they also want to know if they are produced in a socially responsible manner." [Green Paper, p. 19] There is a clear tendency reflected by these surveys, which indicates that "the issues European consumers care about the most are protecting the health and safety of workers and respecting human rights throughout company operations and the chain of suppliers (for example not using child labour), safeguarding the environment in general, and the reduction in emissions of greenhouse gases in particular." [Green Paper, p. 19] The implications of these results and the ensuing conclusions created the increasing public pressure which partly determined the emergence of the codes of conduct.

However, what the Green Paper understands and clearly emphasizes, these "codes of conduct are not an alternative to national, European Union and international laws and binding rules." [Green Paper, p. 13] The difference is that, on the one hand, those laws and binding rules ensure general minimum standards, while codes of conduct, on the other hand, are voluntary initiatives that "can only complement these and promote higher standards for those who subscribe to them." [Green Paper, p. 14]

This distinction is of crucial importance in the context of the ongoing debate over the issue whether CSR in general and the particular obligations towards human rights rest entirely on a self-imposed set of company regulations or exclusively on the compliance with these rules, under the coercive force of state and international legislation. It basically clarifies the fact that, in part, these obligations are imposed by a set of national, EU and international laws and biding rules, to which companies are forced to comply, on the one hand, and that, on the other hand, it is also in the best interest of the corporate image that companies come up with an additional set of regulations, under the form of voluntarily adopted codes of conduct and other initiatives in these areas.

It thus becomes quite obvious that such corporate codes of conduct are far from becoming a substitute for public policy. They can nevertheless contribute to a number of public policy objectives, such as "greater respect for human rights, environmental protection and core labour standards, especially in developing countries."[12]

To illustrate this tendency, the Green Paper indicates several previous initiatives of the business community:

> "The Confederation of Danish Industries has launched a set of guidelines for industry on human rights, inviting companies to pursue the same level of social responsibility in their new host country as in their home country. An increasing number of multinationals have explicitly committed themselves to human rights in their codes of conduct while a growing number of retailers in Europe apply ethical standards of production to the goods they import. In 1998 Eurocommerce adopted a Recommendation on Social Buying Conditions covering child, forced and prison labour. There are also several examples of codes of conduct signed by the social partners at European level, particularly in the textile, clothing and commerce sectors, which the Commission welcomes." [Green Paper, p. 14]

Nonetheless, merely setting the standards for CSR and human rights and the companies' obligations thereof are important but obviously not sufficient steps towards the actual compliance with the obligations thereof. In particular, the Green Paper emphasizes the importance of monitoring through social auditing, i.e., a permanent verification process intended to ensure the implementation and compliance with the voluntarily imposed obligations stated in the various codes of conduct. As the Green Paper puts it:

> "the verification should be developed and performed following carefully defined standards and rules that should apply to the organisations and individuals undertaking the so-called 'social auditing'. Monitoring, which should involve stakeholders such as public authorities, trade unions and NGOs, is important to secure the credibility of codes of conduct." [Green Paper, p. 14]

The conclusions of the Green Paper are almost self-evident: codes of conduct must ensure greater transparency and improved reporting mechanisms.

To use only a couple of additional illustrations, let me point to the case of Germany, one of the major agents of the EU, and of the Scandinavian countries, arguably the most advanced European countries in terms of standards of living. The former, in a combined effort of human rights groups and NGOs, business community (the Federation of German Industries, as well as the Confederation of German Employers' Associations and the German Trade Union Federation) and representatives of the federal government, signed in May 2003 a "joint declaration on international protection of human rights and

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[12] "Implementing the Partnership for Growth and Jobs: Making Europe a Pole of Excellence on Corporate Social Responsibility," Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee. Commission of the European Communities, COM(2006) 136 final, Brussels, 22.3.2006, p. 4.
(eur-lex.europa.eu/LexUriServ/site/en/com/2006/com2006_0136en01.pdf)

commercial activities."[13] The declaration is based on the principles outlined by the Universal Declaration of Human Rights, the Global Compact and the OECD guidelines.

The Swedish government, in March 2002, launched an invitation to the corporate community to take part in the "Swedish partnership for global responsibility (Global Ansvar)." Amongst its purposes, this initiative of the Swedish Prime Minister marked an effort to encourage Swedish companies to become ambassadors for human rights and decent social conditions.[14] The Danish government also supports what became known as the "human rights impact assessment" (HRIA). This initiative was developed by the Danish Centre for Human Rights and is based on "over 80 international human rights agreements and treaties, and will allow companies to voluntarily evaluate their business practices and identify operations that subsequently directly or indirectly violate human rights."[15]

The advance in the debate on CSR and human rights is reflected indeed in many recent improvements in this area and the increased awareness at various levels: "a great deal of institutional development by way of codes of conduct, ethics programmes and even ethical audits, internal to corporations, and external pressure are increasingly brought to bear by consumers, shareholders (including the move to 'ethical investment'), religious groups and NGOs."[16] Yet, the problematic aspect of the issue of CSR and human rights reveals itself in the relentless attempt of the contemporary debate to fill the gap between enforceable mandatory laws and the business compliance with the universal principles embodied in international agreements such as the UDHR. The traditional assumption of the role and obligation of the states to be actively engaged in the protection of human rights is now obsolete, and so is the corporate profit maximization theory.[17] The solution will only emerge within the confines of a mutual feedback and a combined effort of all the factors involved in the public debate: legislative power (both national and international), business community and civil society. The European Union seems to have understood the benefits of this interaction and to have started to move in the good direction.

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[13] Cf. "Mapping Instruments for Corporate Social Responsibility," Employment and Social Affairs, Industrial relations and industrial change, European Commission, Directorate-General for Employment and Social Affairs, Manuscript completed in April 2003, p. 15.
(http://ec.europa.eu/employment_social/publications/2004/ke1103002_en.pdf)

[14] Cf. "Mapping Instruments for Corporate Social Responsibility," p. 34.

[15] "Corporate social responsibility. National public policies in the European Union," Employment and Social Affairs, Industrial relations and industrial change, European Commission, Directorate-General for Employment and Social Affairs, Manuscript completed in January 2004, p. 10.
(http://ec.europa.eu/employment_social/soc-dial/csr/national_csr_policies_en.pdf)
See also: www.humanrights.dk

[16] Campbell, p. 128.

[17] See, for instance, Cragg, p. 206: "As Milton Friedman put it both simply and elegantly, the social responsibility of the modern corporation is simply to maximize profits. To go beyond this objective is a misuse of power that is doomed to fail and in the process impede the exercise on the part of civil authorities of their own proper responsibilities." Cragg refers to: "The Social Responsibility of Business is to Increase Profits" in *The New York Times Magazine* (Sept. 13, 1970).

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