



Accountability and human rights: A tentative exploration and a commentary[☆]

Rob Gray, Sue Gray*

The Centre for Social and Environmental Accounting Research, School of Management, University of St Andrews, St Andrews, KY15 9RJ Scotland, United Kingdom

ARTICLE INFO

Article history:

Received 1 October 2009

Received in revised form 1 May 2010

Accepted 1 June 2010

Keywords:

Human rights

Accountability

Accounting

Conflict

MNCs

Humanity

ABSTRACT

There continues to be many attempts to articulate what is meant by Human Rights but Griseri and Sepella's (2010, p. 176) adaptation of Leighton et al. (2002) as "entitlements that one holds by virtue of being a human being" takes us to the heart of the matter. What is it to be human and what does humanity demand of us? But the notion is far from settled; it is far from uncontested; despite its domination by lawyers it is far from simply legalistic; and the matter has only relatively recently been taken up as a matter of focus amongst business and management academics. Human rights have, as yet, almost no presence in accounting and finance. This short essay seeks to provide an introduction to the practitioner papers presented in this issue of CPA and in doing so to provide some context within which the papers might be better appreciated. As happens too often for comfort, practice (at least regulatory and NGO practice) is still leading research and theory in the field of Human Rights. Providing that context offers us the opportunity to speculate on how – notwithstanding the potentially seminal papers that also appear in this issue – we might see accounting academe recognising and responding more widely to Human Rights.

© 2011 Elsevier Ltd. All rights reserved.

1. Introduction

Despite the notion of the rights of humans being self-evidently core to any consideration of social responsibility, ethics, social justice and the implications of how mankind (sic) organises its affairs, it is only relatively recently that there has been a concerted effort to relate the notion of human rights more formally to the activities of business and other non-statal organisations (see, for example, Wallace and Martin-Ortega, 2004). Such effort as there is, has been at its most visible at the international level – especially through the United Nations. And whilst lawyers – both practitioner and academic – have been closely involved in the field for some time, it is only very recently indeed that human rights has begun to attract the (long overdue) attention of business discipline academics (see, for example, Frynas and Pegg, 2003). Indeed, Mary Robinson's

[☆] This short essay was prompted by a joint Centre for Applied Ethics and Legal Philosophy (CAELP, University of Glasgow), Centre for Social and Environmental Accounting Research (CSEAR, University of St Andrews) and ESRC symposium which was held at the University of St Andrews, Scotland in September 2009. The event comprised a series of plenary sessions (two of which are included in this issue of the journal) and a series of parallel workshops. Where possible, key issues which arose during the symposium have been included in the text of this essay – but this essay was not intended as an exercise in reportage. We are grateful to Ken McPhail and John McKernan for supporting us in initiating this symposium and for giving us the opportunity to reflect on some of the issues raised by confronting Human Rights and Accountability.

* Corresponding author.

E-mail address: rob.gray@st-andrews.ac.uk (S. Gray).

appeal in February 2009 for business schools to “take on the challenge of human rights” is just one more (albeit high-profile) illustration of the importance of the strangely overlooked relationships between business activity and the dignity of humanity.¹

If business academics are late onto the scene, accounting (at least until recently) appears to have largely ignored the area altogether. There are, of course, notable exceptions. Adams and Harte's (1999) analysis of equal opportunities in employment (disabled, race, gender with especial focus on women) is informed by the 1948 United Nations Declaration of Human Rights. Gallhofer and Chew (2000) and Gallhofer et al. (2000) place the concept of human rights at the centre of their examination of “indigenous peoples”. The influence of human rights can also be found in Grosser and Moon's (2008) analysis of gender in reporting; in Guidi et al.'s (2008) exploration of business ethics and in Lamberton's (2005) examination of sustainability, for example.

Despite the appearance of these few brave swallows, it would be as yet premature to presume a human rights spring in accounting and finance. Just such a spring is, however, envisaged and possibly presaged by the papers in this issue of CPA.

This essay is an attempt to introduce and contextualise the two practitioner papers which follow. This essay is structured as follows. Following this introduction, we attempt to provide a brief introduction to the field of Human Rights and, particularly, its institutional arrangements. Section 3 then extends that review to consider, broadly, the interplay between business and human rights and a number of the key issues which emerge as a consequence. Section 4 offers a brief introduction to the papers from Kavita Chetty and Peter Frankental. Section 5 is the final section and speculates upon some of the directions and possibilities for accounting and finance academic engagement and research in this field. Our purpose (however sketchy its execution) is to seek to stimulate, within the accounting community, a more active and considered engagement with accounting, accountability and human rights.

2. Background

“Human rights are the fundamental principles allowing individuals the freedom to lead a dignified life, free from fear or want, and free to express independent beliefs” (Sullivan, 2003, p. 15).

Although there remains some doubt over whether or not mankind has always had the capacity to articulate the notion of “rights” (see, for example, Whelan et al., 2009) attempting to articulate human rights drives to the very heart of what it is to be human and what each individual and group owes to themselves and to each other. Few empirical enquiries (empirical in the sense of not explicitly religious or spiritual) take such a potentially fundamental view of human existence² and have the very real potential to challenge so many of our taken-for-granted assumptions – not least of which are the roles of economics, markets, finance and corporations.

Although we shall return to the matter at the end of the essay, the specific focus of human rights is rarely quite this radical. Indeed, the very act of making a defined notion such as “Human Rights” visible inevitably, it seems, has the capacity to push into the background the more fundamental questions about what it is to be human. Be that as it may, the modern discourse of human rights tends to date its history from the 1948 Universal Declaration of Human Rights (UDHR).³ As we shall see, the majority of debate around – and the majority of understanding of – human rights tend to use the UDHR as its touchstone.

The UDHR did not appear on the international stage *ab initio*. The establishment and development of the United Nation's International Labour Organisation (ILO) had already set in motion international standards for labour practices and, subsequently, human rights and labour rights have tended to be treated together (although they are by no means identical). However, the UDHR is not, in itself a legally binding document—it is simply a declaration. The legal standing of the enforcement and detail of human rights is articulated through a series of treaties. Kumar et al. (2009, p. 284) identify seven major treaties through which expression is given on the legal stage to the notion of human rights.⁴ These treaties (and their years of enactment) cover genocide (1948), racial discrimination (1965), civil and political rights (1966), economic, social and cultural rights (1966), discrimination against women (1979), torture (1984) and the rights of the child (1989).⁵ In these circumstances, it becomes a great deal more obvious why the field of human rights appears to be dominated by lawyers. (For more detail see Wallace and Martin-Ortega, 2004; and see also Mayer, 2009).

¹ Mary Robinson was the first woman President of Ireland (1990–1997) and is a former United Nations High Commissioner for Human Rights (1997–2002). She is still very active in the field of human rights. Her appeal was made at the Responsible Leadership Summit in Lausanne, Switzerland and her speech is available on www.realizingrights.org sampled at 26 February 2009.

² Although arguably a deep ecology point view is more radical still.

³ Whelan et al (2009, p369) are careful to point out that the UDHR contains two further covenants which codify the basic rights: the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR).

⁴ Kumar et al. (2009) also identify seven environmental treaties which, relatedly, express human and non-human rights in the environment.

⁵ Albrow et al. (2008, pp. 296–297) illustrates the global picture on human rights with few surprises as to which countries score well (this does NOT include the UK or the USA) and that, generally speaking, higher income countries exhibit greater respect for human rights.

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات