

The Role of Accounting in Improving Transparency and Accountability Towards Fulfillment of Human Rights.

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ABSTRACT

Article discusses the important role of accounting in enhancing corporate transparency and accountability towards the fulfillment of human rights. Using a Literature Review approach, this study evaluates the role of accounting in disclosing human rights risks and corporate responsibilities. Accounting has a central role in ensuring that companies fulfill their obligations towards human rights through sustainability reporting and disclosure of human rights risks. The findings suggest that transparent reporting on human rights can enhance corporate reputation and legitimacy, as well as support social risk mitigation efforts. In addition, consistent measurement and reporting of human rights risks can help companies avoid potential negative impacts. This study provides recommendations for the development of better human rights reporting standards and the integration of human rights issues into business strategies. company.

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INTRODUCTION

Human rights are rights that are intended for an individual and the protection of his values. Not only the state has obligations in the field of human rights protection, but also non-state actors and among them are business entities. Business entities have a responsibility to respect human rights (Certanec, 2019) . With the increasing focus on social responsibility and sustainable performance, organizations have set themselves new goals beyond mere financial profit (Chams & García-blandón, 2019) .

Accounting plays a crucial role in enhancing corporate transparency and accountability, especially in the context of human rights fulfillment, how companies understand human relations and how they are held accountable for their impact on human rights by external reporting mechanisms. lack of company response to negative comments points to a selective engagement strategy (Dia & Michelon, 2017) Accounting serves as a medium through which these agreed moral principles on value priorities are mobilized and ‘confronted’ with each other during decision-making and action, ensuring that decisions are in accordance with the agreed principles and therefore, justifiable. (Kraus et al., 2024) . Companies also have responsibilities in the field of human rights protection and realization (Wettstein, et.al, 2019). Transparency in accounting refers to the extent to which financial and non-financial information is available and accessible to the public. High transparency allows stakeholders to understand the risks and impacts faced by the company, including issues related to human rights violations. With clear and accurate reports, Businesses may exhibit their dedication to sustainable and ethical business practices Accounting professionals provide more than simply financial statement preparation as part of their work statements for companies (Auliana et al., 2023) .

In addition to changes in the regulatory and accountability areas, the Principles envision an important accounting's part in putting state and corporate accountability for human rights into practice. For instance, the mandate to establish new mechanisms for due diligence on human rights and access to resolution methods will surely have a significant effect on public and private sector accounting and management systems sectors . Another way to see accounting as a technology is to use it to implement the second pillar : the corporate responsibility to respect human rights. (Arnon & , Peter Haschke, Park, 2023) .

The rapid development of global business has increased attention to corporate practices that focus not only on economic profits but also on their impact on human rights and social responsibility. Issues such as human rights violations, labor exploitation, and environmental damage have become major concerns in business operations, especially in industrial sectors that have a high risk of such violations. Now is a particularly important time to consider the risks that this transparency trap poses to the business and human rights (HR) field, which is still in its infancy. While corporations have long grappled with human rights issues, businesses lacked a clear foundation for comprehending their obligations prior to the adoption of the Guiding

Principles on Business and Human Rights by the United Nations in 2011. Since then, companies have had difficulty putting the ideas into practice. Meanwhile, governments have adopted a variety of strategies for transparency to help guarantee firms respect human rights (Hess, 2019) . with more being done to signal a commitment to responsible protection of human rights more broadly (Rogerson et al., 2024) . the number of state and non-state actors with varying levels of power and interests, human resources Human rights law needs to be adjusted, so that there are no longer new obligation holders such as foreign countries, transnational organizations, companies and international organizations can be integrated into the human rights legal regime” . In line with these concerns, there have been ongoing efforts—both intellectual and political—to try and In line with these concerns, there have been ongoing efforts—both intellectual and political—to try and articulated (K McPhail,et.al 2016) . Experts must not be permitted to limit the area where human rights responsibility is made with their opinions about the relevance and meaning of those rights, as well as their understanding which groups and voices have interests and should be heard. We must believe in the equality and rights of those who have no part and listen to and perhaps strengthen their claims to equality, their disputes about wrongdoing when it arises. (Li, Y. and McKernan, 2016) .

Corporate Social Responsibility (CSR) and Business and Human Rights (BHR) are like two close siblings. Both are interrelated concepts that focus on companies engaging in socially responsible and beneficial activities, but the two concepts have key differences and therefore have different identities based on their origins. (Bebbington, J., & Unerman, 2018) . In essence, both are two different but overlapping discourses: CSR grew out of academic business studies and BHR emerged from the work of legal academics and human rights advocates who focused on formalistic ideas about rights and redress. For some countries and human rights advocates, the quest for accountability is an unfinished journey. As a result, there is now a process underway at the UN to create a binding treaty on business and human rights, which is a daunting task. (K McPhail, 2016) . Thus, BHR remains an iterative process, but one that is pushing companies further away from the vision of purely voluntary, corporate-driven stakeholder engagement. Indeed, recent focus on the process for developing a binding international treaty has focused on law and law enforcement as the primary construct. With the emergence of new discussions for a binding treaty, the BHR discourse has shifted once again to a focus on law and politics rather than on a fundamental assessment of the role that companies might play in the greater protection and fulfilment of human rights. (Ramasastry, 2015) .

Measuring Since the early 1980s, state-sponsored abuses of human rights in particular and governments' human rights records in general have been an essential component of the study of political violence, repression, and human rights. Political scientists started measuring the reports released by nongovernmental organizations (NGOs) like Amnesty International (AI) and government agencies like the US

Department of State when they started to systematically monitor and record the degree to which internationally recognized human rights were being upheld or violated. The PTS and CIRI are two of the most popular standards-based measurement initiatives that have been created to monitor and evaluate governments' pledges to uphold fundamental human rights (Daniel, et.al 2023) . The debate over How can corporate rights violators be held accountable in the context of international law, business, and human rights (Justine & Auret, 2016) .

multinational corporations' human rights reporting can be inconsistent with what NGOs and others on the ground see (Islam, , M.A., Deegan, C. & Haque, S. (2021) . In this context, corporate reporting, including accounting, no longer serves only as a tool to measure financial performance, but also to assess a company's social impact on human rights, which demands greater transparency and accountability in business operations . The prevalence of standards over legal accountability has left corporate human rights disclosure and broader sustainability open to criticism, and even ridicule (Michelin, 2019) .

This systematic literature review is expected to make a significant contribution to our understanding of human rights reporting and disclosure practices in the accounting context (Mares, 2018) . By identifying existing approaches, best practices, and areas requiring further development, this Literature Review can help inform the development of more effective human rights reporting standards and practices in the future (Bebbington, J., & Unerman, 2023) . In addition, the findings of this Literature Review can provide valuable insights for academics, practitioners, and policymakers interested in improving corporate transparency and accountability regarding human rights (Justine & Auret, 2016) .

METHODOLOGY

1. Research Approach

In this study, the Literature Review approach was used to collect and analyze available data on the topic discussed. Literature Review is a well-liked review methodology that aids researchers in locating, assessing, and synthesizing the available data on a particular topic over a period of time (Milian et al., 2019) .

2. Research Object

Data is taken from journal databases such as Scopus, Google Scholar and Sinta. Data retrieval from these databases is representative as most of the many journals in the database are located in the database. Data sources are only articles. Books, proceedings, notes, and others are not included in the search. After obtaining the article, the article is re-identified based on predetermined criteria (Ramdani et al., 2024).

3. Data Types and Sources

In the search for articles that will be used as data for this review using relevant keywords to be analyzed. The search produces different results that sometimes do not match what is specified. Therefore, in the search, the words "and" / "dan" and "or" /

"atau" are added to get search results according to what is specified. The choice of database for Literature Review study depends on the purpose and scope of the research. This study uses Scopus, Scholar and Sinta databases to search for published research on Accounting for Human Rights, using the following keywords: "Human rights accounting" or "Social and environmental accounting" or "Corporate accountability for human rights" or "Business and human rights".

After entering the keywords, articles will be selected whose titles match the specified topic. The articles that will be used in this review are articles published between 2015 and 2024.

Electronic Data Source Table

DATA SOURCE	URL
Google Scholar	https://scholar.google.com/
Science Direct	http://www.sciencedirect.com/
Springer	http://www.springer.com/
Scopus	https://www.scopus.com/
Taylor & Francis	http://taylorandfrancis.com/
Wiley Online Library	http://onlinelibrary.wiley.com/
Sinta	http://sinta.kemendikbud.go.id/

4. Research Stage

This study follows a series of steps to provide a systemic, transparent and scalable methodology as conducted by (Santisteban & Mauricio, 2017), namely:

1. Review planning: in this phase, the research question is outlined and the search protocol is established.
2. Review development: in this phase, the established protocol is applied and primary articles are obtained according to the established criteria.
3. Review results: in this phase, we present the search results and analysis of the selected studies. This analysis will be explained in the Analysis section.

5. Data collection technique

During the data collection stage, several steps will be taken, namely sorting articles based on title, abstract and overall content of the article.

6. Data Validity Techniques

In ensuring the validity of the data, researchers use Triangulation Techniques. Triangulation is an important technique to ensure the validity of data in qualitative studies. In the context of this study, it is done by comparing and confirming information obtained from several sources of relevant literature articles. This aims to ensure the consistency and accuracy of the data obtained.

In addition, researchers triangulate data sources by collecting articles from various reputable journal databases, such as Scopus, Google Scholar, and Sinta. In order

to meet the confirmability criteria, researchers ensure that the findings are supported by the data collected, not by the researcher's preferences or motivations.

7. Data Analysis Techniques

The analysis conducted is a demographic analysis, in which this analysis is used to map the country of origin of the studies reviewed. The analysis begins with a systematic review of relevant literature. At this stage, researchers will collect and select journal articles that meet the established criteria, such as year of publication, keywords, and topics related to Accounting for Human Rights . The article selection process will be carried out carefully to ensure that the data used is of good quality and relevance.

After collecting the data, the researcher will identify and classify the various themes, concepts, and patterns that emerge from the literature. The researcher will read and carefully examine the contents of each article, then code and categorize to find the common thread between the findings.

Next, the researcher will integrate and interpret the findings obtained from various articles, so as to produce a comprehensive understanding of the development of Accounting for Human Rights , the models and technologies that have been applied, their effectiveness in poverty reduction, and the challenges and opportunities identified. To strengthen the analysis, the researcher will also compare and contrast the existing articles. This will help the researcher to identify similarities, differences, and trends that occur in the literature. This technique is also useful for exploring more deeply the factors that influence the adoption and implementation of Accounting for Human Rights . The entire data analysis process will be documented in detail, including notes, memos, and justifications for each decision taken. This aims to increase transparency and the ability of the research to be replicated in the future. Finally, the results of the analysis will be synthesized and presented in the form of a comprehensive discussion, which can provide theoretical and practical contributions to the development of Accounting for Human Rights.

RESULTS AND DISCUSSION

1. Accounting for Human Rights: Concepts and Definitions

Understanding Accounting for Human Rights

Human rights are inalienable rights that belong to every person, regardless of their race, color, sex, language, religion, political viewpoint, national or social origin, property, birthplace, or any other distinction (OHCHR, 2017). The Second World War's humanitarian debacle gave rise to human rights. The corpus of human rights-related international law has grown and is now more fully represented in international treaties and special courts.. (Siriwardhane & Yapa, 2021.) . Human resource management as a separate field of inquiry for corporate decision making and is also based on the idea that voluntary initiatives are not binding on all companies. (Ramasastry, 2015) .

Lehman , (2018) argue that the social and environmental dimensions of an organization are influenced by the field of work, expertise, exposure to similar

situations, and level of education of professional accountants. Accounting has a legitimate role in supporting the protection and promotion of human rights while accountants are responsible for aligning accounting and human rights positively. (Aletras et al., 2016) . This can be further achieved by utilizing non-traditional accounting tools like GRI or social accounting. The GRI reporting criteria center on the extent to which corporate activities take human rights problems into account. Disclosure of information is critical in promoting human rights and meeting corporate accountability to stakeholders . Lack of accountability is considered one of the greatest barriers to effective advocacy with, and on behalf of, the Approach to human rights reporting and disclosure (Thomson, 2018) . It is likely that perceptions and attitudes among professional groups will improve after a period of non-conformity, in contrast to more stable social conditions. (Siriwardhane & Yapa, 2021) .

Relationship Between Accounting and Human Rights Risk Management

The relationship between accounting and human rights risk management lies in the role of accounting in ensuring that companies manage and report on human rights risks in a transparent and accountable manner. Accounting provides a structure for measuring and reporting a company's performance in relation to compliance with human rights standards through sustainability reporting. This involves disclosing human rights-related risks, such as labor abuses or other negative social impacts, and how the company is addressing those risks. In doing so, accounting helps ensure that human rights risks are monitored and communicated openly, allowing companies to mitigate potential reputational or legal harm. (Bebbington, J., & Unerman, 2018) .

2. Human rights approach and reporting and disclosure

Human Rights Reporting in Sustainability Reports

Companies are increasingly recognizing the importance of reporting on human rights issues in their sustainability reports. This reflects a paradigm shift where human rights are no longer considered a peripheral issue, but are becoming an integral part of corporate responsibility (Parsa et al., 2018) . The UN Guiding Principles Reporting Framework provides guidance on how companies should report on the implementation of the UN Guiding Principles on Business and Human Rights. It covers:

- Policy commitment to human rights
- Human rights due diligence process

Remediation mechanisms for adverse human rights impacts (Mcphail & Adams, 2016) . Human rights reporting has evolved from mere compliance to a strategic tool for risk management and long-term value creation. Disclosure of human rights risks is a critical aspect of corporate reporting, especially given the growing attention from investors and other stakeholders (Stolowy & Paugam, 2018) . Not only for manage commercial risks for the company itself (Ruggie & Sherman, 2017) .

As a profession guided by ethical behavior, accounting is naturally intertwined with ethical traits. For example, the AICPA Code of Professional Conduct, "articulates the fundamental principles of ethical and professional conduct" for all members and "calls for an unwavering commitment to honorable behavior, even at the expense of personal gain." The two main focuses of this study, gender and conservatism, are closely related to ethical values. (Ho et al., 2015) .

Disclosure of Human Rights Risks

Corporate human rights risks occur when:

- Corporate interventions carry the possibility of unfavorable or unexpected outcomes for employees or nearby populations involved .
- When responsible and intuitive upstream solutions offered by corporations in the context of operations may carry reputational risks in downstream consumer markets.
- Given the commercial, political, and legal realities that businesses confront, as well as their technological capabilities, stakeholder expectations are entirely disregarded competencies;
- Risks related to the extent to which corporate responsibility extends through different levels of the supply chain, or with respect to government partners or local distributors; or It is beyond the corporation's remit to address some of the root causes of the human rights violations in question, such as resource security, poverty, and lack of education.

A major dilemma for companies is how to responsibly address human rights issues in the workplace (such as child labor, forced labor, freedom of speech, health and safety, gender equality, and freedom of association), considering the intricate social and economic environments in which they function. There are also significant risks for companies addressing community rights (e.g., indigenous peoples' rights, minority rights, responsible community relocation, and human trafficking). (License, 2017) .

3. Standards and frameworks for human rights accounting **International human rights reporting regulations and standards**

International regulations and standards related to human rights accounting and reporting include a variety of frameworks aimed at encouraging companies to be more transparent and accountable. Two of the main frameworks that are often used are the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights (UNGPs).

1. UN Guiding Principles on Business and Human Rights :

The UNGPs provide a framework for companies to respect human rights, which includes the responsibility of companies to avoid negative impacts on human rights throughout their operations and supply chains. It requires companies to conduct *due*

diligence and report transparently on how they manage potential human rights impacts

2. OECD Guidelines for Multinational Enterprises

give advice to businesses to implement responsible business principles. These guidelines cover companies' responsibilities in upholding human rights and upholding transparency in reporting their social and environmental impacts . (Rasche, Andreas, 2021) .

The role of global standards in human rights reporting

Global standards on human rights reporting serve as guidelines enabling businesses to evaluate and document their impact on human rights. They help companies develop responsible policies and practices, and create transparency in their reporting. By complying with these standards, companies can improve their reputations, reduce legal risks, and contribute to sustainable development goals. In addition, they encourage dialogue between companies, stakeholders, and society. (Mcphail et al., 2016)

4. Challenges in accounting for human rights Measurement Difficulties

Measuring human rights in accounting faces a number of complex challenges, from quantifying the value of human rights to integrating with traditional accounting systems. However, efforts are ongoing to develop better methods and standards for measuring and reporting human rights aspects in accounting practices. This is important to improve corporate accountability and encourage more responsible business practices towards human rights (Mcphail & Ferguson, 2016) . Human rights measurement can produce misleading data because indicators often simplify and standardize complex data. This can give a false picture of corporate performance (Felice, 2015) .

One of the main challenges in human rights accounting is measuring human rights impacts quantitatively. Human rights, such as labor rights or equal treatment, are difficult to measure objectively in traditional accounting systems. Some intangible aspects, such as workers' dignity and well-being, often cannot be reflected in financial figures or standard financial statements. Research suggests that current frameworks fall short in addressing this complexity and require a more holistic and interdisciplinary approach. (McPhail & Adams, 2016) .

Limitations in Reporting

Human rights reporting is often limited to visible aspects, such as non-discrimination or a safe working environment, while ignoring more sensitive areas such as children's rights or worker exploitation. This is due to the lack of clear and rigorous reporting standards for human rights, as well as the lack of transparent data available for companies to measure their human rights performance. This creates gaps in

corporate accounting practices that do not fully reflect their true social impact. (Parsa et al., 2018) . The use of algorithmic data-based decision-making processes can also result in individuals missing out on opportunities not based on their own actions, but on the actions of others who share similar characteristics to them. (Lepri et al., 2018) .

Integration of Human Rights Issues into Business Strategy

Integrating human rights issues into business strategy is a significant challenge, as many companies still view human rights as a secondary responsibility compared to financial profit. This creates a conflict between business objectives and the need to maintain human rights standards. Companies must balance generating profits and ensuring they meet their social responsibilities towards human rights, a task that requires long-term commitment and a change in organizational culture. (Obara et al., 2017) . Integrating human rights issues into business strategy requires the adoption of clear human rights policies and the implementation of supportive managerial practices, so that respect for human rights becomes part of the company's culture and values (Fasterling, 2020) .

5. The role of accounting in promoting social responsibility

Accounting and Social Risk Management

Accounting plays a vital role in identifying and managing social risks, especially those related to human rights violations. By analyzing financial and non-financial data, accounting can help companies anticipate risks that may arise from unethical or human rights-violating business practices. Mapping these social risks can avoid negative financial impacts, such as reputational damage or legal sanctions. Accounting also plays a vital role in managing social risks by (Ramasastry, 2015) :

- a) Risk Identification: Accounting helps companies identify potential social risks, such as violations of workers' rights or negative impacts on local communities.
- b) Impact Measurement: Develop metrics to measure social impact, such as the number of discrimination cases or employee satisfaction levels.
- c) Reporting: Presenting social risk information in financial and non-financial reports, helping stakeholders understand the company's position.
- d) Decision Making: Providing the data needed to make decisions that take into account social aspects, not just financial ones.

Corporate Social Responsibility (CSR) And Human Rights Accounting

Accounting has a key role in ensuring that corporate social responsibility (CSR) activities related to human rights are reported transparently and accurately. In this regard, accounting can help measure the social impact of a company's activities and ensure that CSR actions are in line with the company's human rights commitments. Well-managed CSR, through proper accounting, can strengthen a company's legitimacy and build public trust. (Mcphail & Ferguson, 2016) . CSR is The dedication of an organization to uphold moral principles, foster economic growth, and enhance the well-

being of its workforce, their families, nearby communities, and the broader society (Brien, 2015) . Corporate Social Responsibility (CSR): Integrating human rights issues into CSR strategies to demonstrate commitment to human rights. Companies can collaborate with NGOs to support human rights initiatives (Goncharenko & Khadaroo, 2019) .

Benefits of Transparent Human Rights Reporting

Transparent human rights reporting allows companies in order to preserve their credibility in the eyes of stakeholders, including consumers, investors, and governments. This transparency also helps companies identify areas for improvement, so they can act proactively before major problems arise. (Co, 2015) . In addition, transparent reporting can increase public trust and the company's reputation in the global market. (Hess, 2019) . This increased legitimacy/credibility/trust becomes very attractive to companies if it can influence consumer desire to buy a product. Although limited (Egels & Hansson, 2015) . The GRI Guidelines are now considered the 'de facto global standard' for sustainability reporting by leading global companies (Ehnert et al., 2016) . Companies are now required to be accountable for human rights violations that occur in their operations. This creates a need for more transparent and accountable accounting (Pianezzi & Cinquini, 2016) .

6. Case studies and practices in human rights reporting

Case Studies of Companies Reporting Human Rights Issues

Case studies and best practices in human rights reporting offer highly relevant insights into how leading companies are successfully managing and integrating human rights issues into their business strategies. For example, companies that focus on human rights reporting have made significant progress in managing human rights risks, particularly in the context of supply chains and labor practices. These case studies highlight the importance of transparency in delivering sustainability reporting that covers human rights, including how companies respond to challenges such as labor exploitation, workers' rights, and environmental impacts. By implementing a structured reporting strategy, companies can respond to stakeholder expectations, and build trust and loyalty among consumers, investors, and the wider community (Wettstein et al , 2019) .

Best Practices in Human Rights Reporting

practices in human rights reporting are a key component to achieving long-term sustainability. Companies that adopt these best practices demonstrate that good human rights risk management can improve business reputation and performance. For example, companies that effectively identify and mitigate human rights risks tend to be more resilient in the face of social and economic crises. The positive impacts of implementing a human rights strategy in business are seen in increased investor confidence, improved labor relations, and increased access to increasingly stringent global markets regarding human rights compliance Chams & García-Blandón, (2019) .

Thus, human rights reporting serves not only as an external accountability tool but also as a risk management tool that strengthens business stability and competitiveness in international markets (Hess, 2019) . Lack of compliance and misconduct result in costly administrative reporting constraints (Goncharenko & Khadaroo, 2019) .

7. Recommendations for the future

Developing Better Standards

The importance of improving reporting standards related to human rights in the context of accounting is a major focus for business sustainability. More consistent and comprehensive standards are needed so that all companies in various industrial sectors can report on human rights issues transparently. Strengthening these standards will help companies not only comply with regulations but also demonstrate their commitment to social and environmental rights in a business context that increasingly demands accountability. Chams & García-blandón, (2019) highlight the important role of accounting in integrating human rights into sustainability reporting that can be adopted by various industrial sectors.

Further Research In Accounting For Human Rights

Future is taked research to further explore the relationship between accounting and human rights, particularly regarding the methodology for measuring social and human rights impacts on corporate performance. In addition, further exploration of how accounting can support human rights risk management across industries should be prioritized. Wettstein et al , (2019) noted that further research is essential to ensure that the role of accounting in human rights issues continues to evolve with new innovations in impact measurement and accountability.

Driving Human Righth Integration Into Corporate Strategy

Business strategies that integrate human rights not only provide companies with competitive advantages but also enhance their social legitimacy. Companies need to be more proactive in developing policies and procedures that support the integration of human rights in accounting decision-making. This includes more transparent reporting on human rights violations and the mitigation policies adopted. Hess, (2019) human rights incorporation into business strategies not only mitigates reputational risks but also enhances competitiveness in the global market

CONCLUSION

Accounting plays a critical role in ensuring that companies fulfill their responsibilities towards human rights. Sustainability reporting that includes human rights issues provides an opportunity for companies to increase accountability and transparency, which ultimately improves reputation and stakeholder relations. This study highlights the importance of consistent global standards in human rights reporting, as well as the role of accounting in Literature Review helping companies manage social risks and mitigate the negative impacts that may arise from human rights

violations. Thus, accounting is not only a tool for measuring financial performance, but also plays a strategic role in ensuring that companies operate ethically and socially responsible.

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