



The potential of responsible business to promote sustainable work – An analysis of CSR/ESG instruments

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ABSTRACT

In the last few years important efforts have been made to rationalise the growing corporate sustainability or CSR/ESG standards field aiming at achieving some degree of harmonisation. Yet, these efforts might be unable to capture the diversity of CSR/ESG issues, particularly those that relate to the promotion of sustainable work. This paper aims to analyse the extent to which aspects of labour and working conditions are included in selected CSR/ESG standards and frameworks. We consider the need for a ‘CSR/ESG inspired’ approach to promote good practice and discuss the current state of the art. Twenty CSR/ESG instruments were thematically analysed using key international labour standards as benchmark. A framework of six main themes emerged from the analysis: corporate governance; business and human rights; diversity, equity, and inclusion; industrial relations; occupational health, safety and wellbeing; and human resource practices. Our findings highlight the extent of inclusivity of these instruments as well as support the global efforts for harmonisation by identifying common labour and working conditions topics. The framework that has been developed in this paper can be also used as a guidance to analyse corporate social responsibility initiatives and/or corporate reporting with a focus on labour and working conditions.

1. Introduction

In recent decades, the need to manage working conditions has become increasingly important, given the significant changes that have taken place in the world of work (World Bank, 2019). These changes have impacted the nature of work and work organisation, contractual arrangements and new forms of employment, use of new technology, and changes in workforce demographics. Data over the past years has documented these changes in working conditions around the world (Eurofound and ILO, 2019). The work environment and the nature of work itself are both important influences on issues such as productivity, job satisfaction, health, safety, and wellbeing, all of which are intrinsically linked to sustainable development.

To address these challenges, a number of policies and approaches have been developed and implemented by various stakeholders at the international, national, regional, sectoral, and enterprise level, aiming to manage and promote better working conditions. These policies

include ‘hard’ or ‘command and control’ regulations such as national legislation, International Labour Organization (ILO) conventions, and European Union (EU) directives, as well as market-led solutions in the form of ‘soft’ or ‘non-binding /voluntary’ regulations which may take the form of guidance, social partner agreements, standardisation, and certification (Potter et al., 2022; Steurer, 2013; Torres, Jain, and Leka, 2021). At the enterprise level, such voluntary standards are categorised under corporate social responsibility (CSR) or Environmental, Social and Governance (ESG) instruments¹ (Cort and Esty, 2020, Gillan, Koch and Starks, 2021; Siew, 2015).

However, the high number of existing standards has led to considerable overlap resulting in dilution of practice (Cort and Esty, 2020; de Colle, Henriques, and Saravathy, 2014). Scholars and institutions around the world have made strong efforts to rationalise the field aiming at achieving some degree of ‘harmonisation’ (Adams and Abhayawansa, 2022; Aureli, Magnaghi and Salvatori, 2019; Tschopp and Nastanski, 2014). At COP26, the IFRS Foundation announced the creation of the

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¹ Following Gillan, Koch and Starks (2021), this paper treats the terms ESG and CSR as if they are interchangeable and use the terminology CSR/ESG.

International Sustainability Standards Board (ISSB) to develop a comprehensive global baseline of sustainability disclosures for the capital markets (IFRS Foundation, 2021). During 2022, the IFRS Foundation consolidated the Climate Disclosure Standards Board (CDSB) and the Value Reporting Foundation, as well as published its first draft standards unifying content from the Task Force on Climate-related Financial Disclosures (TCFD), CDSB, Sustainability Accounting Standards Board (SASB), Integrated Reporting, and the World Economic Forum's stakeholder capitalism metrics (IFRS Foundation, 2022).

However, these efforts might be unable to capture the diversity of CSR/ESG issues, particularly those that relate to labour and working conditions (Parsa et al, 2018; Waas, 2021). Acknowledging this limitation, the Global Reporting Initiative identified the need for revision of existing and development of new standards regarding labour-related topics (GRI, 2022a). It is therefore necessary to analyse aspects related to working conditions and employees' health, safety and wellbeing that are included in these CSR/ESG instruments (Jackson, Doellgast, and Baccaro, 2018). This would not only highlight the extent of inclusivity of these tools but also identify potential gaps, new areas for inclusion, and avenues for future research. It would also support the global efforts for harmonisation by identifying common labour and working conditions expectations among CSR/ESG instruments.

This paper aims to analyse the extent to which aspects of labour and working conditions are included in selected CSR/ESG standards and frameworks. We consider the need for a 'CSR/ESG inspired' approach to promote good practice in the labour and working conditions domain and discuss the current state of the art in CSR/ESG focusing on the development of key instruments (soft regulation). These instruments are then thematically analysed. Key international labour standards were used as the benchmark in the analysis (hard regulation) to ensure our review is based on a comprehensive framework of labour and working conditions. These are international legal instruments (conventions, protocols, and recommendations) proposed by the ILO's constituents to set the fundamental rights at work (ILO, 2019, 2022).

1.1. The need for a 'CSR/ESG inspired' approach

Traditionally, laws and regulations are rules set by governments and their agencies. This implies a hierarchical view of public governance where governments assume a command-and-control role (Torres, Jain, and Leka, 2021). Enforcement is implemented primarily via sanctions aiming at refraining individuals from wrongful behaviour out of fear of negative consequences. To date issues around labour and working conditions have been driven by this approach which, when implemented, has led to a minimum standards benchmark (ILO, 2019).

Several arguments exist against promoting a pure hard regulation approach for labour and working conditions. Government-led regulations in developing countries often do not meet international standards and are often not enforced (Frenkel and Schuessler, 2021; Piore, 2020). Developing and developed nations might choose not to make use of legislative policy where available because of costs and limited enforcement capacity (Fine, 2014; Grabosky, 2013). Furthermore, ILO conventions only have legal force if ratified by ILO member states. However, ratification of several labour conventions remains low (e.g., 61 out of 187 countries have ratified the Social Security Convention of 1952).

Organisations' response to and implementation of legislation is also complex. Enterprises struggle to comply with the considerable amount of bureaucracy associated with traditional legislation (MacEachen et al, 2016). Large multinational enterprises can strategically select countries of operation to avoid jurisdictions with demanding legal environments (Bueno, 2017). If dissatisfied with the state of legislation, business can often lobby for changes (Lyon et al, 2018). The problem extends beyond the simple avoidance of law. Organisations can follow a 'tick the box' or cosmetic compliance approach to certify that they have obeyed the letter of the law (Landau, 2019). This implies superficially adopting regulations to 'appear' compliant without 'being' compliant (Pérezts and

Picard, 2015). Regulatory oversight in the form of inspections may improve effective compliance, but the effect can disappear as soon as the oversight ends (Wu and van Rooij, 2021).

Bearing in mind these issues, legislation, as a regulatory tool operating in isolation, can have many caveats. In this respect, governments are relying increasingly on private actors and stakeholders' cooperation for achieving public goals. The outcome is typically a softer form of regulation (Perez, Cohen and Schreiber, 2019). Soft regulation includes 'comply or explain' policies, economic incentives, and self-regulation including voluntary commitments, and corporate or industry-led code of conducts, among others (Steuer, 2013). This regulatory infrastructure fills "the numerous governance gaps for which hard law is either non-existent or is weakly enforced" (Rasche, 2010, p. 283). However, soft regulation is not an alternative to government action, but a supplementary tool (Locke, Rissing, and Pal, 2013). Private self-regulation is less effective unless supported by additional enforcement mechanisms including government action and other stakeholders' pressure (Bowen, 2019; Mensi-Klarbach, Leixnering, and Schiffinger, 2021).

At the corporate level soft regulation has been largely associated with CSR initiatives. While the study and practice of CSR is not new, there has been an 'explosion' of CSR interest since the late 1990s and early 2000s, because of pressures from social movements, corporate scandals, and a growing international awareness of global sustainability challenges (Carroll and Shabana, 2010; Zwetsloot and Ripa, 2012). Many companies have responded by integrating ethically rooted social obligations as a part of their responsibilities. Greater interest in the business case for CSR and its integration to investment decisions has shifted the debate to the concept of corporate sustainability and its operationalisation as ESG factors (Eccles, Lee, and Strohle, 2020; Pollman, 2021).

1.2. The challenge of defining CSR/ESG and the 'defining-by-instruments' way out

The idea that corporations should engage in CSR or initiatives relating to ESG issues has gained notable prominence during the last 20 years. However, both terms remain highly contested as they lack a singular meaning (Pollman, 2021). This is somewhat surprising given the longevity of CSR (Lee, 2008; Sheehy, 2015). Several multilateral organisations have gone further, creating CSR definitions which have been adopted in practice, for example, those by the World Business Council for Sustainable Development (WBCSD), the European Union (EU), the Organisation for Economic Co-operation and Development (OECD), and the ILO. These efforts have indeed contributed, in a way, to normalising the field. However, they may have also created a vicious cycle of political rather than academic terminology which can worsen methodological operability (Sheehy, 2015).

CSR/ESG instruments are the concrete operationalisation of how different stakeholders understand what a responsible business conduct should entail. Hundreds of new standards have emerged as business have sought a 'golden rule' to implement CSR/ESG initiatives, with the influx at times leading to confusion among managers and CEOs about how to deal with emerging pressures. CSR/ESG instruments are usually developed by third parties and applied within and across sectors and geographic regions and often monitored by independent bodies (Rasche, 2009).

CSR/ESG instruments are frequently classified as frameworks, standards, and ratings/indices (GRI, 2022b; Siew, 2015). Frameworks refer to principles or guidelines on how sustainability issues should be managed and disclosed while standards exist in the form of formal documentation that set requirements and specifications on what to do and disclose. On the other hand, ratings/indices are a third-party evaluation of a company's ESG performance. Ripa and Herrero (2012) further extend the classification by including six main categories: codes of behaviour and ethics principles, auditing and management systems, sustainability and social reporting, social and environmental investment

indexes, reputation and social rankings, and multi-method self-improvement tools.

The relevance of these frameworks, standards and indices has rapidly risen, despite the lack of clarity and empirical testing. Instruments attempt to build “a common understanding of central concepts such as ‘sustainable development’ and ‘corporate social responsibility’” (Mazurkiewicz, 2004, p. 1), and serve as a “declaration on the universal rights and duties of business” (Hoffman and McNulty, 2009, as cited in Werhane, 2010, p. 695). Consequently, while 30 years ago there were only embryonic attempts to develop CSR/ESG instruments, nowadays, there is a broad infrastructure, including regulations and institutions.

Recent efforts reveal an emerging global consensus on basic standards of corporate behaviour regarding social issues, which include several aspects of working conditions (Perez, Cohen and Schreiber, 2019; Waas, 2021). For example, MSCI (2022), a global provider of ESG data, include labour management, health and safety, human capital development, and supply chain labour as key themes within their ‘ESG Industry Materiality Map’. The Sustainability Accounting Standards Board (SASB, 2022), a global standard setter for sustainability reporting, identifies labour practices, employee health and safety, employee engagement, diversity, and inclusion as material issues within their human capital dimension. The World Economic Forum (WEF, 2020)’s white paper on measuring stakeholder capitalism identifies metrics around themes such as dignity and equality, health and wellbeing, skills for the future, employment, and wealth generation.

Despite improved consensus, the social dimension in general and working conditions in particular present challenges for CSR/ESG coverage. Recently, Waas (2021) compared the GRI standards and the ILO international labour standards concluding that the GRI is linked to a large extent to and even explicitly mentions international labour standards. However, the author points out that references to international standards should be deepened to reduce vagueness of some reporting requirements. Over ten years earlier, Montero et al. (2009) analysed 20 international CSR instruments to examine the coverage of occupational health and safety in these instruments. They concluded that working conditions were not clearly identified as a priority, since their inclusion could also be due to the existence of strong legislation in industrialised countries.

Therefore, frameworks, standards and rating/indices are crucial for how CSR/ESG issues are understood in practice. They influence behaviour in a “recognisable and reproducible” way (Goel and Cragg, 2005, p. 4). Their use supports the advancement of a culture of ethics within companies (Maon, Lindgreen, and Swaen, 2010) and offers firm-specific, accountable, publicly available, CSR/ESG information. CSR/ESG instruments can contribute to improving labour issues and working conditions. They could potentially help companies go further than only meeting requirements of existing legislation, in new areas of interest such as employee wellbeing. Therefore, an analysis of the issues that are included in CSR/ESG instruments becomes fundamental.

2. Methodology

This study aims to analyse the extent to which aspects of labour and working conditions are included in current CSR/ESG standards and frameworks. To answer this question, we follow a qualitative research design based on a documentary analysis (Scott, 1990; Wesley, 2010).

2.1. Data collection

To identify CSR/ESG instruments, a searching strategy in the public domain was designed. The searching strategy was implemented between February and April 2022 using the official ESG databases from the World Economic Forum (WEF), United Nations (UN), International Trade Centre, and Global Reporting Initiative (GRI). These include:

- The WEF ESG Ecosystem Map is a database of 58 stakeholders including framework developers, standard setters, assurers, data providers, and coalitions influencing how companies report CSR/ESG information. (widgets.weforum.org/esgecosystemmap).
- Carrot & Sticks Database is a database of non-financial or sustainability reporting provisions including policy, regulation, guidance, frameworks and standards (carrotsandsticks.net).
- UN Principles for Responsible Investment’s Regulation Database covers 868 sustainable finance policy tools and guidance as per its last update in April 2022 (unpri.org/policy/regulation-database).
- International Trade Centre Standards Map includes over 300 voluntary standards, codes of conduct, audit protocols, reporting frameworks and company programs on sustainability (standardsmap.org).

We reduced the number of instruments by selecting those that comply with six inclusion criteria. Selected instruments had to be current, publicly available, universally applicable across regions and sectors, published in English, and including a labour dimension. They also had to be representative of the ESG ecosystem of standards and frameworks. We do not include ratings/indices because they are frequently sector specific, focused mainly on large and listed companies, and the detailed checklists/questionnaires are not often publicly available (e.g., S&P Global Corporate Sustainability Assessment). We do not include the SASB Standards either because they are industry specific (<https://www.sasb.org/standards>). Based on the criteria applied, 20 instruments were selected. Table 1 presents the list of selected instruments, type of instrument (framework and/or standard) and the organisations maintaining them.

2.2. Analysis

Selected instruments were analysed using framework analysis, and QSR International’s NVivo 12.6.1 software. Framework analysis is a qualitative data analysis technique developed in the context of applied policy research (Richie and Spencer, 1994; Smith and Frith, 2011), involving the construction of thematic categories into which data can be coded (Srivastava and Thomson, 2009). One relevant feature of this approach is that it allows themes identified beforehand to be specified as coding categories, and to be combined with other themes that emerge from the data (Dixon-Woods, 2011). Besides offering a structured way for data analysis, it provides a rigorous process for managing the data (Spencer, Ritchie, and O’Connor, 2003).

The analysis was implemented in an iterative process. The first step allowed for familiarisation with the collected data. An initial thematic framework was created by identifying emerging themes in the data. In this step, an initial list of themes was developed using as a framework the five ILO fundamental rights at work (freedom of association, the elimination of all forms of forced or compulsory labour, the effective abolition of child labour, the elimination of discrimination, and, from 2022, health and safety) (ILO, 2022), and the eight ILO fundamental conventions² (ILO, 2019).

The next step involved indexing portions of the data to their corresponding theme. Sentences representing the relevant issues were selected from the text. These items were then combined to establish specific themes in line with those identified from the ILO fundamental

² The ILO fundamental conventions are: Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87); Right to Organise and Collective Bargaining Convention, 1949 (No. 98); Forced Labour Convention, 1930 (No. 29) (and its 2014 Protocol); Abolition of Forced Labour Convention, 1957 (No. 105); Minimum Age Convention, 1973 (No. 138); Worst Forms of Child Labour Convention, 1999 (No. 182); Equal Remuneration Convention, 1951 (No. 100); and Discrimination (Employment and Occupation) Convention, 1958 (No. 111).

Table 1
Selected CSR/ESG instruments.

CSR/ESG instrument	Year	Institution	Type
Amnesty International Human Rights Principles for Companies	1998	Amnesty International	Framework
Caux Round Table Principles for Responsible Business	1994	Caux Round Table for Moral Capitalism	Framework
Ethical Trading Initiative Base Code	2016	Ethical Trading Initiative (ETI)	Framework
FLA Workplace Code of Conduct and Compliance Benchmarks	2020	Fair Labour Association (FLA)	Framework and Standard
Fairtrade Standard for Hired Labour	2015	Fairtrade	Standard
GRI Standards:		Global Reporting Initiative (GRI)	Standard
GRI-2 General Disclosures	2021		
GRI-401 Employment	2016		
GRI-402 Labor/Management Relations	2016		
GRI-403 Occupational Health and Safety	2018		
GRI-404 Training and Education	2016		
GRI-405 Diversity and Equal Opportunity	2016		
GRI-406 Non-discrimination	2016		
GRI-407 Freedom of Association and Collective Bargaining			
GRI-408 Child Labor			
GRI-409 Forced or Compulsory Labor			
The GoodCorporation Business Ethics Standard	2017	The GoodCorporation	Framework
Human Rights Indicators for Business	2016	Danish Institute for Human Rights	Framework and standard
ILO Tripartite declaration of principles concerning multinational enterprises and social policy	2017	International Labour Organisation (ILO)	Framework
ISO 26000:2010	2010	International Organization for Standardization (ISO)	Standard
OECD Guidelines for Multinational Enterprises	2011	Organisation for Economic Co-operation and Development (OECD)	Framework
Social Accountability 8000 (SA8000)	2014	Social Accountability International (SAI)	Standard
SGE 21: Ethical and Socially Responsible Management Systems	2017	Forética	Standard
United Nations Global Compact	2000	United Nations (UN)	Framework
United Nations Guiding Principles on Business and Human Rights and Reporting Framework	2011	United Nations (UN)	Framework
Measuring Impact Framework	2008	World Business Council for Sustainable Development (WBCSD)	Framework
The Social & Human Capital Protocol	2019	Capitals Coalition	Framework
IRIS + Thematic Taxonomy and Core Metrics	2021	Global Impact Investing Network (GIIN)	Framework and Standard
amfori BSCI Code of Conduct	2014	Foreign Trade Association	Framework
Guidance on core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals	2019	United Nations Conference on Trade and Development (UNCTAD)	Standard

rights at work and the eight ILO fundamental conventions (where possible). These themes were then renamed, as conceptually they had expanded significantly compared to what was originally identified. These specific themes were then grouped together to create higher order themes. To ensure the reliability of the analysis, two evaluators conducted an independent analysis by coding a selection of the data and checking on clarity of themes (Thomas, 2006).

2.3. Findings

Six main theme categories and twenty-six second-order themes emerged from the analysis. Table 2 shows these themes and their definition. Most sub-themes were also further divided into third order themes. Those are not presented in this analysis due to space limitations, but they will be discussed as a part of the second-order theme when relevant. It is important to consider that not all these themes are present in all instruments. This is explained by the fact that standards tend to provide more details than frameworks. For example, frameworks such as the UN Global Compact or the Ethical Trade Initiative provide a set of principles that are further developed in guidelines which are not included in the scope of this study. The next sections discuss the extent to which working, and employment conditions are included in CSR/ESG frameworks and standard. As we are in the CSR/ESG realm, the focus is not on describing what the practice is about, but on the aspects that make the practice, and the organisation who implement them, responsible.

2.4. Theme 1: corporate governance

Corporate governance is a key category in our analysis. It represents the system by which organisations are directed, supervised, and held responsible for achieving its purpose (ISO, 2021). The corporate governance system provides the formal structure and principles for setting and achieving objectives, the methods for monitoring performance, and the overall approach to engage with stakeholders. In the context of work and employment, corporate governance answers the question about how the “S” in ESG should be implemented, monitored, measured, and disclosed. This is different from the traditional view of corporate governance (the “G” in ESG) which focuses mainly on the board of directors’ composition, structure, and oversight mechanisms. This involves five processes as indicated in Table 2. These processes are frequently included as a part of broader standards and guidance on corporate governance such as the ISO 37000:2021 and the G20/OECD Principles of Corporate Governance.

There are three social responsibility mandates at the corporate governance level: respecting local regulations, respecting international regulations, and having a positive social impact. These are organisational-wide mandates involving everything a company does. Respecting local regulations include not only respecting national laws, but also operating in harmony with local development priorities and social aims (e.g., ILO Tripartite Declaration). International regulations are acknowledged in two complementary ways. On the one hand, standards and frameworks recognise that they have been developed following ILO Conventions and the International Human Rights Framework (e.g., Ethical Trading Initiative Base Code). On the other hand, they place a specific obligation on multinational companies to adhere to those international standards even when national laws do not specify them (e.g., Amnesty International Human Rights Principles for Companies). A final mandate assigns a positive duty to companies regarding the recognition of their positive role in society. The social role is achieved by, for instance, promoting local recruitment, promoting responsible practices within its formal and/or *de facto* sphere of influence (see ISO 26000 for more details), providing steady and secure employment, as well as contributing to social and economic sustainable development in general.

Now, embedding responsible and ethical behaviour involves communicating ethical principles and commitments to all workers

Table 2
Thematic framework.

Theme	Sub-theme	Description
Corporate governance	Social responsibility mandate	Business responsibility to respect local and international regulations as well as to contribute to society.
	Responsible and ethical behaviour	Promotion of an ethical culture among direct employees as well as suppliers and contractors.
	Risk, assurance, and compliance	Internal mechanisms to meet stakeholder's expectations and reduce the risk of non-compliance
	Stakeholder engagement	Identification, analysis, planning and implementation of actions designed to engage with stakeholders.
Business and Human Rights	Disclosure and transparency	Requirement and process for the disclosure of non-financial information.
	Respect and promote	Actions a company takes to implement its human rights obligations as well voluntary commitment aimed at promoting human rights.
	Freedom from exploitation	Prohibition of using modern slavery as well as child labour in its operation as well as its supply chain.
	Other fundamental freedoms	Company's obligation to respect and protect any human right which may be directly or indirectly impacted by the company's operations.
	Due diligence	Requirement to implement an ongoing risk management to identify, prevent, mitigate, and account for adverse human rights impacts.
	Remediation	Actions to address, process complaints, and remedy human rights impacts
	Diversity, equity, and inclusion	Freedom from discrimination
Equal opportunities		Actions taken to valuing the differences among workers and to ensuring workers have an equal chance to take up opportunities.
Reasonable accommodations		Any change made to the hiring process, to the job, to the way the job is done, or the work environment that allows a person who need adjustments to perform their jobs.
Industrial relations	Freedom of association	Respect the rights of workers to create and join organisations that represent them.
	Collective bargaining	All negotiations which take place between an employers and workers' organisations.
	Business relations	Contractual requirements regarding the business relationships with other organisations as well as the internal process for supplier selection.
Occupational health, safety and wellbeing	Control, monitoring, and response	OSH governance and compliance with national and international standards, effective risk management, and protection and promotion of workers' health.
	Worker's participation and awareness	Opportunities for workers to fully participate, be informed and trained in OSH-related management and monitoring processes.

Table 2 (continued)

Theme	Sub-theme	Description
Human resource practices	Facilities, equipment, and services	Work processes, work environment, machinery, and equipment on the production site, as well as services such as transport, accommodation and childcare if provided.
	Violence and harassment	Unacceptable behaviours, practices or treatment that are likely to result in physical, psychological, sexual, or economic harm.
	Recruitment and hiring	Transparency and fairness in the processes aimed at attracting and contracting new workers.
	Working hours and arrangements	Expectations on the working hours, work schedule and resting periods.
	Remuneration and benefits	Requirements regarding wages, salaries, and benefits.
	Performance management	Process and purpose of performance evaluations and reviews.
	Training and development	Scope, process and purpose of training and skills development activities.
	Termination and restructuring	Company's actions in relation to dismissals and mitigation of adverse effects of corporate restructuring.

including direct employees, employees in subsidiaries if applicable, supplier and contractors. It also underlines the importance of designing and informing how those principles will be implemented, the role of each worker in it, the systems of accountability, including the consequences for breaches. A key element in this regard is to maintain disciplinary systems that are fair and respect workers' mental, emotional, and physical wellbeing (e.g., Human Rights Indicators for Business).

Effective corporate governance requires a strong system for monitoring risk, assurance, and compliance. This includes the definition of policies, procedures, and processes; definition of internal roles and responsibilities, and the implementation of a systematic process for monitoring, reviewing, and assuring that obligations are being properly observed. These processes underline the need for policies to be approved at the most senior level, that they stipulate specific accountabilities for all employees, that they respect human rights, and that they are clearly written. They also emphasise that organisations examine their own operations and the operations of other parties within its sphere of influence (e.g., suppliers annual reviews and audits).

Stakeholder engagement is a key expectation within corporate governance. Stakeholder engagement includes the identification, analysis, planning and implementation of actions designed to involve stakeholders in organisational activities. The process includes a clear definition of the categories of stakeholders the organisation engages with, and how they are identified (e.g., GRI 2). The aim is to help organisations to respect, consider and respond to the interests of all relevant stakeholders (e.g., ISO 26000). The process of engagement is characterised by two-way communication and depends on the good faith of the participants on both sides (e.g., OECD Guidelines for Multinational Enterprises). It should be tailored to include women and pay special attention to vulnerable individuals and groups (e.g., Human Rights Indicators for Business). Internally, a stakeholder engagement process aims at improving worker's voice and opportunities to participate in decision making (e.g., IRIS + Thematic Taxonomy and Core Metrics).

A final element is the disclosure and transparency of non-financial information. Disclosure and transparency suggest that an organisation should accept appropriate scrutiny and accept a duty to respond to this

scrutiny (e.g., ISO 26000). This is not only the preparation of publicly available reports and information, but also the process implemented to identify material issues. A materiality assessment in this respect is the process of determining the relevance and significance of an issue to a business and its stakeholders (e.g., The Social & Human Capital Protocol). This will also involve being transparent regarding how organisations identify any changes in each salient issue over time, and how integrate findings into decision-making processes and actions (e.g., UN Guiding Principles on Business and Human Rights and Reporting Framework).

2.5. Theme 2: business and human rights

The human rights dimension is a transversal category in our analysis composed by five subcategories (see Table 2). The corporate responsibility to respect human rights requires that organisations “(i) avoid causing or contributing to adverse impacts through their own activities and address such impacts when they occur; and (ii) seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products, or services by their business relationships, even if they have not contributed to those impacts” (ILO Tripartite declaration, pp. 5). This responsibility applies regardless of whether a State is incapable or reluctant to protect human rights (ISO 26000) suggesting a positive duty expectation on organisations regarding the use of their influence.

The human rights category covers two interconnected aspects. On the one hand, it refers to the normative principles that organisations are expected to follow in their interactions with workers, communities, and society. On the other hand, it includes the set of tools and expected actions that organisations should implement to enact their human rights responsibilities.

Most standards and frameworks recognise that organisations have a duty to respect and promote human rights aligned with the UN Guiding Principles (UN, 2011). This duty includes an explicit policy commitment, a mandate for avoiding complicity in human rights violations (specially for security arrangements), engaging with stakeholders and right-holders (e.g., dialogue, feedback, and consultation), and training on human rights for relevant workers, business partners and right-holders. The policy commitment is a key and transversal element. It refers to a statement in which an organisation sets out its commitment to meet its responsibility to respect human rights. It should be approved at the most senior level, informed by relevant experts (interns and/or external), specify the organisation’s human rights expectations of everyone directly linked to its operations; be publicly available and communicated to all relevant parties (including stakeholders and right-holders); and embedded in everything the organisation does (e.g., Amnesty International Human Rights Principles for Companies, UN Guiding Principles, Human Rights Indicators for Business).

Freedom of exploitation in the form of modern slavery and child labour is covered by most standards/frameworks. Modern slavery refers to any form of extreme exploitation that a person cannot refuse or leave because of threats, violence, coercion, deception, and/or abuse of power. It is frequently expressed in forced labour, servitude, and the use of involuntary prison labour. A key element here is the involuntary component. This also applies to situations where workers are threatened or forced to work overtime, skip breaks, or skip rest allowances (e.g., Human Rights Indicators for Business).

Our review also found a wider range of freedoms which we include within other fundamental freedoms. This consists of rights such as freedom of movement, freedom of expression, freedom of religion/belief, right to privacy, access to education, right to a due process and fair trial, among others. These rights tend to be recognised particularly by those standards/frameworks with a human rights focus (e.g., Human Rights Indicators for Business, FLA Workplace Code of Conduct, Fairtrade Standard for Hired Labour).

Due diligence and remediation refer to human rights implementation

mechanisms. Due diligence is a process that helps organisations to identify the actual and potential negative impacts (social, environmental, and economic) of its decisions and activities, with the aim of avoiding and mitigating them (e.g., ISO 26000, OECD Guidelines). Due diligence can be part of the enterprise risk management but with one key difference: the focus is on risks of adverse impacts to human rights, and on taking the necessary steps to cease, prevent, and mitigate the impact. The due diligence requirement is to assess and address impacts at regular intervals, prior and in response to a new activity or relationship and major decisions or changes in the operation, and periodically throughout activities and relationships.

A final category is related with the process organisations implement to remediate negative impacts. This includes two elements: response and transparency. First, response refers to the procedures for hearing, processing, and settling internal and external concerns and complaints such as whistleblowing and grievance channels as well as the specific remedies for negative human rights impacts. Second, organisations are required to externally communicate to all stakeholders on how they address severe adverse human rights, how they implement their due diligence obligation, and their performance regarding their human rights responsibilities. This is connected to the transparency and disclosure identified as a part of the corporate governance category.

2.6. Theme 3: diversity, equity, and inclusion

Diversity, equity, and inclusion comprises three sub-themes as shown in Table 2. This category is also closely related with the human rights dimension and with the ILO fundamental rights at work specifically protected by Convention C111 (Discrimination (Employment and Occupation) Convention).

Freedom from discrimination refers to the elimination of all forms of discrimination in employment and occupation (Principle 6 of the UN Global Compact). The ISO 26000 defines discrimination as “any distinction, exclusion or preference that has the effect of nullifying equality of treatment or opportunity, where that consideration is based on prejudice rather than a legitimate ground” (pp. 28). All organisations are required to ensure that their policies and practices prevent discrimination based on illegitimate grounds. Those include protected characteristics such as ethnic origin, sex, sexual orientation, age, colour, language, national or social origin, economic and marital status, disability, religion, union membership or political affiliation, and/or other conscientiously held beliefs (e.g., Amnesty International Human Rights Principles for Companies, Ethical Trading Initiative Base Code). The scope of an organisation’s actions should include recruitment, promotion, remuneration, working conditions, customer relations and the practices of contractors, suppliers, and business partners in general (e.g., FLA Workplace Code of Conduct).

On the other hand, equal opportunities go beyond preventing discrimination to include proactive actions to provide people with access to employment, training, professional development, and retribution (e.g., SGE 21). This involves, for example, addressing the employment, promotion, and empowerment of suitably qualified people from disadvantaged and minority groups; being transparent with the criteria used for nominating and selecting the highest governance body members; achieving equal remuneration for men and women for work of equal value; and considering the possible differential impacts on men and women concerning workplace and community safety and health (e.g., Fairtrade Standard for Hired Labour, Human Rights Indicators for Business, ISO 26000). Organisations are also required to consider raising awareness of their rights among members of vulnerable groups and implement affirmative/positive actions to redressing discrimination or the legacy of past discrimination.

Reasonable accommodations and adjustments refer to a change that must be made to remove or reduce a disadvantage among employees with special needs such as workers with a disability or with a chronic illness. This involves changes on the physical environment to facilitate

accessibility as well as working time flexibility to facilitate attendance to rehabilitation, medical appointments, recovery and return to work. This requirement also applies to accommodate specific religious, ethnic, gender-based needs of all workers within the workplace (FLA Workplace Code of Conduct and Compliance Benchmarks). For example, nursing mothers should be granted one or more daily breaks during paid working time, or a daily reduction of hours of work, to breastfeed her child for up to 9 months after the birth (e.g., Human Rights Indicators for Business).

2.7. Theme 4: industrial relations

This category refers to the relationship between workers, as a collective, and employers (usually represented by managers) as well as the relationships between organisations and their suppliers and business partners (see Table 2). Freedom of association and collective bargaining are frequently identified together in most standards and frameworks. This is because employees' associations such as trade unions are a precondition to exercise the right to collective bargaining. Both rights are mutually dependent. This is recognised by relevant ILO Conventions³. Therefore, the separation here in two sub-themes fits only the purpose of facilitating the description of what is required from organisations.

Freedom of association is a fundamental human right included in the Universal Declaration of Human Rights (art 20). All companies should ensure that all employees are able to exercise their rights to freedom of peaceful assembly and association, without discrimination, including the right to form trade unions and to strike. (e.g., Amnesty International Human Rights Principles for Companies). This implies that company managers and security staff do not interfere in any way with worker's capacity to exercise this right, do not endorse laws or policies that discriminate against specific worker groups' rights to assembly and association (e.g., Human Rights Indicators for Business), do not discriminate against workers for their past or present union membership or activities, and do not base their hiring on not joining or giving up their union membership (e.g., Fairtrade Standard for Hired Labour).

Collective bargaining is a fundamental right recognised in the 1998 ILO Declaration on Fundamental Principles and Rights at Work (ILO, 2022). The precondition for collective bargaining is that some form of democratically elected and independent workers' organisation exists to represent workers and negotiate with management. Organisations are required to recognise the elected worker representatives and engage with them in good faith. Employers are expected not to engage in anti-trade union practices such as hire replacement workers to prevent or break up a strike (e.g., FLA Workplace Code of Conduct). The outcome of a collective bargaining process is an agreement around issues such as pay and conditions. The agreement should also include mechanisms for dispute resolution (e.g., Human Rights Indicators for Business). In countries where a sector-wide collective bargaining agreement exists, organisations should sign and adhere to this agreement. However, if collective bargaining takes place at the company level, agreements should not provide lesser terms and conditions than the sector-wide agreement (e.g., Fairtrade Standard for Hired Labour).

Business relations refers to the formal relationship an organisation establishes with its suppliers and business partners. This formal relationship is enacted in a business contract which is based on a transparent process for selecting suppliers/contractors, monitoring, and renewing contracts (e.g., The GoodCorporation Business Ethics Standard). The contract sets the expectation for third parties regarding issues such as wages, working conditions, human rights impacts, among others (e.g., Human Rights Indicators for Business, ISO 26000). The ability of suppliers/contractors to comply with these requirements needs to be

³ Freedom of Association and Protection of the Right to Organise Convention of 1948 (No.87), and the Right to Organise and Collective Bargaining Convention of 1949 (No.98).

assessed during selection of new suppliers and contractors. Compliance should be regularly monitored as part of ongoing evaluation of suppliers and contractors through self-assessment, site-visits, and/or audits (e.g., Fairtrade Standard for Hired Labour).

The contract is also required to set the obligations for the client organisation. This includes adequate purchasing practices, such as ensuring that fair prices are paid, that there are adequate delivery times and stable contract, and that there is sufficient support for suppliers/contractors to meet socially responsible objectives (e.g., ISO 26000). If despite this support, a supplier does not comply with the requirements, appropriate responses regarding the business relationship should be taken. Responses can include working with suppliers in risk mitigation efforts, temporary suspension of the relationship while risk mitigation is implemented, or disengagement with the supplier (e.g., OECD Guidelines). Disengagement is usually seen as the last resort, and it must consider potential social and economic adverse impacts related to the decision.

2.8. Theme 5: occupational health, safety and wellbeing (HSW)

The fundamental right to a safe and healthy working environment was recently included in the ILO Declaration on Fundamental Principles and Rights at Work (see ILO, 2022). HSW aims at improving working conditions and work environment by preventing work-related injuries and diseases as well as protecting and promoting workers' health (ILO, 1998). Health promotion involves any voluntary services and programs offered to workers to address non-work-related health risks (e.g., GRI 403). Table 2 shows the four sub-themes identified in this category. Successful HSW management will achieve the highest degree of physical, mental, and social wellbeing of workers (ISO 26000). Some standards underline that the principles of safety and health should be also applied to product and services (e.g., Amnesty International Human Rights Principles), while others include environmental management as an additional element (e.g., FLA Workplace Code of Conduct). Environmental management here deals with issues relevant to workers' and community wellbeing such as storage of chemicals, waste disposal, licenses/permits, sanitation permits, among others.

Control, monitoring, and response include issues around HSW governance and compliance with national and international standards, effective risk management, and protection and promotion of workers' health. The basic mandate is that an organisation integrates, monitors, and evaluate its compliance with the highest standards of safety and health, in conformity with national requirements and applicable industry-specific standards (e.g., ILO Tripartite declaration). If national standards are inadequate, organisations are expected to follow international standards (e.g., Human Rights Indicators for Business). These activities should be implemented by a HSW officer at senior management level (e.g., Human Rights Indicators for Business, SA8000, Fairtrade Standard for Hired Labour). Organisations are also expected to provide information regarding how they manage HSW, if a management system is implemented and which workers are covered, as well as the outcome of their activities (e.g., GRI 403). This includes notification to relevant authorities of illnesses and accidents as well as environmental emergencies (e.g., FLA Workplace Code of Conduct).

Risk management is an essential element of control, monitoring, and response. It frequently includes processes around hazard identification, risk evaluation, risk treatment, and incident investigation (GRI 403). It is the backbone of an effective HSW management system, and a legal requirement in most jurisdictions. Minimum expectation from organisations are to: a) undertake a periodic risk assessment and keep records; b) develop detailed emergency procedures, prevention plans, and training programmes; c) record and investigate all health and safety incidents; d) provide a grievance mechanism to report harmful, unsafe or unhealthy working conditions or practices; e) provide access to appropriate healthcare and compensation to workers who have been victims of occupational accidents or diseases (e.g., Human Rights

Indicators for Business, Fairtrade Standard for Hired Labour, ILO Tripartite declaration, SGE 21, ISO 26000, SA8000).

Worker's participation and awareness refers to the formal opportunities that workers have to fully participate, be informed, and trained in HSW-related management and monitoring processes. Organisations are expected to facilitate worker's participation and consultation in the development, implementation, and evaluation of HSW management (e.g., GRI 403). They are also expected to communicate relevant safety information to make employees aware of workplace risks, as well as any update of safety guidelines and procedures (ISO 26000). Workers must receive adequate health and safety training around topics such as carrying out all work safely, emergency and evacuation protocols; safe use of equipment, substances, and work techniques; first aid and firefighting techniques, among others (e.g., The GoodCorporation Business Ethics Standard).

The requirements around the suitability of facilities, equipment, and services includes work processes, work environment, machinery, and equipment on the production site, as well as services such as transport, accommodation and childcare if provided (e.g., Human Rights Indicators for Business, SA8000, Ethical Trading Initiative Base Code). Standards place an expectation regarding access to food, water, housing and basic essential services particularly for those workers in areas with limited access to these; clean drinking water, sanitary food storage facilities, and sanitary areas away from their workstations where workers can eat; suitable areas where workers can rest; adequate lighting, heating and ventilation appropriate for the local weather conditions; safe and healthy conditions for the transport of workers and childcare facilities if these are provided; and adequate first aid and evacuation facilities.

Finally, violence and harassment are major threats to workers' safety and health (ILO, 2020). The ILO Violence and Harassment Convention of 2019 (No. 190) provides a broad definition of violence and harassment that can be summarised as a range of unacceptable behaviours that are likely to result in physical, psychological, sexual, or economic harm. Organisations are expected to develop, implement, and monitor policy and procedures for eliminating the risk of violence, harassment, and abuse in the workplace. Policies and procedures are required to include a clear statement that these behaviours will not be tolerated; procedures for the investigation of allegations; and measures to protect any complainants, victims, and witnesses (e.g., FLA Workplace Code of Conduct, Fairtrade Standard for Hired Labour). This requirement extends to a company's terms of contract with suppliers and contractors (e.g., Human Rights Indicators for Business).

2.9. Theme 6: human resource practices

Human resource (HR) practices involve all the activities needed for the effective management and development of people in organisations (Armstrong and Taylor, 2020). HR practices cover all activities relating to the work performed by or on behalf of the organisation (ISO 26000). This implies that the scope of these practices extends beyond an organisation's direct employees.

Table 2 summarises the sub-themes include in this category. These are typically established practices for the management of people in organisations. Therefore, we will not describe them in detail, but provide examples of recommendations that make the practice responsible. For instance, remuneration and benefits appear frequently among instruments assigning a positive duty to organisations regarding living wages (e.g., Caux Round Table Principles for Responsible Business), the disclosure of the remuneration policies for members of the highest governing body and senior executives (GRI 2), as well as complementing public social security systems (e.g., ILO Tripartite declaration), among others. Similarly, training and development put special attention on training activities with the purpose of informing workers on relevant policies and procedures, developing skills for the job and for the future, and for improving career opportunities (e.g., SA 8000, SGE 21, The

Social & Human Capital Protocol).

Recruitment, hiring and contracting underline that organisations should not avoid their obligations to employees under labour or social security laws, only subcontract workers for non-regular work or in special circumstances, provide payment of any recruitment or agency and visa fees if incurred, provide written and understandable information about employment conditions, and provide stable jobs (e.g., Ethical Trading Initiative Base Code, ISO 26000, IRIS + Thematic Taxonomy and Core Metrics). Also, working hours and work arrangement require that organisations allocate work, rest and holidays in ways that are respectful to a worker's personal responsibilities and activities (e.g., FLA Workplace Code of Conduct, Human Rights Indicators for Business, The Social & Human Capital Protocol).

Performance management as well as termination and restructuring received much less attention by the analysed instruments. In both cases the focus is on fairness, non-discrimination, and non-retaliation. For example, it is expected that redundancies are managed with fairness and in accordance with laws and collective agreements. In case of restructuring, organisations are expected to consider the needs, interests, and demands of the affected stakeholders, reducing as much as possible the associated negative impacts (e.g., OECD Guidelines for Multinational Enterprises, SGE 21). In the case of performance management, the focus of the four instruments that mentioned it was on frequency (at least annually), the content (objectives, skills development, and career prospects), as well as the process (clear and fair). The SGE 21 standard requests that organisations go beyond and commit to the introduction of environmental, social, and good governance (ESG) objectives for performance reviews.

3. Discussion

The changes in the CSR/ESG landscape have highlighted the need for research to examine recent developments in this field. Even though several existing reviews have analysed the social dimension of CSR/ESG instruments, a large number of these reviews has either overlooked labour and working conditions or have only approached these issues in a too specific or too general way (Adeyeye, 2011; Baumann-Pauly et al, 2017; Murmura, Bravi, and Palazzi, 2017; Waas, 2021). Favourably, our analysis suggests that this pattern is changing as many of the CSR/ESG instruments launched in recent years incorporate detailed sections related to different aspects of labour and working conditions. This is plausibly due to institutional and theoretical developments in the field of corporate sustainability over the past decade.

The analysis highlighted that most aspects of labour and working conditions are thoroughly included in CSR/ESG instruments. This is particularly important as hard regulation does not cover many of these issues, and voluntary approaches can help promote best practice (Kuruvilla and Verma, 2006; Weil and Mallo, 2007; Yu, 2015). For example, due diligence is frequently included as a part of CSR/ESG standards and frameworks. However, governments have been more reluctant to enact a comprehensive legislation in this respect. Only recently, the European Commission adopted a proposal for a Directive on corporate sustainability due diligence aiming at fostering sustainable and responsible corporate behaviour throughout global value chains (European Commission, 2022).

Reporting on employee issues and working conditions is progressively included as core components of CSR/ESG instruments. Non-financial reporting standards are receiving much attention by the capital markets, civil society organisations, and governments around the world. Companies claiming to treat their workforce ethically would be expected to provide an account of their actions by being transparent and externally report on their outcomes. This expectation is transversal in our themes, and it is particularly relevant for corporate governance and human rights related themes. However, a pure voluntary approach to reporting is less effective. Corporate reporting on labour and human rights issues is frequently limited and do not include material

information that would result in enhanced transparency and comparability (Parsa et al, 2018). This supports our initial argument of the need of a supplementary approach where voluntary initiatives support mandatory regulation and the achievement of public policy outcomes (Locke, Rissing, and Pal, 2013; Tallontire, 2007).

Many CSR/ESG instruments still rely on the legal responsibility and remind organisations about it. This is prevalent when aspects of HSW are considered. Organisational processes related with occupational safety and health governance and compliance, risk management, and protection and promotion of workers' health are frequently included in national legislation in most countries. However, CSR/ESG instruments tend to take a minimum requirements approach. The next step is to promote a positive duty among organisations by focusing on social contribution and effective implementation (Weil and Mallo, 2007).

Despite the broad coverage of labour issues in CSR/ESG standards and frameworks, their inclusion in individual instruments varies considerably amongst different instruments. Most instruments are far from comprehensive, and the extent to which they cover working conditions is shaped by the goals and objectives that led to their development. This is somehow expected for CSR/ESG frameworks because they tend to be less detailed in nature than standards are. In this respect, further research should consider frameworks and their related guidelines for implementation. For example, compliance with the Ethical Trade Initiative (ETI) can be certified by the Sedex Members Ethical Trade Audit (SMETA). SMETA includes a Best Practice Guidance that further operationalise what ETI compliance involves (Sedex, 2019).

Many CSR/ESG instruments differentiate between internal and external issues and stakeholders, creating an internal-external duality. However, companies need to take both into account when it comes to working conditions and labour issues, as both internal and external stakeholders (through the supply chain) are involved. Implementing external CSR initiatives without including the improvement of working conditions can be problematic, as it can lead to a decrease in employees' performance, job satisfaction and productivity due to an increase in perceived inequity and injustice (Jain, Leka, and Zwetsloot, 2018).

Furthermore, it seems to be more accepted across instruments that there is a clear relationship between labour and human rights issues that does not justify their division. There are 'grey areas' that are grounded in both human rights and labour issues, for instance, involuntary overtime, creating barriers for trade union functioning, discrimination, or violence at work. The recent inclusion on the principle of a safe and healthy working environment in the International Labour Organization's Fundamental Principles and Rights at Work (ILO, 2022), will further help bridge this divide, and help promote a rights-based approach to promoting HSW aided by these CSR/ESG instruments.

4. Conclusions

This research contributes to the development of a complete and updated framework of issues relating to labour and working conditions which are part of responsible business practices. By structuring labour and working conditions in six broad themes and twenty-six second-level issues, we have gone further than most reviews, facilitating future developments of CSR/ESG research and instrument harmonisation. Our findings indicate that even though recent approaches are more comprehensive and that most aspects of working conditions are covered in CSR/ESG instruments, this is not the case in all instruments, with considerable variation in coverage. Despite this, a key conclusion of this study is that managing employee issues and working conditions are progressively included as core components of CSR/ESG instruments.

Our analysis identified common labour and working conditions expectations among CSR/ESG instruments. This is a much-needed work considering the current global efforts for harmonisation. The framework that has been developed in this paper can be used to improve the quality of CSR/ESG instruments, implement new and broader initiatives. It provides a comprehensive view of employee issues and working

conditions that could be addressed in such instruments. Furthermore, this framework can be used as a guidance to analyse corporate social responsibility initiatives and/or corporate reporting with a focus on labour and working conditions.

Avenues for future research should consider that the framework analysis presented in this paper represents just a 'frozen-photograph' in today's context. CSR/ESG instruments keep evolving, new ones are continuously appearing, emphasizing new areas, or improving current topics. Furthermore, we did not include ratings/indices in this analysis. However, they are widely used among investors and organisations. This paper did not consider sector/industry specific standards. Though, some of the most widely used standards are industry focused (e.g., SASB Standards now part of the IFRS Foundation), while others are taking an industry approach (e.g., GRI). Finally, we analysed standards and frameworks together. Nonetheless, frameworks tend to be much less specific than standards providing little detail on the different topics they include. Therefore, future research could focus on identifying what is measured by ratings/indices, include industry comparisons, and focus on standards or frameworks and their related supporting guidelines.

CRedit authorship contribution statement

Luis Torres: Methodology, Investigation, Formal analysis, Conceptualization, Writing - review & editing. **Daniel Ripa:** Investigation, Formal analysis, Conceptualization, Writing - original draft. **Aditya Jain:** Conceptualization, Validation, Writing - original draft. **Juan Herrero:** Conceptualization, Writing - original draft. **Stavroula Leka:** Validation, Conceptualization, Writing - original draft.

Declaration of Competing Interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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